



DATE	November 12, 2024
TIME	12:00 pm
LOCATION	CAPK Administrative Office 1300 18 th Street Suite 200 Bakersfield, CA 93301

Audit & Pension Committee Agenda - REVISED

1. Call to Order

2. Roll Call

Jeff Flores (Chair)
Curtis Floyd

Jonathan Mullings
Gina Martinez

Guadalupe Perez

3. Public Forum

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. Daniells Phillips Vaughan & Bock Presentation of the Independent Audit Reports for the Year Ended February 29, 2024, and the Special Purpose Financial Statements for the Year Ended June 30, 2024 – Action Item (p. 3-220) | Tracy Webster, Chief Financial Officer
Shannon Webster, DPVB |
| b. Pension Plan Update for Q3 2023– Info Item (p. 221-228) | Tracy Webster, Chief Financial Officer |
| c. Final Completion Letter Desk Review 2024- C-25-2019 - Info Item (p.229-234) | Tracy Webster, Chief Financial Officer |
| d. 2023 LIHEAP Close-Out Letter – CSD – Info Item (p.235-236) | Wilfredo Cruz, Energy Program Administrator |
| e. 2021 LIHWAP CSD Contract Close out Letter & Worksheet– Info Item (p. 237-239) | Wilfredo Cruz, Energy Program Administrator |
| f. 2023 SLIHEAP Contract 23W-5561 Close-Out Letter - Info Item (p.240-243) | Wilfredo Cruz, Energy Program Administrator |
| g. Biannual CONSOL Audit Assessments - Info Item (p.244-269) | Wilfredo Cruz, Energy Program Administrator |
| h. Head Start Assistant Teacher Qualification – Info Item (p.270-271) | Jerry Meade, Assistant Director for Head Start & Child Development |
| i. WIC Auditors Financial Management Review – Info Item (p.272-283) | Marissa Ortiz-Cortez, WIC Program Administrator |
| j. California Department of Public Health (CDPH) Administrative Desk Review – CalFresh Healthy Living Contract #23-10317 – Info Item (p. 284-285) | Alan Rodriguez, CalFresh Healthy Living Administrator |

5. Committee Member Comments

6. Next Scheduled Meeting

Audit & Pension Committee
12:00 pm
To Be Determined
1300 18th St. Suite 200
Bakersfield, CA

7. Adjournment

This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 1300 18th Street, Bakersfield, CA and online at www.capk.org by 12:00 pm, November 7, Glyniel Campbell, Administrative Coordinator.

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

November 12, 2024

Items to be presented:

- Audit report for Community Action Partnership of Kern for the year ended February 29, 2024
- Special Purpose audit report for Community Action Partnership of Kern for the year ended June 30, 2024
- Audit report for Community Action Partnership of Kern 401(a) Plan for the year ended February 29, 2024
- Audit report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2023
- Report to the Audit Committee

AUDIT REPORT FOR
COMMUNITY ACTION PARTNERSHIP OF KERN
FOR THE YEAR ENDED FEBRUARY 29, 2024



2024

FINANCIAL REPORT

Helping People ... Changing Lives



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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 29, 2024 and February 28, 2023, the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of **Community Action Partnership of Kern** as of February 29, 2024 and February 28, 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the additional supplementary information on pages 20-74, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 21, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF FINANCIAL POSITION

February 29, 2024 and February 28, 2023

	2024	2023
ASSETS		
Current Assets		
Cash	\$ 13,083,898	\$ 12,966,354
Investments (Notes 3 and 4)	2,500,000	-
Grants and contracts receivable (Note 5)	13,126,684	11,364,285
Inventories (Note 6)	3,994,657	1,090,744
Prepaid expenses	789,129	1,132,342
Total current assets	33,494,368	26,553,725
Noncurrent Assets		
Cash restricted for program use by funding agencies	5,949,616	537,868
Property and equipment (Notes 7 and 9)	46,215,312	31,227,230
Total noncurrent assets	52,164,928	31,765,098
Total assets	\$ 85,659,296	\$ 58,318,823
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of long-term debt (Note 9)	\$ 298,029	\$ 328,848
Accounts payable:		
Trade	5,478,298	5,358,755
Construction	563,652	2,311,734
Accrued expenses	5,606,878	5,216,628
Advances payable	2,923,249	2,784,924
Deferred revenue (Note 12)	17,042,996	5,535,406
Total current liabilities	31,913,102	21,536,295
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 9)	7,629,178	375,282
Total liabilities	39,542,280	21,911,577
Commitments and Contingencies (Note 13)		
Net Assets		
With donor restrictions (Note 14)	211,309	238,658
Without donor restrictions		
Board designated for accrued vacation liability	1,097,908	997,587
Undesignated	44,807,799	35,171,001
Total net assets	46,117,016	36,407,246
Total liabilities and net assets	\$ 85,659,296	\$ 58,318,823

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF ACTIVITIES

Years Ended February 29, 2024 and February 28, 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:						
Federal grants	\$ 74,103,896	\$ -	\$ 74,103,896	\$ 76,568,011	\$ -	\$ 76,568,011
State grants	54,733,620	-	54,733,620	35,143,066	-	35,143,066
Local grants	3,586,161	30,000	3,616,161	2,554,710	95,554	2,650,264
Donations:						
Food	30,351,294	-	30,351,294	38,897,034	-	38,897,034
Cash	282,695	119,758	402,453	287,666	162,016	449,682
Contributions in-kind (Notes 1 and 16)	67,937	-	67,937	163,275	-	163,275
Other revenue	2,841,399	-	2,841,399	606,665	-	606,665
Gain on disposition of property and equipment	3,052,548	-	3,052,548	-	-	-
Net assets released from restriction	177,107	(177,107)	-	163,906	(163,906)	-
Total revenue, gains and other support	169,196,657	(27,349)	169,169,308	154,384,333	93,664	154,477,997
Program expenses:						
Child care and education	83,433,339	-	83,433,339	60,208,292	-	60,208,292
Nutrition	47,164,614	-	47,164,614	55,813,445	-	55,813,445
Energy conservation	7,236,250	-	7,236,250	5,897,133	-	5,897,133
Community services	9,216,607	-	9,216,607	8,771,727	-	8,771,727
General and administrative	12,017,778	-	12,017,778	8,990,961	-	8,990,961
Fundraising	390,950	-	390,950	121,983	-	121,983
Total expenses	159,459,538	-	159,459,538	139,803,541	-	139,803,541
Change in net assets	9,737,119	(27,349)	9,709,770	14,580,792	93,664	14,674,456
Net assets, beginning	36,168,588	238,658	36,407,246	21,587,796	144,994	21,732,790
Net assets, ending	\$ 45,905,707	\$ 211,309	\$ 46,117,016	\$ 36,168,588	\$ 238,658	\$ 36,407,246

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS

Years Ended February 29, 2024 and February 28, 2023

	2024	2023
Cash Flows From Operating Activities		
Change in net assets	\$ 9,709,770	\$ 14,674,456
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,153,291	1,555,406
Debt forgiveness grant revenue	(65,052)	(65,052)
(Gain) on disposition of property and equipment	(3,052,548)	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	(1,762,399)	1,070,252
Inventories	(2,903,913)	(44,299)
Prepaid expenses	343,213	(459,348)
Increase (decrease) in:		
Accounts payable:		
Trade	119,543	1,229,795
Construction	(1,748,082)	(2,076,068)
Accrued expenses	390,250	15,529
Advances payable	138,325	616,350
Deferred revenue	11,507,590	1,375,592
Net cash provided by operating activities	14,829,988	17,892,613
Cash Flows From Investing Activities		
Purchase of property and equipment	(9,827,363)	(12,450,550)
Proceeds from sale of property and equipment	3,738,538	-
Purchase of investments	(2,500,000)	-
Net cash (used in) investing activities	(8,588,825)	(12,450,550)
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
Net cash (used in) financing activities	(711,871)	(314,185)
Net increase in cash	5,529,292	5,127,878
Cash:		
Beginning	13,504,222	8,376,344
Ending	\$ 19,033,514	\$ 13,504,222
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	\$ 82,870	\$ 34,472
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	\$ 67,937	\$ 163,275
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	\$ 563,652	\$ 2,311,734
Supplemental Schedule of Noncash Investing and Financing Activities		
Property and equipment acquired with long-term debt	\$ 8,000,000	\$ -
See Notes to Financial Statements.		

Year Ended February 29, 2024

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended February 28, 2023

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

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

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

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

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

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

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

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

The Organization reports gifts of goods and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Donated Services: Donated services are recognized in the financial statements as revenue and expense in equal amounts at their estimated fair values. In-kind grantee contributions totaling \$67,937 and \$163,275 are included in the statements of activities for the years ended February 29, 2024 and February 28, 2023, respectively. See Note 16 for further discussion. In-kind contributions of volunteer time by parents participating in the Head Start and Early Head Start programs are not included in the statements of activities, because they do not meet the criteria for recognition. The totals are \$4,062,171 and \$2,737,391 for the years ended February 29, 2024 and February 28, 2023, respectively.

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

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

The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 29, 2024 and February 28, 2023, there was \$5,949,616 and \$537,868, respectively, in separate bank accounts.

Investments Valuation and Income Recognition: Financial statement presentation follows the guidance in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) for Not-for-Profit Entities. Accordingly, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

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

Inventories: Inventories are comprised of food commodities and building weatherization supplies. Supplies are stated at cost, purchased food is stated at lower of cost or net realizable value, and food commodities received from the United States Department of Agriculture (USDA) are valued based on the USDA fair value commodity listing.

Property and Equipment: Property and equipment is stated at cost. The federal government retains a reversionary interest in property and equipment acquired with federal funds. Depreciation of property and equipment is computed on the straight-line method over the following estimated useful lives:

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

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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

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

The Organization has adopted the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods.

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

Subsequent Events: The Organization has evaluated subsequent events through October 21, 2024, the date on which the financial statements were available to be issued. There were no subsequent events identified by management which would require disclosure in the financial statements.

Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 29, 2024 and February 28, 2023:

	2024	2023
Financial assets at year-end:		
Cash	\$ 19,033,514	\$ 13,504,222
Investments	2,500,000	-
Grants and contracts receivable	13,126,684	11,364,285
	<u>34,660,198</u>	<u>24,868,507</u>
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	5,949,616	537,868
Net assets with donor restrictions	211,309	238,658
	<u>6,160,925</u>	<u>776,526</u>
Financial assets available to meet expenditures over the next twelve months	<u>\$ 28,499,273</u>	<u>\$ 24,091,981</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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

The Organization's goal is to maintain a combination of financial assets and lines of credit to meet 30 days of operating expenses (approximately \$13.3 million), as this is approximately the Grants and Contracts Receivable Days Outstanding. In addition to the financial assets available to meet general expenditures over the next twelve months as of February 29, 2024 of \$28,499,273, the Organization maintains a line of credit with a bank totaling \$3 million to assist with cash flow needs.

Note 3. Investments

Investments are stated at fair value at February 29, 2024. Cost, fair value and the unrealized appreciation at February 29, 2024 are as follows:

	Cost	Fair Value	Unrealized Appreciation
Certificates of deposit	\$ 2,500,000	\$ 2,500,000	\$ -

Note 4. Fair Value Measurements

The Fair Value Measurements topic of the FASB Accounting Standards Codification establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 29, 2024.

Certificates of deposit: Valued at amortized cost plus accrued interest.

The Organization invests in a professionally managed portfolio that contains certificates of deposits. Investments are exposed to various risks such as interest rate, market and credit. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment balances and the amounts reported in the financial statements.

At February 29, 2024, all investments are considered to be Level 1 investments.

Note 5. Grants and Contracts Receivable

The grants and contracts receivable at February 29, 2024 and February 28, 2023 are as follows:

	2024	2023
Federal funds	\$ 10,188,699	\$ 7,996,152
State funds	2,719,696	3,247,807
Other	218,289	120,326
	<u>\$ 13,126,684</u>	<u>\$ 11,364,285</u>

Note 6. Inventories

Inventories as of February 29, 2024 and February 28, 2023 are comprised of the following:

	2024	2023
Food commodities	\$ 3,737,457	\$ 912,082
Weatherization supplies	257,200	178,662
	<u>\$ 3,994,657</u>	<u>\$ 1,090,744</u>

Note 7. Property and Equipment

Property and equipment as of February 29, 2024 and February 28, 2023 is comprised of the following:

	2024	2023
Land	\$ 1,086,669	\$ 1,776,669
Buildings	38,806,870	20,231,245
Renovations	6,721,776	6,468,893
Vehicles	4,848,251	4,606,348
Equipment	4,073,173	3,479,670
Construction in progress	14,673,810	19,008,280
	<u>70,210,549</u>	<u>55,571,105</u>
Less accumulated depreciation	23,995,237	24,343,875
	<u>\$ 46,215,312</u>	<u>\$ 31,227,230</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

During the years ended February 29, 2024 and February 28, 2023 the Organization received a significant amount of federal and state grant revenue for the purpose of renovating various facilities utilized by the Early Head Start, Head Start, Migrant Alternative Payment, and Food Bank programs. At February 29, 2024 and February 28, 2023 these renovations were in various stages of completion and are shown as construction in progress on the statements of financial position. Capitalization of these costs as construction in progress is required in order for the financial statements to be in accordance with generally accepted accounting principles. As such, capitalization of these costs has resulted in an increase in the change in net assets for the years ended February 29, 2024 and February 28, 2023.

The federal government has a reversionary interest in property and equipment at February 29, 2024 and February 28, 2023 in the amount of \$55,393,049 and \$50,234,809, respectively, with accumulated depreciation of \$20,124,184 and \$20,108,714, respectively.

Note 8. Note Payable

The Organization has a \$3,000,000 revolving line of credit agreement with a bank, which provides for credit through February 2025. As of February 29, 2024, the full amount was available to the Organization for draws under the agreement. The note bears interest at the secured overnight financing rate (SOFR) (5.32% as of February 29, 2024) plus 3.85% and is unsecured.

Note 9. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 29, 2024 and February 28, 2023:

	2024	2023
Note payable to a bank:		
Secured by deed of trust, due in monthly installments of \$44,368 including interest at 3%, including a final balloon payment due December 2033	\$ 7,927,207	\$ -
Secured by deed of trust, due in monthly installments of \$23,790 including interest at 4.2%, due July 2025	-	639,078
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant, secured by deed of trust, due in annual installments of \$65,052 through 2024 (*)	-	65,052
	<u>\$ 7,927,207</u>	<u>\$ 704,130</u>

* A Department of Corrections and Rehabilitation (formerly the Department of the Youth Authority) loan from the State of California was secured and executed July 16, 1999, in the amount of \$1,301,040 for the construction of a facility located in the City of Shafter and County of Kern for use as a youth center. Equal annual installments of \$65,052 are due through the year ended February 29, 2024. Each annual payment due is to be deemed forgiven, in whole, or in part, as long as the Organization operates the facility as a youth center for a period of 20 years, beginning with 2003, the year operations began in the completed center. The balances outstanding at February 29, 2024 and February 28, 2023, represent cash drawn on the note, net of debt forgiveness to date.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Aggregate maturities of long-term debt as of February 29, 2024 are due in future years as follows:

Year ending February 28/29,

2025	\$ 298,029
2026	307,734
2027	317,094
2028	326,739
2029	336,143
Later years	6,341,468
	<u>\$ 7,927,207</u>

Note 10. Retirement Plans

401 (a) Plan

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

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

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

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

Employees become vested 25% upon two years of service, 50% upon three years of service, 75% upon four years of service, and 100% upon five years of service. Participants also become 100% vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 29, 2024 and February 28, 2023 was \$1,673,709 and \$1,574,905, respectively.

403(b) Plan

The Organization has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code (IRC). The employees of the Organization become immediately eligible upon being hired. Participants may contribute from \$1 up to the maximum amount allowed by law and certain discrimination tests prescribed by the IRC. All contributions to the Plan are directed by the participants into investments in the funds made available through a contract with the trustee. A participant's vested interest will be 100% at all times, meaning participants are entitled to all of the amounts in their accounts attributable to the following:

- Elective deferrals including Roth elective deferrals and catch-up contributions
- Rollover contributions

The Organization may elect to match contributions each Plan year in an amount to be determined by the board of directors. The Organization made no contributions for the years ended February 29, 2024 or February 28, 2023.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

457(b) Plan

The Organization has a tax exempt 457(b) plan (the Plan), which covers all employees that the Organization has determined are in a select group of management or highly compensated employees as would constitute a “top-hat” group within the meaning of Title I of ERISA. The employees in this group become eligible to participant in the Plan as of the Plan effective date January 1, 2020 or as of his/her first day of employment with the Organization, whichever is sooner. All contributions to the Plan are directed by the participant into investments in the funds made available through a contract with the trustee. A participant's vested interest will be 100% at all times, meaning participants are entitled to all of the amounts in their accounts attributable to the following:

- Elective deferrals including Roth elective deferrals and catch-up contributions
- Rollover contributions

The Organization may elect to match contributions each Plan year in an amount to be determined by the employer. The Organization contributed \$19,988 and \$19,807 for the years ended February 29, 2024 and February 28, 2023, respectively.

Note 11. Accrued Vacation

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The liability is recognized in the program to which the liability relates. The value of accumulated vacation at February 29, 2024 and February 28, 2023, is as follows:

	2024	2023
Indirect Fund	\$ 572,627	\$ 477,733
Early Head Start	490,858	472,081
Head Start	362,888	306,408
Early Head Start San Joaquin	244,162	219,098
Low Income Home Energy Assistance Program	117,790	84,971
Migrant Alternative Payment	101,739	68,965
Community Services Block Grant	63,542	53,323
Women, Infants, and Children	47,693	35,353
County of Kern 211	19,017	18,137
Commodity Supplement Food Program	4,333	3,748
Community Action Partnership of Kern Foundation	2,557	3,674
	<u>\$ 2,027,206</u>	<u>\$ 1,743,491</u>

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 29, 2024 and February 28, 2023:

	2024	2023
Early Head Start	\$ 490,858	\$ 472,081
Head Start	362,888	306,408
Early Head Start San Joaquin	244,162	219,098
	<u>\$ 1,097,908</u>	<u>\$ 997,587</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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

Note 12. Deferred Revenue

Deferred revenue as of February 29, 2024 and February 28, 2023, is as follows:

	2024	2023
Migrant Alternative Payment	\$ 5,032,483	\$ -
Day 1 Families Housing Support	5,009,357	-
Head Start	3,028,270	-
California State Preschool	1,701,946	1,201,139
General Child Care and Development	856,254	698,042
Food Bank Expansion	376,208	774,628
Child Development Reserve Fund No. 1	246,147	7,521
Wonderful Foundation	157,249	95,923
State Drought Food Assistance	127,707	17,863
Child Care Facilities	114,085	-
Wonderful Food Bank Expansion	100,890	1,923,571
Kaiser Foundation	76,360	-
Migrant Child Care	64,515	63,462
Wells Fargo Foundation	46,933	66,982
General Child Care and Development - San Joaquin COE	44,019	23,094
Pacific Gas & Electric (PG&E)	33,080	33,080
Child Development Reserve Fund No. 2	19,465	61,585
First 5 of Kern	8,028	-
Emergency Food and Shelter	-	197,686
Community Services Block Grant	-	154,434
Feed America Service Insights	-	89,541
Sierra Foundation - Asthma Mitigation	-	63,539
ASHTO Vaccine Equity Project	-	62,267
Dignity Health	-	1,049
	<u>\$ 17,042,996</u>	<u>\$ 5,535,406</u>

Note 13. Commitments and Contingencies

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

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Operating leases

The Organization leases various facilities under noncancelable operating leases that expire through June 2033. Rental expense for the years ended February 29, 2024 and February 28, 2023, was \$1,602,746 and \$1,623,068, respectively. At February 29, 2024, total annual rental commitments are as follows:

Year ending February 28/29,

2025	\$ 1,700,196
2026	1,019,370
2027	586,229
2028	212,039
2029	107,533
Later years	151,690
	<u>\$ 3,777,057</u>

Litigation

The Organization has two Private Attorney General Action (PAGA) lawsuits against them alleging failure to provide meal periods, rest periods, and overtime pay. The plaintiffs have filed for deficiency judgements against the Organization. During the year ended February 29, 2024, the Organization's management and legal counsel reached a settlement which required the Organization to pay a total of \$504,550. At February 29, 2024 \$412,500 is included in accrued expenses on the statements of financial position. The Organization anticipates this amount will be paid during the year ending February 28, 2025.

Note 14. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 29, 2024 and February 28, 2023, are as follows:

	2024	2023
East Kern Family Resource Center	\$ 64,712	\$ 28,948
Friendship House - Advisory Board	36,175	23,278
Tax Assistance	35,454	28,443
M Street Navigation Center	24,940	40,942
Oasis Family Resource Center	23,310	15,000
Blue Shield Wellness Program	19,947	19,948
Youth Centers - Robotics/STEM	2,548	2,548
Friendship House	2,423	2,423
Shafter Youth Center	911	26,928
Discretionary Fund	689	-
Youth Centers - First Aid	200	200
Food Bank - Anthem Blue Cross	-	50,000
	<u>\$ 211,309</u>	<u>\$ 238,658</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 15. Concentration of Revenue

For the years ended February 29, 2024 and February 28, 2023 approximately 51% and 48%, respectively, of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis.

Note 16. Donated Goods and Services

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

	2024	2023
Supplies	\$ 60,069	\$ 162,654
Salaries	7,450	-
Consultant/contract services	418	621
	<u>\$ 67,937</u>	<u>\$ 163,275</u>

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 29, 2024

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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
<i>Direct Program</i>				
Early Head Start (EHS) Head Start - Kern	93.600	09HP011132-05	33,987,439	33,987,439
<i>Association of State and Territorial Health Pass Through</i>				
Centers of Disease Control and Prevention ASTHO Vaccine Equity Project	93.185	00-FE-3400-03-00	221,672	221,672
<i>County of Kern- Pass through Program</i>				
COVID-19 Mitigation	93.323	N/A	18,321	18,321
<i>State of California- Pass through Programs</i>				
Department of Community Services and Development				
Community Services Block Grant	93.569	23F-4015	1,506,586	
Community Services Block Grant	93.569	24F-3015	439,403	1,945,989
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	22B-4012	(10,453)	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	22B-4012	472,160	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	23B-5012	2,065,763	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23B-5012	1,639,048	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	24B-2012	1,243,730	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	24B-2012	1,033,129	
Emergency Supplemental Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	23J-5716	25,014	
Emergency Supplemental Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23J-5716	431,004	
Low Income Home Energy Assistance Program ARPA ECIP/HEAP/Assurance 16 (EHA 16)	93.568	21V-5561	618,232	7,517,627
Low Income Household Water Assistance	93.499	21Z-9556	488,563	488,563
<i>Department of Energy</i>				
Weatherization Assistance Program	81.042	22P-7010	4,988	4,988
<i>Department of Social Services</i>				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-2058	223,120	
General Child Care and Development	93.596	CCTR-3063	6,450	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-2058	131,235	
General Child Care and Development	93.575	CCTR-3063	507,170	
Migrant Alternative Payment	93.575	CMAF-2000	1,494,820	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 29, 2024

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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Migrant Alternative Payment	93.575	CMAF-3000	8,169,478	10,532,273
Total Child Care Development Fund Cluster				
<i>Pass Through California Community Action Partnership Association</i>				
Diaper Distribution Pilot Project	93.647	90EDA0009-DDDRP	12,874	12,874
U.S. Department of Housing and Urban Development				
<i>Pass Through United Way of Kern County</i>				
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042103	115,503	242,430
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042204	126,927	
CDBG City of Bakersfield Food Bank Expansion	14.218	2023-187	377,509	373,817
CDBG County of Kern Food Bank Expansion	14.218	N/A	(3,692)	
Total Community Development Block Grant Entitlement Grants Cluster				
Housing Urban Development Community Project Funding Grant - Food Bank Expansion	14.251	B-22-CP-CA-0119	1,503,397	1,503,397
U.S. Department of the Treasury				
<i>Direct Program</i>				
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	23VITA0166	144,660	266,338
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	24VITA0111	121,678	
<i>County of Kern - Pass Through Programs</i>				
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - Safe Parking-Encampment	21.027	752-2020	349,337	1,059,101
(CSLFRF) - Safe Parking-Encampment	21.027	752-2020	709,764	
U.S. Department of Agriculture				
<i>State of California - Pass Through Programs</i>				
Department of Public Health Women, Infants, and Children (WIC)	10.557	22-10236	2,000,688	3,494,718
Women, Infants, and Children (WIC)	10.557	22-10236	1,494,030	
Department of Social Services Commodity Supplemental Food Program	10.565	MOU-20-6003	253,986	9,403,050
Commodity Supplemental Food Program	10.565	MOU-20-6003	169,231	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	383,387	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	61,082	
Emergency Food Assistance Program (EFAP) Reach & Resiliency	10.568	MOU-22-00118	85,893	
Emergency Food Assistance Program (EFAP) Commodity Credit Corporation (CCC)	10.568	MOU-22-00118	85,372	
EFAP Commodities	10.569	N/A	8,364,099	
Total Food Distribution Cluster				

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 29, 2024

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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Supplemental Nutrition Assistance				
Cal Fresh Outreach	10.561	21-1004-SUB	39,381	
Cal Fresh Outreach	10.561	21-1004-SUB	28,818	
Cal Fresh Healthy Living	10.561	19-10324	759,027	
Cal Fresh Healthy Living	10.561	23-10317	589,050	
				1,416,276
Child and Adult Care Food - Kern	10.558	15-1248-OJ	668,219	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	553,653	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	80,020	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	58,712	
				1,360,604
U.S. Department of Homeland Security				
<i>Pass Through Program - United Way of KC (Local Board)</i>				
Emergency Food and Shelter - ARPA	97.024	ARPA	165,509	
Emergency Food and Shelter	97.024	Phase 39	32,177	
Emergency Food and Shelter	97.024	Phase 40	56,733	
				254,419
				<u>\$ 74,103,896</u>
STATE:				
State of California - Department of Education				
California State Preschool		CSPP-2120	2,046,267	
California State Preschool		CSPP-3124	3,725,148	
California State Preschool - CCPU Stipend		N/A	419,223	
State Preschool Reserve Fund		N/A	2,717	
California Community School Partnership - BCSD		Year 1	132,559	
California Community School Partnership - BCSD		Year 2	266,643	
				6,592,557
State of California - Department of Human Services				
Home Visiting Initiative Program		079-2021	1,176,558	
Home Visiting Initiative Program		338-2022	2,753,484	
Positive Youth Development Services		272-2022	21,052	
Positive Youth Development Services		216-2023	44,603	
Positive Youth Development Services - MEDI-CAL		012-2023	139,436	
Positive Youth Development Services - MEDI-CAL		217-2023	186,087	
				4,321,220
State of California - Department of Health Care Services				
Sierra Foundation - Asthma Mitigation		GA20APS006	63,539	
Bakersfield Kern Regional Homeless Collaborative Housing and Homeless Incentive Program		2023-001	120,000	
				183,539
State of California - Department of Social Services				
General Child Care and Development		CCTR-2058	1,037,866	
General Child Care and Development		CCTR-3063	1,783,428	
General Child Care and Development - CCPU Stipend		N/A	69,080	
Migrant Alternative Payment		CMAP-2000	9,546,213	
Migrant Alternative Payment		CMAP-3000	14,875,594	
Migrant Alternative Payment - AB82 Stipend		N/A	729,810	
Migrant Alternative Payment - CCPU Stipend		N/A	4,446,093	
Child Development Alternative Payment Reserve		N/A	77,164	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 29, 2024

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State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
Migrant Child Care	CMIG-2004	24,024	
Migrant Child Care	CMIG-3004	24,676	
Migrant Child Care - CCPU Stipend	N/A	3,520	
Migrant Specialized Services	CMSS-3004	40,079	
Child Care Facilities	FGRT-22-IGPMRR-0828	135,552	
Center Based Reserve	N/A	2,338	
San Joaquin COE General Child Care (CCTR)	CCTR-2246	548,536	
San Joaquin COE General Child Care (CCTR)	CCTR-3279	1,225,669	
San Joaquin COE General Child Care (CCTR) Stipend	N/A	133,330	
State Emergency Food Assistance - Tax Check Off	MOU-22-00118	29,743	
State Emergency Food Assistance - Tax Check Off	MOU-22-00118	1,616	
State Emergency Food Assistance	MOU-22-00118	142,547	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	1,578,593	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	210,408	
State Drought Food Assistance	MOU-22-00118	83,851	
State Disaster Food Boxes	MOU-22-00118	15,646	
Food Bank Capacity Program	SCRT-22-0012	1,500,295	
Differential Response	N/A	76,024	
County of Kern Low Barrier Homeless Shelter	694-2022	691,878	
County of Kern Low Barrier Homeless Shelter	694-2022	1,548,703	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2022-017	147,120	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-302	35,262	
			40,764,658
Department of Parks and Recreation			
City of Bakersfield Friendship House Community Center Sports Field	2023-073	869,407	
			869,407
Department of Corrections Planning and Grants Programs			
City of Bakersfield CalVIP Outreach	2023-244	15,003	
Board of State and Community Corrections Warm Hand-off	BSCC-1012-22	56,077	
			71,080
Department of Community Services and Development			
CAL EITC Free Tax Preparation Assistance Grant	21T-1015	916,099	
			916,099
Employment Development Department			
Kern Community College District CERF Regional Convener	N/A	100,633	
			100,633
Department of Corrections and Rehabilitation			
California Violence Intervention and Prevention	2023-199	49,431	
California Violence Intervention and Prevention	2023-199	74,182	
Shafter Youth Center	99-011	65,052	
			188,665
California Interagency Council on Homelessness			
Bakersfield Kern Regional Homeless Collaborative Encampment Resolution Funds	2023-307	13,077	
			13,077
California Children and Families Commission			
2-1-1	2020.2.05	28,143	
2-1-1	2020.2.05	88,503	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 29, 2024

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State Grantor	Grantor's		
Grantor Program Title	Number	Amount	Total
STATE, continued:			
E Kern Family Resource Center	2020.2.06	51,525	
E Kern Family Resource Center	2020.2.06	86,843	
Help Me Grow	2020.1.06	69,046	
Help Me Grow	2020.1.06	203,172	
Oasis FRC	2020.2.18	54,697	
Oasis FRC	2020.2.18	127,256	
Oasis FRC Baby Shower	N/A	3,500	
			712,685
			<u>\$ 54,733,620</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 29, 2024

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Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of **Community Action Partnership of Kern** under programs of the federal and state governments for the year ended February 29, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern**.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Indirect Cost Rate

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

Note 4. Noncash Assistance

The Organization received noncash assistance in the form of food commodities, which is included in the amounts reported on the Schedule of Expenditures of Federal and State Awards. Commodities, with a fair value of \$8,364,099 at the time received, have been included in the determination of federal awards expended for the year ended February 29, 2024.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - KERN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023**

	<u>Oct. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Sept. 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 500,918	\$ 668,219	\$ 1,169,137
Other Revenue	<u>-</u>	<u>1,825</u>	<u>1,825</u>
Total Revenue	<u>500,918</u>	<u>670,044</u>	<u>1,170,962</u>
EXPENDITURES			
Salaries	353,333	425,876	779,209
Fringe Benefits	101,338	121,811	223,149
Travel	12,466	14,414	26,880
Space Costs	69,603	93,855	163,458
Consumable Supplies	54,538	87,513	142,051
Equipment	21,846	-	21,846
Consultant/Contract Services	2,258	-	2,258
Other Costs	25,666	41,008	66,674
Program Costs	(183,413)	(174,882)	(358,295)
Depreciation	-	-	-
Administration Cost	<u>43,283</u>	<u>60,449</u>	<u>103,732</u>
Total Expenditures	<u>500,918</u>	<u>670,044</u>	<u>1,170,962</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - SAN JOAQUIN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023**

	<u>Oct. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Sept. 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 42,678	\$ 80,020	\$ 122,698
Total Revenue	<u>42,678</u>	<u>80,020</u>	<u>122,698</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	38,798	72,746	111,544
Depreciation	-	-	-
Administration Cost	<u>3,880</u>	<u>7,274</u>	<u>11,154</u>
Total Expenditures	<u>42,678</u>	<u>80,020</u>	<u>122,698</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22B-4012
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023

	<u>Nov. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Dec. 31, 2023</u>	<u>TOTAL</u>
REVENUE				
Federal Grant Revenue	\$ <u>103,848</u>	\$ <u>4,263,087</u>	\$ <u>461,707</u>	\$ <u>4,828,642</u>
Total Revenue	<u>103,848</u>	<u>4,263,087</u>	<u>461,707</u>	<u>4,828,642</u>
EXPENDITURES				
Salaries	73,394	1,052,971	106,031	1,232,396
Fringe Benefits	5,614	269,500	43,011	318,125
Travel	-	36,097	-	36,097
Space Costs	-	208,604	-	208,604
Consumable Supplies	-	82,018	25,396	107,414
Equipment	-	43,569	-	43,569
Consultant/Contract Services	228	1,343,533	124,079	1,467,840
Other Costs	24,612	608,582	92,854	726,048
Program Costs	-	171,816	21,802	193,618
Depreciation	-	-	-	-
Administration Cost	-	446,397	48,534	494,931
Total Expenditures	<u>103,848</u>	<u>4,263,087</u>	<u>461,707</u>	<u>4,828,642</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23B-5012
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH DECEMBER 31, 2023**

	<u>Nov. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Dec. 31, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 581,322	\$ 3,704,811	\$ 4,286,133
Total Revenue	<u>581,322</u>	<u>3,704,811</u>	<u>4,286,133</u>
EXPENDITURES			
Salaries	55,140	1,050,453	1,105,593
Fringe Benefits	6,202	306,976	313,178
Travel	1,855	38,512	40,367
Space Costs	10,572	136,102	146,674
Consumable Supplies	564	143,472	144,036
Equipment	-	64,572	64,572
Consultant/Contract Services	481,737	992,522	1,474,259
Other Costs	8,213	394,078	402,291
Program Costs	9,569	259,342	268,911
Depreciation	-	-	-
Administration Cost	7,470	318,782	326,252
Total Expenditures	<u>581,322</u>	<u>3,704,811</u>	<u>4,286,133</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21V-5561
FOR THE PERIOD AUGUST 1, 2021 THROUGH SEPTEMBER 30, 2023

	<u>Aug. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Sept. 30, 2023</u>	<u>TOTAL</u>
REVENUE				
Federal Grant Revenue	\$ 136,119	\$ 864,688	\$ 618,232	\$ 1,619,039
Total Revenue	<u>136,119</u>	<u>864,688</u>	<u>618,232</u>	<u>1,619,039</u>
EXPENDITURES				
Salaries	93,810	326,275	270,339	690,424
Fringe Benefits	18,721	70,803	51,843	141,367
Travel	-	1,487	-	1,487
Space Costs	-	4,303	18,732	23,035
Consumable Supplies	397	12,477	18,639	31,513
Equipment	-	23,052	42,734	65,786
Consultant/Contract Services	10,091	350,111	11,315	371,517
Other Costs	44	-	149,790	149,834
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	13,056	76,180	54,840	144,076
Total Expenditures	<u>136,119</u>	<u>864,688</u>	<u>618,232</u>	<u>1,619,039</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22Q-4561
FOR THE PERIOD SEPTEMBER 1, 2022 THROUGH JUNE 30, 2023

	<u>Sept. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 48,912	\$ -	\$ 48,912
Total Revenue	<u>48,912</u>	<u>-</u>	<u>48,912</u>
EXPENDITURES			
Salaries	37,918	-	37,918
Fringe Benefits	1,077	-	1,077
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	5,323	-	5,323
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>4,594</u>	<u>-</u>	<u>4,594</u>
Total Expenditures	<u>48,912</u>	<u>-</u>	<u>48,912</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21Z-9556
FOR THE PERIOD APRIL 1, 2022 THROUGH FEBRUARY 29, 2024**

	Apr. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	TOTAL
REVENUE			
Federal Grant Revenue	\$ 48,535	\$ 488,563	\$ 537,098
Total Revenue	<u>48,535</u>	<u>488,563</u>	<u>537,098</u>
EXPENDITURES			
Salaries	33,081	149,952	183,033
Fringe Benefits	7,026	36,457	43,483
Travel	145	40	185
Space Costs	-	7,052	7,052
Consumable Supplies	-	26,046	26,046
Equipment	-	-	-
Consultant/Contract Services	-	29,737	29,737
Other Costs	3,871	195,626	199,497
Program Costs	-	-	-
Administration Cost	4,412	43,653	48,065
Total Expenditures	<u>48,535</u>	<u>488,563</u>	<u>537,098</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 23F-4015
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	Jan. 1, 2023 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	TOTAL
REVENUE			
Federal Grant Revenue	\$ 284,741	\$ 1,506,586	\$ 1,791,327
Total Revenue	<u>284,741</u>	<u>1,506,586</u>	<u>1,791,327</u>
EXPENDITURES			
Salaries	163,856	872,984	1,036,840
Fringe Benefits	45,513	200,290	245,803
Travel	1,261	29,692	30,953
Space Costs	29,491	164,122	193,613
Consumable Supplies	8,712	26,079	34,791
Equipment	-	-	-
Consultant/Contract Services	83	20,804	20,887
Other Costs	7,393	45,600	52,993
Program Costs	-	903	903
Depreciation	-	38	38
Administration Cost	<u>28,432</u>	<u>146,074</u>	<u>174,506</u>
Total Expenditures	<u>284,741</u>	<u>1,506,586</u>	<u>1,791,327</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN 211 GRANT NO. 604-2022
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Local Grant Revenue	\$ 45,000	\$ -	\$ 45,000
Total Revenue	<u>45,000</u>	<u>-</u>	<u>45,000</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	14,918	-	14,918
Consumable Supplies	2,292	-	2,292
Equipment	-	-	-
Consultant/Contract Services	120	-	120
Other Costs	24,395	-	24,395
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>3,275</u>	<u>-</u>	<u>3,275</u>
Total Expenditures	<u>45,000</u>	<u>-</u>	<u>45,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. MOU-22-00118
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023**

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	\$ 161,983	\$ 383,387	\$ 545,370
Total Revenue	<u>161,983</u>	<u>383,387</u>	<u>545,370</u>
EXPENDITURES			
Salaries	74,978	163,257	238,235
Fringe Benefits	11,249	25,891	37,140
Travel	9,208	17,391	26,599
Space Costs	16,136	20,260	36,396
Consumable Supplies	6,609	38,291	44,900
Equipment	-	-	-
Consultant/Contract Services	91	47	138
Other Costs	30,017	84,544	114,561
Program Costs	-	-	-
Depreciation	13,695	33,706	47,401
Administration Cost	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>161,983</u>	<u>383,387</u>	<u>545,370</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD AND SHELTER
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 29, 2024**

	Mar. 1, 2023 through Feb. 29, 2024	TOTAL
REVENUE		
Federal Grant Revenue	\$ 254,419	\$ 254,419
Total Revenue	<u>254,419</u>	<u>254,419</u>
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	254,419	254,419
Depreciation	-	-
Administration Cost	<u>-</u>	<u>-</u>
Total Expenditures	<u>254,419</u>	<u>254,419</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WONDERFUL FOUNDATION - FARMER'S MARKETS
FOR THE PERIOD OCTOBER 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>Oct. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Sept. 30, 2023</u>	<u>TOTAL</u>	<u>Oct. 1, 2023 through Feb. 29, 2024</u>
REVENUE				
Private Revenue	\$ <u>(17,923)</u>	\$ <u>145,923</u>	\$ <u>128,000</u>	\$ <u>(7,249)</u>
Total Revenue	<u>(17,923)</u>	<u>145,923</u>	<u>128,000</u>	<u>(7,249)</u>
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	59,444	40,271	99,715	86,823
Depreciation	-	-	-	-
Administration Cost	<u>5,852</u>	<u>2,897</u>	<u>8,749</u>	<u>8,683</u>
Total Expenditures	<u>65,296</u>	<u>43,168</u>	<u>108,464</u>	<u>95,506</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ <u>(83,219)</u></u>	<u>\$ <u>102,755</u></u>	<u>\$ <u>19,536</u></u>	<u>\$ <u>(102,755)</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CAL FRESH HEALTHY LIVING GRANT NO. 19-10324
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023**

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	\$ 495,380	\$ 759,027	\$ 1,254,407
Other Revenue	10,000	(3,236)	6,764
Total Revenue	<u>505,380</u>	<u>755,791</u>	<u>1,261,171</u>
EXPENDITURES			
Salaries	177,827	283,617	461,444
Fringe Benefits	37,394	51,838	89,232
Travel	5,767	3,630	9,397
Space Costs	13,248	19,727	32,975
Consumable Supplies	7,720	8,122	15,842
Equipment	-	-	-
Consultant/Contract Services	208,663	360,198	568,861
Other Costs	9,800	17,938	27,738
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	44,961	10,721	55,682
Total Expenditures	<u>505,380</u>	<u>755,791</u>	<u>1,261,171</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMODITY SUPPLEMENTAL FOOD PROGRAM GRANT NO. MOU-20-6003
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	\$ 199,168	\$ 253,986	\$ 453,154
Total Revenue	<u>199,168</u>	<u>253,986</u>	<u>453,154</u>
EXPENDITURES			
Salaries	97,737	114,939	212,676
Fringe Benefits	25,145	33,155	58,300
Travel	10,325	20,118	30,443
Space Costs	21,878	30,160	52,038
Consumable Supplies	18,826	26,989	45,815
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	6,871	8,043	14,914
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	18,386	20,582	38,968
Total Expenditures	<u>199,168</u>	<u>253,986</u>	<u>453,154</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
DIFFERENTIAL RESPONSE
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	STATE DEPARTMENT OF SOCIAL SERVICES			FIRST 5 KERN		
	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	July 1, 2023 through Feb. 29, 2024	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	July 1, 2023 through Feb. 29, 2024
REVENUE						
State Grant Revenue	\$ 118,924	\$ 76,024	\$ -	\$ 29,685	\$ -	\$ -
Total Revenue	<u>118,924</u>	<u>76,024</u>	<u>-</u>	<u>29,685</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Salaries	66,604	51,242	-	22,682	-	-
Fringe Benefits	14,509	8,836	-	5,861	-	-
Travel	7,432	792	-	-	-	-
Space Costs	12,133	5,111	-	-	-	-
Consumable Supplies	1,946	1,064	-	-	-	-
Equipment	-	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-
Other Costs	7,516	3,413	-	-	-	-
Program Costs	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Administration Cost	8,784	5,566	-	1,142	-	-
Total Expenditures	<u>118,924</u>	<u>76,024</u>	<u>-</u>	<u>29,685</u>	<u>-</u>	<u>-</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.06
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>	<u>July 1, 2023 through Feb. 29, 2024</u>
REVENUE				
State Grant Revenue	\$ <u>71,332</u>	\$ <u>51,525</u>	\$ <u>122,857</u>	\$ <u>86,843</u>
Total Revenue	<u>71,332</u>	<u>51,525</u>	<u>122,857</u>	<u>86,843</u>
 EXPENDITURES				
Salaries	43,855	25,876	69,731	49,057
Fringe Benefits	9,229	4,455	13,684	8,101
Travel	218	350	568	129
Space Costs	8,293	3,393	11,686	9,002
Consumable Supplies	1,705	11,914	13,619	8,419
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	5,287	2,557	7,844	8,056
Program Costs	-	1,000	1,000	1,020
Depreciation	-	-	-	-
Administration Cost	<u>2,745</u>	<u>1,980</u>	<u>4,725</u>	<u>3,059</u>
Total Expenditures	<u>71,332</u>	<u>51,525</u>	<u>122,857</u>	<u>86,843</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - HELP ME GROW
AGREEMENT NO. 2020.1.06
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>	<u>July 1, 2023 through Feb. 29, 2024</u>
REVENUE				
State Grant Revenue	\$ <u>180,235</u>	\$ <u>69,046</u>	\$ <u>249,281</u>	\$ <u>203,172</u>
Total Revenue	<u>180,235</u>	<u>69,046</u>	<u>249,281</u>	<u>203,172</u>
EXPENDITURES				
Salaries	124,381	55,102	179,483	140,222
Fringe Benefits	45,066	9,509	54,575	48,219
Travel	31	295	326	94
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	3,837	1,473	5,310	6,829
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	<u>6,920</u>	<u>2,667</u>	<u>9,587</u>	<u>7,808</u>
Total Expenditures	<u>180,235</u>	<u>69,046</u>	<u>249,281</u>	<u>203,172</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.18
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>	<u>July 1, 2023 through Feb. 29, 2024</u>
REVENUE				
State Grant Revenue	\$ 114,459	\$ 54,697	\$ 169,156	\$ 127,256
Total Revenue	<u>114,459</u>	<u>54,697</u>	<u>169,156</u>	<u>127,256</u>
EXPENDITURES				
Salaries	74,348	36,587	110,935	77,485
Fringe Benefits	21,040	11,731	32,771	24,147
Travel	1,752	1,116	2,868	1,049
Space Costs	5,230	935	6,165	3,895
Consumable Supplies	3,967	1,260	5,227	3,008
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	1,109	418	1,527	2,657
Program Costs	2,154	336	2,490	9,180
Depreciation	445	222	667	457
Administration Cost	<u>4,414</u>	<u>2,092</u>	<u>6,506</u>	<u>5,378</u>
Total Expenditures	<u>114,459</u>	<u>54,697</u>	<u>169,156</u>	<u>127,256</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>	<u>July 1, 2023 through Feb. 29, 2024</u>
REVENUE				
State Grant Revenue	\$ <u>3,000</u>	\$ <u>-</u>	\$ <u>3,000</u>	\$ <u>3,500</u>
Total Revenue	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,500</u>
 EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	2,885	-	2,885	3,365
Depreciation	-	-	-	-
Administration Cost	<u>115</u>	<u>-</u>	<u>115</u>	<u>135</u>
Total Expenditures	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,500</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN 211 AGREEMENT NO. 2020.2.05
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1 2023 through June 30, 2023</u>	<u>TOTAL</u>	<u>July 1, 2023 through Feb. 29, 2024</u>
REVENUE				
State Grant Revenue	\$ <u>62,415</u>	\$ <u>28,143</u>	\$ <u>90,558</u>	\$ <u>88,503</u>
Total Revenue	<u>62,415</u>	<u>28,143</u>	<u>90,558</u>	<u>88,503</u>
EXPENDITURES				
Salaries	48,827	22,189	71,016	69,415
Fringe Benefits	11,186	4,872	16,058	14,431
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	<u>2,402</u>	<u>1,082</u>	<u>3,484</u>	<u>4,657</u>
Total Expenditures	<u>62,415</u>	<u>28,143</u>	<u>90,558</u>	<u>88,503</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SIERRA FOUNDATION - ASTHMA MITIGATION PROJECT - GA20APS006
FOR THE PERIOD AUGUST 1, 2020 THROUGH MAY 15, 2023**

	<u>Aug. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through May 15, 2023</u>	<u>TOTAL</u>
REVENUE					
State Grant Revenue	\$ <u>46,425</u>	\$ <u>261,792</u>	\$ <u>128,244</u>	\$ <u>63,539</u>	\$ <u>500,000</u>
Total Revenue	<u>46,425</u>	<u>261,792</u>	<u>128,244</u>	<u>63,539</u>	<u>500,000</u>
EXPENDITURES					
Salaries	4,990	42,339	39,585	(15,134)	71,780
Fringe Benefits	440	10,199	11,545	1,258	23,442
Travel	-	-	-	-	-
Space Costs	-	-	-	-	-
Consumable Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	39,547	198,984	73,347	90,964	402,842
Program Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Administration Cost	<u>1,448</u>	<u>10,270</u>	<u>(811)</u>	<u>(8,971)</u>	<u>1,936</u>
Total Expenditures	<u>46,425</u>	<u>261,792</u>	<u>123,666</u>	<u>68,117</u>	<u>500,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(4,578)</u></u>	\$ <u><u>4,578</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA STATEWIDE 211 COVID-19 CALL CENTER RESPONSE
FOR THE PERIOD APRIL 1, 2022 THROUGH FEBRUARY 29, 2024**

	<u>Apr. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Mar. 31, 2023</u>	<u>TOTAL</u>	<u>Mar. 1, 2023 through Feb. 29, 2024</u>
REVENUE				
Private Grant Revenue	\$ <u>87,141</u>	\$ <u>3,540</u>	\$ <u>90,681</u>	\$ <u>3,540</u>
Total Revenue	<u>87,141</u>	<u>3,540</u>	<u>90,681</u>	<u>3,540</u>
EXPENDITURES				
Salaries	66,937	1,871	68,808	3,116
Fringe Benefits	8,586	101	8,687	101
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	3,697	-	3,697	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	<u>7,921</u>	<u>197</u>	<u>8,118</u>	<u>323</u>
Total Expenditures	<u>87,141</u>	<u>2,169</u>	<u>89,310</u>	<u>3,540</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>(1,371)</u></u>	\$ <u><u>(1,371)</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HUD GRANT NO. CA1799L9D042204
FOR THE PERIOD AUGUST 1, 2022 THROUGH FEBRUARY 29, 2024

	Aug. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through July 31, 2023	TOTAL	Aug. 1, 2023 through Feb. 29, 2024
REVENUE				
Federal Grant Revenue	\$ 121,335	\$ 115,503	\$ 236,838	\$ 126,927
In-Kind	-	227,072	227,072	-
Total Revenue	<u>121,335</u>	<u>342,575</u>	<u>463,910</u>	<u>126,927</u>
EXPENDITURES				
Salaries	84,094	80,346	164,440	88,604
Fringe Benefits	26,210	24,657	50,867	26,784
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	11,031	10,500	21,531	11,539
In-Kind	-	227,072	227,072	-
Total Expenditures	<u>121,335</u>	<u>342,575</u>	<u>463,910</u>	<u>126,927</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOME VISITING INITIATIVE PROGRAM SERVICES NO. 010-2023
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 1,994,921	\$ 1,176,558	\$ 3,171,479
Total Revenue	<u>1,994,921</u>	<u>1,176,558</u>	<u>3,171,479</u>
EXPENDITURES			
Salaries	1,220,109	752,057	1,972,166
Fringe Benefits	349,484	170,467	519,951
Travel	58,887	31,136	90,023
Space Costs	27,295	7,250	34,545
Consumable Supplies	82,859	44,875	127,734
Equipment	-	-	-
Consultant/Contract Services	4,886	2,228	7,114
Other Costs	57,986	55,716	113,702
Program Costs	-	-	-
Depreciation	13,548	6,575	20,123
Administration Cost	<u>179,867</u>	<u>106,254</u>	<u>286,121</u>
Total Expenditures	<u>1,994,921</u>	<u>1,176,558</u>	<u>3,171,479</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH DEVELOPMENT SERVICES NO. 272-2022
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 43,716	\$ 21,052	\$ 64,768
Total Revenue	<u>43,716</u>	<u>21,052</u>	<u>64,768</u>
EXPENDITURES			
Salaries	27,766	15,317	43,083
Fringe Benefits	8,302	2,206	10,508
Travel	61	153	214
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,039	-	1,039
Program Costs	39	160	199
Depreciation	2,788	1,432	4,220
Administration Cost	<u>3,721</u>	<u>1,784</u>	<u>5,505</u>
Total Expenditures	<u>43,716</u>	<u>21,052</u>	<u>64,768</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH MEDI - CAL NO. 012-2023
FOR THE PERIOD OCTOBER 1, 2022 THROUGH JUNE 30, 2023**

	<u>Oct. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 104,111	\$ 139,436	\$ 243,547
Total Revenue	<u>104,111</u>	<u>139,436</u>	<u>243,547</u>
EXPENDITURES			
Salaries	71,705	57,824	129,529
Fringe Benefits	11,647	7,399	19,046
Travel	875	1,093	1,968
Space Costs	1,350	1,246	2,596
Consumable Supplies	994	2,951	3,945
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	3,200	54,025	57,225
Program Costs	1,622	1,588	3,210
Depreciation	3,630	744	4,374
Administration Cost	<u>9,088</u>	<u>12,566</u>	<u>21,654</u>
Total Expenditures	<u>104,111</u>	<u>139,436</u>	<u>243,547</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FOOD BANK STATE EMERGENCY GRANT NO. MOU-22-00118
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>	<u>July 1, 2023 through Feb. 29, 2024</u>
REVENUE				
State Grant Revenue	\$ 242,527	\$ -	\$ 242,527	\$ 142,547
Total Revenue	<u>242,527</u>	<u>-</u>	<u>242,527</u>	<u>142,547</u>
EXPENDITURES				
Salaries	10,638	-	10,638	4,738
Fringe Benefits	1,814	-	1,814	664
Travel	1,805	-	1,805	1,421
Space Costs	(47)	-	(47)	2,455
Consumable Supplies	748	-	748	1,144
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	28
Other Costs	3,390	-	3,390	4,983
Program Costs	202,227	-	202,227	114,193
Depreciation	-	-	-	-
Administration Cost	21,952	-	21,952	12,921
Total Expenditures	<u>242,527</u>	<u>-</u>	<u>242,527</u>	<u>142,547</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
SAN JOAQUIN COUNTY OFFICE OF EDUCATION CONTRACT NO. CCTR-2246
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 401,497	\$ 548,536	\$ 950,033
Total Revenue	<u>401,497</u>	<u>548,536</u>	<u>950,033</u>
EXPENDITURES			
Salaries	271,659	338,041	609,700
Fringe Benefits	93,153	115,915	209,068
Travel	671	-	671
Space Costs	-	9,300	9,300
Consumable Supplies	96	18	114
Equipment	-	45,130	45,130
Consultant/Contract Services	3,876	695	4,571
Other Costs	588	-	588
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	31,454	39,437	70,891
Total Expenditures	<u>401,497</u>	<u>548,536</u>	<u>950,033</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 502,523	\$ 354,355	\$ 856,878
State Grant Revenue	<u>1,604,496</u>	<u>1,037,866</u>	<u>2,642,362</u>
Total Revenue	<u>2,107,019</u>	<u>1,392,221</u>	<u>3,499,240</u>
EXPENDITURES			
Salaries	1,435,676	967,238	2,402,914
Fringe Benefits	466,008	292,443	758,451
Travel	1,690	-	1,690
Space Costs	16	(5)	11
Consumable Supplies	102	552	654
Equipment	-	-	-
Consultant/Contract Services	4,010	1,599	5,609
Other Costs	8,049	3,829	11,878
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>191,468</u>	<u>126,565</u>	<u>318,033</u>
Total Expenditures	<u>2,107,019</u>	<u>1,392,221</u>	<u>3,499,240</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 2,504,099	\$ 1,494,820	\$ 3,998,919
State Grant Revenue	<u>10,565,312</u>	<u>9,546,213</u>	<u>20,111,525</u>
Total Revenue	<u>13,069,411</u>	<u>11,041,033</u>	<u>24,110,444</u>
EXPENDITURES			
Salaries	973,922	578,139	1,552,061
Fringe Benefits	174,147	104,210	278,357
Travel	3,606	10,019	13,625
Space Costs	99,987	49,884	149,871
Consumable Supplies	31,274	22,537	53,811
Equipment	-	268,003	268,003
Consultant/Contract Services	5,874	3,600	9,474
Other Costs	53,713	47,232	100,945
Program Costs	10,547,155	8,980,431	19,527,586
Depreciation	-	2,860	2,860
Administration Cost	<u>1,179,733</u>	<u>974,118</u>	<u>2,153,851</u>
Total Expenditures	<u>13,069,411</u>	<u>11,041,033</u>	<u>24,110,444</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 2,088	\$ -	\$ 2,088
State Grant Revenue	<u>53,111</u>	<u>24,024</u>	<u>77,135</u>
Total Revenue	<u>55,199</u>	<u>24,024</u>	<u>79,223</u>
EXPENDITURES			
Salaries	36,375	16,033	52,408
Fringe Benefits	12,473	5,498	17,971
Travel	134	-	134
Space Costs	6	-	6
Consumable Supplies	8	6	14
Equipment	-	-	-
Consultant/Contract Services	267	139	406
Other Costs	918	150	1,068
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>5,018</u>	<u>2,198</u>	<u>7,216</u>
Total Expenditures	<u>55,199</u>	<u>24,024</u>	<u>79,223</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 3,439,484	\$ 2,046,267	\$ 5,485,751
Total Revenue	<u>3,439,484</u>	<u>2,046,267</u>	<u>5,485,751</u>
EXPENDITURES			
Salaries	2,314,965	1,379,383	3,694,348
Fringe Benefits	796,224	472,926	1,269,150
Travel	2,652	-	2,652
Space Costs	82	-	82
Consumable Supplies	145	149	294
Equipment	-	-	-
Consultant/Contract Services	5,213	4,520	9,733
Other Costs	7,523	3,228	10,751
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>312,680</u>	<u>186,061</u>	<u>498,741</u>
Total Expenditures	<u>3,439,484</u>	<u>2,046,267</u>	<u>5,485,751</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 40,079	\$ -	\$ 40,079
Total Revenue	<u>40,079</u>	<u>-</u>	<u>40,079</u>
EXPENDITURES			
Salaries	24,538	-	24,538
Fringe Benefits	11,897	-	11,897
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>3,644</u>	<u>-</u>	<u>3,644</u>
Total Expenditures	<u>40,079</u>	<u>-</u>	<u>40,079</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 21-1004-SUB
FOR THE PERIOD OCTOBER 1, 2022 THROUGH FEBRUARY 29, 2024

	<u>Oct. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Sept. 30, 2023</u>	<u>TOTAL</u>	<u>Oct. 1, 2023 through Feb. 29, 2024</u>
REVENUE				
Federal Grant Revenue	\$ 19,988	\$ 39,381	\$ 59,369	\$ 28,818
Total Revenue	<u>19,988</u>	<u>39,381</u>	<u>59,369</u>	<u>28,818</u>
EXPENDITURES				
Salaries	16,211	30,021	46,232	23,191
Fringe Benefits	1,960	5,780	7,740	3,007
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	<u>1,817</u>	<u>3,580</u>	<u>5,397</u>	<u>2,620</u>
Total Expenditures	<u>19,988</u>	<u>39,381</u>	<u>59,369</u>	<u>28,818</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
VITA GRANT NO. 23VITA0166
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

	<u>Oct. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Sept. 30, 2023</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 100,208	\$ 144,660	\$ 244,868
In-Kind	<u>98,525</u>	<u>157,762</u>	<u>256,287</u>
Total Revenue	<u>198,733</u>	<u>302,422</u>	<u>501,155</u>
EXPENDITURES			
Salaries	41,439	84,681	126,120
Fringe Benefits	5,395	9,329	14,724
Travel	600	992	1,592
Space Costs	-	11,410	11,410
Consumable Supplies	4,745	-	4,745
Equipment	17,301	-	17,301
Consultant/Contract Services	22,460	27,305	49,765
Other Costs	1,376	-	1,376
Program Costs	213	-	213
Depreciation	-	-	-
Administration Cost	6,680	10,943	17,623
In-Kind	<u>98,524</u>	<u>157,762</u>	<u>256,286</u>
Total Expenditures	<u>198,733</u>	<u>302,422</u>	<u>501,155</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WOMEN, INFANTS & CHILDREN (WIC) GRANT NO. 22-10236
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023**

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	\$ 1,487,685	\$ 2,000,688	\$ 3,488,373
Other Revenue	<u>3,478</u>	<u>(3,416)</u>	<u>62</u>
Total Revenue	<u>1,491,163</u>	<u>1,997,272</u>	<u>3,488,435</u>
EXPENDITURES			
Salaries	884,543	1,189,774	2,074,317
Fringe Benefits	240,639	301,627	542,266
Travel	1,946	3,857	5,803
Space Costs	145,860	202,354	348,214
Consumable Supplies	5,645	13,801	19,446
Equipment	-	-	-
Consultant/Contract Services	(46)	46	-
Other Costs	83,139	111,828	194,967
Program Costs	-	-	-
Depreciation	3,936	5,848	9,784
Administration Cost	<u>125,501</u>	<u>168,137</u>	<u>293,638</u>
Total Expenditures	<u>1,491,163</u>	<u>1,997,272</u>	<u>3,488,435</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN LOW BARRIER NAVIGATION CENTER GRANT NO. 694-2022
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024**

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>	<u>July 1, 2023 through Feb. 29, 2024</u>
REVENUE				
State Grant Revenue	\$ 1,579,517	\$ 691,878	\$ 2,271,395	\$ 1,548,703
Interfund Transfer	<u>-</u>	<u>91,921</u>	<u>91,921</u>	<u>-</u>
Total Revenue	<u>1,579,517</u>	<u>783,799</u>	<u>2,363,316</u>	<u>1,548,703</u>
EXPENDITURES				
Salaries	572,386	286,004	858,390	577,672
Fringe Benefits	140,808	68,428	209,236	144,804
Travel	12,863	2,723	15,586	2,070
Space Costs	426,801	222,475	649,276	452,689
Consumable Supplies	61,850	37,225	99,075	83,896
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	28,820	9,578	38,398	24,391
Program Costs	193,096	86,261	279,357	122,714
Depreciation				
Administration Cost	<u>142,893</u>	<u>71,105</u>	<u>213,998</u>	<u>140,467</u>
Total Expenditures	<u>1,579,517</u>	<u>783,799</u>	<u>2,363,316</u>	<u>1,548,703</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOMELESS SAFE CAMPING - CSLFRF (ARPA) GRANT NO. 752-2022
FOR THE PERIOD MARCH 1, 2022 THROUGH JUNE 30, 2023**

	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	\$ 627,485	\$ 349,337	\$ 976,822
Total Revenue	<u>627,485</u>	<u>349,337</u>	<u>976,822</u>
EXPENDITURES			
Salaries	58,601	66,727	125,328
Fringe Benefits	16,204	19,296	35,500
Travel	-	-	-
Space Costs	411,412	178,254	589,666
Consumable Supplies	47,261	10,473	57,734
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	40,634	20,249	60,883
Program Costs	-	24,410	24,410
Depreciation	-	-	-
Administration Cost	53,373	29,928	83,301
Total Expenditures	<u>627,485</u>	<u>349,337</u>	<u>976,822</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
BKRHC - HOMELESS INCENTIVE PROGRAM GRANT NO. 2023-001
FOR THE PERIOD AUGUST 1, 2023 THROUGH FEBRUARY 29, 2024**

	Aug. 1, 2023 through Feb. 29, 2024	TOTAL
REVENUE		
State Grant Revenue	\$ 120,000	\$ 120,000
Total Revenue	<u>120,000</u>	<u>120,000</u>
EXPENDITURES		
Salaries	7,850	7,850
Fringe Benefits	32	32
Travel	-	-
Space Costs	1,876	1,876
Consumable Supplies	73,037	73,037
Equipment	26,601	26,601
Consultant/Contract Services	622	622
Other Costs	831	831
Program Costs	660	660
Depreciation	-	-
Administration Cost	<u>8,491</u>	<u>8,491</u>
Total Expenditures	<u>120,000</u>	<u>120,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA COMMUNITY SCHOOL PARTNERSHIP
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	\$ 112,724	\$ 132,559	\$ 245,283
Total Revenue	<u>112,724</u>	<u>132,559</u>	<u>245,283</u>
EXPENDITURES			
Salaries	67,718	86,606	154,324
Fringe Benefits	15,381	17,424	32,805
Travel	32	82	114
Space Costs	-	-	-
Consumable Supplies	18,155	3,356	21,511
Equipment	-	-	-
Consultant/Contract Services	1,251	-	1,251
Other Costs	-	13,040	13,040
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	10,187	12,051	22,238
Total Expenditures	<u>112,724</u>	<u>132,559</u>	<u>245,283</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23F-4015 (CSBG 2023)
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

	<u>Jan. 1, 2023 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Dec. 31, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 284,741	\$ 1,506,586	\$ 1,791,327	\$ 	\$ 1,791,327
Total Revenue	<u>\$ 284,741</u>	<u>\$ 1,506,586</u>	<u>\$ 1,791,327</u>	<u>\$ -</u>	<u>\$ 1,791,327</u>
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ 13,295	\$ 115,586	\$ 128,881	\$ 128,881	\$ 128,881
Fringe Benefits	6,057	10,543	16,600	16,594	16,594
Operating Expenses	200	17,568	17,768	17,768	17,768
Contract/Consultant Services	-	-	-	-	-
Other Costs	<u>28,432</u>	<u>146,074</u>	<u>174,506</u>	<u>174,506</u>	<u>174,506</u>
Total Administrative Costs	47,984	289,771	337,755	337,749	337,749
Program Costs					
Salaries and Wages	150,561	757,398	907,959	907,959	907,959
Fringe Benefits	39,459	189,753	229,212	229,212	229,212
Operating Expenses	46,737	269,664	316,401	316,407	316,407
Contract/Consultant Services	-	-	-	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>236,757</u>	<u>1,216,815</u>	<u>1,453,572</u>	<u>1,453,578</u>	<u>1,453,578</u>
Total Expenditures	<u>\$ 284,741</u>	<u>\$ 1,506,586</u>	<u>\$ 1,791,327</u>	<u>\$ 1,791,327</u>	<u>\$ 1,791,327</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22B-4012 (WX)
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023**

	<u>Nov. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Dec. 31, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE						
Grant Revenue	\$ 79,008	\$ 2,386,368	\$ (10,453)	\$ 2,454,923	\$	\$ 2,454,924
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	<u>\$ 79,008</u>	<u>\$ 2,386,368</u>	<u>\$ (10,453)</u>	<u>\$ 2,454,923</u>	<u>\$ -</u>	<u>\$ 2,454,924</u>
EXPENDITURES						
Weatherization Program Costs						
Intake	\$ -	\$ 38,554	\$ (34)	\$ 38,520	\$ 38,520	\$ 196,394
Outreach	-	66,037	-	66,037	66,037	122,746
Training & Technical Assistance	-	47,770	(1,108)	46,662	46,662	122,746
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	17,010	-	17,010	17,010	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	18,489	-	18,489	18,489	-
General Operating Expenditures	-	482,700	8,131	490,831	490,831	-
Other Program Costs	79,008	677,530	(6,905)	749,633	682,932	-
Total Weatherization Program Costs:	<u>79,008</u>	<u>1,348,090</u>	<u>84</u>	<u>1,427,182</u>	<u>1,360,481</u>	<u>441,886</u>
Weatherization Direct Program Costs						
Total Weatherization Activity Expenditures	-	1,038,278	(10,537)	1,027,741	1,094,443	2,013,038
Total Expenditures	<u>\$ 79,008</u>	<u>\$ 2,386,368</u>	<u>\$ (10,453)</u>	<u>\$ 2,454,923</u>	<u>\$ 2,454,924</u>	<u>\$ 2,454,924</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22B-4012 (EHA)
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023

	<u>Nov. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Dec. 31, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE						
Grant Revenue	\$ 24,840	\$ 1,876,719	\$ 472,160	\$ 2,373,719	\$ 	\$ 2,373,719
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue	<u>\$ 24,840</u>	<u>\$ 1,876,719</u>	<u>\$ 472,160</u>	<u>\$ 2,373,719</u>	<u>\$ -</u>	<u>\$ 2,373,719</u>
EXPENDITURES						
Assurance 16 Costs						
Administrative Costs	\$ 4,184	\$ 310,617	\$ 167,511	\$ 482,312	\$ 482,312	\$ 498,412
Administrative Costs						
Administrative Costs	-	446,397	48,535	494,932	494,932	498,412
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	<u>4,184</u>	<u>757,014</u>	<u>216,046</u>	<u>977,244</u>	<u>977,244</u>	<u>996,824</u>
Program Support Costs						
Intake	8,122	315,980	77,510	401,612	401,612	478,920
Outreach	12,306	215,791	71,228	299,325	299,325	299,325
Training & Technical Assistance	-	11,366	4,471	15,837	15,837	119,730
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	17,010	-	17,010	17,010	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
General Operating Expenditures	228	37,236	18,082	55,546	55,546	-
Automation Supplemental	-	-	-	-	-	-
Other Program Costs	-	128,762	95,053	223,815	223,815	-
Total Program Costs	<u>20,656</u>	<u>726,145</u>	<u>266,344</u>	<u>1,013,145</u>	<u>1,013,145</u>	<u>897,975</u>
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	-	311,956	(17,831)	294,125	294,125	478,920
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	81,604	7,601	89,205	89,205	-
Total Program Services Costs	<u>-</u>	<u>393,560</u>	<u>(10,230)</u>	<u>383,330</u>	<u>383,330</u>	<u>478,920</u>
Total Expenditures	<u>\$ 24,840</u>	<u>\$ 1,876,719</u>	<u>\$ 472,160</u>	<u>\$ 2,373,719</u>	<u>\$ 2,373,719</u>	<u>\$ 2,373,719</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23B-5012 (WX)
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH DECEMBER 31, 2023**

	<u>Nov. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Dec. 31, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue	\$ 533,772	\$ 2,065,763	\$ 2,599,535	\$ 	\$ 2,599,535
Interest Income	-	-	-	 	-
Other Income	-	-	-	 	-
Total Revenue	<u>\$ 533,772</u>	<u>\$ 2,065,763</u>	<u>\$ 2,599,535</u>	<u>\$ -</u>	<u>\$ 2,599,535</u>
EXPENDITURES					
Weatherization Program Costs					
Intake	\$ 862	\$ 43,055	\$ 43,917	\$ 43,917	\$ 207,963
Outreach	-	52,644	52,644	52,644	129,977
Training & Technical Assistance	-	46,652	46,652	46,652	129,977
Out of State Travel	2,223	9,787	12,010	12,010	-
Major Vehicle and Field Equipment (More than \$5k)	-	64,572	64,572	64,572	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
Liability Insurance	-	14,420	14,420	14,420	-
General Operating Expenditures	15,700	296,988	312,688	312,688	-
Other Program Costs	287	802,267	802,554	802,554	-
Total Weatherization Program Costs:	<u>19,072</u>	<u>1,330,385</u>	<u>1,349,457</u>	<u>1,349,457</u>	<u>467,917</u>
Weatherization Direct Program Costs					
Total Weatherization Activity Expenditures	<u>514,700</u>	<u>735,378</u>	<u>1,250,078</u>	<u>1,250,078</u>	<u>2,131,618</u>
Total Expenditures	<u>\$ 533,772</u>	<u>\$ 2,065,763</u>	<u>\$ 2,599,535</u>	<u>\$ 2,599,535</u>	<u>\$ 2,599,535</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23B-5012 (EHA)
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH DECEMBER 31, 2023**

	Nov. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 47,550	\$ 1,639,048	\$ 1,686,598	\$	\$ 1,686,598
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	\$ 47,550	\$ 1,639,048	\$ 1,686,598	\$ -	\$ 1,686,598
EXPENDITURES					
Assurance 16 Costs					
Administrative Costs	\$ 8,335	\$ 293,293	\$ 301,628	\$ 301,628	\$ 422,488
Administrative Costs					
Administrative Costs	7,469	318,784	326,253	326,253	522,488
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	15,804	612,077	627,881	627,881	944,976
Program Support Costs					
Intake	5,351	169,696	175,047	175,047	401,433
Outreach	1,045	192,590	193,635	193,635	313,398
Training & Technical Assistance	-	1,830	1,830	1,830	17,299
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
Liability Insurance	-	968	968	968	-
General Operating Expenditures	12,030	120,599	132,629	132,629	-
Automation Supplemental	-	-	-	-	-
Other Program Costs	9,612	141,542	151,154	151,154	-
Total Program Costs	28,038	627,225	655,263	655,263	732,130
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	-	328,492	328,492	328,492	9,492
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	3,708	71,254	74,962	74,962	-
Total Program Services Costs	3,708	399,746	403,454	403,454	9,492
Total Expenditures	\$ 47,550	\$ 1,639,048	\$ 1,686,598	\$ 1,686,598	\$ 1,686,598

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21V-5561 (EHA)
FOR THE PERIOD AUGUST 1, 2021 THROUGH SEPTEMBER 30, 2023

	<u>Aug. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Sept. 30, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE						
Grant Revenue	\$ 136,119	\$ 864,688	\$ 618,232	\$ 1,619,039	\$	\$ 1,635,096
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	<u>\$ 136,119</u>	<u>\$ 864,688</u>	<u>\$ 618,232</u>	<u>\$ 1,619,039</u>	<u>\$ -</u>	<u>\$ 1,635,096</u>
EXPENDITURES						
Assurance 16 Costs						
Administrative Costs	\$ 43,991	\$ 157,355	\$ 140,607	\$ 341,953	\$ 341,953	\$ 376,187
Administrative Costs						
Administrative Costs	13,057	76,181	54,840	144,078	144,078	457,178
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	<u>57,048</u>	<u>233,536</u>	<u>195,447</u>	<u>486,031</u>	<u>486,031</u>	<u>833,365</u>
Program Support Costs						
Intake	31,723	134,156	112,017	277,896	277,896	318,120
Outreach	14,093	344,347	72,299	430,739	430,739	431,151
Training & Technical Assistance	2,765	13,615	8,908	25,288	25,288	42,460
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	42,734	42,734	42,734	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	-	1,709	1,709	1,709	-
General Operating Expenditures	101	44,637	63,854	108,592	108,592	-
Automation Supplemental	10,000	-	-	10,000	10,000	10,000
Other Program Costs	20,389	94,397	121,264	236,050	236,050	-
Total Program Costs	<u>79,071</u>	<u>631,152</u>	<u>422,785</u>	<u>1,133,008</u>	<u>1,133,008</u>	<u>801,731</u>
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-	-
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-	-
Total Program Services Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 136,119</u>	<u>\$ 864,688</u>	<u>\$ 618,232</u>	<u>\$ 1,619,039</u>	<u>\$ 1,619,039</u>	<u>\$ 1,635,096</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21Z-9556 (EHA)
FOR THE PERIOD APRIL 1, 2022 THROUGH FEBRUARY 29, 2024

	Apr. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 48,535	\$ 488,563	\$ 537,098	\$	\$ 537,098
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	\$ 48,535	\$ 488,563	\$ 537,098	\$ -	\$ 537,098
EXPENDITURES					
Administrative Costs					
Administrative Costs	\$ 29,230	\$ 188,710	\$ 217,940	\$ 217,940	\$ 230,185
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	29,230	188,710	217,940	217,940	230,185
Program Support Costs					
Intake	14,203	57,214	71,417	71,417	306,913
Outreach	2,577	220,316	222,893	222,893	-
Training & Technical Assistance	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
Liability Insurance	-	86	86	86	-
General Operating Expenditures	2,421	21,915	24,336	24,336	-
Automation Supplemental	-	-	-	-	-
Other Program Costs	104	322	426	426	-
Total Program Costs	19,305	299,853	319,158	319,158	306,913
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
Total Program Services Costs	-	-	-	-	-
Total Expenditures	\$ 48,535	\$ 488,563	\$ 537,098	\$ 537,098	\$ 537,098

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22Q-4561 (EHA)
FOR THE PERIOD SEPTEMBER 1, 2022 THROUGH JUNE 30, 2023

	<u>Sept. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Jun. 30, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue	\$ 48,912	\$ -	\$ 48,912	\$	\$ 48,912
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	<u>\$ 48,912</u>	<u>\$ -</u>	<u>\$ 48,912</u>	<u>\$ -</u>	<u>\$ 48,912</u>
EXPENDITURES					
Assurance 16 Costs					
Administrative Costs	\$ 10,407	\$ -	\$ 10,407	\$ 10,407	\$ 10,407
Administrative Costs					
Administrative Costs	4,594	-	4,594	4,594	10,407
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	<u>15,001</u>	<u>-</u>	<u>15,001</u>	<u>15,001</u>	<u>20,814</u>
Program Support Costs					
Intake	14,986	-	14,986	14,986	14,986
Outreach	9,366	-	9,366	9,366	9,366
Training & Technical Assistance	3,746	-	3,746	3,746	3,746
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
Liability Insurance	-	-	-	-	-
General Operating Expenditures	-	-	-	-	-
Automation Supplemental	-	-	-	-	-
Other Program Costs	5,813	-	5,813	5,813	-
Total Program Costs	<u>33,911</u>	<u>-</u>	<u>33,911</u>	<u>33,911</u>	<u>28,098</u>
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
Total Program Services Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 48,912</u>	<u>\$ -</u>	<u>\$ 48,912</u>	<u>\$ 48,912</u>	<u>\$ 48,912</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23Q-5561 (EHA)
FOR THE PERIOD MAY 1, 2023 THROUGH FEBRUARY 29, 2024**

	<u>May 1, 2023 through Feb. 29, 2024</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE				
Grant Revenue	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-
Other Income	-	-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Assurance 16 Costs				
Administrative Costs	\$ -	\$ -	\$ -	\$ -
Administrative Costs				
Administrative Costs	-	-	-	-
Administrative Equipment	-	-	-	-
Out of State Travel	-	-	-	-
Total Assurance 16/Administration Costs:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Support Costs				
Intake	-	-	-	-
Outreach	-	-	-	-
Training & Technical Assistance	-	-	-	-
Out of State Travel	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-
Liability Insurance	-	-	-	-
General Operating Expenditures	-	-	-	-
Automation Supplemental	-	-	-	-
Other Program Costs	-	-	-	-
Total Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Service Costs				
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-
Total Program Services Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SHANNON M. WEBSTER

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Community Action Partnership of Kern**, as of and for the year ended February 29, 2024, and the related notes to the financial statements, which comprise **Community Action Partnership of Kern's** financial statements, and have issued our report thereon dated October 21, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Community Action Partnership of Kern's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Community Action Partnership of Kern's** internal control. Accordingly, we do not express an opinion on the effectiveness of **Community Action Partnership of Kern's** internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Community Action Partnership of Kern's Response to the Finding

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

Purpose of this Report

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 21, 2024

SHANNON M. WEBSTER

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Community Action Partnership of Kern's** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Community Action Partnership of Kern's** major federal programs for the year ended February 29, 2024. **Community Action Partnership of Kern's** major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 29, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance.

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Community Action Partnership of Kern's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of **Community Action Partnership of Kern's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Community Action Partnership of Kern's** internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 21, 2024

SHANNON M. WEBSTER

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Compliance for First 5 Kern

Opinion on Compliance for First 5 Kern

We have audited **Community Action Partnership of Kern's** compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its First 5 Kern programs for the year ended February 29, 2024.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Kern programs for the year ended February 29, 2024.

Basis for Opinion on First 5 Kern

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Community Action Partnership of Kern's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of **Community Action Partnership of Kern's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Community Action Partnership of Kern's** internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 21, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 29, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Qualified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

 X Yes _____ None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

_____ Yes X No

Identification of major programs

Federal Assistance Listing Number	Name of Federal Program or Cluster
93.489/93.575/93.596	Child Care and Development Fund Cluster
93.569	Community Services Block Grant (CSBG)
93.568	Low-Income Home Energy Assistance Program (LIHEAP)
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP)

Dollar threshold used to distinguish between Type A and Type B programs:

\$2,223,117

Auditee qualified as low-risk auditee?

 X Yes _____ No

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 29, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS

FS-2024-001 **Condition:** During the initial inventory observation, second inventory observation and substantive test work, the external auditor identified the following errors.

- During the initial inventory observation performed on February 29, 2024, the external auditor noted that the inventory counts prepared by the Organization did not agree to the counts completed during the observation for five of twenty items selected.
- The Organization completed a second inventory count on March 6, 2024 which included a second inventory observation performed by the external auditor. The Organization then identified any changes to inventory for the period March 1, 2024 through March 6, 2024, which was used to reconcile ending inventory as of February 29, 2024. Subsequent to this process, it was identified that an additional five of twenty items tested had a total unit overstatement of 2,717 when comparing the inventory observation reconciliation to the final inventory listing as of February 29, 2024. This variance resulted in an overstatement of inventory totaling \$4,297.
- Another five of twenty inventory items had variances in the price per unit resulting in a total of \$2.44 per unit overstatement and a total overstatement of inventory of \$47,059.
- Commodity Supplemental Food Program boxes were excluded from the final inventory as of February 29, 2024 resulting in a \$19,350 understatement of inventory.

Criteria: Management is responsible for designing and implementing internal control policies and procedures to maintain accurate inventory. Further, management is responsible for providing training on internal control policies and procedures to ensure the proper recording of inventory at year-end.

Cause: The errors are due to the Organization's failure to adhere to established internal control policies and procedures over inventory as well as a lack of detailed review by someone independent of the initial count of inventory at the Food Bank, and a lack of review of the final inventory listing for accuracy.

Effect: The errors resulted in a net overstatement of inventory of \$32,006 at February 29, 2024.

Recommendation: The Organization should review their current processes and procedures to ensure inventory is properly counted, valued and posted at year-end. Additionally, the Organization should adhere to policies and procedures whereby an individual independent of the preparation of inventory unit counts and valuation reviews the inventory balances in conjunction with valuation journal entries.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 29, 2024

Management Response/Planned Corrective Action: Due to the change of staff and the rapid expansion of the Food Bank in the fiscal year ended February 29, 2024, the inventory process resulted in errors. In response, the Food Bank and Finance staff have implemented the following corrective actions:

- The Food Bank staff digitalized the inventory tracking process with bar codes and scanners. This has gained improved efficiency, accuracy and fully utilized the Food Bank management information system.
- Internal training of program staff was completed to ensure an appropriate understanding of internal controls in completing the year-end inventory. Staff were provided guidance and standard operating procedures for future year-end inventory counts.
- The Finance staff who support the Food Bank are scheduled to complete a detailed inventory walk through in November 2024. The collaboration will allow for improved reporting and valuation of commodities. Subsequent modifications to standard operating procedures will be completed at that time and training will be provided as needed.

In the upcoming year ended February 28, 2025, the Food Bank staff will modify services during the month. This will allow for the appropriate allocation of staff time to ensure an accurate inventory count at year-end. The implementation of the above corrective action plans will be completed by Finance and Food Bank staff and will be in place prior to the year ended February 28, 2025.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

COMMUNITY ACTION PARTNERSHIP OF KERN

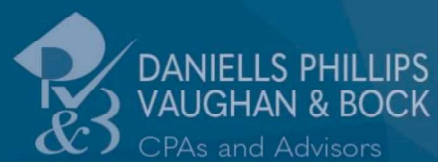
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED FEBRUARY 29, 2024

FS-2023-001 The Organization failed to obtain the required three bids for nine of fifty-three procurement items tested. *Corrective action taken during the year.*

SPECIAL PURPOSE AUDIT REPORT FOR
COMMUNITY ACTION PARTNERSHIP OF KERN
FOR THE YEAR ENDED JUNE 30, 2024



SPECIAL PURPOSE FINANCIAL STATEMENTS
June 30, 2024



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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Opinion

We have audited the accompanying special purpose financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended June 30, 2024, and the related note to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

In our opinion, the special purpose financial statements present fairly, in all material respects, the special purpose financial statements of the California Department of Education and California Department of Social Services funds of the Organization for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Special Purpose Financial Statements

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

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

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

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 31, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Period July 1, 2023 through June 30, 2024

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
STATE:		
State of California - Department of Education		
California State Preschool Programs	CSPP - 3124	\$ 6,040,755
California State Preschool Programs Stipend	CSPP - 3124	1,571,804
Total State of California - Department of Education		<u>7,612,559</u>
State of California - Department of Social Services		
General Child Care and Development Programs	CCTR - 3063	3,752,502
General Child Care and Development Programs Stipend	CCTR - 3063	202,660
Migrant Child Care	CMIG - 3004	41,706
Migrant Child Care Stipend	CMIG - 3004	3,520
Migrant Specialized Services	CMSS - 3004	40,079
Migrant Alternative Payment	CMAP - 3000	33,754,785
Migrant Alternative Payment - Stipend	CMAP - 3000	4,611,474
Child and Adult Care Food	15-1248-OJ	1,341,740
Child Care Facilities	FGRT-22-IGRPMRR-0828-A1	135,552
Total State of California - Department of Social Services		<u>43,884,018</u>
Total State of California		<u>\$ 51,496,577</u>

Basis of Presentation

The accompanying schedule of expenditures of state awards (the Schedule) includes the state award activity of **Community Action Partnership of Kern** under programs of the state government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern**. Additionally, **Community Action Partnership of Kern** has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-3124
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	\$ 3,725,149	\$ 2,190,748	\$ 5,915,897
Family Fees	270	216	486
Head Start	105,464	18,908	124,372
Total Revenue	<u>3,830,883</u>	<u>2,209,872</u>	<u>6,040,755</u>
EXPENDITURES			
Salaries	2,595,470	1,494,699	4,090,169
Fringe Benefits	886,604	512,536	1,399,140
Consultant/Contract Services	6,779	2,721	9,500
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	2,492	129	2,621
Other Costs	864	608	1,472
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	338,674	199,179	537,853
Total Expenditures	<u>3,830,883</u>	<u>2,209,872</u>	<u>6,040,755</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP STIPEND
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 419,222	\$ 1,152,582	\$ 1,571,804
Total Revenue	<u>419,222</u>	<u>1,152,582</u>	<u>1,571,804</u>
EXPENDITURES			
Salaries	313,195	780,251	1,093,446
Fringe Benefits	45,738	267,550	313,288
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	22,178	-	22,178
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	<u>38,111</u>	<u>104,781</u>	<u>142,892</u>
Total Expenditures	<u>419,222</u>	<u>1,152,582</u>	<u>1,571,804</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-3063
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	\$ 513,620	\$ 373,460	\$ 887,080
State Grant Revenue	1,783,428	977,762	2,761,190
Head Start	79,640	24,592	104,232
Total Revenue	<u>2,376,688</u>	<u>1,375,814</u>	<u>3,752,502</u>
EXPENDITURES			
Salaries	1,643,273	926,402	2,569,675
Fringe Benefits	518,056	324,295	842,351
Consultant/Contract Services	2,799	891	3,690
Travel	-	-	-
Space Costs	(10)	(5)	(15)
Equipment	-	-	-
Consumable Supplies	482	42	524
Other Costs	3,266	1,351	4,617
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	208,822	122,838	331,660
Total Expenditures	<u>2,376,688</u>	<u>1,375,814</u>	<u>3,752,502</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR STIPEND
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	\$ 69,080	\$ 133,580	\$ 202,660
Total Revenue	<u>69,080</u>	<u>133,580</u>	<u>202,660</u>
EXPENDITURES			
Salaries	(2,564)	90,428	87,864
Fringe Benefits	-	31,008	31,008
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	20,334	-	20,334
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	49,800	-	49,800
Indirect Costs	1,510	12,144	13,654
Total Expenditures	<u>69,080</u>	<u>133,580</u>	<u>202,660</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMIG-3004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	\$ 24,676	\$ 16,718	\$ 41,394
Head Start	312	-	312
Total Revenue	24,988	16,718	41,706
EXPENDITURES			
Salaries	16,745	11,285	28,030
Fringe Benefits	5,692	3,869	9,561
Consultant/Contract Services	278	41	319
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	7	2	9
Other Costs	22	1	23
Program Costs	-	-	-
Depreciatoin	-	-	-
Indirect Costs	2,244	1,520	3,764
Total Expenditures	24,988	16,718	41,706
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
CONTRACT NO. CMIG-3004 STIPEND
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	\$ 3,520	\$ -	\$ 3,520
Total Revenue	<u>3,520</u>	<u>-</u>	<u>3,520</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	3,200	-	3,200
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	<u>320</u>	<u>-</u>	<u>320</u>
Total Expenditures	<u>3,520</u>	<u>-</u>	<u>3,520</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-3004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	\$ 40,079	\$ -	\$ 40,079
Total Revenue	<u>40,079</u>	<u>-</u>	<u>40,079</u>
EXPENDITURES			
Salaries	27,329	-	27,329
Fringe Benefits	9,107	-	9,107
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	<u>3,643</u>	<u>-</u>	<u>3,643</u>
Total Expenditures	<u>40,079</u>	<u>-</u>	<u>40,079</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMAP-3000
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	\$ 8,169,478	\$ 4,743,055	\$ 12,912,533
State Grant Revenue	14,875,594	5,960,419	20,836,013
Other Revenue	4,007	1,603	5,610
Family Fees	301	328	629
Total Revenue	23,049,380	10,705,405	33,754,785
EXPENDITURES			
Salaries	1,381,261	617,389	1,998,650
Fringe Benefits	259,404	162,004	421,408
Consultant/Contract Services	7,200	-	7,200
Travel	7,859	8,320	16,179
Space Costs	108,218	51,622	159,840
Equipment	-	-	-
Consumable Supplies	54,600	33,522	88,122
Other Costs	74,855	70,653	145,508
Program Costs	19,065,264	8,791,693	27,856,957
Depreciation	5,966	3,086	9,052
Indirect Costs	2,084,753	967,116	3,051,869
Total Expenditures	23,049,380	10,705,405	33,754,785
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
CONTRACT NO. CMAP-3000 STIPEND
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 729,872	\$ 3,881,602	\$ 4,611,474
Total Revenue	<u>729,872</u>	<u>3,881,602</u>	<u>4,611,474</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	663,520	3,528,729	4,192,249
Depreciation	-	-	-
Indirect Costs	<u>66,352</u>	<u>352,873</u>	<u>419,225</u>
Total Expenditures	<u>729,872</u>	<u>3,881,602</u>	<u>4,611,474</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	\$ 896,145	\$ 445,595	\$ 1,341,740
Total Revenue	<u>896,145</u>	<u>445,595</u>	<u>1,341,740</u>
EXPENDITURES			
Salaries	533,516	270,381	803,897
Fringe Benefits	167,532	90,939	258,471
Consultant/Contract Services	84,583	-	84,583
Travel	19,015	9,507	28,522
Space Costs	145,102	83,476	228,578
Equipment	-	-	-
Consumable Supplies	-	74,848	74,848
Other Costs	41,661	20,120	61,781
Program Costs	(174,692) *	(142,242) *	(316,934) *
Depreciation	120	161	281
Indirect Costs	<u>79,308</u>	<u>38,405</u>	<u>117,713</u>
Total Expenditures	<u>896,145</u>	<u>445,595</u>	<u>1,341,740</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Program Costs represent food subsidies provided by Head Start.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD CARE FACILITIES CALIFORNIA DEPARTMENT OF
SOCIAL SERVICES CONTRACT NO. FGRT-221GRPMRR-0828-A1
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	\$ 135,552	\$ -	\$ 135,552
Total Revenue	<u>135,552</u>	<u>-</u>	<u>135,552</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	135,552	-	135,552
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	-	-	-
Total Expenditures	<u>135,552</u>	<u>-</u>	<u>135,552</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

	STATE	GENERAL	MIGRANT	MIGRANT	MIGRANT	TOTAL
	PRESCHOOL	CHILD CARE	CHILD CARE	SPECIALIZED	ALTERNATIVE	REIMBURSABLE
	CSP - 3124	CCTR - 3063	CMIG - 3004	CMSS - 3004	CMA - 3000	
1000 CERTIFICATED SALARIES	\$ 2,973,541	\$ 1,827,498	\$ 19,967	\$ 17,055	\$ -	\$ 4,838,061
1100 TEACHERS' SALARIES	2,949,625	1,833,499	19,803	17,055	-	4,819,982
1300 CERTIFICATED SUPERVISORS' & ADMINISTRATORS' SALARIES	23,916	(6,001)	164	-	-	18,079
2000 CLASSIFIED SALARIES	1,116,628	742,177	8,063	10,274	1,998,650	3,875,792
2100 INSTRUCTIONAL AIDES' SALARIES	872,746	798,166	6,400	10,274	-	1,687,586
2200 CLASSIFIED SUPPORT SALARIES	-	-	-	-	-	-
2300 CLASSIFIED SUPERVISORS' & ADMINISTRATORS' SALARIES	71,326	(17,892)	489	-	-	53,923
2400 CLERICAL, TECHNICAL, & OFFICE STAFF SALARIES	172,556	(38,097)	1,174	-	1,998,650	2,134,283
3000 EMPLOYEE BENEFITS	1,399,140	842,351	9,561	9,107	421,408	2,681,566
3301 OASDI/MEDICARE/ALTERNATIVE CERTIFICATED	1,016,166	(52,516)	6,777	2,991	-	973,418
3302 OASDI/MEDICARE/ALTERNATIVE CLASSIFIED	381,591	(21,326)	2,737	1,801	243,805	608,608
3401 HEALTH AND WELFARE BENEFITS CERTIFICATED	851	554,100	28	1,820	-	556,799
3402 HEALTH AND WELFARE BENEFITS CLASSIFIED	319	225,030	12	1,097	152,993	379,451
3501 STATE UNEMPLOYMENT INSURANCE CERTIFICATED	32	27,461	-	120	-	27,613
3502 STATE UNEMPLOYMENT INSURANCE CLASSIFIED	12	11,153	-	72	16,100	27,337
3601 WORKERS' COMPENSATION INSURANCE CERTIFICATED	123	70,015	4	753	-	70,895
3602 WORKERS' COMPENSATION INSURANCE CLASSIFIED	46	28,434	2	453	8,510	37,445
4000 BOOKS AND SUPPLIES	2,621	524	9	-	88,122	91,276
4300 MATERIALS & SUPPLIES	2,621	524	9	-	88,122	91,276
4400 NONCAPITALIZED EQUIPMENT	-	-	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	10,972	8,292	342	-	28,194,736	28,214,342
5200 TRAVEL AND CONFERENCES	-	-	-	-	16,179	16,179
5300 DUES AND MEMBERSHIPS	-	-	-	-	15,339	15,339
5400 INSURANCE	-	-	-	-	19,835	19,835
5500 OPERATIONS AND HOUSEKEEPING SERVICES	1,472	(15)	-	-	138,268	139,725
5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENTS	-	-	23	-	140,959	140,982
5800 PROFESSIONAL/CONSULTING SVCS & OPERATING EXPENDITURES	9,500	8,307	319	-	27,864,156	27,882,282
5900 COMMUNICATIONS	-	-	-	-	-	-
Start Up Costs	-	-	-	-	-	-
6200 BUILDINGS AND IMPROVEMENTS OF BUILDINGS	-	-	-	-	-	-
6400 EQUIPMENT	-	-	-	-	-	-
Start Up Costs	-	-	-	-	-	-
INDIRECT COSTS	537,853	331,660	3,764	3,643	3,051,869	3,928,789
TOTAL	\$ 6,040,755	\$ 3,752,502	\$ 41,706	\$ 40,079	\$ 33,754,785	\$ 43,629,826

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

The Stipend funds received for CSP-3124, CCTR-3063, CMIG-3004, CMA-3000 and FGTR-22-IGRPMRR-0828-A1 are intentionally not included on the Combining Schedule of Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	STATE PRESCHOOL CSPP - 3124	GENERAL CHILD CARE CCTR - 3063	MIGRANT CHILD CARE CMIG - 3004	MIGRANT SPECIALIZED SERVICES CMSS - 3004	MIGRANT ALTERNATIVE PAYMENT CMAP - 3000	Total Costs
CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES	\$ 126,827	\$ -	\$ 815	\$ 2	\$ 66,105	\$ 193,749
EMPLOYEE BENEFITS	45,282	-	307	-	10,478	56,067
MATERIALS AND SUPPLIES	2,621	-	9	-	60	2,690
TRAVEL AND CONFERENCES		-	-	-	-	-
DUES AND MEMBERSHIPS	-	-	-	-	-	-
INSURANCE	-	-	-	-	-	-
OPERATIONS AND HOUSEKEEPING SERVICES	-	-	-	-	-	-
RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENTS		-	23	-	-	23
PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	10,971	-	319	-	12,140	23,430
COMMUNICATIONS	-	-	-	-	-	-
INDIRECT COSTS	537,853	331,660	3,764	3,643	3,051,869	3,928,789
TOTAL ADMINISTRATIVE COSTS	\$ 723,554	\$ 331,660	\$ 5,237	\$ 3,645	\$ 3,140,652	\$ 4,204,748

The Stipend funds received for CSPP-3124, CCTR-3063, CMIG-3004, CMAP-3000 and FGTR-22-IGRPMRR-0828-A1 are intentionally not included on the Combining Schedule of Administrative Costs per the guidance from the funding source.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	STATE PRESCHOOL CSPP - 3124	GENERAL CHILD CARE CCTR - 3063	MIGRANT CHILD CARE CMIG - 3004	MIGRANT SPECIALIZED SERVICES CMSS - 3004	MIGRANT ALTERNATIVE PAYMENT CMAP - 3000	Total Costs
<u>Unit Costs Under \$10,000 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$10,000 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$10,000 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Renovation and Repair Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Stipend funds received for CSPP-3124, CCTR-3063, CMIG-3004, CMAP-3000 and FGTR-22-IGRPMRR-0828-A1 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	STATE PRESCHOOL CSPP - 3124	GENERAL CHILD CARE CCTR - 3063	MIGRANT CHILD CARE CMIG - 3004	MIGRANT SPECIALIZED SERVICES CMSS - 3004	MIGRANT ALTERNATIVE PAYMENT CMAP - 3000	Total Costs
<u>Unit Costs Under \$5,000 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$5,000 Items With CDD Approval:</u> Reserve Account	-	-	-	-	-	-
<u>Unit Costs Over \$5,000 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Equipment Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Stipend funds received for CSPP-3124, CCTR-3063, CMIG-3004, CMAP-3000 and FGTR-22-IGRPMRR-0828-A1 are intentionally not included on the Combining Schedule of Equipment Expenditures per the guidance from the funding source.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2023 to June 2024	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	153,945	1,629	155,574	\$2.28	\$ 350,995	\$ 3,714	\$ 354,709
Reduced	-	-	-	\$1.98	-	-	-
Base	-	-	-	\$0.38	-	-	-
Total	153,945	1,629	155,574		\$ 350,995	\$ 3,714	\$ 354,709
Lunch							
Free	168,557	2,268	170,825	\$4.25	\$ 716,367	\$ 9,639	\$ 726,006
Reduced	-	-	-	\$3.85	-	-	-
Base	-	-	-	\$0.40	-	-	-
Total	168,557	2,268	170,825		\$ 716,367	\$ 9,639	\$ 726,006
HS Snack							
Free	9,944	-	9,944	\$1.17	\$ 11,634	\$ -	\$ 11,634
Reduced	-	-	-	\$0.58	-	-	-
Base	-	-	-	\$0.10	-	-	-
Total	9,944	-	9,944		\$ 11,634	\$ -	\$ 11,634
State Snack							
Free	118,536	(8,069)	110,467	\$1.17	\$ 138,687	\$ (9,441)	\$ 129,246
Reduced	-	-	-	\$0.58	-	-	-
Base	-	-	-	\$0.10	-	-	-
Total	118,536	(8,069)	110,467		\$ 138,687	\$ (9,441)	\$ 129,246
Total Rate X Meals	450,982	(4,172)	446,810		\$ 1,217,683	\$ 3,912	\$ 1,221,595
State Reimbursements	322,502	3,897	326,399	\$0.2137	\$ 68,919	\$ 833	\$ 69,752
Cash-in-Lieu	168,557	2,268	170,825	\$0.2950	\$ 49,724	\$ 669	\$ 50,393
Total Federal Reimbursement					\$ 1,336,326	\$ 5,414	\$ 1,341,740

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>July 1, 2023 to July 31, 2023</u>	<u>Adjusted</u> <u>July 1, 2023 to July 31, 2023</u>	<u>Allowed</u> <u>July 1, 2023 to July 31, 2023</u>	<u>Reported</u> <u>August 1, 2023 to August 31, 2023</u>	<u>Adjusted</u> <u>August 1, 2023 to August 31, 2023</u>	<u>Allowed</u> <u>August 1, 2023 to August 31, 2023</u>	<u>Reported</u> <u>September 1, 2023 to September 30, 2023</u>	<u>Adjusted</u> <u>September 1, 2023 to September 30, 2023</u>	<u>Allowed</u> <u>September 1, 2023 to September 30, 2023</u>
<u>Breakfast</u>									
Free	5,658	-	5,658	10,038	1,629	11,667	14,062	-	14,062
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>5,658</u>	<u>-</u>	<u>5,658</u>	<u>10,038</u>	<u>1,629</u>	<u>11,667</u>	<u>14,062</u>	<u>-</u>	<u>14,062</u>
<u>Lunch</u>									
Free	6,095	-	6,095	10,064	2,268	12,332	17,883	-	17,883
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>6,095</u>	<u>-</u>	<u>6,095</u>	<u>10,064</u>	<u>2,268</u>	<u>12,332</u>	<u>17,883</u>	<u>-</u>	<u>17,883</u>
<u>HS Snack</u>									
Free	-	-	-	7,623	-	7,623	230	-	230
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,623</u>	<u>-</u>	<u>7,623</u>	<u>230</u>	<u>-</u>	<u>230</u>
<u>State Snack</u>									
Free	5,294	-	5,294	9,139	(8,069)	1,070	10,201	-	10,201
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>5,294</u>	<u>-</u>	<u>5,294</u>	<u>9,139</u>	<u>(8,069)</u>	<u>1,070</u>	<u>10,201</u>	<u>-</u>	<u>10,201</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>October 1, 2023 to October 31, 2023</u>	<u>Adjusted</u> <u>October 1, 2023 to October 31, 2023</u>	<u>Allowed</u> <u>October 1, 2023 to October 31, 2023</u>	<u>Reported</u> <u>November 1, 2023 to November 30, 2023</u>	<u>Adjusted</u> <u>November 1, 2023 to November 30, 2023</u>	<u>Allowed</u> <u>November 1, 2023 to November 30, 2023</u>	<u>Reported</u> <u>December 1, 2023 to December 31, 2023</u>	<u>Adjusted</u> <u>December 1, 2023 to December 31, 2023</u>	<u>Allowed</u> <u>December 1, 2023 to December 31, 2023</u>
<u>Breakfast</u>									
Free	17,038	-	17,038	14,001	-	14,001	10,570	-	10,570
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>17,038</u>	<u>-</u>	<u>17,038</u>	<u>14,001</u>	<u>-</u>	<u>14,001</u>	<u>10,570</u>	<u>-</u>	<u>10,570</u>
<u>Lunch</u>									
Free	18,367	-	18,367	14,995	-	14,995	11,707	-	11,707
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>18,367</u>	<u>-</u>	<u>18,367</u>	<u>14,995</u>	<u>-</u>	<u>14,995</u>	<u>11,707</u>	<u>-</u>	<u>11,707</u>
<u>HS Snack</u>									
Free	326	-	326	232	-	232	195	-	195
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>326</u>	<u>-</u>	<u>326</u>	<u>232</u>	<u>-</u>	<u>232</u>	<u>195</u>	<u>-</u>	<u>195</u>
<u>State Snack</u>									
Free	12,391	-	12,391	10,306	-	10,306	8,283	-	8,283
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>12,391</u>	<u>-</u>	<u>12,391</u>	<u>10,306</u>	<u>-</u>	<u>10,306</u>	<u>8,283</u>	<u>-</u>	<u>8,283</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>January 1, 2024 to January 31, 2024</u>	<u>Adjusted</u> <u>January 1, 2024 to January 31, 2024</u>	<u>Allowed</u> <u>January 1, 2024 to January 31, 2024</u>	<u>Reported</u> <u>February 1, 2024 to February 29, 2024</u>	<u>Adjusted</u> <u>February 1, 2024 to February 29, 2024</u>	<u>Allowed</u> <u>February 1, 2024 to February 29, 2024</u>	<u>Reported</u> <u>March 1, 2024 to March 31, 2024</u>	<u>Adjusted</u> <u>March 1, 2024 to March 31, 2024</u>	<u>Allowed</u> <u>March 1, 2024 to March 31, 2024</u>
<u>Breakfast</u>									
Free	15,217	-	15,217	14,881	-	14,881	14,499	-	14,499
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>15,217</u>	<u>-</u>	<u>15,217</u>	<u>14,881</u>	<u>-</u>	<u>14,881</u>	<u>14,499</u>	<u>-</u>	<u>14,499</u>
<u>Lunch</u>									
Free	16,580	-	16,580	16,088	-	16,088	15,912	-	15,912
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>16,580</u>	<u>-</u>	<u>16,580</u>	<u>16,088</u>	<u>-</u>	<u>16,088</u>	<u>15,912</u>	<u>-</u>	<u>15,912</u>
<u>HS Snack</u>									
Free	263	-	263	290	-	290	268	-	268
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>263</u>	<u>-</u>	<u>263</u>	<u>290</u>	<u>-</u>	<u>290</u>	<u>268</u>	<u>-</u>	<u>268</u>
<u>State Snack</u>									
Free	11,333	-	11,333	10,759	-	10,759	10,987	-	10,987
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>11,333</u>	<u>-</u>	<u>11,333</u>	<u>10,759</u>	<u>-</u>	<u>10,759</u>	<u>10,987</u>	<u>-</u>	<u>10,987</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>April 1, 2024 to April 30, 2024</u>			<u>May 1, 2024 to May 31, 2024</u>			<u>June 1, 2024 to June 30, 2024</u>		
<u>Breakfast</u>									
Free	16,491	-	16,491	14,411	-	14,411	7,079	-	7,079
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>16,491</u>	<u>-</u>	<u>16,491</u>	<u>14,411</u>	<u>-</u>	<u>14,411</u>	<u>7,079</u>	<u>-</u>	<u>7,079</u>
<u>Lunch</u>									
Free	17,954	-	17,954	15,371	-	15,371	7,541	-	7,541
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>17,954</u>	<u>-</u>	<u>17,954</u>	<u>15,371</u>	<u>-</u>	<u>15,371</u>	<u>7,541</u>	<u>-</u>	<u>7,541</u>
<u>HS Snack</u>									
Free	326	-	326	191	-	191	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>326</u>	<u>-</u>	<u>326</u>	<u>191</u>	<u>-</u>	<u>191</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>State Snack</u>									
Free	12,160	-	12,160	11,161	-	11,161	6,522	-	6,522
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>12,160</u>	<u>-</u>	<u>12,160</u>	<u>11,161</u>	<u>-</u>	<u>11,161</u>	<u>6,522</u>	<u>-</u>	<u>6,522</u>

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ENROLLMENT - CHILD CARE CENTERS
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

FIXED PERCENTAGE METHOD

Enrollment	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<u>Total</u>												
Reported	507	977	1,069	1,120	1,175	1,179	1,184	1,241	1,238	890	1,191	593
Adjusted	953	483	391	340	285	281	276	219	222	570	269	867
Allowed	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
<u>Free</u>												
Reported	507	977	1,069	1,120	1,175	1,179	1,184	1,241	1,238	890	1,191	593
Adjusted	953	483	391	340	285	281	276	219	222	570	269	867
Allowed	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
<u>Reduced</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
<u>Base</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Note to Special Purpose Financial Statements.

**Community Action Partnership of Kern
Reconciliation of Single Audit to Program Audit
Period Ended February 29, 2024 and June 30, 2024**

	Single Audit Feb. 29, 2024	Less: Mar. 1, 2023 thru June 30, 2023 and Eliminations *	Mar. 1, 2024 Thru June 30, 2024	Program Audit June 30, 2024
ASSETS				
Current Assets				
Cash - Unrestricted	\$ 13,083,898	\$ (3,526,046)	\$ 578,223	\$ 10,136,078
Cash - Restricted	-	105,107	379	105,486
Investments	2,500,000	(2,500,000)	-	-
Grants and contracts receivable	13,126,684	(8,664,678)	(3,974,561)	487,445
Inventory	3,994,657	(3,994,657)	-	-
Prepaid expenses	789,129	(788,364)	47,930	48,695
Total current assets	<u>33,494,368</u>	<u>(19,368,638)</u>	<u>(3,348,029)</u>	<u>10,777,704</u>
Noncurrent Assets				
Cash restricted for program use by funding agencies	5,949,616	(5,949,616)	-	-
Property and equipment	46,215,312	(46,215,312)	-	-
Total noncurrent assets	<u>52,164,928</u>	<u>(52,164,928)</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 85,659,296</u>	<u>\$ (71,533,566)</u>	<u>\$ (3,348,029)</u>	<u>\$ 10,777,704</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Current maturities of long-term debt	\$ 298,029	\$ (298,029)	\$ -	\$ -
Accounts payable:				
Trade	5,478,298	(2,727,656)	(275,799)	2,474,843
Construction	563,652	(563,652)	-	-
Accrued expenses	5,606,878	(5,260,016)	(181,957)	164,905
Advances payable	2,923,249	-	3,146,871	6,070,120
Deferred revenue	17,042,996	(8,973,078)	(6,428,827)	1,641,091
Total current liabilities	<u>31,913,102</u>	<u>(17,822,431)</u>	<u>(3,739,712)</u>	<u>10,350,959</u>
Noncurrent Liabilities				
Long-term debt, less current maturities	7,629,178	(7,629,178)	-	-
Total liabilities	<u>39,542,280</u>	<u>(25,451,609)</u>	<u>(3,739,712)</u>	<u>10,350,959</u>
Net Assets:				
With donor restrictions	211,309	(211,309)	-	-
Without donor restrictions				
Board designated for accrued vacation liability	1,097,908	(1,097,908)	-	-
Undesignated	44,807,799	(44,772,737)	391,683	426,745
Total net assets	<u>46,117,016</u>	<u>(46,081,954)</u>	<u>391,683</u>	<u>426,745</u>
Total liabilities and net assets	<u>\$ 85,659,296</u>	<u>\$ (71,533,563)</u>	<u>\$ (3,348,029)</u>	<u>\$ 10,777,704</u>
SUPPORT AND REVENUE				
Program Revenues:				
Federal grants	\$ 74,103,896	\$ (64,339,237)	\$ 5,605,601	\$ 15,370,260
State grants	54,733,620	(30,833,466)	12,598,722	36,498,876
Local grants	3,616,161	(3,616,161)	-	-
Public Support:				
Contributions in-kind	67,937	(67,937)	-	-
Donations:				
Food	30,351,294	(30,351,294)	-	-
Cash	402,453	(402,453)	-	-
Gain on sale of property and equipment	3,052,548	(3,052,548)	-	-
Other	2,841,399	(2,836,041)	2,530	7,888
Total support and revenue	<u>169,169,308</u>	<u>(135,499,137)</u>	<u>18,206,853</u>	<u>51,877,024</u>
EXPENDITURES	<u>159,459,538</u>	<u>(125,777,737)</u>	<u>17,814,776</u>	<u>51,496,577</u>
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 9,709,770</u>	<u>\$ (9,721,400)</u>	<u>\$ 392,077</u>	<u>\$ 380,447</u>

* Eliminations are non-California Department of Education and non-California Department of Social Services programs.

See Notes to Special Purpose Financial Statements

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTE TO SPECIAL PURPOSE FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

Nature of Activities: **Community Action Partnership of Kern** (the Organization) is a not-for-profit organization which has been designated as the Community Action Agency of Kern County (the County). The purpose of this organization is to mobilize and utilize public and private resources of the urban and rural communities in the County of Kern to combat poverty through community action programs.

These special purpose financial statements represent only specific information for the year ended June 30, 2024, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general-purpose financial statements for the Organization for the year ended February 29, 2024 were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The schedules of revenue and expenditures presented on pages 4-14 represent the program activity for each state grant for the year ended June 30, 2024. They are intended to assist the State Department of Education and State Department of Social Services in reconciling to the Organization's fiscal year ended February 29, 2024.

The special purpose financial statements presented herein on pages 15-27 and 30-67 were prepared specifically to comply with California Department of Education and California Department of Social Services reporting requirements at each program level, using the fiscal year of the state.

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

Basis of Accounting: The special purpose financial statements were prepared in conformity with the accounting practices prescribed by the California Department of Education and California Department of Social Services, under the accrual method of accounting, in conformity with the California Department of Education Audit Guide dated July 2023 and California Department of Social Services Audit Guide dated August 2024 which differs from generally accepted accounting principles.

Basis of Presentation: The accompanying schedule of expenditures of state awards includes the state grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

Property: Property purchased with California Department of Education or California Department of Social Services contract funds during fiscal year 2023-2024 has been separately accounted for in the property management system.

Claim Preparation: Due to the provisions in the Improving Head Start for School Readiness Act of 2007 (Public Law 110-134) (Head Start), any child enrolled in Head Start is now automatically eligible for free meals provided by the United States Department of Agriculture (USDA) National School Breakfast Program, National School Lunch Program, and the Child and Adult Care Food Program.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTE REGARDING CALIFORNIA DEPARTMENT OF EDUCATION AND CALIFORNIA DEPARTMENT OF SOCIAL SERVICES SUPPLEMENTARY INFORMATION

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease, purchase, acquisition, or repair or renovation of early learning and cash facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2024.
2. All expenses claimed for reimbursement under a related rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rent expenses claimed for the year ended June 30, 2024.
3. Bad debt expense is unallowable unless it relates to uncollectible family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2024.

SHANNON M. WEBSTER

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of **Community Action Partnership of Kern**, as of and for the year ended June 30, 2024, and the related notes to the special purpose financial statements, which comprise **Community Action Partnership of Kern's** special purpose financial statements, and have issued our report thereon dated October 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the special purpose financial statements, we considered **Community Action Partnership of Kern's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Community Action Partnership of Kern's** internal control. Accordingly, we do not express an opinion on the effectiveness of **Community Action Partnership of Kern's** internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Community Action Partnership of Kern's** special purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the special purpose financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items SA-2024-001 through SA-2024-006.

Community Action Partnership of Kern's Responses to Findings

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

Purpose of this Report

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 31, 2024

Contractor Name: Community Action Partnership of Kern

Contract Number: CSPP-3124

Fiscal Year Ended: June 30, 2024

Vendor Code: Y320

California Department of Education Audited Enrollment, Attendance and Fiscal Report for California State Preschool Program

Section 1 – Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): **1**

Number of counties where the agency provided mental health consultation services to certified children (Form 2): **0**

Number of counties where the agency provided services to non-certified children (Form 3): **1**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

Total enrollment and attendance forms to attach: **2**

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	108,339	0	108,339	107,090.7780
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Attendance (including MHCS)	106,905	0	106,905	N/A
Total Non-Certified Days of Enrollment	2,928	0	2,928	2,250.2532
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
	244		244	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other:			0
TOTAL RESTRICTED INCOME	0	0	0

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children (July – September)	12,230		12,230
Family Fees for Certified Children (October – June)	486		486
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	124,372		124,372
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	2,973,541		2,973,541
2000 Classified Salaries	1,116,628		1,116,628
3000 Employee Benefits	1,399,140		1,399,140
4000 Books and Supplies	2,621		2,621
5000 Services and Other Operating Expenses	10,972		10,972
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	537,853		537,853
TOTAL REIMBURSABLE EXPENSES	6,040,755	0	6,040,755

Does the agency have an indirect cost rate approved by its cognizant agency (Select YES or NO)? Yes ☐ No ☒

Approved Indirect Cost Rate: 10%

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	723,554		723,554
Total Staff Training Cost (included in Reimbursable Expenses)			0

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: Cost of Care Plus	519,120		519,120
Other: AB185 and AB110	1,052,684		1,052,684
TOTAL SUPPLEMENTAL REVENUE	1,571,804	0	1,571,804

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	569,887		569,887
2000 Classified Salaries	523,559		523,559
3000 Employee Benefits	335,466	(22,178)	313,288
4000 Books and Supplies		22,178	22,178
5000 Services and Other Operating Expenses			0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs	142,892		142,892
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	1,571,804	0	1,571,804

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	108,339	0	108,339
Days of Operation	244	0	244
Days of Attendance (including MHCS)	106,905	0	106,905
Total Certified Adjusted Days of Enrollment	N/A	N/A	107,090.7780
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	2,250.2532
Restricted Program Income	0	0	0
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children (October - June)	486	0	486
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	6,040,755	0	6,040,755
Total Administrative Cost	723,554	0	723,554
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

Independent auditor’s assurances on agency’s compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): ☒ Yes ☐ No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): ☒ Yes ☐ No

Section 8 – Comments

Include any comments in the comment box. If necessary, attach additional sheets to explain adjustments.

California State Preschool Program – Form 1 Certified Children Days of Enrollment and Attendance

Service County: Kern



Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus	194		194	2.1240	412.0560
Three Years Old Full-time	11,833		11,833	1.8000	21,299.4000
Three Years Old Part-time	14,694		14,694	1.1147	16,379.4018
Four Years and Older Full-time-plus	157		157	1.1800	185.2600
Four Years and Older Full-time	25,486		25,486	1.0000	25,486.0000
Four Years and Older Part-time	32,392		32,392	0.6193	20,060.3656
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time	1,243		1,243	2.4000	2,983.2000
Exceptional Needs Part-time	1,377		1,377	1.4863	2,046.6351
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time	4,260		4,260	1.2000	5,112.0000
Dual Language Learner Part-time	10,135		10,135	0.6193	6,276.6055

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	5,788		5,788	1.1000	6,366.8000
At Risk of Abuse or Neglect Part-time	780		780	0.6193	483.0540
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	108,339	0	108,339	N/A	107,090.7780

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	106,905		106,905	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: Community Action Partnership of Kern

Contract Number: CSPP-3124

California State Preschool Program – Form 3 Non-Certified Children Days of Enrollment

Service County: Kern



Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.8000	0.0000
Toddlers (18 up to 36 months) Part-time			0	0.9900	0.0000
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time	882		882	1.1147	983.1654
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	2,046		2,046	0.6193	1,267.0878
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.4863	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	2,928	0	2,928	N/A	2,250.2532

Enter the sum of Total Non-Certified Days of Enrollment from all Form 3s in the Total Non-Certified Days of Enrollment line of AUD 8501, Section 2.

**AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT
FOR CHILD CARE AND DEVELOPMENT PROGRAMS**

Fiscal Year Ending
Contract Number*
Vendor Code*

Full Name of Contractor*

Section 1 - Number of Counties Where Services are Provided

- Number of counties where the agency provided services to certified children (Form AUD 9500.1):*
- Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):*
- Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):*
- Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):*
- Total enrollment and attendance forms to attach:

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	40,492		40,492	70,718.0060
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	40,171		40,171	N/A
Total Non-Certified Days of Enrollment	1,855		1,855	2,021.9540
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	244		244	N/A

*Indicates field is required.

Full Name of Contractor

Community Action Partnership Action of Kern

Contract Number

CCTR-3063

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Waived Family Fees for Certified Children*	11,093		11,093
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	93,929	10,303	104,232
Unrestricted Income - Other:			
Total Revenue (*Waived Family Fees Not Included)	93,929	10,303	104,232

Comments:

Full Name of Contractor

Community Action Partnership Action of Kern

Contract Number

CCTR-3063

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,827,498		1,827,498
2000 Classified Salaries	742,177		742,177
3000 Employee Benefits	842,351		842,351
4000 Books and Supplies	524		524
5000 Services and Other Operating Expenses	8,292		8,292
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	331,660		331,660
Total Reimbursable Expenses	3,752,502		3,752,502
Total Administrative Cost (included in Section 4 above)	331,660		331,660
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

10 %

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor

Community Action Partnership Action of Kern

Contract Number

CCTR-3063

Section 5 - Supplemental Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: State Stipends - SB140	133,580		133,580
Other: Childcare Provider Stipends	69,080		69,080
Total Supplemental Revenue	202,660		202,660

Section 6 - Supplemental Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	66,048		66,048
2000 Classified Salaries	21,816		21,816
3000 Employee Benefits	31,008		31,008
4000 Books and Supplies	20,334		20,334
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay	49,800		49,800
Depreciation or Use Allowance			
Indirect Costs	13,654		13,654
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	202,660		202,660

Full Name of Contractor**Community Action Partnership Action of Kern****Contract Number****CCTR-3063****Section 7 - Summary**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	40,492		40,492
Days of Operation	244		244
Days of Attendance (including MHCS)	40,171		40,171
Restricted Program Income			
Transfer from Reserve			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	3,752,502		3,752,502
Total Administrative Cost	331,660		331,660
Total Staff Training Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS) 70,718.0060

Total Non-Certified Adjusted Days of Enrollment (including MHCS) 2,021.9540

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box):

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

Audit Report Page 44

**CHILD CARE AND DEVELOPMENT PROGRAMS
CERTIFIED CHILDREN DAYS OF ENROLLMENT AND
ATTENDANCE**

Fiscal Year Ending June 30, 2024
Contract Number CCTR-3063
Vendor Code Y320

Full Name of Contractor Community Action Partnership of Kern

Service County: Kern

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time	6,178		6,178	2.4400	15,074.3200
Infants (up to 18 months) One-half-time	1,330		1,330	1.3420	1,784.8600
Toddlers (18 up to 36 months) Full-time-plus	219		219	2.1240	465.1560
Toddlers (18 up to 36 months) Full-time	25,872		25,872	1.8000	46,569.6000
Toddlers (18 up to 36 months) One-half-time	6,893		6,893	0.9900	6,824.0700
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CCTR-3063

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Certified Days of Enrollment	40,492		40,492	N/A	70,718.0060
Days of Attendance	40,171		40,171	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

CHILD CARE AND DEVELOPMENT PROGRAMS
NON-CERTIFIED CHILDREN DAYS OF ENROLLMENT

Fiscal Year Ending

June 30, 2024

Contract Number

CCTR-3063

Vendor Code

Y320

Full Name of Contractor

Community Action Partnership of Kern

Service County:

Kern

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time	527		527	1.3420	707.2340
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time	1,328		1,328	0.9900	1,314.7200
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CCTR-3063

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Non-Certified Days of Enrollment	1,855		1,855	N/A	2,021.9540

Enter the sum of Total Non-Certified Days of Enrollment from all Form AUD 9500.3(s) in the Total Non-Certified Days of Enrollment line of AUD 9500, Section 2.

**AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT
FOR CHILD CARE AND DEVELOPMENT PROGRAMS**

Fiscal Year Ending	June 30, 2024
Contract Number*	CMIG-3004
Vendor Code*	Y320

Full Name of Contractor* Community Action Partnership of Kern

Section 1 - Number of Counties Where Services are Provided

- Number of counties where the agency provided services to certified children (Form AUD 9500.1):* 1
- Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):* 0
- Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):* 1
- Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):* 0
- Total enrollment and attendance forms to attach: 2

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	803		803	803.0000
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	797		797	N/A
Total Non-Certified Days of Enrollment	11		11	6.0500
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	244		244	N/A

*Indicates field is required.

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMIG-3004

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Waived Family Fees for Certified Children*			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	312		312
Unrestricted Income - Other: Direct Service 165 Children			
Total Revenue (*Waived Family Fees Not Included)	312		312

Comments:

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMIG-3004

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	19,967		19,967
2000 Classified Salaries	8,063		8,063
3000 Employee Benefits	9,561		9,561
4000 Books and Supplies	9		9
5000 Services and Other Operating Expenses	342		342
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	3,764		3,764
Total Reimbursable Expenses	41,706		41,706
Total Administrative Cost (included in Section 4 above)	4,458	869	5,327
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

10 %

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Audit Report Page

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Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMIG-3004

Section 5 - Supplemental Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Direct Service 165 Children	3,520		3,520
Other:			
Total Supplemental Revenue	3,520		3,520

Section 6 - Supplemental Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies	3,200		3,200
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs	320		320
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	3,520		3,520

Full Name of Contractor **Community Action Partnership of Kern**Contract Number **CMIG-3004**

Section 7 - Summary

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	803		803
Days of Operation	244		244
Days of Attendance (including MHCS)	797		797
Restricted Program Income			
Transfer from Reserve			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	41,706		41,706
Total Administrative Cost	4,458	869	5,327
Total Staff Training Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS) **803.0000**Total Non-Certified Adjusted Days of Enrollment (including MHCS) **6.0500**

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): **Yes**

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): **Yes**

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

Audit Report Page **53**

**CHILD CARE AND DEVELOPMENT PROGRAMS
CERTIFIED CHILDREN DAYS OF ENROLLMENT AND
ATTENDANCE**

Fiscal Year Ending June 30, 2024
Contract Number CMIG-3004
Vendor Code Y320

Full Name of Contractor Community Action Partnership of Kern

Service County: Kern

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time	143		143	1.0000	143.0000
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMIG-3004

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time	540		540	1.1000	594.0000
Dual Language Learner One-half-time	120		120	0.5500	66.0000
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Certified Days of Enrollment	803		803	N/A	803.0000
Days of Attendance	797		797	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

**CHILD CARE AND DEVELOPMENT PROGRAMS
NON-CERTIFIED CHILDREN DAYS OF ENROLLMENT**

Fiscal Year Ending	June 30, 2024
Contract Number	CMIG-3004
Vendor Code	Y320

Full Name of Contractor	Community Action Partnership of Kern
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Service County:	Kern
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	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time	11		11	0.5500	6.0500
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMIG-3004

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Non-Certified Days of Enrollment	11		11	N/A	6.0500

Enter the sum of Total Non-Certified Days of Enrollment from all Form AUD 9500.3(s) in the Total Non-Certified Days of Enrollment line of AUD 9500, Section 2.

AUDITED FISCAL REPORT FOR MIGRANT SPECIAL CONTRACTS

Fiscal Year Ending

June 30, 2024

Contract Number

CMSS-3004

Vendor Code

Y320

Full Name of Contractor

Community Action Partnership of Kern

Section 1 - Revenue

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Other:			
Restricted Income - Other:			
Restricted Income - Subtotal			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:			
Total Revenue			

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMSS-3004

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	17,055		17,055
2000 Classified Salaries	10,274		10,274
3000 Employee Benefits	9,107		9,107
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	3,643		3,643
Total Reimbursable Expenses	40,079		40,079
Total Administrative Cost (included in Section 2 above)	3,645		3,645
Days of Operation	244		244

Approved Indirect Cost Rate: 10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMSS-3004

Section 5 - Summary

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	40,079		40,079
Total Administrative Cost	3,645		3,645
Days of Operation	244		244
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS

Fiscal Year Ending

June 30, 2024

Contract Number

CIMAP-3000

Vendor Code

Y320

Full Name of Contractor

Community Action Partnership of Kern

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		69,403		69,403
Family Fees Collected for Certified Children		629		629
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other: Other Revenue			5,610	5,610
Total Revenue (*Waived Family Fees Not Included)		629	5,610	6,239

Full Name of ContractorCommunity Action Partnership of Kern

Contract Number

CMAP-3000

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		27,850,130		27,850,130
1000 Certificated Salaries				
2000 Classified Salaries		1,998,650		1,998,650
3000 Employee Benefits		421,408		421,408
4000 Books and Supplies		94,039	-5,917	88,122
5000 Services and Other Operating Expenses		326,246	18,360	344,606
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		3,064,439	-12,570	3,051,869
Total Reimbursable Expenses		33,754,912	-127	33,754,785
Total Administrative Cost (included in Section 2 above)		5,201,984	-2,061,332	3,140,652
Days of Operation		244		244

Approved Indirect Cost Rate:10.0%

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

CMAP-3000

Full Name of Contractor

Community Action Partnership of Kern

Section 3 - Supplemental Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding				
Other: State Stipends/CCPU SB140		4,611,474		4,611,474
Total Supplemental Revenue		4,611,474		4,611,474

Section 4 - Supplemental Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		4,192,249		4,192,249
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs				
Non-Reimbursable Supplemental Expenses		419,225		419,225
Total Supplemental Expenses		4,611,474		4,611,474

Full Name of ContractorCommunity Action Partnership of Kern

Contract NumberCMAP-3000

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children		629		629
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		27,850,130		27,850,130
Total Administrative Cost		5,201,984	-2,061,332	3,140,652
Days of Operation		244		244
Total Reimbursable Expenses		33,754,912	-127	33,754,785
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End

June 30, 2024

Reserve Account Type

Center-Based

Vendor Code

Y320

Full Name of Contractor **Community Action Partnership of Kern****Section 1 - Prior Year Reserve Account Activity**

1. Beginning Balance (2022–23 AUD 9530A Ending Balance)	2,779
2. Plus Transfers to Reserve Account:	Per 2022–23 Post-Audit CDNFS 9530
Contract No.CCTR-2058	234,202
Contract No.CMIG-2004	142
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2022–23 Contracts to Reserve	234,344
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2022-23 Post-Audit CDNFS 9530	237,123

Section 2 - Current Year (2023–24) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	29	15	44
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2024	237,152	15	237,167

COMMENTS - If necessary, attach additional sheets to explain adjustments.

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End

June 30, 2024

Reserve Account Type

Alternative Payment

Vendor Code

Y320

Full Name of Contractor **Community Action Partnership of Kern****Section 1 - Prior Year Reserve Account Activity**

1. Beginning Balance (2022–23 AUD 9530A Ending Balance)	53,779
2. Plus Transfers to Reserve Account:	Per 2022–23 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2022–23 Contracts to Reserve	0
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2022-23 Post-Audit CDNFS 9530	53,779

Section 2 - Current Year (2023–24) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	1,014	33	1,047
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2024	54,793	33	54,826

COMMENTS - If necessary, attach additional sheets to explain adjustments.

California Department of Education
Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2024

Vendor Code: Y320

Contractor Name: Community Action Partnership of Kern

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2022–23 AUD 9530A Ending Balance):

191,217

2. Plus Transfers to Reserve Account:

2022–23 Contract No.	Per 2022–23 Post-Audit EENFS 9530
CSPP-2120	11,515
Total Transferred from 2022–23 Contracts	11,515

3. Less Excess Reserve to be Billed:

4. 2022–23 EENFS 9530 Reserve Balance After Billing:

202,732

Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	35	6	41

6. Less Transfers to Contracts from Reserve:

2023–24 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
			0
			0
			0
Total Transferred to Contracts	0	0	0

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2024	202,767	6	202,773

COMMENTS – If necessary, attach additional sheets to explain adjustments.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

State Awards

Internal control over major programs:

Material weakness(es) identified?

☐ Yes ☒ No

Significant deficiency(ies) identified?

☐ Yes ☒ None reported

Type of auditor's report issued on compliance for
major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported
in accordance with section 2 CFR 200.516(a)?:

☒ Yes ☐ No

SECTION II. STATE AWARD FINDINGS AND QUESTIONED COSTS

SA-2024-001 Financial Reporting - Child and Adult Care Food Program 15-1248-OJ

Criteria: Chapter 400, Section 422 CACFP Reimbursement Claims Reporting, Part A.1.b. Actual Count Claiming Method, of the California Department of Education and California Department of Social Services Audit Guide – August 2024 states “the “actual count” claiming method requires the sponsor to accurately report on a monthly basis the “actual” eligibility category of enrolled, participating children and the actual number of meals served to the participant in each eligible category. Percentages are not used.”

Condition: For the month of August 2023, the Contractor did not maintain a system to properly document meals reported resulting in the following errors.

- The Contractor reported 10,038 at risk breakfast meals served as compared to 11,667 at risk breakfast meals actually served per the underlying documentation for a total of 1,629 at risk breakfast meals underreported.
- The Contractor reported 16,762 at risk snack meals served as compared to 8,693 at risk snack meals actually served per the underlying documentation for a total of 8,069 at risk snack meal overreported.
- The Contractor reported 10,064 at risk lunch meals served as compared to 12,332 at risk lunch meals actually served per the underlying documentation for a total of 2,268 at risk snack meal underreported.

Effect: The errors resulted in an underpayment of \$3,714 related to at risk breakfast meals served; an overpayment of \$9,441 related to at risk snack meals served; and an underpayment of \$9,639 related to at risk lunch meals for a total of \$3,912 under claimed by the Contractor. Failure to report accurate “actual count” meals served may result in a reduction, loss or repayment of funding.

Cause: The error is a result of a lack of detailed review by someone independent of the report preparer.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2024

Recommendation: The Organization should develop and implement a policy whereby an individual independent of the completion of the monthly Child and Adult Care Food Program Claim for Reimbursement, reviews the report for accuracy. This will help to ensure the supporting meal counts are properly calculated and agree to the monthly Child and Adult Care Food Program Claim for Reimbursement. This will also help to ensure the Organization is adhering to the requirements of the funding agency.

Management's Response/Planned Corrective Action: In 2023-24, additional measures were added and will continue to be in place to have a multi-tiered auditing and monitoring process. Additionally, the agency transitioned from a manual paper process to a digital electronic process in November 2023. This advancement in addition to the multi-tiered approach has included the Attendance Specialist, Attendance Supervisor, Enrollment and Attendance Manager, Program Design and Management Administrator, as well as the designated Quality Assurance staff. The additional oversight has minimized the potential for future errors as it has addressed both under and over reporting. Additionally, since the Quality Assurance department is an independent team outside of the enrollment and attendance department, the additional auditing and monitoring has ensured the policies and procedures in place are being followed through a quality control lens. Ongoing training will be provided to all CACFP staff, which includes, but is not limited to the following: Webinars, Conferences, and internal meeting to address any changes to the reporting process from CACFP, California Department of Education, or the California Department of Social Services.

Implementer: Robert Espinoza, Program Design and Management Administrator

SA-2024-002 Financial Reporting – California State Preschool CSPP-3124

Criteria: Chapter 700, Section 730 Early Education Programs, Part J Reporting, of the California Department of Education Audit Guide – July 2023 states the Contractor shall appropriately report supplemental reimbursable expenses, including verifying that fiscal reports agree with accounting records.

Condition: For quarter 4 of fiscal year ended June 30, 2024, the Contractor did not accurately report supplemental reimbursable expenses per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an overstatement of supplemental employee benefits of \$22,178 an understatement of books and supplies of \$22,178. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2024

Management's Response/Planned Corrective Action: The misstatement of expenses between categories was due to a clerical error when completing CPARIS data entry. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2024 reporting period.

Implementers: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2024-003 Financial Reporting – General Child Care and Development Program CCTR-3063

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2024 states the Contractor shall appropriately report reimbursable expenses, including verifying that fiscal reports agree with accounting records.

Condition: For the fiscal year ended June 30, 2024, the Contractor did not accurately report total unrestricted income – Head Start per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of total unrestricted income – Head Start of \$10,303. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The misstatement of expenses between categories was due to a clerical error. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This process was implemented during the September 2024 reporting period.

Implementers: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2024

SA-2024-004 Financial Reporting – Migrant Child Care CMIG-3004

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2024 states the Contractor shall appropriately report administrative costs, including verifying that fiscal reports agree with accounting records.

Condition: For the fiscal year ended June 30, 2024, the Contractor did not accurately report total administrative costs per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of total administrative costs of \$869. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The Agency struggled using the new CDPR system implemented mid-year by CDSS. The system was difficult to reconcile each quarterly submission for CMIG. Accordingly, there was a clerical error when completing the CDPR data entry. Staff now understands how to reconcile entered data in the CDPR system. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2024 reporting period.

Implementers: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2024-005 Financial Reporting – Migrant Alternative Payment CMAP-3000

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2024 states the Contractor shall appropriately report administrative costs, including verifying that fiscal reports agree with accounting records.

Condition: For the fiscal year ended June 30, 2024, the Contractor did not accurately report other unrestricted income, reimbursable expenses and total administrative costs per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of total other unrestricted income of \$5,610, an overstatement of total reimbursable expenses of \$127 and overstatement of total administrative costs of \$2,061,332. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2024

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: Program expenses were inadvertently included in the reporting of administrative costs. The error was identified after the final submission of CMAP data in August 2024. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2024 reporting period.

Implementers: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2024-006 Reserve Reporting – Migrant Alternative Payment CMAP-3000, California State Preschool CSPP-3124, and General Child Care and Development Program CCTR-3063

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2024 and Chapter 700, Section 730 Early Education Programs, Part J Reporting, of the California Department of Education Audit Guide – July 2023 states the Contractor shall appropriately report cash reserve interest activity, including verifying that fiscal reports agree with accounting records.

Condition: For the fiscal year ended June 30, 2024, the Contractor did not accurately report interest earned on reserves for center based reserves, alternative payment reserves, and preschool reserves per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of \$15 for center based reserves, an understatement of \$33 for alternative payment reserves, and an understatement of \$6 for preschool reserves. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.

Recommendation: Management should provide additional training related to proper financial tabulation and reporting at the program level. Additionally, management should review and strengthen their current controls related to internal review over the program to verify that the policies and procedures are adhered to.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2024

Management's Response/Planned Corrective Action: When completing the reconciliation of interest reported, it was identified that there were errors in the allocation of interest for the reserve accounts. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2024 reporting period.

Implementers: Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE PERIOD ENDED JUNE 30, 2024

- SA-2023-001** For the two months selected for testing, September 2022 and February 2023, for Child and Adult Care Food Program 15-1248-OJ the Contractor did not maintain a system to properly document meals reported as substantiated by the underlying documentation. The errors resulted in an underpayment of \$2.21 related to at risk breakfast meals served; an underpayment of \$1.18 related to at risk snack meals served; and an overpayment of \$36.27 related to at risk lunch meals for a total of \$32.88 over claimed by the Contractor. *Similar item noted in the current year. See SA-2024-001.*
- SA-2023-002** For the California State Preschool CSPP-2120 contract, the Contractor did not accurately report the Certified Enrollment for the category "At Risk of Abuse or Neglect Full-time Plus" resulting in under reporting of 9 certified days of enrollment and 11.6820 adjusted days of enrollment. *Corrective action taken during the year.*
- SA-2023-003** For the California State Preschool CSPP-2120 contract for quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report unrestricted revenue, reimbursable expenses, or total administrative costs per the underlying accounting records on the fiscal reports. The error resulted in an understatement of unrestricted revenue of \$11,843; an understatement of reimbursable expenses of \$12,671, and an understatement of total administrative costs of \$489. *Similar item noted in the current year. See SA-2024-002.*
- SA-2023-004** For the General Child Care and Development Program CCTR-2058 contract, for quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report total reimbursable expenses per the underlying accounting records on the fiscal reports resulting in an understatement of total reimbursable expenses of \$131. *Similar item noted in the current year. See SA-2024-003.*
- SA-2023-005** For the California State Preschool (CSPP), General Child Care and Development (CCTR), Migrant Child Care (CMIG), Migrant Specialized Services (CMSS), and Migrant Alternative Payment (CMAP) contracts the Contractor did not submit their quarter 4 Attendance and Fiscal Reports by the 20th day of the following month the respective report was due. *Corrective action taken during the year.*
- SA-2023-006** For the Migrant Child Care CMIG-2004 contract for quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report unrestricted revenue or total administrative costs per the underlying accounting records on the fiscal reports. The error resulted in an understatement of unrestricted revenue reported of \$141 and an overstatement of total administrative costs of \$34. *Similar item noted in the current year. See SA-2024-004.*
- SA-2023-007** For the Migrant Specialized Services CMSS-2004 contract for quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report reimbursable expenses per the underlying accounting records on the fiscal reports. The error resulted in an overstatement of reimbursable expenditures reported of \$9,000 for CMSS-2004. *Corrective action taken during the year.*

COMMUNITY ACTION PARTNERSHIP OF KERN

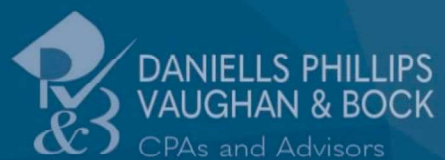
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE PERIOD ENDED JUNE 30, 2024

- SA-2023-008** For the Migrant Alternative Payment CMAP-2000 contract for quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report supplemental revenue, reimbursable expenses or total administrative costs per the underlying accounting records on the fiscal reports. The error resulted in an understatement of supplemental revenue of \$213,361, an overstatement of reimbursable expenses of \$1,068 and an understatement of total administrative costs of \$301. *Similar item noted in the current year. See SA-2024-005.*
- SA-2023-009** The Organization inaccurately reported waived family fee revenue for the General Child Care CCTR-2058 and Migrant Child Care CMIG-2004 contracts whereby the underlying information did not agree with the amounts reported on the respective fiscal reports. The error resulted in an overstatement of waived family fee revenue of \$47 and \$272 for the CCTR-2058 and CMIG-2004 contracts, respectively. *Corrective action taken during the year.*

401(a) PLAN AUDIT REPORT FOR
COMMUNITY ACTION PARTNERSHIP OF KERN
FOR THE YEAR ENDED FEBRUARY 29, 2024

**COMMUNITY ACTION PARTNERSHIP
OF KERN 401(A) PLAN**

FINANCIAL REPORT
February 29, 2024



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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Community Action Partnership of Kern 401(a) Plan
Bakersfield, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of **Community Action Partnership of Kern 401(a) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 29, 2024 and February 28, 2023, the related statement of changes in net assets available for benefits for the year ended February 29, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of February 29, 2024 and February 28, 2023, and for the year ended February 29, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of February 29, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that is agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 3, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

February 29, 2024 and February 28, 2023

	2024	2023
ASSETS		
Cash	\$ 142	\$ -
Investments at fair value (Notes 3 and 4)	26,003,409	22,947,693
Dividends receivable	1,109	774
Total assets	26,004,660	22,948,467
LIABILITIES		
Benefit claims payable	-	18,674
Net assets available for benefits	\$ 26,004,660	\$ 22,929,793

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended February 29, 2024

Additions:

Investment income (Note 3):

Net appreciation in fair value of investments	\$ 3,518,641
Interest and dividends	32,610
	<u>3,551,251</u>

Contributions:

Employer	<u>1,892,609</u>
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Total	<u>5,443,860</u>
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Deductions:

Benefits paid to participants	2,221,227
Administrative expenses	<u>147,766</u>

Total	<u>2,368,993</u>
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Net increase	3,074,867
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Net assets available for benefits:

Beginning of year	<u>22,929,793</u>
End of year	<u>\$ 26,004,660</u>

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

The following description of the **Community Action Partnership of Kern 401(a) Plan** (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General: The Plan is a defined contribution retirement plan covering all employees of Community Action Partnership of Kern (the “Organization”) who have completed one year of service and a minimum of 1,000 hours of service, and are at least 21 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee is responsible for oversight of the Plan. The Plan’s Pension Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance and reports to the Plan’s Trustee.

Contributions: The Plan’s provisions stipulate that the Organization will contribute as follows:

- Group “A” – 10% of the Participant’s Compensation for that Plan Year. Group “A” is defined as “Chief Executive Officer.”
- Group “B” – 7.5% of the Participant’s Compensation for that Plan Year. Group “B” is defined as “Chief Officers and Division Directors”.
- Group “C” – 5% of the Participant’s Compensation for that Plan Year. Group “C” is defined as “all other Employees who are not in Group A or Group B”.

Participants direct the investment of the Organization’s contribution into various investment options offered by the Plan.

Participants’ Accounts: Each participant’s account is credited with an allocation of (a) the Organization’s contribution and (b) Plan earnings. Allocations are based on participants’ earnings, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account. Any contributions made on behalf of a participant, for whom no investment direction is in effect, shall be allocated to a retirement fund appropriate to his or her age at the time of allocation.

Vesting: Participants’ accounts become 25% vested after two years of credited service as defined and continues to vest at the rate of 25% for each successive year of service until 100% vested after five years of credited service.

Payment of Benefits: Upon termination of service, retirement, or death, a participant may elect to receive a lump-sum payment or to have that amount rolled over into another individual retirement account (IRA) of the participant’s choosing. For distributions of \$5,000 or less, the Plan Administrator may distribute the amount within one year without the participant’s consent. If the vested benefit exceeds \$5,000, the participant will be entitled to a distribution in a reasonable time after termination.

Forfeited Accounts: During the years ended February 29, 2024 and February 28, 2023 forfeitures were not used to reduce employer contributions nor were forfeitures allocated among the participants who were employees on the last day of the Plan year. For the year ended February 29, 2024, forfeitures were \$114,235. At February 29, 2024 and February 28, 2023, forfeited nonvested accounts totaled \$114,235 and \$180,654, respectively, which will be used to reduce future employer contributions.

Note 2. Significant Accounting Policies

Basis of Accounting. The financial statements of the Plan are prepared on the accrual basis of accounting.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

Use of Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Pension Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, trustee, and insurance company. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend rate. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits. Benefits are recorded when paid.

Administrative Expenses: Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Investment related expenses are included in the net (depreciation) of fair value of investments.

Subsequent Events. The Plan Administrator has evaluated subsequent events through October 3, 2024, the date on which the financial statements were available to be issued. A subsequent event is discussed at Note 10.

Note 3. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at February 29, 2024 and February 28, 2023, and net appreciation in fair value of investments, interest and dividends for the year ended February 29, 2024, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company (Standard) and Charles Schwab Trust Bank (the trustees of the Plan).

Note 4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 29, 2024 or February 28, 2023.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. See Note 9 regarding potential volatility of mutual fund valuation.

Group annuity contract: Valued at contributions made, less withdrawals and administrative expenses, plus interest credited. Net deposits invested become part of the Standards general account with no particular segregated or identifiable assets.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of February 29, 2024 and February 28, 2023:

	Assets at Fair Value as of February 29, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	\$ 24,728,860	\$ -	\$ -	\$ 24,728,860
Investments measured at NAV (a)				
Group Annuity Contract				1,274,549
Investments at fair value				<u>\$ 26,003,409</u>
	Assets at Fair Value as of February 28, 2023			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	\$ 21,521,113	\$ -	\$ -	\$ 21,521,113
Investments measured at NAV (a)				
Group Annuity Contract				1,426,580
Investments at fair value				<u>\$ 22,947,693</u>

- (a) In accordance with Accounting Standards Update (ASU) Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 5. Related-Party Transactions and Party in Interest Transactions

Certain Plan investments are managed by Standard Insurance Company (Standard). Standard is the custodian and recordkeeper for the Plan; therefore, these transactions qualify as party in interest transactions. Administrative expenses of \$147,766 for the year ended February 29, 2024 were paid for by the Plan.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in the Organization's contributions.

Note 7. Tax Status

The Plan has adopted a volume submitter plan sponsored by Standard Retirement Services, Inc. The volume submitter plan provider has received an advisory letter from the Internal Revenue Service as to the volume submitter plan's qualified status. The volume submitter plan advisory letter has been relied upon by the Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at February 29, 2024 and February 28, 2023 to Form 5500:

	2024	2023
Net assets available for benefits per the financial statements	\$ 26,004,660	\$ 22,929,793
Other	(1,109)	(774)
Distribution payable	-	18,674
Net assets available for benefits per Form 5500	<u>\$ 26,003,551</u>	<u>\$ 22,947,693</u>

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

The following is a reconciliation of the change in net assets available for benefits per the financial statements to Form 5500:

Change in net assets available for benefits per the financial statements	\$ 3,074,867
Other	(335)
Distribution payable	(18,674)
Change in net assets available for benefits per Form 5500	<u>\$ 3,055,858</u>

Note 10. Subsequent Event

Effective August 15, 2024 the Plan's pension plan provider changed from The Standard to Nationwide.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) February 29, 2024

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Charles Schwab Trust Bank	Cash	\$ 142
	Registered Investment Companies:	
Allspring	Special Mid Cap Value Fund - Class Inst	33,047
American Funds	New World R6	297,211
BlackRock	LifePath Index 2025 Fund Class K	2,063,728
BlackRock	LifePath Index 2030 Fund Class K	2,310,346
BlackRock	LifePath Index 2035 Fund Class K	3,158,775
BlackRock	LifePath Index 2040 Fund Class K	2,574,339
BlackRock	LifePath Index 2045 Fund Class K	3,344,002
BlackRock	LifePath Index 2050 Fund Class K	1,612,627
BlackRock	LifePath Index 2055 Fund Class K	843,811
BlackRock	LifePath Index 2060 Fund Class K	699,441
BlackRock	LifePath Index Retirement Fund Class K	1,773,429
DFA	US Targeted Value Portfolio Institutional Class	209,181
Hartford	International Opportunities Fund Class R6	2,069
iShares	S&P 500 Index Fund Class K	671,568
MassMutual	Mid Cap Growth Fund Class I	714,815
MFS	Value Fund Class R6	1,229,593
Principal	Real Estate Securities Fund Institutional Class	7,491
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	1,072,634
Putnam	Dynamic Asset Allocation Growth Fund Class Y	569,804
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	440,215
TIAA-CREF	Large Cap Growth Fund Institutional Class	369,007
Vanguard	Mid-Cap Index Fund Admiral Shares	92,728
Vanguard	Total Bond Market Index Fund Admiral Shares	485,026
Vanguard	Explorer Fund Admiral Shares	153,973
	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	1,274,549
Total assets held for investment purposes		<u>\$ 26,003,551</u>

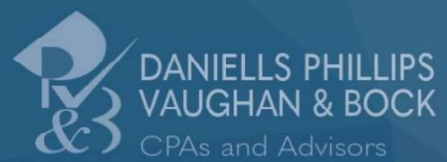
* Represents a party in interest

The above information has been certified by the Standard Insurance Company and Charles Schwab Trust Bank, custodians of the Plan, as complete and accurate.

403(b) PLAN AUDIT REPORT FOR
COMMUNITY ACTION PARTNERSHIP OF KERN
FOR THE YEAR ENDED DECEMBER 31, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

FINANCIAL REPORT
December 31, 2023



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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Community Action Partnership of Kern 403(b) Plan
Bakersfield, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the financial statements of **Community Action Partnership of Kern 403(b) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

-1-

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that is agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Daniells Phillips Vaughan & Bock

Bakersfield, California
September 17, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ 45,581	\$ 42,886
Investments at fair value (Notes 3 and 4)	8,976,766	7,184,724
Employee contribution receivable	49,763	365
Total assets	<u>9,072,110</u>	<u>7,227,975</u>
LIABILITIES		
Benefit claims payable	<u>45,573</u>	-
Net assets available for benefits	<u><u>\$ 9,026,537</u></u>	<u><u>\$ 7,227,975</u></u>

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended December 31, 2023

Additions:

Investment income (Note 3):

Net appreciation in fair value of investments	\$ 1,057,021
Interest and dividends	212,293
	<u>1,269,314</u>

Contributions:

Participants	1,231,287
Rollovers	83,368
	<u>1,314,655</u>

Total additions

2,583,969

Deductions:

Benefits paid to participants	726,013
Administrative expenses	<u>59,394</u>

Total deductions

785,407

Net increase

1,798,562

Net assets available for benefits:

Beginning of year	7,227,975
End of year	<u>\$ 9,026,537</u>

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

The following description of the **Community Action Partnership of Kern 403(b) Plan** (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General: The Plan is a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code (IRC), effective January 27, 2010. The Plan’s restated effective date is February 1, 2018. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA). The Trustee is responsible for oversight of the Plan. The Plan’s Pension Committee determine the appropriateness of the Plan’s investment offerings, monitor investment performance and report to the Plan’s Trustee.

Eligibility: Eligible employees of Community Action Partnership of Kern (the “Organization”) are automatically enrolled in the Plan and participate for the purposes of making elective deferrals upon his or her employment commencement date. The employment commencement date is the entry date.

Contributions: Each year, participants may contribute a specific percentage amount of pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan is an automatic deferral plan, whereby the amount to be automatically withheld from eligible employee pay each pay period will be equal to 3% of the employees’ compensation, and that amount will continue to be automatically withheld from the employees’ pay in succeeding Plan Years unless the employer amends the Plan or the employee enters a Salary Reduction Agreement to select an alternative deferral amount or to elect not to defer under the Plan.

Employer contributions are required under certain circumstances.

Participant Accounts: Each participant’s account is credited with the participant’s contribution, as well as allocations of the Plan earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting: Participants are immediately vested in their salary elective deferral contributions plus actual earnings thereon.

Payment of Benefits: Upon termination of service, retirement, or death, a participant may elect to receive lump-sum payment or to have that amount rolled over into another individual retirement account (IRA) of the participant’s choosing. For distributions of \$5,000 or less, the Plan Administrator may distribute the amount within one year without the participant’s consent. If vested benefit exceeds \$5,000, then the participant will be entitled to a distribution in a reasonable time after termination.

Note 2. Significant Accounting Policies

Basis of Accounting: The financial statements of the Plan are prepared using the accrual basis of accounting.

Use of Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Pension Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, trustee, and insurance company. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a settlement-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits: Benefits are recorded when paid.

Administrative Expenses: Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent Events: The Plan Administrator has evaluated subsequent events through September 17, 2024, the date the financial statements were available to be issued. A subsequent event has been identified and is discussed at Note 9.

Note 3. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments from participants held at December 31, 2023 and 2022, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2023, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank (the custodians of the Plan).

Note 4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 or 2022.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. See Note 8 regarding potential volatility of mutual fund valuation.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	\$ 8,601,419	\$ -	\$ -	\$ 8,601,419
Investments measured at NAV (a)				
Group Annuity Contract				375,347
Investments at fair value				<u>\$ 8,976,766</u>
	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	\$ 6,809,555	\$ -	\$ -	\$ 6,809,555
Investments measured at NAV (a)				
Group Annuity Contract				375,169
Investments at fair value				<u>\$ 7,184,724</u>

- (a) In accordance with Accounting Standard Update (ASU) Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 5. Related-Party Transactions and Party in Interest Transactions

Certain Plan investments are managed by Standard Insurance Company (Standard). Standard is the trustee and recordkeeper for the Plan; therefore, these transactions qualify as party in interest transactions.

Note 6. Plan Termination

Although it has not expressed any intent to do so, the Plan Administrator has the right under the Plan to terminate the Plan subject to the provisions of ERISA. However, no such action may deprive any participant or beneficiary under the Plan of any vested right.

Note 7. Tax Status

The Plan has been designed to qualify under Section 403(b) of the Internal Revenue Code (Code). The plan administrator and the plan's tax counsel believe that terms of the Plan have been prepared to conform with the written plan requirements of Regulation 1.403(b)-3 of the Code. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for plan participants under Section 403(b).

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 9. Subsequent Event

Effective August 15, 2024 the Plan's pension plan provider changed from The Standard to Nationwide.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) December 31, 2023

Identity of Issuer, Borrower, Lessor, or Similar Party	Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
* Charles Schwab Trust Bank	Cash	\$ 45,581
	Registered Investment Companies:	
Allspring	Special Mid Cap Value Fund - Class Inst	18,142
American Funds	New World R6	56,453
BlackRock	LifePath Index 2025 Fund Class K	896,974
BlackRock	LifePath Index 2030 Fund Class K	1,000,261
BlackRock	LifePath Index 2035 Fund Class K	1,008,986
BlackRock	LifePath Index 2040 Fund Class K	759,140
BlackRock	LifePath Index 2045 Fund Class K	1,172,099
BlackRock	LifePath Index 2050 Fund Class K	790,794
BlackRock	LifePath Index 2055 Fund Class K	338,283
BlackRock	LifePath Index 2060 Fund Class K	448,715
BlackRock	LifePath Index Retirement Fund Class K	844,164
DFA	US Targeted Value Portfolio Institutional Class	32,625
Hartford	International Opportunities Fund Class R6	13,614
iShares	S&P 500 Index Fund Class K	218,574
MassMutual	Mid Cap Growth Fund Class I	104,030
MFS	Value Fund Class R6	93,455
Principal	Real Estate Securities Fund Institutional Class	4,527
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	96,574
Putnam	Dynamic Asset Allocation Growth Fund Class Y	130,919
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	125,192
TIAA-CREF	Large-Cap Growth Fund Institutional Class	243,072
Vanguard	Mid-Cap Index Fund Admiral Shares	33,659
Vanguard	Total Bond Market Index Fund Admiral Shares	99,166
Vanguard	Explorer Fund Admiral Shares	72,001
Vanguard	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	375,347
Total assets held for investment purposes		<u>\$ 9,022,347</u>

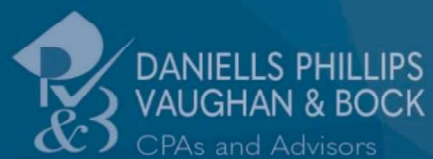
* Represents a party in interest

The above information has been certified by the Standard Insurance Company and Charles Schwab Trust Bank, custodians of the Plan, as complete and accurate.

REPORT TO THE AUDIT COMMITTEE

COMMUNITY ACTION PARTNERSHIP OF KERN

Report to the Audit Committee
October 23, 2024



Audit Committee
Community Action Partnership of Kern
Bakersfield, California

Attention: Jeff Flores, Audit Committee Chair

We are pleased to present this report related to our audit of the financial statements of **Community Action Partnership of Kern** for the year ended February 29, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for **Community Action Partnership of Kern's** financial reporting process.

This report is intended solely for the information and use of the Audit Committee, Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to **Community Action Partnership of Kern**.

Daniells Phillips Vaughan & Bock

October 23, 2024

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated February 13, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
Accounting Policies and Practices	Preferability of Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice. Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The Organization did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Management's Judgments and Accounting Estimates Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached "Summary of Significant Accounting Estimates".

Area	Comments
Audit Adjustments	Audit adjustments proposed during the course of the audit and recorded by Community Action Partnership of Kern are shown on the attached "Summary of Recorded Audit Adjustments".
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.
Disagreements with Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations with Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed with Management	No significant issues arising from the audit were discussed with or were the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	We did not encounter any significant difficulties in dealing with management during the audit.
Communication of a Deficiencies in Internal Control and Management Advice over Financial Reporting	We have separately communicated a significant deficiency in internal control over financial reporting identified during our audit of the financial statements, and this communication is included in the schedule of findings and questioned costs included in the February 29, 2024 financial statements. In addition, we have separately communicated management advice over financial reporting identified during our audit of the financial statements, and this communication is attached as Exhibit A.
Certain Written Communications Between Management and Our Firm	Copies of significant written communications between our firm and the management of the Organization, including the representation letter provided to us by management, are attached as Exhibit B.

COMMUNITY ACTION PARTNERSHIP OF KERN

Summary of Significant Accounting Estimates Year Ended February 29, 2024

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. There were no significant accounting estimates reflected in the Organization's February 29, 2024 financial statements.

Community Action Partnership of Kern

Year End: February 29, 2024

Summary of Recorded Audit Adjustments

Date: 3/1/2023 To 2/29/2024

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments							9,730,511.00	
AJE 01	2/29/2024	Operating Bank Account	1110-502-000-000-00-0-0	8010. 01	5,285.00			
AJE 01	2/29/2024	Operating Bank Account	1110-502-000-000-00-0-0	8010. 01	5,285.00			
AJE 01	2/29/2024	Misc Expense	6790-502-000-120-000-00-4-1	8010. 01		5,285.00		
AJE 01	2/29/2024	Misc Expense	6790-502-000-120-000-00-4-1	8010. 01		5,285.00		
Per Client - To correct JV-034005.								
					10,570.00	10,570.00	9,741,081.00	10,570.00
AJE 02	2/29/2024	Operating Bank Account	1110-502-000-000-00-0-0	8010. 02		221.00		
AJE 02	2/29/2024	Misc Expense	6790-502-000-120-000-00-1-1	8010. 02	221.00			
Per Client - To correct JV-033867.								
					221.00	221.00	9,740,860.00	(221.00)
AJE 03	2/29/2024	Work in Progress	1505-800-000-000-00-0-0	8010. 10	449,836.00			
AJE 03	2/29/2024	Net Assets	3100-800-000-000-00-0-1	8010. 10		449,836.00		
AJE 03	2/29/2024	Net Assets	3100-800-000-000-00-0-1	8010. 10		4.00		
AJE 03	2/29/2024	Indirect Subsidy	9900-800-999-000-000-00-5-1	8010. 10	4.00			
To adjust beginning net assets to agree with the 2/28/2023 issued financial statements.								
					449,840.00	449,840.00	9,740,856.00	(4.00)
AJE 04	2/29/2024	Operating Bank Account	1110-109-000-000-000-00-0-0	8010. 03	401,719.00			
AJE 04	2/29/2024	Operating Bank Account	1110-531-000-000-000-00-0-0	8010. 03		50,000.00		
AJE 04	2/29/2024	Operating Bank Account	1110-800-000-000-000-00-0-0	8010. 03		401,719.00		
AJE 04	2/29/2024	Operating Bank Account	1110-800-000-000-000-00-0-0	8010. 03	50,000.00			
AJE 04	2/29/2024	Land	1510-531-000-000-000-00-0-0	8010. 03	50,000.00			
AJE 04	2/29/2024	Land	1510-800-000-000-000-00-0-0	8010. 03		50,000.00		
AJE 04	2/29/2024	Building	1515-109-000-000-000-00-0-0	8010. 03	4,043,920.00			
AJE 04	2/29/2024	Building	1515-800-000-000-000-00-0-0	8010. 03		4,043,920.00		
AJE 04	2/29/2024	Improvements	1520-531-000-000-000-00-0-0	8010. 03	28,937.00			
AJE 04	2/29/2024	Improvements	1520-800-000-000-000-00-0-0	8010. 03		28,937.00		
AJE 04	2/29/2024	Accumulated Depreciation - Building	1540-109-000-000-000-00-0-0	8010. 03		4,445,639.00		
AJE 04	2/29/2024	Accumulated Depreciation - Building	1540-800-000-000-000-00-0-0	8010. 03	4,445,639.00			
AJE 04	2/29/2024	Accumulated Depreciation - Improvements	1545-531-000-000-000-00-0-0	8010. 03		28,937.00		
AJE 04	2/29/2024	Accumulated Depreciation - Improvements	1545-800-000-000-000-00-0-0	8010. 03	28,937.00			
Per Client - To reverse JV-033161 and JV-033186.								
					9,049,152.00	9,049,152.00	9,740,856.00	0.00
AJE 05	2/29/2024	Accumulated Depreciation - Building	1540-800-000-000-000-00-0-0	5510 & 8010.	381,130.00			
AJE 05	2/29/2024	Depreciation Expense	7905-800-000-000-000-00-1-1	5510 & 8010.		381,130.00		
To correct depreciation expense and accumulated depreciation as of 2/29/2024.								
					381,130.00	381,130.00	10,121,986.00	381,130.00
AJE 06	2/29/2024	Due From State	1220-216-000-000-000-00-0-0	8010.05/5205	31,500.00			
AJE 06	2/29/2024	State Grant Revenue	4120-216-093-000-000-00-2-1	8010.05/5205		31,500.00		
Per Client - To correct coding from CR-002599.								
					31,500.00	31,500.00	10,153,486.00	31,500.00
AJE 07	2/29/2024	Due From State	1220-216-000-000-000-00-0-0	8010.06/5205		11,160.00		
AJE 07	2/29/2024	Unapplied Grant/Deferred Revenue	2350-216-000-000-000-00-0-0	8010.06/5205		20,340.00		
AJE 07	2/29/2024	State Grant Revenue	4120-216-093-000-000-00-2-1	8010.06/5205	11,160.00			
AJE 07	2/29/2024	State Grant Revenue	4120-216-093-000-000-00-2-1	8010.06/5205	20,340.00			

Community Action Partnership of Kern

Year End: February 29, 2024

Summary of Recorded Audit Adjustments

Date: 3/1/2023 To 2/29/2024

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
		Per Client - To correct State Disaster Box A/R and Deferred Revenue.			31,500.00	31,500.00	10,121,986.00	(31,500.00)
AJE 08	2/29/2024	Operating Bank Account	1110-261-000-000-00-0-0	8010.07/5205		284.00		
AJE 08	2/29/2024	Operating Bank Account	1110-502-000-000-00-0-0	8010.07/5205	284.00			
AJE 08	2/29/2024	Due From Federal	1210-261-000-000-00-0-0	8010.07/5205	602,379.00			
AJE 08	2/29/2024	Due From State	1220-261-000-000-00-0-0	8010.07/5205		602,095.00		
AJE 08	2/29/2024	Misc Expense	6790-502-000-000-00-1-1	8010.07/5205		284.00		
		Per Client - To correct CMAP-3000 A/R at 2/29/2024.			602,663.00	602,663.00	10,122,270.00	284.00
AJE 09	2/29/2024	Due From State	1220-216-000-000-00-0-0	8010.08/5205		255,875.00		
AJE 09	2/29/2024	Unapplied Grant/Deferred Revenue	2350-216-000-000-00-0-0	8010.08/5205	255,875.00			
		Per Client - To correct deferred revenue for 216-088.			255,875.00	255,875.00	10,122,270.00	0.00
AJE 10	2/29/2024	Due From State	1220-216-000-000-00-0-0	8010.09/5205		83,851.00		
AJE 10	2/29/2024	Unapplied Grant/Deferred Revenue	2350-216-000-000-00-0-0	8010.09/5205	83,851.00			
AJE 10	2/29/2024	State Grant Revenue	4120-216-088-000-00-2-1	8010.09/5205	83,851.00			
AJE 10	2/29/2024	State Grant Revenue	4120-216-093-000-00-2-1	8010.09/5205		83,851.00		
AJE 10	2/29/2024	Repair/Maintenance/Incidental Altera	6210-216-088-120-000-00-2-1	8010.09/5205		31,680.00		
AJE 10	2/29/2024	Repair/Maintenance/Incidental Altera	6210-216-093-120-000-00-2-1	8010.09/5205	31,680.00			
AJE 10	2/29/2024	Supplies	6305-216-088-120-000-00-2-1	8010.09/5205		4,841.00		
AJE 10	2/29/2024	Supplies	6305-216-093-120-000-00-2-1	8010.09/5205	4,841.00			
AJE 10	2/29/2024	Equipment Purchase	6405-216-088-120-000-00-2-1	8010.09/5205		43,642.00		
AJE 10	2/29/2024	Equipment Purchase	6405-216-093-120-000-00-2-1	8010.09/5205	43,642.00			
AJE 10	2/29/2024	Hiring Costs	6625-216-088-101-000-00-2-1	8010.09/5205		36.00		
AJE 10	2/29/2024	Hiring Costs	6625-216-093-101-000-00-2-1	8010.09/5205	36.00			
AJE 10	2/29/2024	Indirect Subsidy	9900-216-088-101-000-00-5-1	8010.09/5205		3,653.00		
AJE 10	2/29/2024	Indirect Subsidy	9900-216-093-101-000-00-5-1	8010.09/5205	3,653.00			
		Per Client - To reclassify activity from activity code 088 to 093.			251,554.00	251,554.00	10,122,270.00	0.00
AJE 11	2/29/2024	Accrued Operating Expenses	2275-502-000-000-00-0-0	4220. 01		412,500.00		
AJE 11	2/29/2024	Legal Fees	6505-502-000-000-00-5-1	4220. 01	412,500.00			
		Per Client - To accrue for legal settlement.			412,500.00	412,500.00	9,709,770.00	(412,500.00)
					11,476,505.00	11,476,505.00	9,709,770.00	(20,741.00)

Exhibit A
Letter Communicating Management Advice
over Financial Reporting

SHANNON M. WEBSTER

Management and Audit Committee
Community Action Partnership of Kern
Bakersfield, California

This letter includes a comment and suggestion with respect to a matter that came to our attention in connection with our audit of the financial statements of **Community Action Partnership of Kern** (the Organization) as of and for the year ended February 29, 2024. This item is offered as a constructive suggestion to be considered part of the ongoing process of modifying and improving the Organization's practices and procedures

Head Start Employee Job Titles

The Organization's job titles and descriptions documented for individuals employed within the Head Start program do not consistently agree with or match the job titles and descriptions set forth and required by the Head Start program guidance for assistant teachers. We recommend the Organization develop documentation to bridge the gap between what the Organization defines in their job description verses what the Head Start program requires in their documented job descriptions. This will help to ensure that the Organization is in compliance with the job qualifications and requirements as set forth by the Head Start program.

This communication is intended solely for the information and use of management, the Audit Committee, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 23, 2024

Exhibit B
Representation Letter

October 21, 2024

Daniells Phillips Vaughan & Bock
300 New Stine Road
Bakersfield, California 93309

This representation letter is provided in connection with your audits of the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 29, 2024 and February 28, 2023, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of October 21, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 13, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP, except for the election not to adopt the guidance in Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-02, *Leases*.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. All transactions have been recorded in the accounting records and are reflected in the financial statements, except for:
 - The Organization has elected not to adopt the guidance in ASU 2016-02, *Leases*. The Organization has not done the evaluation of the effect of not adopting this ASU and is therefore unable to disclose the effect that not adopting the guidance in ASU 2016-02 has on its financial position and the results of operations.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
6. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. We are in compliance with the provisions of Internal Revenue Code (IRC) Section 501(c)3 and is exempt from federal income tax under IRC Section 501(c)3, as evidenced by a determination letter.
10. The allocation of functional expenses reported in the financial statements is reasonable. Contributions are appropriately classified as net assets without donor restrictions or with donor restrictions.
11. In the audit engagement letter dated February 13, 2024, we requested that you perform the following accounting services in connection with your audit:
 - a. Draft the financial statements;
 - b. Assist with the adoption of accounting pronouncements applicable to the year ended February 29, 2024;
 - c. Proposing adjusting journal entries; and
 - d. Drafting and filing of the Data Collection Form

With respect to the services:

- a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
12. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

13. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees or summaries of actions of recent meetings for which minutes have not yet been prepared.

14. All transactions have been recorded in the accounting records and are reflected in the financial statements.
15. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
16. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, analysts, regulators, or others.
18. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
19. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.
20. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
21. We have disclosed to you the identity of all of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
22. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.
23. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
24. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

25. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

26. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
27. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
28. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
29. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
30. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
31. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.
32. Has a process to track the status of audit findings and recommendations.
33. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.
34. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
35. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
36. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

37. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
38. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal and state programs.

39. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state award that could have a material effect on its federal and state programs.
40. Management is responsible for the preparation of the schedule of expenditures of federal and state awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.
41. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the Organization of the schedule of expenditures of federal and state awards and the auditor's report thereon.
42. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
43. Management has identified and disclosed to the auditor the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.
44. Management has made available all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
45. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal and state awards or stated that there was no such noncompliance.
46. Management believes that the auditee has complied with the direct and material compliance requirements.
47. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
48. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
49. Management is aware of no communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
50. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

51. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.
52. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
53. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
54. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
55. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the Organization's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
56. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
57. The copies of federal and state program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through Organization, as applicable.
58. Management has monitored subrecipients, as necessary, to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through Organization requirements of the Uniform Guidance.
59. Management has considered the results of subrecipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.
60. Management has charged costs to federal and state awards in accordance with applicable cost principles.
61. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
62. The reporting package does not contain protected personally identifiable information.
63. Management has accurately completed the appropriate sections of the data collection form.
64. Management has disclosed all contracts or other agreements with service organizations.
65. Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Community Action Partnership of Kern



Jeremy T. Tobias,
Chief Executive Officer



Tracy Webster, Chief Financial Officer



Audit & Pension Committee Meeting Q3 2024 Investment Review

November 12, 2024

Pensionmark Financial Group, LLC ("Pensionmark") is an investment adviser registered under the Investment Advisers Act of 1940. Pensionmark is affiliated through common ownership with Pensionmark Securities, LLC (member SIPC).

Presented by: Thomas D Ming, AIF





MARKET & ECONOMIC REVIEW

For Period Ending 09/30/2024

EQUITY MARKETS REVIEW

DOMESTIC EQUITY

- US Equity indexes continued to rally in Q3 2024, extending the strong performance they exhibited in Q2 2024. The positive momentum resulted in both the S&P 500 and the US Broad Market being higher in Q3 than Q2.
- Large Cap Value and Small Cap equities were up sharply for the quarter coming in at +9.43% and +9.27%, respectively. Both areas benefited from optimism surrounding potential rate cuts which materialized during the Fed's September meeting. Large Cap Value and Small Cap equities are now up +16.68% and +11.17% YTD, respectively.
- Large Cap Growth equities, which had been the big winners for the better part of two years, experienced the smallest gain of the quarter coming in at +3.19%. Investors have begun to rotate out of the high-flying mega cap tech stocks in favor of other areas of the market.

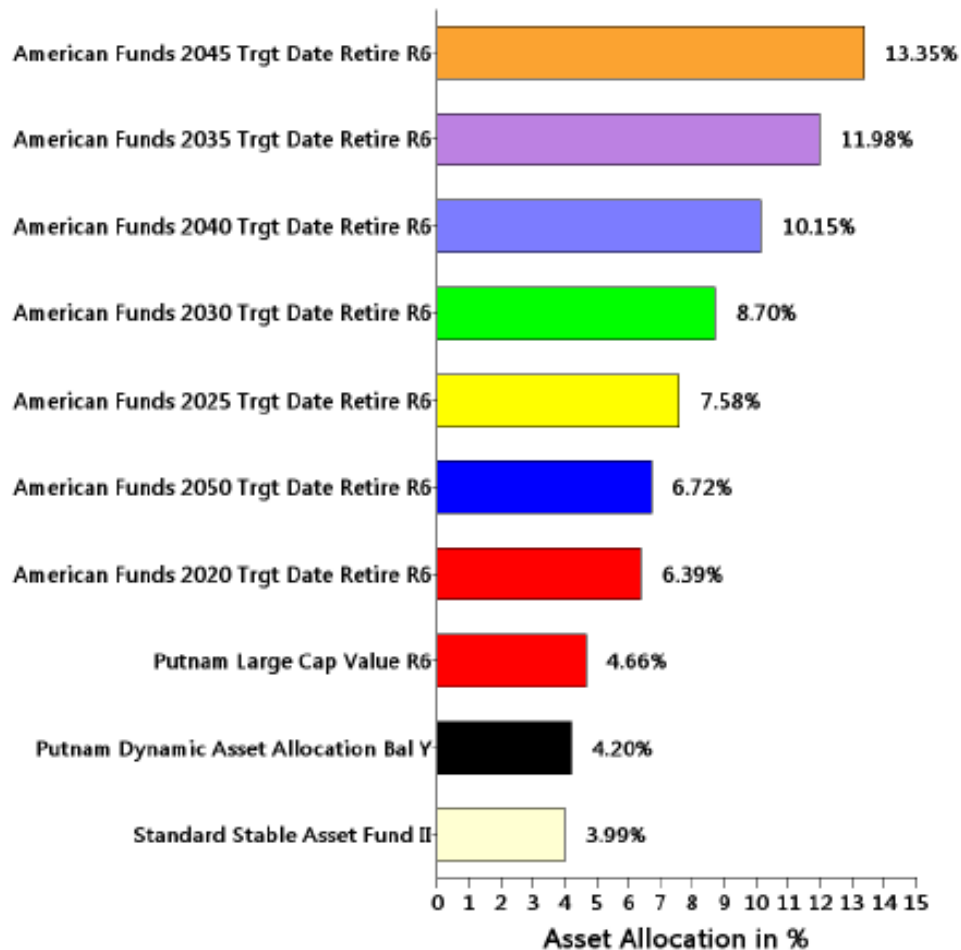
FIXED INCOME

FIXED INCOME

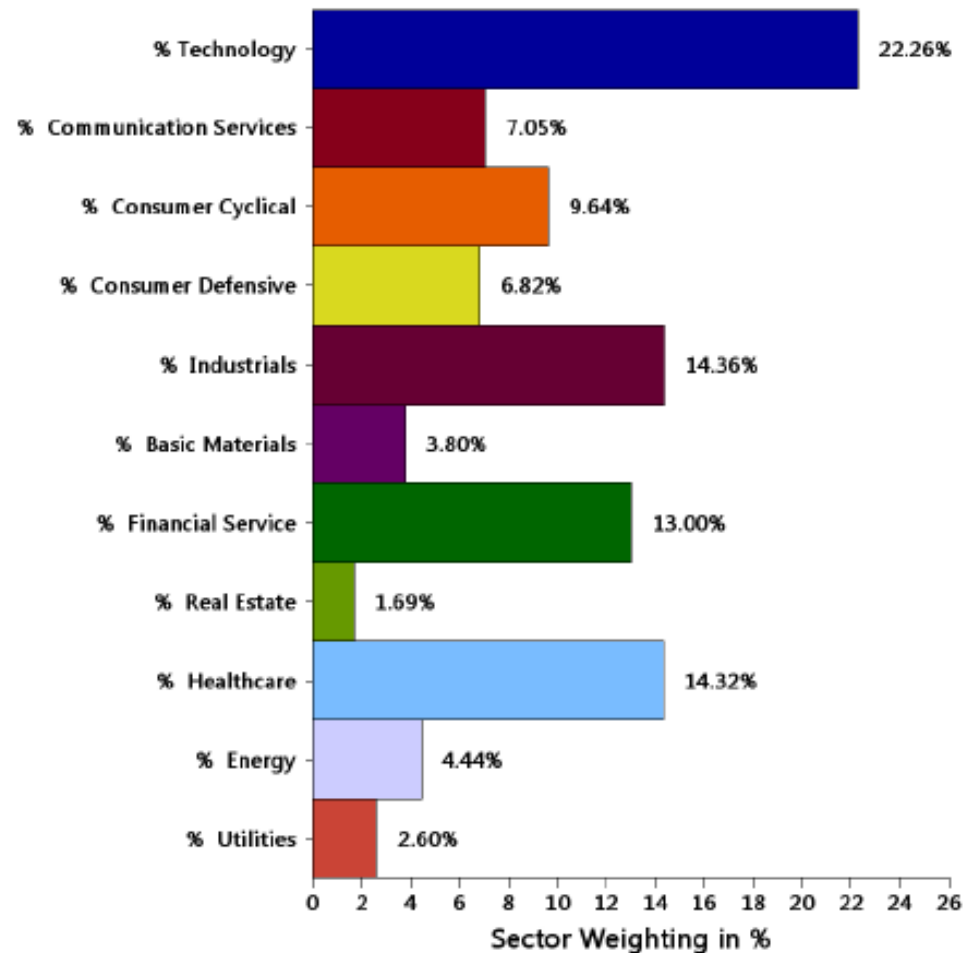
- Fixed Income indexes were all up sharply in Q3 2024.
- International Fixed Income was the big winner in Q3 increasing by +8.52%. The index is now in positive territory YTD at +2.81% after being in negative territory for most of the year.
- Municipal fixed income experienced the smallest gain for the quarter coming in at +2.71% and is now up +2.30% YTD.
- US Investment Grade beat out High Yield for the quarter with gains of +5.84% and 5.28%, respectively.
- US TIPS overall were up +4.12% in Q3. Short-maturity (0-5 Years) TIPS were up +2.48% and are now up +4.80% YTD.

Portfolio Holdings & Sector Allocation

Top 10 Holdings

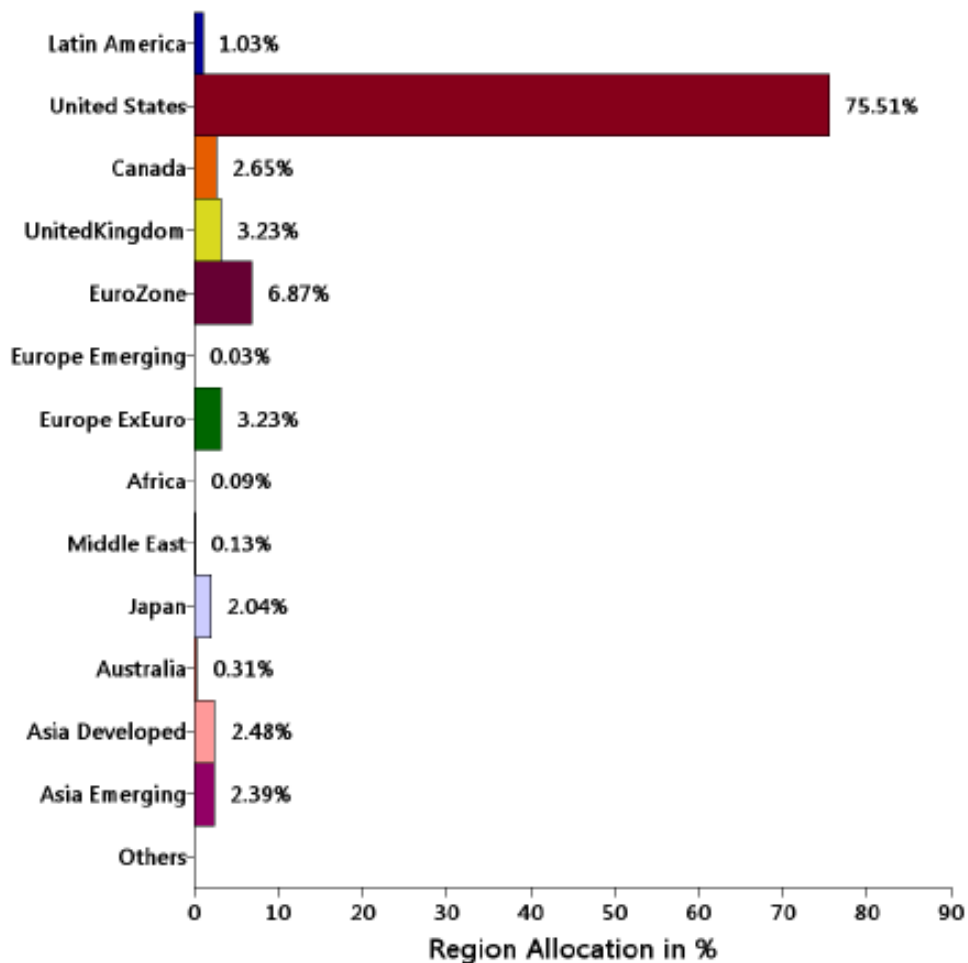


Sector Allocation

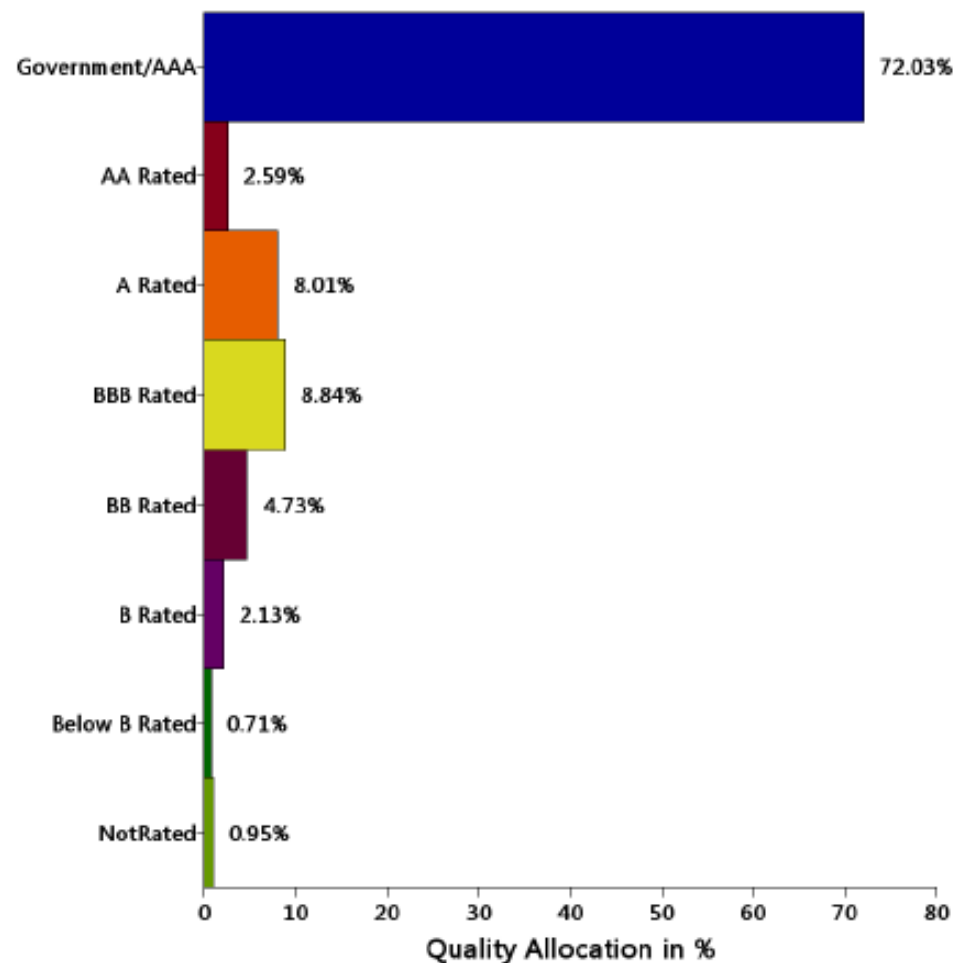


Portfolio Region & Quality Allocation

Region Allocation

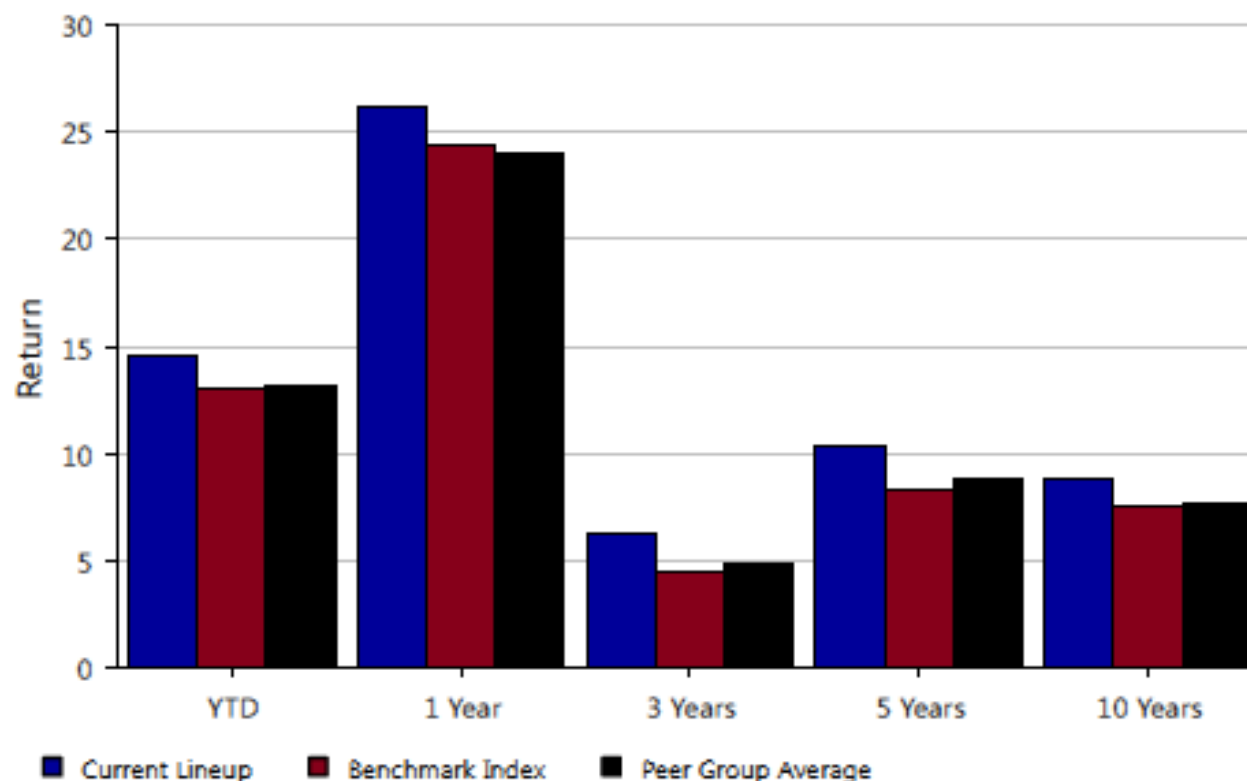


Quality Allocation



Portfolio Returns Q3 2024

Annualized Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	14.54	26.21	6.28	10.34	8.88	0.39
Benchmark Index	13.01	24.40	4.47	8.36	7.53	NA
Peer Group Average	13.17	23.98	4.93	8.85	7.66	0.74

Portfolio Target Date Funds Score Card Q3 2024

Target-Date 2015											
American Funds 2015 Trgt Date Retire R6 - RFJTX	100	0	\$0.00	0.00%	100	99	96	98	96	98	100
Target-Date 2020											
American Funds 2020 Trgt Date Retire R6 - RRCTX	100	0	\$1,845,051.51	6.39%	100	98	94	96	95	97	100
Target-Date 2025											
American Funds 2025 Trgt Date Retire R6 - RFDTX	100	0	\$2,186,763.92	7.58%	99	99	96	96	96	97	100
Target-Date 2030											
American Funds 2030 Trgt Date Retire R6 - RFETX	100	0	\$2,510,129.04	8.70%	100	100	98	97	95	95	100
Target-Date 2035											
American Funds 2035 Trgt Date Retire R6 - RFFTX	98	0	\$3,458,700.90	11.98%	98	98	97	95	95	96	96
Target-Date 2040											
American Funds 2040 Trgt Date Retire R6 - RFGTX	96	0	\$2,930,217.95	10.15%	96	96	94	88	91	90	93
Target-Date 2045											
American Funds 2045 Trgt Date Retire R6 - RFHTX	96	0	\$3,854,214.74	13.35%	98	98	89	84	84	87	94
Target-Date 2050											
American Funds 2050 Trgt Date Retire R6 - RFITX	89	0	\$1,938,337.33	6.72%	89	89	84	80	79	83	92
Target-Date 2055											
American Funds 2055 Trgt Date Retire R6 - RFKTX	84	0	\$981,103.44	3.40%	85	85	80	73	76	74	87
Target-Date 2060											
American Funds 2060 Trgt Date Retire R6 - RFUTX	80	0	\$926,433.47	3.21%	85	85	78	73	76	73	85
Target-Date 2065+											
American Funds 2065 Trgt Date Retire R6 - RFVTX	73	0	\$1,329.91	0.00%	82	79	73	58	63	61	63



JASON WIMBLEY
DIRECTOR

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GAVIN NEWSOM
GOVERNOR

August 14, 2024

VIA ELECTRONIC MAIL ONLY

Jeffrey Tobias, Executive Director
Community Action Partnership of Kern

SUBJECT: 2024 ONSITE MONITORING REPORT C-24-019

Dear Mr. Tobias.:

The Department of Community Services and Development (“CSD”) has conducted a Monitoring Desk Review of CSBG contracts 23F-4015 and 24F-3015. The monitoring process included a review of administrative, board governance, fiscal, and programmatic documents as well as prior monitoring reports for your agency.

2024 Desk Review Monitoring Results:

For the 2023 and 2024 program years, the results of this monitoring review demonstrate that your agency is in compliance with all the contractual requirements covered as well as applicable federal and state laws.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions concerning the monitoring review, please contact me at (916) 594-2847 or shiella.riveraflores@csd.ca.gov.

Sincerely,

Shiella Marie Rivera

Field Representative

C: Wilmer Brown Jr., Manager
Field Operations Unit

Fred Plane, Board Chair
Community Action Partnership of Kern, Board of Directors

Observation 2: Failure to Follow Equipment Disposition Notification Requirement.

Of the eleven (11) equipment items reported to CSD on CSD Form 715 CSBG Contract Close-Out Package, only four (4) items remain in possession of the agency. At the time of review, it was discovered that agency's Program Directors disposed of the equipment and in accordance with 45 CFR 75.307(d), used sale proceeds as additional program funding.

According to 2 CFR 200.313 *Equipment (e) Disposition*, and CSBG Contract Section 4.20.3 the agency is required to request disposition instructions from CSD, CSD was not notified prior to the seven (7) items being disposed.

Corrective Action:

To address this observation the agency must:

- 1) The agency must review its internal policies and procedures and determine the cause of its weakened disposition practices.
- 2) Inform program directors of its procedure as described in 2 CFR 200.313.
- 3) Request disposition instructions from CSD for all future equipment the agency looks to dispose of when such equipment is purchased in part or in full by CSBG dollars.

Response/Resolution Due Date:

The agency must evaluate its policies and procedures and submit to CSD its communication method to its program directors. CSD expects this proof of communication no later than December 31, 2023.

Corrective Action Update:

Agency provided Equipment Disposition Notification instructions in accordance with CFR 200.313 Equipment (e) Disposition, and CSBG Contract Section 4.20.3. CSD sent an email to CAP Kern (Tracy Webster and Jeremy Tobias) on March 27, 2024, stating this Corrective Action is now closed.

Board Composition

According to the agency's bylaws dated May 25, 2022, the Tripartite Board must be composed of fifteen (15) Members. Per agency's bylaws the Board membership shall be composed of: one-third (1/3) public sector members, one-third (1/3) low-income members, and one-third (1/3) private sector members.

Regarding the establishment of a quorum the bylaws state "a quorum of the Board shall consist of at least fifty percent (50%) of the non-vacant

seats on the Board”. The CSD 188 board roster dated July 29, 2024, indicates the Board is composed of fifteen (15) members, five (5) public sector members, five (5) low-income sector members, and five (5) private sector members with no board vacancies.

Board Meeting Minutes

Timely Submission of Minutes

Agency did submit approved minutes for its board meetings to CSD within thirty days of approval as required in the annual contract agreement (2024 CSBG Contract Agreement Article 4.1.4).

Board Involvement

A review of the board minutes from March 20, 2024, April 23, 2024, and May 29, 2024 indicates that a quorum was met for each meeting. The information contained within the board minutes did provide the Field Representative with sufficient information to confirm the board’s involvement in the development, planning, implementation, and evaluation of the program.

Date of Board Meeting	Date Minutes Approved by the Board	Date Minutes Submitted to CSD	Minutes submitted within 30-day requirement (Y/N)	Minutes reflect Board Involvement (Y/N)	Quorum? (Y/N)
3/20/24	4/24/24	4/26/24	Y	Y	Y
4/23/24	5/29/24	5/31/24	Y	Y	Y
5/29/24	6/26/24	6/28/24	Y	Y	Y

Expenditure Reporting

A review of the Expenditure Activity Reporting System (EARS) monthly reports for August 2023 through July 2024 indicated the January 2024 expenditure report had not been submitted in a timely manner.

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
24-3015 CAA	1/1/2024- 1/31/2024	2/25/2024	3/19/2024	18

Please note: CPN-C-22-01 published March 7, 2022, requires all expenditure activity reports be submitted on or before the 25th calendar day following the reporting period. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting – EARS Invoice Due Date).

Programmatic Reporting

Annual Report

The 2023 CSBG Annual Report was due to CSD on or before February 1, 2024. Agency submitted the 2023 CSBG Annual Report to CSD on February 1, 2024.

Organizational Standards

The agency's 2023 Organizational Standards score is 100%.

Programmatic Performance and Alignment

The agency's current work plan is in alignment with the most recent CAP and the projections reported in the CSD Form 641 A/B documents.

Contract Execution and Deliverables Submission

As a private agency, Community Action Partnership of Kern is required to complete contract execution and deliverable submission within 30 days of receipt (2024 CSBG Contract Agreement Article 2.1.1).

- Agency 2024 CSBG annual contract 24F-3015 and associated programmatic deliverables were due to CSD on or before January 3, 2024.
- A review of the contract and deliverable submission tracking for this contract indicated the contract and programmatic deliverables were submitted on December 14, 2023.
- Agency 2024 CSBG Contract 24F-3015 Amendment 1 and associated programmatic deliverables were due to CSD on or before July 1, 2024.
- A review of the contract and deliverable submission tracking for this contract indicated the contract and programmatic deliverables were submitted on May 31, 2024.

Contract Close-out Submission

A review of agency's 2023 CSBG contract close-out report submission indicates agency did submit the applicable close-out documents on or before the applicable due dates and did fully expend the contract allocation.

Corrective Action(s)

Finding

Corrective Action(s)

Finding: Not Applicable

Observation

Observation 1: Untimely Expenditure Reporting

Agency had one untimely submission of a monthly expenditure (18 days) for one open contract. Expenditures are due on or before the 25th calendar day of the month following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

The following Expenditure activity report was submitted after the due date:

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
24-3015 CAA	1/1/2024- 1/31/2024	2/25/2024	3/19/2024	18

Response/Resolution Due Date:

The Agency has submitted timely EARS reports on or before the due date for the months of February through July 2024, which demonstrates appropriate corrective measures have been taken to resolve this issue. Due to continued, on-time performance (six consecutive months), CSD considers this observation resolved.

Recommendation

Recommendation: Not Applicable

Technical Training Assistance(s)

Recommendation(s):

CSD strongly encourages agencies to attend all trainings and quarterly CSBG Service Provider (CSP) meetings associated with CSD (2024 CSBG Contract Agreement Article 4.2). The next CSP will be held virtually via Zoom on Wednesday, August 14, 2024, from 10:00a.m. – 12:00p.m. Additionally, the following CSP meeting will be held virtually and in-person on Tuesday November 19th from 8:30-11:30a.m. during CalCAPA’s Annual Conference which takes place November 19-21, 2024.

Please note:

CSD may request additional information related to meeting/resolving Findings addressed in this report. Unresolved Findings may result in additional monitoring or a High-Risk designation.



State of California-Health and Human Services Agency
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September 23, 2024

Mr. Jeremy Tobias, Executive Director
 Community Action Partnership of Kern
 1300 18th Street, Suite 200
 Bakersfield, CA 93301

Dear Mr. Tobias:

The Department of Community Services and Development's (CSD) Energy Field Operations Unit, in conjunction with CSD's Financial Services Unit, has received and processed a Close-Out Report for Community Action Partnership of Kern's (CAPK) 2023 Low-Income Home Energy Assistance Program (LIHEAP) Contract 23B-5012. This letter serves as CAPK's 2023 LIHEAP Final Close-Out Letter.

CSD's Energy Services Field Operations Unit has assessed CAPK's contract performance against CAPK's projections. Thus, according to the final Expenditure Activity Reporting System's (EARS) report, CAPK has met its goals; below is a breakdown of CAPK's overall performance with respect to the 2023 LIHEAP Contract:

<u>Contract Component</u>	<u>Amount Budgeted</u>	<u>Actual Expenditures</u>	<u>Projected Dwellings /Clients Served</u>	<u>Actual Dwellings/ Clients Served</u>
Weatherization	\$ 2,599,535.00	\$ 2,599,535.00	120	125
EHA 16	\$ 1,686,598.00	\$ 1,686,598.00		
EHCS		\$ 328,491.60	22	51
ECIP/HEAP				
WPO		\$ 74,961.53	100	90
HEAP Gas and Electric	\$ 457,334.00	\$ 456,988.12	3,400	940
ECIP Fast Track	\$ 5,203,869.00	\$ 5,203,868.19		2,820
Total Contract Allocation: \$ 9,947,336.00				
Total Contract Expended: \$ 9,946,989.31				

Per Close-Out Requirements, the Energy Services Field Operations Unit has reviewed and evaluated CAPK's response to the aforementioned Expenditure and Production analysis. Based on CAPK's response, your agency stated the following: 1) Agency

expended 100% of contract, 2) learned to evaluate staff needs, communicate with subcontractors, cross-train staff, develop faster processes to alleviate bottlenecks in workflows, and monitor and update goals and budgets, and 3) will add more supply vendors to limit potential of negative supply chain issues, create relationships with additional community stakeholders to serve more residents, develop a paperless system for UA and WX teams, and reach out to fellow LSPs for best practice guidance. The Field Operations Unit will follow up on your Agency's plan of action during future monitoring.

In addition, CSD has reconciled CAPK's 'Major Vehicle and Equipment Purchases' against the Agency's CSD 558 pre-approval requests, final EARS Reports, and the submitted CSD 733G 'Inventory and Equipment Schedule'; hence, for the 2023 LIHEAP Contract, CSD has identified and tracked the following 'Major Vehicle and Equipment Purchases':

- *Dodge cargo van at the purchase price of \$67,485.00*
- *Indoff office furniture at the purchase price of \$19,390.33*

With respect to interest, revenue, and outstanding Working Capital Advances for the 2023 Program Year, CAPK reported \$ 1,409.00 in unexpended interest income earned that will be carried forward to the subsequent Program Year. As a result, your CSD Energy Field Representative will follow-up on your Agency's expenditure and performance plan with respect to the unspent funds.

Based on the analysis of CAPK's expenditure under this contract, your agency did fully expend all funds under this contract.

The Energy Field Operations Unit considers this contract closed; however, this contract is subject to a final review by CSD's Audit Services Unit. If you have any questions regarding the programmatic or performance references made throughout this report, please contact me at (916) 407-0525 or via e-mail at Darrell.McCormick@csd.ca.gov.

Thank you for your dedication and commitment to serve low-income individuals and families in your community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to improve the lives of those living in poverty and ultimately reduce poverty in California.

Sincerely,

Darrell McCormick

DARRELLMCCORMICK
Field Representative

Enclosure: 2023 LIHEAP Closeout Worksheet



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



October 4, 2024

Mr. Jeremy Tobias, Executive Director
Community Action Partnership of Kern
1300 18th Street, Suite 200
Bakersfield, CA 93301

Dear Mr. Tobias:

The Department of Community Services and Development's (CSD) Energy Field Operations Unit, in conjunction with CSD's Financial Services Unit, has received and processed a Close-Out Report for Community Action Partnership of Kern's (CAPK) 2021 Low-Income Home Water Assistance Program (LIHWAP) Contract 21Z-9556. This letter serves as CAPK's 2021 LIHWAP Final Close-Out Letter.

CSD's Energy Services Field Operations Unit has assessed CAPK's contract performance against CAPK's projections. Thus, according to the final Expenditure Activity Reporting System's (EARS) report, CAPK has met its goals; below is a breakdown of CAPK's overall performance with respect to the 2021 LIHWAP Contract:

<u>Contract Component</u>	<u>Amount Budgeted</u>	<u>Actual Expenditures</u>	<u>Actual Clients Served</u>
Administrative	\$ 230,185.00	\$ 217,940.17	
Program Support	\$ 306,913.00	\$ 319,157.83	
Water Assistance	\$ 495,359.00	\$ 495,359.00	1,694
Water Crisis	\$ 1,983,364.00	\$ 1,983,484.54	2,563
Total Contract Allocation: \$ 3,015,821.00			
Total Contract Expended: \$ 3,015,821.00			

With respect to interest, Program Income, and outstanding Working Capital Advances for the 2021 Program Year, CAPK did not report any excess interest and/or program income earned.

Based on the analysis of CAPK's expenditure under this contract, your agency did fully expend all funds under this contract (NOTE: The total on the allocation spreadsheet may not match the total in the letter and on the worksheet due to manual payments made by the agency or CSD outside of the total allocation).

Mr. Jeremy Tobias, Executive Director

October 4, 2024

Page | 2

The Energy Field Operations Unit considers this contract closed; however, this contract is subject to a final review by CSD's Audit Services Unit. If you have any questions regarding the programmatic or performance references made throughout this report, please contact me at (916) 407-0525 or via e-mail at Darrell.McCormick@csd.ca.gov.

Thank you for your dedication and commitment to serve low-income individuals and families in your community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to improve the lives of those living in poverty and ultimately reduce poverty in California.

Sincerely,

Darrell McCormick

DARRELLMCCORMICK
Field Representative

Enclosure: 2021 LIHWAP Closeout Worksheet

State of California
Department of Community Services and Development
2021 LIHWAP Closeout Worksheet (as of 2/22/2024)

Agency: Community Action Partnership Kern

Contract Number: 21Z-9556

Line Items	Budgeted	Expended	Paid	Owed
Adminstrative Costs	\$230,185.00	\$217,940.17	\$217,940.17	\$0.00
Program Support Costs				
Outreach		\$222,893.04		
Intake		\$71,417.54		
Equipment (less than \$10,000)		\$0.00		
Workers' Compensation		\$425.14		
Liability Insurance		\$85.63		
General Operating Costs		\$24,336.48		
Automation Costs		\$0.00		
Program Support Costs Subtotal	\$306,913.00	\$319,157.83	\$319,157.83	\$0.00
Total Admin/Support Costs	\$537,098.00	\$537,098.00	\$537,098.00	\$0.00
Utility Assistance Program Costs				
Water Assistance	\$495,359.00	\$495,359.00		
Water Crisis	\$1,983,364.00	\$1,983,484.54		
Total Utility Assistance Costs	\$2,478,723.00	\$2,478,843.54	\$2,478,843.54	\$0.00
TOTAL ADMINISTRATIVE COSTS	\$230,185.00	\$217,940.17		
TOTAL PROGRAM COSTS	\$2,785,636.00	\$2,798,001.37		
ALLOCATION/CONTRACT TOTAL	\$3,015,821.00	\$3,015,941.54	\$3,015,941.54	\$0.00

Darrell McCormick
Completed by

6/4/2024
Date



August 15, 2024

Mr. Jeremy Tobias, Executive Director
Community Action Partnership of Kern
1300 18th Street, Suite 200
Bakersfield, CA 93301

Dear Mr. Tobias:

The Department of Community Services and Development's (CSD) Energy Field Operations Unit, in conjunction with CSD's Financial Services Unit, has received and processed a Close-Out Report for Community Action Partnership of Kern's (CAPK) 2023 Supplemental Low-Income Home Energy Assistance Program (SLIHEAP) Contract 23Q-5561. This letter serves as CAPK's 2023 SLIHEAP Final Close-Out Letter.

CSD's Energy Services Field Operations Unit has assessed CAPK's contract performance against CAPK's projections. Thus, according to the final Expenditure Activity Reporting System's (EARS) report, CAPK has met its goals; below is a breakdown of CAPK's overall performance with respect to the 2023 SLIHEAP Contract:

<u>Contract Component</u>	<u>Amount Budgeted</u>	<u>Actual Expenditures</u>	<u>Projected Clients Served</u>	<u>Actual Clients Served</u>
HEAP Gas & Electric	\$ 19,078.00	\$ 19,078.00	150	37
ECIP Fast Track	\$ 265,288.00	\$ 265,555.25		143
Total Contract Allocation: \$ 284,366.00				
Total Contract Expended: \$ 284,366.00				

Per Close-Out Requirements, the Energy Services Field Operations Unit has reviewed and evaluated CAPK's response to the aforementioned Expenditure and Production analysis. Based on CAPK's response, your agency stated the following: 1) agency expended 100% of contract, 2) learned the need to monitor multiple contracts, transfer funding between categories, and hire qualified staff, and 3) plan on creating a paperless intake tool, increase effectiveness in reviewing data, and reach out to fellow LSPs for best practices. The Field Operations Unit will follow up on your Agency's plan of action during future monitoring.

Mr. Jeremy Tobias, Executive Director

August 15, 2024

Page | 2

With respect to program income, interest, and outstanding Working Capital Advances for the 2023 Program Year, CAPK did not report any excess revenue, interest and/or program income earned.

Based on the analysis of CAPK's expenditure under this contract, your agency did fully expend all funds under this contract.

The Energy Field Operations Unit considers this contract closed; however, this contract is subject to a final review by CSD's Audit Services Unit. If you have any questions regarding the programmatic or performance references made throughout this report, please contact me at (916) 407-0525 or via e-mail at Darrell.McCormick@csd.ca.gov.

Thank you for your dedication and commitment to serve low-income individuals and families in your community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to improve the lives of those living in poverty and ultimately reduce poverty in California.

Sincerely,

Darrell McCormick

DARRELL MCCORMICK
Field Representative

Enclosure: 2023 SLIHEAP Closeout Worksheet

State of California
Department of Community Services and Development
DRAFT 2022 SLIHEAP Closeout Worksheet (as of 4/7/23)

Agency: Community Action Partnership of Kern

Contract Number: 23Q-5561

Line Items	Max/Budgeted	Expenditures	Allowable	Paid	Owed
Assurance 16 Costs	\$0.00	\$0.00	\$0.00		
Administrative Costs					
Administrative Costs	\$0.00	\$0.00			
Administrative Costs Subtotal	\$0.00	\$0.00	\$0.00		
ECIP/HEAP Program Costs					
Intake	\$0.00	\$0.00	\$0.00		
Outreach	\$0.00	\$0.00	\$0.00		
Training & Technical Assistance	\$0.00	\$0.00	\$0.00		
ECIP/HEAP Program Costs Subtotal	\$0.00	\$0.00	\$0.00		
Program Services Costs					
Minor Vehicle & Equipment		\$0.00	\$0.00		
Liability Insurance		\$0.00	\$0.00		
General Operating Costs		\$0.00	\$0.00		
Automation Costs		\$0.00	\$0.00		
ECIP/HEAP WPO		\$0.00	\$0.00		
Tank Repairs (ECIP/HEAP WPO)		\$0.00	\$0.00		
Program Services Costs Subtotal	\$0.00	\$0.00	\$0.00		
Total ECIP/HEAP/A16 Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Assistance Program Costs					
ECIP Fast Track	\$265,288.00	\$265,555.25			
HEAP Gas & Electric	\$19,078.00	\$19,078.00			
Total Utility Assistance Costs	\$284,366.00	\$284,633.25	\$284,366.00	\$284,366.00	\$0.00
TOTAL ADMIN COSTS	\$0.00	\$0.00	\$0.00		
TOTAL PROGRAM COSTS	\$284,366.00	\$284,633.25	\$284,366.00		
CONTRACT TOTAL	\$284,366.00	\$284,633.25	\$284,366.00	\$284,366.00	\$0.00

Darrell McCormick
Completed by _____ Date 6/26/24

Community Action Partnership of Kern						
23Q-5561						
	WX/ECIP/HEAP/A16 Program Dollars			Administration (WX/ECIP/HEAP/A16)		
	Max/Budgeted	Allowed	% Expended	Max/Budgeted	Expended	Allowed
A16	0.00	0.00		0.00	0.00	0.00
Intake	0.00	0.00				
Outreach	0.00	0.00				
Training	0.00	0.00				
ECIP/HEAP	284,366.00	284,366.00				
	284,366.00	284,366.00	100.00000000%	0.00	0.00	0.00
					Total	Total
					Paid	Allowed
					284,366.00	284,366.00
					Owed:	0.00

CSD COMPREHENSIVE INSPECTION REPORT (CIR) Ver3.29.23

Agency's Name				
CAP of Kern				
Agency Representative		Title of Representative		Representative Phone Number
Wilfredo Cruz Jr		Program Administrator		661-407-2845 Ext 4347
ConSol Inspector / QCI certification #			Primary Reason For Visit	
Geoff Cox BPI#5020580			Regular Inspection	
CSD Representative's Name			CSD Representative Present	
N/A			No	
Additional Personnel Attending The Exit Interview				
Abran Gonzalez, Andres Gonzalez & Gary Steves				
Inspection Dates		Exit Interview Date	Last Inspection Date	
From	Thru		From	Thru
07/29/24	08/01/24	08/01/24	01/29/24	02/02/24
Inspection Results Totals				
	Standard	Enhanced	Re-Inspection	Total
Total Units Inspected	9	0	0	9
"Fail" Units	3	0	0	3
"Haz-Fail" Units	0	0	0	0
"Paper Fail" Units	0	0	0	0
"Remedied" Units	3	0	0	3
"File Review" Units	0			
"Fail" Measures	4	0	0	4
"Haz-Fail" Measures	0	0	0	0
"Paper Fail" Measures	0	0	0	0
"Remedied" Measures	4	0	0	4
"File Review" Measures	0			
Single Family Units	8	Multi Family Units	0	Mobile Home Units 1
Total WIPS Completed		0	Assessment Stage WIPS 0	
Weatherization Stage WIPS		0	Post Inspection Stage WIPS 0	
Total # of Inspection During This Visit (QA + WIPS)		9		
Training Referral		No		
Subject of Training		N/A		
Names of Individuals Referred for Training		N/A		
Quality of Work Since Last Inspection				
About the Same				

Agency's Name	Inspection Dates	
CAP of Kern	07/29/24	08/01/24
CAS - Knowledge of test protocols - Accuracy of tests performed - Feasibility of tests performed		
Rating		
Success (Meets Standard)		
BLOWER DOOR - Knowledge of test protocols - Accuracy of tests performed - Feasibility of tests performed		
Rating		
Success (Meets Standard)		
DUCT BLAST - Knowledge of test protocols - Accuracy of tests performed - Feasibility of tests performed		
Rating		
Success (Meets Standard)		
LOT FILES AND DOCUMENTATION - Organization of documentation - Accuracy of documentation - Completeness of files	Equipment Calibration Logs Present and Complete?	Yes
Rating		
Success (Meets Standard)		
WORKMANSHIP - General quality of work - Appropriate material selection - Customer Satisfaction		
Rating		
Success (Meets Standard)		
Agency's Name	Inspection Dates	
CAP of Kern	07/29/24	08/01/24

Inspection Correction Transmittal

This following pages list the units that have unresolved Fails. Fails are described on the Weatherization Inspection Reports (WIRs). After Fails are remedied, complete this form by filling in "Date Remedied" & "Authorized Signature" columns for each dwelling listed. **Note: File Review only lot files include observations only and do not require corrections. Refer to Section 4., below.**

1. "Hazardous Fails" (HF):

- Eliminate the immediate hazard within 18 hours of written notification, and completely resolve the Hazardous Fail within 5 working days of written notification. (Deadline for remedy is shown in the "HF" box of the "Remedy By (Date)" section.)
- On each WIR: (a) indicate what corrective/remedial action was taken for each HF, (b) complete the "Installer's Signature & Date" line, and (c) you must obtain the customer signature somewhere on the WIR to verify HFs have been remedied. This constitutes a "completed" WIR.
- Provide a photo and work order / invoice showing that the Hazardous failure has been remedied. This will constitute a completed CIR and can be submitted to CSD.

2. "Non-Hazardous "Fails" (F) and "Paperwork Fails" (PF) for which a physical remedy is **feasible** :

- Remedy within 20 working days of written notification. (Deadline for remedy is shown in "F/PF" box of the "Remedy By (Date)" section.)
- On each WIR: (a) indicate what corrective/remedial action was taken for each unit, and (b) complete the "Installer's/Contractor's Signature & Date" line. This constitutes a "completed" WIR (a client signature is not required for Fs and PFs.)
- Non Hazardous failures, provide photos and invoice showing that the failure was remedied. Paper failures, please identify on the WIR what measure was corrected or for "missing permit" paper failures provide the permit. Billing paper failures, please provide the corrected EARS report and or credit memos showing that the billing has been adjusted. This will constitute a completed CIR and can be submitted to CSD.

3. When corrections to all Fails have been made:

- Fax Or Email completed CIR, WIRs & questions to:
 - Email: anegd@consol.org
 - Attn: Phone: (925) 580-7275
 - Include only WIRs for jobs listed on this CIR

Last Name & First Initial Street Address and City	# Of Corrections By Type			Date Notified	Remedy By Date		Date Remedied		Authorized Signature
	HF	F	PF		HF	F/PF*	H	F/PF*	
Name of Person Receiving the CIR				Signature				Date	
Wilfredo Cruz Jr.				<i>Wilfredo Cruz Jr</i>				8/1/2024	
					Continuation Page Present:		No	Page 1 of 1	
Agency's Name				Inspection Dates					
CAP of Kern				07/29/24			08/01/24		

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-102								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/29/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Single Family Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	4/21/23									
Name of Assessor:		Michael Gage	Date of Assessment:	3/17/23									
Is Assessment Form on File?	Yes	Was the Assement Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #		Gary Steves	Date of Post Inspection:			3/13/24							
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			No								
Was MV Assessed As Required?:	Yes	Were MV Assessment Forms Completed Correctly" (If no, requires field note)			Yes								
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		Yes	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	No	No											LIHEAP '24
7. Carbon Monoxide Alarm			1	1									LIHEAP '24
8. Ceiling Fans			4	1									LIHEAP '24
183.Clothes Dryer Replacement - Gas, ≥ 7.3 cu. Ft			1	1									LIHEAP '24
179.Clothes Washer Replacement - Top Loading (≤			1	1									LIHEAP '24
13. Cooking Appliance Replace - Gas			1	1									LIHEAP '24
21. Cooling Replacement Evaporative Cooler Roof			1	1									LIHEAP '24
26. CVA Venting All Other			1	1									LIHEAP '24
29. Door Replace Exterior			2	1									LIHEAP '24
32. Duct Repair and Replacement			1	1									LIHEAP '24
50. Heating Replacement Interior Wall			1	1									LIHEAP '24
80. LEDs (Thread Based)			1	1									LIHEAP '24
77. LED Hard-Wired Lights Interior - Wall/Sconce			1	1									LIHEAP '24
78. LED Nightlights			6	1									LIHEAP '24
86. Mechanical Ventilation - exhaust System			1		1			1					LIHEAP '24
88. Microwave			1	1									LIHEAP '24
90. Refrigerator Replacement 19 cu. Ft. and below			1	1									LIHEAP '24
98. Smoke Alarm			1	1									LIHEAP '24
103. Thermostat Manual			1	1									LIHEAP '24
115. Water Heater Repair/ Gas			1	1									LIHEAP '24
119. Water Heater Replace/ Gas			1	1									LIHEAP '24
TOTALS				21	1	0	0	1	0	0	0		
SUBCONTRACTORS													
PLC System Services													
NOTES													
IR	Caulking & wall patches.												
MV	A labeled wall switch not seen at time of QAI (TRM 4.2.21 B1) - remedied.												
Addl items													
LIHEAP 2024 - Window replace (2), Environmental Hazard Work & IR.													
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form			QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)										
Agency Signature			Inspector Signature										
Date			Date										

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-111								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/29/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Single Family Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	6/15/23									
Name of Assessor:		Michael Gage	Date of Assessment:	4/26/23									
Is Assessment Form on File?	Yes	Was the Assement Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #		Gary Steves	Date of Post Inspection:			3/27/24							
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			Yes								
Was MV Assessed As Required?:		N/A	Were MV Assessment Forms Completed Correctly" (If no, requires field note)			N/A							
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		No	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	Yes	No	1	1									LIHEAP '24
6. Attic Ventilation			1	1									LIHEAP '24
7. Carbon Monoxide Alarm			1	1									LIHEAP '24
60. Insulation Ceiling Batt R-12-19			1	1									LIHEAP '24
183.Clothes Dryer Replacement - Gas, ≥ 7.3 cu. Ft			1	1									LIHEAP '24
179.Clothes Washer Replacement - Top Loading (≤			1	1									LIHEAP '24
32. Duct Repair and Replacement			1	1									LIHEAP '24
5. Air Filters Furnace			1	1									LIHEAP '24
53. Heating Replacement Package (Dual Pack)			1	1									LIHEAP '24
82. Low Flow Handheld Showerhead			1	1									LIHEAP '24
66. Kitchen Exhaust Repair			1	1									LIHEAP '24
73. LED Hard-Wired Lights Exterior - Porch Light			1	1									LIHEAP '24
75. LED Hard-Wired Lights Interior - Ceiling			2	1									LIHEAP '24
78. LED Nightlights			8	1									LIHEAP '24
80. LEDs (Thread Based)			10	1									LIHEAP '24
89. Permits			2	1									LIHEAP '24
98. Smoke Alarm			4	1									LIHEAP '24
104. Thermostat Programmable			1	1									LIHEAP '24
119. Water Heater Replace/ Gas			1	1									LIHEAP '24
TOTALS				21	0	0	0	0	0	0	0		
SUBCONTRACTORS													
PLC System Services													
NOTES													
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form		QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)											
													
Agency Signature		Date		Inspector Signature		Date							
						7/29/2024							

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-145E								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/29/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Single Family Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	8/2/23									
Name of Assessor:		Michael Gage	Date of Assessment:	6/16/23									
Is Assessment Form on File?	Yes	Was the Assement Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #		Gary Steves	Date of Post Inspection:			3/22/24							
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			Yes								
Was MV Assessed As Required?:		N/A	Were MV Assessment Forms Completed Correctly" (If no, requires field note)			N/A							
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		Yes	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	Yes	No	1	1									LIHEAP '24
7. Carbon Monoxide Alarm			1	1									LIHEAP '24
8. Ceiling Fans			2	1									LIHEAP '24
61. Insulation Ceiling Batt R-20-30			1	1									LIHEAP '24
182.Clothes Dryer Replacement - Gas, < 7.3 cu. Ft			1	1									LIHEAP '24
179.Clothes Washer Replacement - Top Loading (≤			1	1									LIHEAP '24
13. Cooking Appliance Replace - Gas			1	1									LIHEAP '24
21. Cooling Replacement Evaporative Cooler Roof			1	1									LIHEAP '24
29. Door Replace Exterior			1	1									LIHEAP '24
5. Air Filters Furnace			1	1									LIHEAP '24
48. Heating Replacement Forced Air Unit (Split Sys			1	1									ECIP '24
75. LED Hard-Wired Lights Interior - Ceiling			5	1									LIHEAP '24
77. LED Hard-Wired Lights Interior - Wall/Sconce			1	1									LIHEAP '24
78. LED Nightlights			5	1									LIHEAP '24
80. LEDs (Thread Based)			5	1									LIHEAP '24
98. Smoke Alarm			1	1									LIHEAP '24
55. HERS Rater			1	1									ECIP '24
89. Permits			1	1									ECIP '24
33. Environmental Testing			1	1									LIHEAP '24
58. Infiltration Reduction - (Excludes Window and			1	1									LIHEAP '24
105. Thermostat Smart			1	1									LIHEAP '24
TOTALS				23	0	0	0	0	0	0	0		
SUBCONTRACTORS													
COS													
NOTES													
IR	Caulking, glass replacement, WS door & foam tape.												
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form			QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)										
													
Agency Signature		Date	Inspector Signature		Date								
					7/29/2024								

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-103E								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/30/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Single Family Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	6/9/23									
Name of Assessor:		Michael Gage	Date of Assessment:	4/5/23									
Is Assessment Form on File?	Yes	Was the Assement Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #		Andres Gonzalez	Date of Post Inspection:			2/26/24							
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			Yes								
Was MV Assessed As Required?:	N/A	Were MV Assessment Forms Completed Correctly" (If no, requires field note)			N/A								
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		No	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	Yes	No	1	1									LIHEAP '24
7. Carbon Monoxide Alarm			1	1									LIHEAP '24
8. Ceiling Fans			2	1									LIHEAP '24
61. Insulation Ceiling Batt R-20-30			1	1									LIHEAP '24
183.Clothes Dryer Replacement - Gas, ≥ 7.3 cu. Ft			1	1									LIHEAP '24
179.Clothes Washer Replacement - Top Loading (≤			1	1									LIHEAP '24
28. Door Repair Exterior			1	1									LIHEAP '24
5. Air Filters Furnace			1	1									LIHEAP '24
35. Faucet Aerator			2	1									LIHEAP '24
82. Low Flow Handheld Showerhead			1	1									LIHEAP '24
75. LED Hard-Wired Lights Interior - Ceiling			3	1									LIHEAP '24
78. LED Nightlights			8	1									LIHEAP '24
80. LEDs (Thread Based)			19	1									LIHEAP '24
95. Sliding Glass Door Replacement - 72" x 80" and			1	1									LIHEAP '24
98. Smoke Alarm			5	1									LIHEAP '24
119. Water Heater Replace/ Gas			1	1									ECIP '24
126. Window Replace			1	1									LIHEAP '24
89. Permits			1	1									ECIP '24
58. Infiltration Reduction - (Excludes Window and			1	1									LIHEAP '24
TOTALS				21	0	0	0	0	0	0	0		
SUBCONTRACTORS													
HD Maintenance													
NOTES													
IR	Caulking, CP gaskets, glass replacement & foam tape.												
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form			QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)										
Agency Signature			Inspector Signature										
Date			Date										

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-184E								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/30/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Mobile Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	8/29/23									
Name of Assessor:	Michael Gage		Date of Assessment:	6/29/23									
Is Assessment Form on File?	Yes	Was the Assement Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #	Andres Gonzalez		Date of Post Inspection:			5/24/24							
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			No								
Was MV Assessed As Required?:	N/A	Were MV Assessment Forms Completed Correctly" (If no, requires field note)			N/A								
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		Yes	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	No	No											LIHEAP '24
13. Cooking Appliance Replace - Gas			1	1									LIHEAP '24
174. Cooking Appliance Replacement, Built-In Single			1	1									LIHEAP '24
7. Carbon Monoxide Alarm			1	1									LIHEAP '24
182. Clothes Dryer Replacement - Gas, < 7.3 cu. Ft			1	1									LIHEAP '24
5. Air Filters Furnace			1	1									LIHEAP '24
32. Duct Repair and Replacement			1	1									ECIP '24
184. Dishwasher Replacement - ≤ 24.0 In			1	1									LIHEAP '24
126. Window Replace			1	1									LIHEAP '24
107. Thermostatic Shower Valve (TSV Only)			1	1									LIHEAP '24
82. Low Flow Handheld Showerhead			2	1									LIHEAP '24
98. Smoke Alarm			3	1									LIHEAP '24
96. Sliding Glass Door Replacement - Greater than			1	1									LIHEAP '24
90. Refrigerator Replacement 19 cu. Ft. and below			1	1									LIHEAP '24
88. Microwave			1	1									LIHEAP '24
80. LEDs (Thread Based)			7	1									LIHEAP '24
78. LED Nightlights			5	1									LIHEAP '24
79. LED Torchiere Lamp			1	1									LIHEAP '24
67. Kitchen Exhaust Replace			1	1									LIHEAP '24
119. Water Heater Replace/ Gas			1	1									ECIP '24
89. Permits			1	1									ECIP '24
TOTALS				22	0	0	0	0	0	0	0	0	
SUBCONTRACTORS													
COS													
NOTES													
Addl items													
LIHEAP 2024 - LED Hard Wired - Porch (2) & Environmental Hazard Work.													
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form			QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)										
													
Agency Signature		Date	Inspector Signature		Date								
					7/30/2024								

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-181E								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/30/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Single Family Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	11/27/23									
Name of Assessor:		Michael Gage	Date of Assessment:	6/22/23									
Is Assessment Form on File?	Yes	Was the Assement Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #		Andres Gonzalez	Date of Post Inspection:		5/15/24								
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			No								
Was MV Assessed As Required?:		N/A	Were MV Assessment Forms Completed Correctly" (If no, requires field note)			N/A							
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		No	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	Yes	No	1	1									LIHEAP '24
98. Smoke Alarm			5		1			1					LIHEAP '24
95. Sliding Glass Door Replacement - 72" x 80" and			1	1									LIHEAP '24
78. LED Nightlights			6	1									LIHEAP '24
53. Heating Replacement Package (Dual Pack)			1	1									ECIP '24
5. Air Filters Furnace			1	1									LIHEAP '24
7. Carbon Monoxide Alarm			2		1			1					LIHEAP '24
179.Clothes Washer Replacement - Top Loading (≤			1	1									LIHEAP '24
182.Clothes Dryer Replacement - Gas, < 7.3 cu. Ft			1	1									LIHEAP '24
61. Insulation Ceiling Batt R-20-30			1	1									LIHEAP '24
119. Water Heater Replace/ Gas			1	1									ECIP '24
81. Limited Home Repair			1	1									LIHEAP '24
58. Infiltration Reduction - (Excludes Window and			1	1									LIHEAP '24
88. Microwave			1	1									LIHEAP '24
32. Duct Repair and Replacement			1	1									ECIP '24
89. Permits			2	1									ECIP '24
55. HERS Rater			1	1									ECIP '24
TOTALS				17	2	0	0	2	0	0	0		
SUBCONTRACTORS													
COS & Oasis Air Conditioning													
NOTES													
IR	CP gaskets.												
LHR	HWH platform.												
CO Alarm	1 CO alarm installed in incorrect location (TRM 4.1.1 C4) - remedied 7/30/24.												
Smoke	1 smoke alarm installed in incorrect location (TRM 4.1.1 A3) - remedied 7/30/24.												
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form			QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)										
													
Agency Signature		Date	Inspector Signature		Date								
					7/30/2024								

[illegible]

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-180								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/31/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Single Family Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	9/6/23									
Name of Assessor:		Chris Ortega	Date of Assessment:	6/22/23									
Is Assessment Form on File?	Yes	Was the Assement Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #		Andres Gonzalez	Date of Post Inspection:			2/29/24							
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			Yes								
Was MV Assessed As Required?:	N/A	Were MV Assessment Forms Completed Correctly" (If no, requires field note)			N/A								
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		No	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	Yes	No	1	1									LIHEAP '24
6. Attic Ventilation			1	1									LIHEAP '24
7. Carbon Monoxide Alarm			2	1									LIHEAP '24
8. Ceiling Fans			2	1									LIHEAP '24
183.Clothes Dryer Replacement - Gas, ≥ 7.3 cu. Ft			1	1									LIHEAP '24
178.Clothes Washer Replacement - Front Loading			1	1									LIHEAP '24
184.Dishwasher Replacement - ≤ 24.0 In			1	1									LIHEAP '24
28. Door Repair Exterior			1	1									LIHEAP '24
32. Duct Repair and Replacement			1	1									LIHEAP '24
5. Air Filters Furnace			1	1									LIHEAP '24
53. Heating Replacement Package (Dual Pack)			1	1									LIHEAP '24
55. HERS Rater			1	1									LIHEAP '24
82. Low Flow Handheld Showerhead			1	1									LIHEAP '24
73. LED Hard-Wired Lights Exterior - Porch Light			1	1									LIHEAP '24
75. LED Hard-Wired Lights Interior - Ceiling			1	1									LIHEAP '24
78. LED Nightlights			10	1									LIHEAP '24
80. LEDs (Thread Based)			27	1									LIHEAP '24
81. Limited Home Repair			1	1									LIHEAP '24
88. Microwave			1	1									LIHEAP '24
89. Permits			2	1									LIHEAP '24
98. Smoke Alarm			6	1									LIHEAP '24
TOTALS				23	0	0	0	0	0	0	0	0	
SUBCONTRACTORS													
COS													
NOTES													
IR	CP gaskets & ceiling & wall patches.												
LHR	Cover plates.												
Addl items													
LIHEAP 2024 - SGD replace 72X80 smaller, SGD replace 72X80 greater, HWH replace-gas & IR.													
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form			QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)										
Agency Signature			Date										
Inspector Signature			Date										

Ver 03.29.23		Agency Name	CAP of Kern	Agency Job #	L24-122E								
State of California Department of CSD													
WEATHERIZATION INSPECTION REPORT (WIR)													
Assessment Type: Other		1st Inspection Date:		7/31/24									
Inspection Type: Standard		Re-Inspection Date:											
Client's Last Name		First Name		Phone Number									
RESIDENCE/UNIT INFORMATION													
Address (# and Street)		Unit #	City	State	Zip Code								
Housing Type:	Single Family Home		Housing Area:	Urban									
Funding Source:	LIHEAP '24		WX Completion Date:	8/30/23									
Name of Assessor:	Michael Gage		Date of Assessment:	5/11/23									
Is Assessment Form on File?	Yes	Was the Assessment Form Completed Correctly? (If no, requires field note)			Yes								
Name of Post Inspector / QCI Cert. #	Gary Steves		Date of Post Inspection: 3/6/24										
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)			Yes								
Was MV Assessed As Required?:	Yes	Were MV Assessment Forms Completed Correctly? (If no, requires field note)			Yes								
LEAD SAFE WEATHERIZATION													
A. Is the home pre-1978?		No	B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes							
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC=Fail Code													
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	ON	NO	FC	Funding Source
1. CAS Testing	Yes	No	1	1									LIHEAP '24
2. Blower Door	Yes	No	1	1									LIHEAP '24
3. Duct Blast	Yes	No	1	1									LIHEAP '24
6. Attic Ventilation			1	1									LIHEAP '24
8. Ceiling Fans			2	1									LIHEAP '24
62. Insulation Ceiling Blown R-31-38			1	1									LIHEAP '24
13. Cooking Appliance Replace - Gas			1	1									LIHEAP '24
23. Cooling Replacement Forced Air Unit (Split Sys			1	1									ECIP '24
184. Dishwasher Replacement - ≤ 24.0 In			1	1									LIHEAP '24
5. Air Filters Furnace			1	1									LIHEAP '24
48. Heating Replacement Forced Air Unit (Split Sys			1	1									ECIP '24
82. Low Flow Handheld Showerhead			2	1									LIHEAP '24
67. Kitchen Exhaust Replace			1	1									LIHEAP '24
75. LED Hard-Wired Lights Interior - Ceiling			1	1									LIHEAP '24
78. LED Nightlights			9	1									LIHEAP '24
80. LEDs (Thread Based)			1	1									LIHEAP '24
86. Mechanical Ventilation - exhaust System			1	1									LIHEAP '24
88. Microwave			1	1									LIHEAP '24
98. Smoke Alarm			1	1									LIHEAP '24
55. HERS Rater			1	1									ECIP '24
89. Permits			1	1									ECIP '24
58. Infiltration Reduction - (Excludes Window and			1	1									LIHEAP '24
32. Duct Repair and Replacement			1	1									ECIP '24
TOTALS				23	0	0	0	0	0	0	0	0	
SUBCONTRACTORS													
Oasis Air Conditioning													
NOTES													
IR	Caulking & wall patch.												
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form				QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)									
													
Agency Signature				Date				Inspector Signature				Date	
												7/31/2024	

CSD COMPREHENSIVE INSPECTION REPORT (CIR) Ver 03.18.2024

Agency's Name				
CAP of Kern				
Agency Representative		Title of Representative		Representative Phone Number
Wilfredo Cruz Jr		Program Administrator		661-407-2845 Ext 4347
ConSol Inspector / QCI certification #			Primary Reason For Visit	
Geoff Cox BPI#5020580			Regular Inspection	
CSD Representative's Name			CSD Representative Present	
N/A			No	
Additional Personnel Attending The Exit Interview				
Abran Gonzalez, Andres Gonzalez & Gary Steves				
Inspection Dates		Exit Interview Date	Last Inspection Date	
From	Thru		From	Thru
07/29/24	08/01/24	08/01/24	01/29/24	02/02/24
Inspection Results Totals				
	Standard	Enhanced	Re-Inspection	Total
Total Units Inspected	7	2	0	9
"Fail" Units	0	0	0	0
"Haz-Fail" Units	0	0	0	0
"Paper Fail" Units	0	0	0	0
"Remedied" Units	0	0	0	0
"File Review" Units	0			
"Fail" Measures	0	0	0	0
"Haz-Fail" Measures	0	0	0	0
"Paper Fail" Measures	0	0	0	0
"Remedied" Measures	0	0	0	0
Single Family Units	7	Multi Family Units	1	Mobile Home Units 1
Total WIPS Completed		0	Assessment Stage WIPS 0	
Weatherization Stage WIPS		0	Post Inspection Stage WIPS 0	
Total # of Inspection During This Visit (QA + WIPS)		9		
Training Referral		No		
Subject of Training		N/A		
Names of Individuals Referred for Training		N/A		
Quality of Work Since Last Inspection				
About the Same				

Agency's Name	Inspection Dates	
CAS - Knowledge of test protocols - Accuracy of tests performed - Feasibility of tests performed		
Rating		
Success (Meets Standard)		
BLOWER DOOR - Knowledge of test protocols - Accuracy of tests performed - Feasibility of tests performed		
Rating		
Success (Meets Standard)		
DUCT BLAST - Knowledge of test protocols - Accuracy of tests performed - Feasibility of tests performed		
Rating		
Success (Meets Standard)		
LOT FILES AND DOCUMENTATION - Organization of documentation - Accuracy of documentation - Completeness of files	Equipment Calibration Logs Present and Complete?	Yes
Rating		
Success (Meets Standard)		
WORKMANSHIP - General quality of work - Appropriate material selection - Customer Satisfaction		
Rating		
Success (Meets Standard)		
Agency's Name	Inspection Dates	
CAP of Kern	07/29/24	08/01/24

Inspection Correction Transmittal

This following pages list the units that have unresolved Fails. Fails are described on the Weatherization Inspection Reports (WIRs). After Fails are remedied, complete this form by filling in "Date Remedied" & "Authorized Signature" columns for each dwelling listed. **Note: File Review only lot files include observations only and do not require corrections. Refer to Section 4., below.**

1. "Hazardous Fails" (HF):

- Eliminate the immediate hazard within 18 hours of written notification, and completely resolve the Hazardous Fail within 5 working days of written notification. (Deadline for remedy is shown in the "HF" box of the "Remedy By (Date)" section.)
- On each WIR: (a) indicate what corrective/remedial action was taken for each HF, (b) complete the "Installer's Signature & Date" line, and (c) you must obtain the customer signature somewhere on the WIR to verify HFs have been remedied. This constitutes a "completed" WIR.
- Provide a photo and work order / invoice showing that the Hazardous failure has been remedied. This will constitute a completed CIR and can be submitted to CSD.

2. "Non-Hazardous "Fails" (F) and "Paperwork Fails" (PF) for which a physical remedy is **feasible** :

- Remedy within 20 working days of written notification. (Deadline for remedy is shown in "F/PF" box of the "Remedy By (Date)" section.)
- On each WIR: (a) indicate what corrective/remedial action was taken for each unit, and (b) complete the "Installer's/Contractor's Signature & Date" line. This constitutes a "completed" WIR (a client signature is not required for Fs and PFs.)
- Non Hazardous failures, provide photos and invoice showing that the failure was remedied. Paper failures, please identify on the WIR what measure was corrected or for "missing permit" paper failures provide the permit. Billing paper failures, please provide the corrected EARS report and or credit memos showing that the billing has been adjusted. This will constitute a completed CIR and can be submitted to CSD.

3. When corrections to all Fails have been made:

- Email completed CIR, WIRs, Correction Documentation and questions to:
 - Email: Weatherization@CSD.CA.GOV
 - Attn: QA ICT Corrections
 - Include only WIRs and Inspection Correction Documentation for jobs listed on this ICT.

Last Name & First Initial Street Address and City	# Of Corrections By Type			Date Notified	Remedy By Date		Date Remedied		Authorized Signature
	HF	F	PF		HF	F/PF*	H	F/PF*	
Name of Person Receiving the CIR				Signature				Date	
Wilfredo Cruz Jr.				<i>Wilfredo Cruz Jr</i>				8/1/2024	
Continuation Page Present:					No		Page		1 of 1
Agency's Name				Inspection Dates					
CAP of Kern				07/29/24			08/01/24		

Ver 03.18.24		Agency Name		CAP of Kern		Agency Job #		L24-074															
State of California Department of CSD																							
WEATHERIZATION INSPECTION REPORT (WIR)																							
Assessment Type: Other		1st Inspection Date:						7/29/24															
Inspection Type: Standard		Re-Inspection Date:																					
Client's Last Name		First Name		Phone Number																			
RESIDENCE/UNIT INFORMATION																							
Address (# and Street)		Unit #		City		State		Zip Code															
Housing Type: Single Family Home				Housing Area: Urban																			
Funding Source: LIHEAP '24				WX Completion Date:				1/8/24															
Name of Assessor: Chris Ortega				Date of Assessment:				9/19/23															
Is Assessment Form on File? Yes				Was the Assesment Form Completed Correctly? (If no, requires field note)				Yes															
Name of Post Inspector / QCI Cert. # Andres Gonzalez				Date of Post Inspection:				3/14/24															
Is Post Inspection Form on File? Yes				Was the Post Inspection Form Completed Correctly? (If no, requires field note)				Yes															
Was MV Assessed As Required?: N/A				Were MV Assessment Forms Completed Correctly" (If no, requires field note)				N/A															
LEAD SAFE WEATHERIZATION																							
A. Is the home pre-1978?		Yes		B. Were EPA RRP Forms Completed Correctly? (If no, requires field				Yes															
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; ON=Observation Noted; NO=No Observation; FC																							
MEASURES		Agency		QAI		Qty		P		F		HF		PF		R		N		FC		Funding Source	
CAS Testing		Yes		No		1		1														LIHEAP '24	
Blower Door		Yes		No		1		1														LIHEAP '24	
Duct Blast		Yes		No		1		1														LIHEAP '24	
Attic Ventilation (LH Only)						1		1														LIHEAP '24	
Carbon Monoxide Alarm						1		1														LIHEAP '24	
Insulation Ceiling Add R-31 to R-38						1		1														LIHEAP '24	
Clothes Dryer Replacement - Electric (< 7.3 cu. Ft. l						1		1														LIHEAP '24	
Clothes Washer Replacement - Top Loading (≤ 6.0						1		1														LIHEAP '24	
Cooling Replacement AC Forced Air (Split System)						1		1														LIHEAP '24	
Door Repair Exterior (LH Only)						1		1														LIHEAP '24	
Duct Repair, sealing, and Replacement						1		1														LIHEAP '24	
Filters replacement Heater						1		1														LIHEAP '24	
Heating Replacement Forced Air Unit (Split System)						1		1														LIHEAP '24	
HERS Rater						1		1														LIHEAP '24	
Faucet Aerator						2		1														LIHEAP '24	
Kitchen Exhaust Repair						1		1														LIHEAP '24	
LED Hard-Wired Lights Interior - Ceiling (LH Only)						1		1														LIHEAP '24	
LED Hard-Wired Lights Interior - Vanity (LH Only)						2		1														LIHEAP '24	
LED Hard-Wired Lights Interior - Wall/Sconce (LH C						1		1														LIHEAP '24	
LED Nightlights (LH Only)						5		1														LIHEAP '24	
LEDs (Thread Based)						2		1														LIHEAP '24	
Permits						2		1														LIHEAP '24	
Smoke Alarm						3		1														LIHEAP '24	
TOTALS						23		0		0		0		0		0		0					
SUBCONTRACTORS																							
Oasis Air Conditioning																							
NOTES																							
IR		WS door, foam tape, plumbing penetrations & damper.																					
Addl items		LIHEAP 2024 - HWH Replace - Gas, IR & Environmental Hazard Work.																					
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form					QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)																		
																							
Agency Signature					Date																		
					Inspector Signature																		
					Date																		
					7/29/2024																		

Ver 03.18.24 State of California Department of CSD WEATHERIZATION INSPECTION REPORT (WIR)		Agency Name	CAP of Kern	Agency Job #	L24-007						
Assessment Type: Other		1st Inspection Date:		7/29/24							
Inspection Type: Standard		Re-Inspection Date:									
Client's Last Name		First Name		Phone Number							
RESIDENCE/UNIT INFORMATION											
Address (# and Street)		Unit #	City	State	Zip Code						
Housing Type:	Single Family Home		Housing Area:	Urban							
Funding Source:	LIHEAP '24		WX Completion Date:	1/24/24							
Name of Assessor:	Chris Ortega		Date of Assessment:	10/25/23							
Is Assessment Form on File?	Yes	Was the Assesment Form Completed Correctly? (If no, requires field note)		Yes							
Name of Post Inspector / QCI Cert. #	Andres Gonzalez		Date of Post Inspection: 2/28/24								
Is Post Inspection Form on File?	Yes	Was the Post Inspection Form Completed Correctly? (If no, requires field note)		Yes							
Was MV Assessed As Required?:	Yes	Were MV Assessment Forms Completed Correctly" (If no, requires field note)		Yes							
LEAD SAFE WEATHERIZATION											
A. Is the home pre-1978?		No	B. Were EPA RRP Forms Completed Correctly? (If no, requires field		Yes						
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code											
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	FC	Funding Source
CAS Testing	Yes	No	1	1							LIHEAP '24
Blower Door	No	No									LIHEAP '24
Duct Blast	Yes	No	1	1							LIHEAP '24
Carbon Monoxide Alarm			1	1							LIHEAP '24
Ceiling Fans (LH Only)			1	1							LIHEAP '24
Clothes Dryer Replacement - Gas (< 7.3 cu. Ft. LH C			1	1							LIHEAP '24
Clothes Washer Replacement - Top Loading (≤ 6.0			1	1							LIHEAP '24
Door Repair Exterior (LH Only)			1	10							LIHEAP '24
Duct Repair, sealing, and Replacement			1	1							LIHEAP '24
Heating Replacement Package (Dual Pack)			1	1							LIHEAP '24
HERS Rater			1	1							LIHEAP '24
LED Hard-Wired Lights Interior - Wall/Sconce (LH C			2	1							LIHEAP '24
LED Nightlights (LH Only)			8	1							LIHEAP '24
LEDs (Thread Based)			1	1							LIHEAP '24
Limited Home Repair			1	1							LIHEAP '24
Mechanical Ventilation - exhaust System			1	1							LIHEAP '24
Microwave (LH Only)			1	1							LIHEAP '24
Permits			1	1							LIHEAP '24
Refrigerator Replacement 19 cu. Ft.			1	1							LIHEAP '24
Smoke Alarm			4	1							LIHEAP '24
Water Heater Repair - Natural Gas or Propane			1	1							LIHEAP '24
Infiltration Reduction - (Excludes Window and Doo			1	1							LIHEAP '24
TOTALS				30	0	0	0	0	0	0	
SUBCONTRACTORS											
Oasis Air Conditioning											
NOTES											
IR	WS door, wall patch, foam tape, glass replacement & CP gaskets.										
LHR	Cover plates.										
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form						QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)					
											
Agency Signature						Date					
						7/29/2024					
Inspector Signature						Date					

Ver 03.18.24		Agency Name		CAP of Kern		Agency Job #		L24-187			
State of California Department of CSD											
WEATHERIZATION INSPECTION REPORT (WIR)											
Assessment Type: Other		1st Inspection Date:						7/29/24			
Inspection Type: Enhanced		Re-Inspection Date:									
Client's Last Name		First Name		Phone Number							
RESIDENCE/UNIT INFORMATION											
Address (# and Street)		Unit #		City		State		Zip Code			
Housing Type: Single Family Home				Housing Area: Urban							
Funding Source: LIHEAP '24				WX Completion Date:				9/21/23			
Name of Assessor: Michael Gage				Date of Assessment:				7/5/23			
Is Assessment Form on File? Yes				Was the Assesment Form Completed Correctly? (If no, requires field note)				Yes			
Name of Post Inspector / QCI Cert. # Andres Gonzalez				Date of Post Inspection:				3/4/24			
Is Post Inspection Form on File? Yes				Was the Post Inspection Form Completed Correctly? (If no, requires field note)				Yes			
Was MV Assessed As Required?: N/A				Were MV Assessment Forms Completed Correctly" (If no, requires field note)				N/A			
LEAD SAFE WEATHERIZATION											
A. Is the home pre-1978?		Yes		B. Were EPA RRP Forms Completed Correctly? (If no, requires field				Yes			
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code											
MEASURES	Agency	QAI	Qty	P	F	HF	PF	R	N	FC	Funding Source
CAS Testing	Yes	Yes	1	1							LIHEAP '24
Blower Door	Yes	Yes	1	1							LIHEAP '24
Duct Blast	Yes	Yes	1	1							LIHEAP '24
Carbon Monoxide Alarm			1	1							LIHEAP '24
Ceiling Fans (LH Only)			3	1							LIHEAP '24
Clothes Dryer Replacement - Gas (< 7.3 cu. Ft. LH C			1	1							LIHEAP '24
Clothes Washer Replacement - Top Loading (≤ 6.0			1	1							LIHEAP '24
Cooking Appliance Replacement (freestanding rang			1	1							LIHEAP '24
Duct Repair, sealing, and Replacement			1	1							LIHEAP '24
Low Flow Handheld Showerhead			2	1							LIHEAP '24
LED Nightlights (LH Only)			10	1							LIHEAP '24
LEDs (Thread Based)			10	1							LIHEAP '24
Microwave (LH Only)			1	1							LIHEAP '24
Refrigerator Replacement 19 cu. Ft.			1	1							LIHEAP '24
Water Heater Repair - Natural Gas or Propane			1	1							LIHEAP '24
Environmental Hazard Work			1	1							LIHEAP '24
Infiltration Reduction - (Excludes Window and Doo			1	1							LIHEAP '24
TOTALS				17	0	0	0	0	0	0	
SUBCONTRACTORS											
Jon Dooley Heating & Cooling											
NOTES											
IR	Caulking & WS door.										
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form						QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)					
											
Agency Signature						Date					
						7/29/2024					
Inspector Signature						Date					

Ver 03.18.24		Agency Name		CAP of Kern		Agency Job #		L24-031E																															
State of California Department of CSD																																							
WEATHERIZATION INSPECTION REPORT (WIR)																																							
Assessment Type: Other		1st Inspection Date:		7/29/24																																			
Inspection Type: Standard		Re-Inspection Date:																																					
Client's Last Name		First Name		Phone Number																																			
RESIDENCE/UNIT INFORMATION																																							
Address (# and Street)		Unit #		City		State		Zip Code																															
Housing Type: Single Family Home				Housing Area: Urban																																			
Funding Source: LIHEAP '24				WX Completion Date: 4/8/24																																			
Name of Assessor: Anthony Anderson				Date of Assessment: 11/6/23																																			
Is Assessment Form on File? Yes				Was the Assesment Form Completed Correctly? (If no, requires field note)				Yes																															
Name of Post Inspector / QCI Cert. # Gary Steves				Date of Post Inspection: 4/24/24																																			
Is Post Inspection Form on File? Yes				Was the Post Inspection Form Completed Correctly? (If no, requires field note)				Yes																															
Was MV Assessed As Required?: N/A				Were MV Assessment Forms Completed Correctly" (If no, requires field note)				N/A																															
LEAD SAFE WEATHERIZATION																																							
A. Is the home pre-1978?		Yes		B. Were EPA RRP Forms Completed Correctly? (If no, requires field				Yes																															
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code																																							
MEASURES		Agency		QAI		Qty		P		F		HF		PF		R		N		FC		Funding Source																	
CAS Testing		Yes		No		1		1														LIHEAP '24																	
Blower Door		No		No																		LIHEAP '24																	
Duct Blast		Yes		No		1		1														LIHEAP '24																	
Carbon Monoxide Alarm						1		1														LIHEAP '24																	
Ceiling Fans (LH Only)						1		1														LIHEAP '24																	
Clothes Dryer Replacement - Gas (< 7.3 cu. Ft. LH C						1		1														LIHEAP '24																	
Clothes Washer Replacement - Top Loading (≤ 6.0						1		1														LIHEAP '24																	
Door Replace Exterior (Cat Leaks LH Only)						1		1														LIHEAP '24																	
Filters replacement Heater						1		1														LIHEAP '24																	
Heating Replacement Package (Dual Pack)						1		1														ECIP '24																	
Low Flow Handheld Showerhead						2		1														LIHEAP '24																	
Thermostatic Shower Valve (TSV LH Only)						2		1														LIHEAP '24																	
LED Hard-Wired Lights Interior - Wall/Sconce (LH C						1		1														LIHEAP '24																	
LED Nightlights (LH Only)						3		1														LIHEAP '24																	
LEDs (Thread Based)						15		1														LIHEAP '24																	
Limited Home Repair						1		1														LIHEAP '24																	
Microwave (LH Only)						1		1														LIHEAP '24																	
Smoke Alarm						4		1														LIHEAP '24																	
Water Heater Replacement - Natural Gas or Propa						1		1														ECIP '24																	
HERS Rater						1		1														ECIP '24																	
Permits						2		1														ECIP '24																	
Environmental Hazard Work						1		1														LIHEAP '24																	
Duct Repair, sealing, and Replacement						1		1														ECIP '24																	
TOTALS						22		0		0		0		0		0		0																					
SUBCONTRACTORS																																							
Oasis Air & Solar																																							
NOTES																																							
IR		Damper																																					
LHR		Dryer venting.																																					
Addl items		LIHEAP 2024 - IR.																																					
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form										QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)																													
																																							
Agency Signature										Date										Inspector Signature										Date									

Ver 03.18.24		Agency Name		CAP of Kern		Agency Job #		L24-193															
State of California Department of CSD																							
WEATHERIZATION INSPECTION REPORT (WIR)																							
Assessment Type: Other		1st Inspection Date:						7/29/24															
Inspection Type: Enhanced		Re-Inspection Date:																					
Client's Last Name		First Name		Phone Number																			
RESIDENCE/UNIT INFORMATION																							
Address (# and Street)		Unit #		City		State		Zip Code															
Housing Type: Single Family Home				Housing Area: Urban																			
Funding Source: LIHEAP '24				WX Completion Date:				1/25/24															
Name of Assessor: Michael Gage				Date of Assessment:				8/1/23															
Is Assessment Form on File? Yes				Was the Assesment Form Completed Correctly? (If no, requires field note)				Yes															
Name of Post Inspector / QCI Cert. # Andres Gonzalez				Date of Post Inspection:				4/11/24															
Is Post Inspection Form on File? Yes				Was the Post Inspection Form Completed Correctly? (If no, requires field note)				Yes															
Was MV Assessed As Required?: N/A				Were MV Assessment Forms Completed Correctly" (If no, requires field note)				N/A															
LEAD SAFE WEATHERIZATION																							
A. Is the home pre-1978?		Yes		B. Were EPA RRP Forms Completed Correctly? (If no, requires field				Yes															
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code																							
MEASURES		Agency		QAI		Qty		P		F		HF		PF		R		N		FC		Funding Source	
CAS Testing		Yes		Yes		1		1														LIHEAP '24	
Blower Door		Yes		Yes		1		1														LIHEAP '24	
Duct Blast		Yes		Yes		1		1														LIHEAP '24	
Carbon Monoxide Alarm						1		1														LIHEAP '24	
Ceiling Fans (LH Only)						4		1														LIHEAP '24	
Clothes Dryer Replacement - Gas (≥ 7.3 cu. Ft. LH C						1		1														LIHEAP '24	
Clothes Washer Replacement - Top Loading (≤ 6.0						1		1														LIHEAP '24	
Cooking Appliance Replacement (freestanding rang						1		1														LIHEAP '24	
Door Repair Exterior (LH Only)						2		1														LIHEAP '24	
Faucet Aerator						1		1														LIHEAP '24	
Low Flow Handheld Showerhead						1		1														LIHEAP '24	
Thermostatic Shower Valve (TSV LH Only)						1		1														LIHEAP '24	
Kitchen Exhaust Replace						1		1														LIHEAP '24	
LED Hard-Wired Lights Exterior - Porch Light (LH Or						1		1														LIHEAP '24	
LED Hard-Wired Lights Interior - Ceiling (LH Only)						1		1														LIHEAP '24	
LED Nightlights (LH Only)						8		1														LIHEAP '24	
LEDs (Thread Based)						6		1														LIHEAP '24	
Limited Home Repair						1		1														LIHEAP '24	
Microwave (LH Only)						1		1														LIHEAP '24	
Permits						1		1														LIHEAP '24	
Refrigerator Replacement 19 cu. Ft.						1		1														LIHEAP '24	
Smoke Alarm						3		1														LIHEAP '24	
Water Heater Replacement - Natural Gas or Propa						1		1														LIHEAP '24	
TOTALS						23		0		0		0		0		0		0					
SUBCONTRACTORS																							
Reliable Energy																							
NOTES																							
IR		Caulking, wall patch, CP gaskets & WS door.																					
LHR		Dryer vent, drain pan & cover plate.																					
Addl items		LIHEAP 2024 - IR.																					
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form					QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)																		
																							
Agency Signature					Date																		
					Inspector Signature																		
					Date																		
					7/30/2024																		

Ver 03.18.24		Agency Name		CAP of Kern		Agency Job #		L24-190E																															
State of California Department of CSD																																							
WEATHERIZATION INSPECTION REPORT (WIR)																																							
Assessment Type: Other		1st Inspection Date:		7/31/24																																			
Inspection Type: Standard		Re-Inspection Date:																																					
Client's Last Name		First Name		Phone Number																																			
RESIDENCE/UNIT INFORMATION																																							
Address (# and Street)		Unit #		City		State		Zip Code																															
Housing Type: Single Family Home				Housing Area: Urban																																			
Funding Source: LIHEAP '24				WX Completion Date:		10/12/23																																	
Name of Assessor: Michael Gage				Date of Assessment:		7/12/23																																	
Is Assessment Form on File? Yes				Was the Assesment Form Completed Correctly? (If no, requires field note)				Yes																															
Name of Post Inspector / QCI Cert. # Andres Gonzalez				Date of Post Inspection:				5/31/24																															
Is Post Inspection Form on File? Yes				Was the Post Inspection Form Completed Correctly? (If no, requires field note)				Yes																															
Was MV Assessed As Required?: N/A				Were MV Assessment Forms Completed Correctly" (If no, requires field note)				N/A																															
LEAD SAFE WEATHERIZATION																																							
A. Is the home pre-1978?		No		B. Were EPA RRP Forms Completed Correctly? (If no, requires field				Yes																															
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code																																							
MEASURES		Agency		QAI		Qty		P		F		HF		PF		R		N		FC		Funding Source																	
CAS Testing		Yes		No		1		1														LIHEAP '24																	
Blower Door		Yes		No		1		1														LIHEAP '24																	
Duct Blast		Yes		No		1		1														LIHEAP '24																	
Filters replacement Heater						1		1														LIHEAP '24																	
Door Repair Exterior (LH Only)						1		1														LIHEAP '24																	
Carbon Monoxide Alarm						2		1														LIHEAP '24																	
Smoke Alarm						5		1														LIHEAP '24																	
LEDs (Thread Based)						60		1														LIHEAP '24																	
LED Nightlights (LH Only)						20		1														LIHEAP '24																	
LED Hard-Wired Lights Interior - Ceiling (LH Only)						2		1														LIHEAP '24																	
Heating Replacement Forced Air Unit (Split System)						1		1														ECIP '24																	
Cooling Replacement AC Forced Air (Split System)						1		1														ECIP '24																	
Thermostat Programmable						1		1														ECIP '24																	
Thermostatic Shower Valve (TSV LH Only)						2		1														LIHEAP '24																	
Low Flow Handheld Showerhead						2		1														LIHEAP '24																	
Duct Repair, sealing, and Replacement						1		1														ECIP '24																	
Permits						1		1														ECIP '24																	
HERS Rater						1		1														ECIP '24																	
LEDs (Thread Based)						20		1														LIHEAP '24																	
TOTALS						19		0		0		0		0		0		0																					
SUBCONTRACTORS																																							
Jon Dooley Heating & Cooling																																							
NOTES																																							
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form										QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)																													
																																							
Agency Signature										Date										Inspector Signature										Date									
																														7/31/2024									

Ver 03.18.24		Agency Name		CAP of Kern		Agency Job #		L24-169															
State of California Department of CSD																							
WEATHERIZATION INSPECTION REPORT (WIR)																							
Assessment Type: Other		1st Inspection Date:						7/31/24															
Inspection Type: Standard		Re-Inspection Date:																					
Client's Last Name		First Name		Phone Number																			
RESIDENCE/UNIT INFORMATION																							
Address (# and Street)		Unit #		City		State		Zip Code															
Housing Type: Single Family Home				Housing Area: Urban																			
Funding Source: LIHEAP '24				WX Completion Date:				10/23/23															
Name of Assessor: Anthony Anderson				Date of Assessment:				8/29/23															
Is Assessment Form on File? Yes				Was the Assessment Form Completed Correctly? (If no, requires field note)				Yes															
Name of Post Inspector / QCI Cert. # Gary Steves				Date of Post Inspection:				4/12/24															
Is Post Inspection Form on File? Yes				Was the Post Inspection Form Completed Correctly? (If no, requires field note)				Yes															
Was MV Assessed As Required?: N/A				Were MV Assessment Forms Completed Correctly? (If no, requires field note)				N/A															
LEAD SAFE WEATHERIZATION																							
A. Is the home pre-1978?		No		B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)				Yes															
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code																							
MEASURES		Agency		QAI		Qty		P		F		HF		PF		R		N		FC		Funding Source	
CAS Testing		Yes		No		1		1														LIHEAP '24	
Blower Door		Yes		No		1		1														LIHEAP '24	
Duct Blast		Yes		No		1		1														LIHEAP '24	
Carbon Monoxide Alarm						2		1														LIHEAP '24	
Ceiling Fans (LH Only)						6		1														LIHEAP '24	
Insulation Ceiling Add R-31 to R-38						1		1														LIHEAP '24	
Clothes Dryer Replacement - Gas (< 7.3 cu. Ft. LH Only)						1		1														LIHEAP '24	
Clothes Washer Replacement - Top Loading (≤ 6.0 cu. Ft. LH Only)						1		1														LIHEAP '24	
CVA Venting - All Other						1		1														LIHEAP '24	
Dishwasher Replacement - (≤ 24.0 In. LH Only)						1		1														LIHEAP '24	
Door Repair Exterior (LH Only)						1		1														LIHEAP '24	
Duct Repair, sealing, and Replacement						1		1														LIHEAP '24	
Filters replacement Heater						1		1														LIHEAP '24	
Heating Replacement Package (Dual Pack)						1		1														LIHEAP '24	
HERS Rater						1		1														LIHEAP '24	
LED Nightlights (LH Only)						10		1														LIHEAP '24	
LEDs (Thread Based)						13		1														LIHEAP '24	
Limited Home Repair						1		1														LIHEAP '24	
Microwave (LH Only)						1		1														LIHEAP '24	
Permits						2		1														LIHEAP '24	
Smoke Alarm						5		1														LIHEAP '24	
Water Heater Replacement - Natural Gas or Propane						1		1														LIHEAP '24	
Infiltration Reduction - (Excludes Window and Door)						1		1														LIHEAP '24	
TOTALS						23		0		0		0		0		0		0					
SUBCONTRACTORS																							
Oasis Air & Solar																							
NOTES																							
IR		Wall patch.																					
LHR		Appliance door & cover plate.																					
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form												QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)											
																							
Agency Signature												Date											
												7/31/2024											
Inspector Signature												Date											

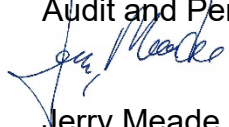
Ver 03.18.24			Agency Name		CAP of Kern		Agency Job #		L24-008			
State of California Department of CSD												
WEATHERIZATION INSPECTION REPORT (WIR)												
Assessment Type: Other			1st Inspection Date:						7/31/24			
Inspection Type: Standard			Re-Inspection Date:									
Client's Last Name			First Name				Phone Number					
RESIDENCE/UNIT INFORMATION												
Address (# and Street)			Unit #		City		State		Zip Code			
Housing Type: Small MF (5-24 units)					Housing Area:		Urban					
Funding Source: LIHEAP '24					WX Completion Date:				2/6/24			
Name of Assessor: Anthony Anderson					Date of Assessment:				10/4/23			
Is Assessment Form on File? Yes					Was the Assessment Form Completed Correctly? (If no, requires field note)				Yes			
Name of Post Inspector / QCI Cert. # Gary Steves					Date of Post Inspection:				3/19/24			
Is Post Inspection Form on File? Yes					Was the Post Inspection Form Completed Correctly? (If no, requires field note)				Yes			
Was MV Assessed As Required?: N/A					Were MV Assessment Forms Completed Correctly" (If no, requires field note)				N/A			
LEAD SAFE WEATHERIZATION												
A. Is the home pre-1978?			Yes		B. Were EPA RRP Forms Completed Correctly? (If no, requires field note)			Yes				
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code												
MEASURES		Agency	QAI	Qty	P	F	HF	PF	R	N	FC	Funding Source
CAS Testing	Yes	No	1	1								LIHEAP '24
Blower Door	No	No										LIHEAP '24
Duct Blast	Yes	No	1	1								LIHEAP '24
Carbon Monoxide Alarm			1	1								LIHEAP '24
Ceiling Fans (LH Only)			3	1								LIHEAP '24
Cooking Appliance Replacement (freestanding range)			1	1								LIHEAP '24
Dishwasher Replacement - (≤ 24.0 In. LH Only)			1	1								LIHEAP '24
Door Repair Exterior (LH Only)			1	1								LIHEAP '24
Duct Repair, sealing, and Replacement			1	1								LIHEAP '24
Filters replacement Heater			1	1								LIHEAP '24
Low Flow Handheld Showerhead			1	1								LIHEAP '24
LED Nightlights (LH Only)			8	1								LIHEAP '24
Microwave (LH Only)			1	1								LIHEAP '24
Smoke Alarm			1	1								LIHEAP '24
Environmental Hazard Work			1	1								LIHEAP '24
Infiltration Reduction - (Excludes Window and Door)			1	1								LIHEAP '24
TOTALS					15	0	0	0	0	0		
SUBCONTRACTORS												
None												
NOTES												
IR	Caulking, damper & foam tape.											
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form					QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)							
												
Agency Signature					Inspector Signature					Date		
										7/31/2024		

Ver 03.18.24		Agency Name		CAP of Kern		Agency Job #		L24-189									
State of California Department of CSD WEATHERIZATION INSPECTION REPORT (WIR)																	
Assessment Type:		Other		1st Inspection Date:		7/31/24											
Inspection Type:		Standard		Re-Inspection Date:													
Client's Last Name		First Name		Phone Number													
RESIDENCE/UNIT INFORMATION																	
Address (# and Street)		Unit #		City		State		Zip Code									
Housing Type:		Mobile Home		Housing Area:		Urban											
Funding Source:		LIHEAP '24		WX Completion Date:		9/19/23											
Name of Assessor:		Chris Ortega		Date of Assessment:		7/12/23											
Is Assessment Form on File?		Yes		Was the Assement Form Completed Correctly? (If no, requires field note)		Yes											
Name of Post Inspector / QCI Cert. #		Gary Steves		Date of Post Inspection:		4/1/24											
Is Post Inspection Form on File?		Yes		Was the Post Inspection Form Completed Correctly? (If no, requires field note)		Yes											
Was MV Assessed As Required?:		N/A		Were MV Assessment Forms Completed Correctly" (If no, requires field note)		N/A											
LEAD SAFE WEATHERIZATION																	
A. Is the home pre-1978?		Yes		B. Were EPA RRP Forms Completed Correctly? (If no, requires fiel		Yes											
Status Key: P=Pass; F=Non-Hazardous Fail; HF=Hazardous Fail; PF=Paperwork Fail; R=Remedied; N=Non-Verifiable; FC=Fail Code																	
MEASURES		Agency		QAI		Qty		P		F	HF	PF	R	N	FC	Funding Source	
CAS Testing		Yes	No	1	1											LIHEAP '24	
Blower Door		No	No													LIHEAP '24	
Duct Blast		No	No													LIHEAP '24	
Carbon Monoxide Alarm				2	1											LIHEAP '24	
Clothes Dryer Replacement - Gas (≥ 7.3 cu. Ft. LH C				1	1											LIHEAP '24	
Cooling Replacement Evaporative Cooler Roof				1	1											LIHEAP '24	
Duct Repair, sealing, and Replacement				1	1											LIHEAP '24	
Low Flow Handheld Showerhead				1	1											LIHEAP '24	
LED Nightlights (LH Only)				8	1											LIHEAP '24	
LEDs (Thread Based)				15	1											LIHEAP '24	
Sliding Glass Door Replacement - 72" x 80" and sm				2	1											LIHEAP '24	
Smoke Alarm				4	1											LIHEAP '24	
Window Repair (LH Only)				1	1											LIHEAP '24	
Window Replace				1	1											LIHEAP '24	
Environmental Hazard Work				1	1											LIHEAP '24	
Infiltration Reduction - (Excludes Window and Doc				1	1											LIHEAP '24	
TOTALS				14	0	0	0	0	0	0	0	0	0	0	0		
SUBCONTRACTORS																	
COS																	
NOTES																	
IR	Damper, CP gaskets & foam tape.																
Agency Signature is Required Only if an Observation or Failure is Recorded on this Form								QA Inspector's Signature Required on All Forms (Regardless of Inspection Results)									
								7/31/2024									
Agency Signature				Date				Inspector Signature				Date					



MEMORANDUM

To: Audit and Pension Committee

From:  Jerry Meade, Assistant Director ~ Program

Date: November 12, 2024

Subject: Agenda Item: 4h Head Start Assistant Teacher Qualification - **Info Item**

This memorandum was developed to build a bridge of understanding to CAPK's Head Start Assistant Teacher position and the Head Start Program Performance Standards (HSPPS). A discrepancy in terminology was identified during the audit process. CAPK's Assistant Teacher job description was developed to support classroom management with a succession planning mindset. However, the position aligns with the qualifications of an Aide in the HSPPS. When the auditors tested staff qualifications for a CAPK Head Start Assistant Teacher to the HSPPS it was observed that the requirements within the position's Job Description do not align with the HSPPS requirements for the same title. From the collaborative discussion with program staff, HR, Finance and the auditors, the group felt it prudent to document the intentions of the hierarchy of positions and how they align with the HSPPS.

Head Start Program Performance Standard Staff Qualifications

Within the Head Start Preschool center-based programs ratios, each classroom must have one fully qualified Teacher (as defined in 1302.91(e)(2)) and one fully qualified Assistant Teacher (as defined in 1302.91(e)(3)). CAPK meets this requirement by having two fully qualified Teachers in each classroom. CAPK also budgets additional staff to support classroom management and the full day program option. Though the title of the additional staff is Assistant Teacher, CAPK does not follow the staff qualification indicated in 1302.91(e)(3) and the staff ratio requirement is met with the two fully qualified Teachers.

Within the Early Head Start center-based programs ratios, each classroom must have two fully qualified EHS Teacher (as defined in 1302.91(e)(1)). CAPK complies this requirement and has two fully qualified EHS Teachers in each EHS classroom. CAPK also budgets additional staff to support classroom management and the full day program option. Though the title of the additional staff is Assistant Teacher, CAPK does not follow the staff qualification indicated in 1302.91(e)(3). The staff ratio requirement is met with the two fully qualified EHS Teachers.

Staff Qualification History

The Head Start and State Child Development division received approval from CAPK's Board of Directors in May of 2022 to execute an newly negotiated agreement with the Service Employees' International Union effective May 1, 2022 through May 1, 2025. Within this revised agreement changes to the staffing structure of the Head Start Preschool center-based program included two Fully Qualified Teachers in each Head Start Preschool classroom and the elimination of the position of Associate Teacher. CAPK's Associate Teacher was the HSPPS Assistant Teacher equivalent. The staff qualification and subsequent compensation were agreed upon to include three tiers of Teachers (BA, AA, and Permit only) all of which would meet HSPPS minimum staff ratio requirements of two qualified adults per classroom. To ensure compliance Community Care Licensing through the California Department of Social Services, additional staff would be necessary to support the Full Day schedule ensuring ratios are maintained during longer days of operation with staff lunch breaks and absences. This additional staff would require a minimum of 6 Early Childhood Education (ECE) units to be considered qualified for State Licensing. CAPK's Assistant Teacher position has this minimum requirement to support compliance with State Licensing. Program staff elected to not follow the higher qualification requirements within the HSPPS related to Assistant Teacher requirements as it would have been cost prohibitive. The current succession plan for Head Start center-based staffing includes the entry level Classroom Aide position (no ECE Units required); Assistant Teacher (6 ECE Units required); and Teacher (BA, AA, or Permit in ECE levels required).

Staff Qualification Equivalence

The table below links the CAPK Head Start center-based positions to the appropriate HSPPS requirements. The intent of this document is to bring clarity to the staff qualification requirements for the center-based positions in CAPK's Head Start program.

CAPK Head Start Position	Head Start Program Performance Standards	CDSS Community Care Licensing
Head Start Preschool Teacher	1302.91(e)(2) BA, AA, or Permit w/waiver	Associate Teacher Permit (or higher)
Early Head Start Teacher	1302.91(e)(1) BA, AA, or Permit	Associate Teacher Permit (or higher)
Assistant Teacher (both HS and EHS)	N/A	6 ECE Units
Classroom Aide	N/A	No ECE Units Required



TOMÁS J. ARAGÓN, M.D., Dr.P.H.
Director and State Public Health Officer

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

August 21, 2024

Jeremy T. Tobias, CEO
Agency Director
Community Action Partnership of Kern – Agency # 206
5005 Business Park N.
Bakersfield, CA 93309

Dear Mr. Tobias:

Enclosed is a copy of the report dated June 14, 2024, from the State Controller's Office regarding your participation in the Women, Infants and Children (WIC) Program.

The auditor's Financial Management Review (FMR) did not identify any questionable costs for the review period of October 1, 2020, through September 30, 2021.

This serves as notice that the WIC Division accepts the Independent Accountant's Report as issued by the State Controllers' Office. As a result, this letter will serve as your closure letter for the FMR portion of the Program Evaluation.

As there were no findings in the audit, there is no need for a Corrective Action Plan. Thank you for your cooperation with the auditors. It is always a pleasure to review reports such as this.

If you have any questions regarding this matter, please contact your WIC Local Operations Section Contract Manager, Shannon Wright, at shannon.wright@cdph.ca.gov.

Sincerely,

Derek Robinson
Audit Review Analyst
derek.robinson@cdph.ca.gov



CDPH Women, Infants and Children (WIC) Division
3901 Lennane Drive MS 8600 Sacramento, CA 95834
P.O. Box 997375 MS 8600 Sacramento, CA 95899-7375
(916) 928-8500 [Division Website](http://www.wicworks.ca.gov) (www.wicworks.ca.gov)



Community Action Partnership of Kern – Agency # 206
Page 2
August 21, 2024

cc: Marissa Ortiz-Cortez MPH
WIC Program Administrator

COMMUNITY ACTION PARTNERSHIP OF KERN

Independent Accountant's Report on
Applying Agreed-upon Procedures

WOMEN, INFANTS, AND CHILDREN SUPPLEMENTAL NUTRITION PROGRAM

Contract Number 19-10139 and Amendments A01 and A02

October 1, 2020, through September 30, 2021



MALIA M. COHEN
California State Controller

June 2024



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

June 14, 2024

Christine Sullivan, Division Chief
Women, Infants, and Children Division
California Department of Public Health
3901 Lennane Drive, MS 8600
Sacramento, CA 95834

Dear Ms. Sullivan:

The State Controller's Office has applied agreed-upon procedures to the Women, Infants, and Children Supplemental Nutrition Program costs claimed by the Community Action Partnership of Kern, a provider in Bakersfield, California. The agreed-upon procedures were applied to costs claimed under Contract Number 19-10139 and Amendments A01 and A02 for the period of October 1, 2020, through September 30, 2021.

The Community Action Partnership of Kern claimed and was reimbursed \$3,752,184 during the period. We did not identify any exceptions as a result of performing the agreed-upon procedures; see the Schedule.

The exit conference was held on March 18, 2024.

If you have any questions regarding this report, please contact Ella Finau, Chief, Special Audits Bureau, by telephone at (916) 322-7699, or by email at efinau@sco.ca.gov.

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/ac

Ms. Christine Sullivan
June 14, 2024
Page 2 of 2

Copy: William Welch, Assistant Division Chief, Operations
Women, Infants, and Children Division
California Department of Public Health
Ia Lo, Chief
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Elizabeth Crum, Chief, Northern Services Section
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Jared Garbutt, Chief, Bay and Central Services Section
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Cheryl Ungerman, Chief, Monitoring Services Unit
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health
Derek Robinson, Analyst, Monitoring Services Unit
Local Services Branch
Women, Infants, and Children Division
California Department of Public Health

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Schedule—Summary of Program Costs	5



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

The State Controller's Office (SCO) has performed the procedures described below, which were agreed to by the California Department of Public Health's (CDPH) Women, Infants, and Children (WIC) Division and the SCO to assist you in evaluating the costs claimed by the Community Action Partnership of Kern during the federal fiscal year ending September 30, 2021, for compliance with the U.S. Code of Federal Regulations, the CDPH *WIC Policy and Procedures Manual*, and Contract Number 19-10139 and Amendments A01 and A02 executed between the Community Action Partnership of Kern and the CDPH WIC Division.

The Community Action Partnership of Kern's management is responsible for its compliance with the specified requirements. The sufficiency of these procedures is the responsibility of the CDPH WIC Division, and the accuracy of the accounting records is the responsibility of the Community Action Partnership of Kern. Consequently, the SCO makes no representation regarding the sufficiency of the procedures described below or the accuracy of the accounting records provided, either for the purpose for which this report has been requested or for any other purpose.

The CDPH has acknowledged that the agreed-upon procedures listed below are appropriate to meet the intended purpose of this engagement. The procedures performed may not address all of the items of interest to a user of this report, and may not meet the needs of all users of this report; therefore, users are responsible for determining whether the procedures are appropriate for their purposes.

The Community Action Partnership of Kern claimed and was reimbursed \$3,752,184 during the period under review. We did not identify any exceptions as a result of performing the agreed-upon procedures; see the Schedule.

AGREED-UPON PROCEDURES	FINDINGS
1. Reviewed the provider's Independent Auditor's Report applicable to the engagement to determine whether the report revealed findings relative to the CDPH WIC Division and whether substantial doubt exists about the provider's ability to continue as a going concern.	The Independent Auditor's Report contained no findings relative to the CDPH WIC Division; nor did it indicate that substantial doubt exists about the provider's ability to continue as a going concern. We found no exceptions as a result of this procedure.
2. Reconciled total WIC contract expenditures claimed on the monthly or quarterly invoices to the provider's worksheets and expenditure ledgers.	We found no exceptions as a result of this procedure.

AGREED-UPON PROCEDURES	FINDINGS
3. Determined whether the provider reported nutrition-education costs and breastfeeding promotion and support costs in compliance with the CDPH <i>WIC Policy and Procedures Manual</i> .	The provider reported nutrition-education costs and breastfeeding promotion and support costs in compliance with the CDPH <i>WIC Policy and Procedures Manual</i>. We found no exceptions as a result of this procedure.
4. Determined whether the provider conducted a time study in accordance with the CDPH <i>WIC Policy and Procedures Manual</i> . Verified that the reporting categories percentages in Provision C of the Report of Actual Expenditures were accurately reported, and that the costs were correctly charged to the appropriate program categories.	The provider conducted a time study in accordance with the CDPH <i>WIC Policy and Procedures Manual</i>. We found no exceptions as a result of this procedure.
5. Reconciled at least a one (1) quarter period (three [3] consecutive months) of the WIC salary and wage costs recorded in the WIC expenditure ledgers to the provider's payroll registers and/or general ledger.	We reconciled the one-quarter (three month) period from July 1, 2021, through September 30, 2021. We found no exceptions as a result of this procedure.
6. Selected at least one employee from each classification listed on the Budget Detail Worksheet from the period sampled (in Agreed-upon Procedure Number 5), including any employee who works for the WIC and other programs, and traced and agreed the salaries and wages to documentation such as personnel files and timecards to determine whether the salaries and wage costs were in compliance with Title 2, Code of Federal Regulations, Part 200 (2 CFR 200). As part of this procedure, we completed the following tasks: a. We interviewed the local agency's (provider's) management regarding the methodology used to charge their time to various programs. b. We determined the appropriateness and sufficiency of the methodology used. c. We determined the reasonableness of the hourly rate for each classification.	We selected one employee from each of the 21 classifications listed on the Budget Detail Worksheet from the period sampled in Agreed-upon Procedure Number 5, July 1, 2021, through September 30, 2021, including one employee who works on WIC and other programs. The salaries and wages were in compliance with 2 CFR 200. The provider used an appropriate and sufficient methodology to charge time to various programs, and the hourly rates for each classification were reasonable. We found no exceptions as a result of this procedure.
7. Selected and reconciled at least a one (1) quarter period (three [3] consecutive months) of the fringe benefits claimed to the amounts recorded in the provider's general ledger. Determined whether the fringe benefits were accurately calculated and were allowable under 2 CFR 200.	We reconciled the one-quarter (three month) period from July 1, 2021, through September 30, 2021. We found no exceptions as a result of this procedure.

AGREED-UPON PROCEDURES	FINDINGS
8. From the operating expenses claimed, selected transactions equal to at least 10% of the total operating expenses claimed from the expenditure ledger and traced them to supporting documents such as purchase orders, invoices, cancelled checks, and/or approvals to determine whether costs claimed were in compliance with 2 CFR 200. Determined whether purchases of \$2,500 or over had pre-approval from the CDPH WIC Division.	We selected and traced to supporting documentation 22 operating expense items totaling 10% of the operating expense costs claimed during the engagement period. We found no exceptions as a result of this procedure.
9. For capital expenditures (Major Equipment), determined whether pre-approval from the CDPH WIC Division was obtained before any renovation work started. Determined whether the provider obtained three bids for subcontract services, or provided a justification for a sole-source award when hiring a subcontractor. Determined whether the costs were allowable under 2 CFR 200.	We found no exceptions as a result of this procedure.
10. For other costs (Subcontractors), verified that the provider monitored its subcontractors (if any) by assuring propriety of monthly billings. Determined whether the provider met its responsibilities as specified in the CDPH WIC <i>Policy and Procedures Manual</i>. Determined whether the costs were allowable under 2 CFR 200.	This procedure was not performed because the provider did not claim and was not reimbursed for Subcontractors (other costs).
11. Verified that expenditures exceeding the federal minimum levels were properly approved in advance by the CDPH WIC Division and/or the United States Department of Agriculture.	This procedure was not performed because the provider did not claim costs for expenditures exceeding the federal minimum level.
12. Determined whether the provider received program income from sources other than the CDPH WIC Division and verified that the income was reported in accordance with the CDPH WIC <i>Policy and Procedures Manual</i>.	The provider did not receive program income from other sources. We found no exceptions as a result of this procedure.
13. Verified that proper cost cut-off occurred at fiscal year-end and/or at contract termination.	We found no exceptions as a result of this procedure.
14. Reviewed and determined whether the indirect cost allocation plan and indirect cost rate included any ineligible components specified by 2 CFR 200.	We found no exceptions as a result of this procedure.

AGREED-UPON PROCEDURES	FINDINGS
15. Verified that the indirect cost rate claimed by the provider did not exceed the least of: • The amount authorized by the WIC contract; • The indirect cost rate that was approved by the CDPH WIC Division or a cognizant federal agency; or • The actual indirect costs allocated to the provider's WIC program.	We found no exceptions as a result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants.

The SCO was not engaged to, and did not, conduct an examination or review, the objective of which would be to express an opinion or conclusion on the Community Action Partnership of Kern's compliance with the U.S. Code of Federal Regulations, the CDPH *WIC Policy and Procedures Manual*, and Contract Number 19-10139 and Amendments A01 and A02. Accordingly, the SCO does not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

The SCO is required to be independent of the Community Action Partnership of Kern and to meet other ethical responsibilities, in accordance with *Government Auditing Standards*, relating to agreed-upon procedures engagements.

The purpose of this report is to communicate to the CDPH WIC Division the results of the aforementioned agreed-upon procedures that the SCO performed in accordance with applicable standards. This report is not suitable for any other purpose. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

Sacramento, California

June 14, 2024

Schedule—
Summary of Program Costs
October 1, 2020, through September 30, 2021

Description	Costs Claimed
Personnel expenses	\$ 2,783,938
Operating expenses	629,983
Capital expenditures (Major equipment)	22,767
Other costs (Subcontractors)	—
Indirect costs	<u>315,496</u>
Total contract costs¹	<u>\$ 3,752,184</u>

¹ The provider was reimbursed 100% of claimed costs.

**State Controller's Office
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State of California—Health and Human Services Agency
California Department of Public Health



TOMÁS J. ARAGÓN, M.D., Dr.P.H
Director and State Public Health Officer



GAVIN NEWSOM
Governor

October 22, 2024

Alan Rodriguez, CalFresh Healthy Living Administrator
Community Action Partnership of Kern
1300 18th Street, Suite 200
Bakersfield, CA 93301

RE: Administrative Desk Review: FFY 2024 Q3
Contract Number: 23-10317
Local Implementing Agency: Community Action Partnership of Kern

Dear Alan,

The California Department of Public Health (CDPH) is a State Implementing Agency (SIA) for the United States Department of Agriculture (USDA), Supplemental Nutrition Assistance Program-Education (SNAP-Ed) in California. CDPH is required to ensure that its contractors comply with the SNAP-Ed administrative rules and regulations; therefore, the Administrative Desk Review (ADR) process was implemented as a mechanism to identify and document opportunities for administrative improvement.

CDPH reviewed your FFY 2024 3rd Quarter invoice and found the following observations. Please review these observations and any action required by your Agency.

NON-CAPITAL EQUIPMENT AND SUPPLIES		
	Observation	Action Required
1.	Some of the expenses for which your Agency is seeking reimbursement are not listed on your approved budget.	When submitting your Q4 invoice please deduct \$591.98 from the Non-capital Equipment/Supplies line of your next invoice. Refrigerators are not an allowable item with CDSS, nor was it listed on the approved budget.
2.	Expenses for which your Agency is seeking reimbursement are not listed on your approved budget.	Please deduct \$415.42 from your Q4 invoice for the Non-capital Equipment/Supplies line. The cart purchased through Grainger was not an approved item on current budget.
3.	Expenses for which your Agency is seeking reimbursement are not listed on your approved budget.	Moving supplies is not an allowable item under CDSS guidelines. Please deduct all moving supplies expenses from your Non-capital Equipment/Supplies line for Q4.

4.	Expenses for which your Agency is seeking reimbursement are not listed on your approved budget.	Coffee supplies for staff is not an allowable item, nor is it on current approved budget. Please deduct supplies from your Non-capital Equipment/Supplies line for Q4 billing.
MAINTENANCE		
	Observation	Action Required
1.	There are expenses listed on the invoice backup documentation that are not on the approved budget.	Storage container pallets are not an allowable item nor listed on the budget. Please deduct pallet expenses from your submitted Q4 invoice - Maintenance line of your next invoice.

In summary, your ADR resulted in five findings. These amounts may be adjusted on your next Q4 invoice. Please deduct \$3,183.76 from the next Q4 invoice, under Maintenance and Non-Capital line items.

If you have any questions, concerns, or need additional information, please contact me directly.

Sincerely,

Kimmy Casjens

Kimmy Casjens,
Contract Manager

cc: Daniel Sanderson, Chief, Contract Support Services Unit
Chris Bilbrey, Project Officer