DATE: November 24, 2025
TIME: 12:00 pm
LOCATION: CAPK Administrative Office
Board Room
1300 18th St., 3rd Floor
Bakersfield, CA 93301

Board of Directors Meeting Agenda

I. Call to Order

a. Pledge of Allegiance

b. Reading of the Promise of Community Action

Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.

c. Roll Call

Maritza Jimenez (Chair)	Jonathan Mullings	Fred Plane
Denise Boshers (Vice Chair)	Rocio Munoz	Ana Vigil
Gina Martinez (Secretary)	Chris Parlier	Lee'o Whisenant
Michelle Jara-Rangel (Treasurer)	Gema Perez	
Curtis Floyd	Guadalupe Perez	

II. Introduction of Guests / Public Forum

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

III. Special Presentation

a. Video Presentation of Food Bank Response to Government Shutdown

IV. Consent Agenda

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

a. Minutes from October 29, 2025, Board of Directors Meeting ***(p. 4-9)***
b. Minutes from November 10, 2025 Personnel Committee Meeting ***(p. 10-11)***
c. Blue Zones Project Bakersfield Presentation ***(p. 12-28)***
d. Reclassification of Administrative Assistant ***(p. 29-34)***
e. Head Start and State Child Development Job Descriptions ***(p. 35-48)***
f. New WIC Program Position ***(p. 49-51)***
g. Head Start Personnel Update ***(p. 52-53)***
h. Minutes from the November 12, 2025, Program Review & Evaluation Committee Meeting ***(p. 54-56)***
i. Shafter CRC Community Needs Assessment Presentation ***(p. 57-62)***
j. October 2025 Program Reports ***(p. 63-97)***
k. October 2025 Head Start / State Child Development Division / Program Monthly Activity Report ***(p. 98-99)***
l. 2025 Amended CAPK Head Start Policy Council Bylaws ***(p. 100-115)***
m. Head Start / State Child Development Risk Assessment Notification Monitoring Review ***(p. 116-117)***

n. Minutes from November 17, 2025 Budget & Finance Committee Meeting ***(p. 118-120)***
o. Head Start / Early Head Start Budget to Actual Reports for September 30, 2025 ***(p. 121-128)***
p. 2026-2027 HS/EHS Revised Refunding Application ***(p. 129-131)***
q. Request to Approve Submission of the Fiscal Year 2026-2027 Continued and Expansion Funding Application for California Department of Social Services (CDSS) Programs (CMAP, CMIG & CCTR) ***(p. 132-133)***
r. County of Kern – CalWORKS Home Visiting Program Agreement FY 2025-2026 ***(p. 134-183)***
s. Minutes from the November 19, 2025 Audit & Pension Committee Meeting ***(p. 184-189)***
t. Pensionmark Q3 2025 Investment Review ***(p. 190-198)***
u. CSD Close Out Report for CAPK 2024 LIHEAP Contract #24B-2012 ***(p. 199-201)***

V. New Business

a. Daniells Phillips Vaughan & Bock Presentation of the Independent Audit Reports for the Year Ended February 28, 2025, and the Special Purpose Financial Statements for the Year Ended June 30, 2025 – ***Action Item (p. 202-409)*** — Tracy Webster, Chief Financial Officer; Shannon Webster, DPVB

b. Board Temporary Appointment for Category II – Low-Income Sector Representative to the Board of Directors – East Kern County Representative - ***Action Item (p.410)*** — Pritika Ram, Chief Business Development Officer

c. Board Recruitment for Category III - Private Sector - ***Action Item (p. 411-430)*** — Pritika Ram, Chief Business Development Oficer

d. Digital Security Key Policy – ***Action Item (p. 431-433)*** — Emilio Wagner, Chief Facilities & Technology Officer

e. Client Data Platform Presentation – ***Info Item (p. 434-444)*** — Emilio Wagner, Chief Facilities & Technology Officer; Mohamed Ahmed – Information Systems Manager

f. Financial Statements for September 2025 - ***Action Item (p. 445-542)*** — Tracy Webster, Chief Financial Officer

VI. Advisory Board Reports

a. Head Start Policy Council Report – ***Action Item (p. 543-548)*** — Lisa Gonzales, Governance Coordinator
   i. November 2025 Policy Council Report
   ii. Minutes from the Policy Council Meeting on September 22, 2025

VII. Chief Executive Officer Report – *Info Item (Verbal Report)*

a. Government Shutdown & Appropriations Update — Jeremy Tobias, Chief Executive Officer
b. Open Enrollment Statistics

VIII. Board Member Comments

IX. Next Scheduled Meeting

Board of Directors Meeting
12:00 pm
Monday, January 26, 2026
CAPK Administrative Office
1300 18th St., Suite 200
Bakersfield, CA 93301

X. 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 5:00 pm, November 20, 2025. Paula Daoutis, Executive Assistant.

DATE	October 29, 2025
TIME	12:00 PM
LOCATION	CAPK Administrative Office Board Room 1300 18th Street Bakersfield, CA 93301

Board of Directors Meeting Minutes

I. Call to Order

Board Chair Maritza Jimenez called the meeting to order at 12:03 pm at the CAPK Administrative Offices, Board Room, located at 1300 18th Street, Bakersfield, CA.

a. Roll Call was taken with a quorum present:

Present: Maritza Jimenez (Chair), Denise Boshers (Vice Chair), Michelle Jara-Rangel (Treasurer), Curtis Floyd, Jonathan Mullings, Guadalupe Perez, Fred Plane, Ana Vigil, Lee'o Whisenant

Absent: Gina Martinez (Secretary), Rocio Munoz, Chris Parlier, Gema Perez

Others present: Jeremy Tobias, Chief Executive Officer; Lisa McGranahan, Chief Human Resources Officer; Pritika Ram, Chief Business Development Officer; Emilio Wagner, Chief Facilities & Technology Officer; Tracy Webster, Chief Financial Officer; Gabrielle Alexander, Director of Finance; Catherine Anspach, Director of Development; Maria Contreras, Director of Facilities; Freddy Hernandez, Director of Youth & Community Services; Deborah Johnson, Director of Veterans Services; Susana Magana, Director of Health & Nutrition Services; Rebecca Moreno, Director of Housing Supportive Services; and other CAPK staff.

II. Introduction of Guests / Public Forum

None

III. Special Presentation

a. Agency Introduction and Community Needs of Community Organized for Leadership, Opportunity, Neighborhood Inclusion, and Advancement (La COLONIA). Presented by Dora E. Hernández-Jara, President; David Jara, Vice President; and Javier Arroyo, Jr. Board Member

La COLONIA Board Vice President David Jara provided a summary of the new organization and projects that the organization is engaged in, including advocating to install sewers, clean water lines, sidewalks, gutters, and paved alleyways. David reported that the Board President, Dora Hernández-Jara, worked with the County to create a new park and the ribbon cutting for that park will take place on November 7, all are invited all to attend. Another event being planned is the centennial celebration for the community, which will be a yearlong celebration. The organization is looking for sponsors to host an event each month in 2026.

Maritza Jimenez asked if the organization serves Shafter only. David replied that the organization is trying to build infrastructure in Shafter and the unincorporated areas near Shafter.

Pastor Mullings asked about the type of events to be planned for the year and how CAPK would go about sponsoring event. David replied that all events are coordinated through the organizers and will be held at the new park. Pastor Mullings also asked if religious organizations could participate, and David replied yes.

b. Hunger Action Month Recap – Savannah Oates, PR & Advocacy Manager and Kelly Lowery, Food Bank Program Administrator

Savannah Oates and Ernesto Leon provided a presentation about the activities during the month of September for Hunger Action Month and provided a PowerPoint presentation along with a video to showcase the activities.

Maritza Jimenez complimented the staff and said they did an amazing job for the entire month and did a great job utilizing social media.

IV. Consent Agenda

Board Chair Maritza Jimenez asked members of the Board, and the public, if they would like to remove any items from the Consent Agenda for further discussion. No items were removed.

Motion was made and seconded to approve all items on the Consent Agenda. Carried by unanimous vote (Whisenant/Perez, Guadalupe).

V. New Business

a. 2025 Employee End-of-the-Year Gift: Floating Holiday – Lisa McGranahan, Chief Human Resources Officer - ***Action Item***

Lisa McGranahan presented the above action item and recommended that the Board of Directors approve the one-time full regular workday off to all eligible employees to be utilized during the period of October 27, 2025 to March 1, 2026. Lisa said the request serves as an acknowledgement and a thank you to the staff for the year of dedicated service.

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

b. 2026 Board & Committee Meeting Schedule – Jeremy Tobias, Chief Executive Officer – ***Action Item***

Jeremy Tobias presented the above action item and requested Board approval of the proposed Board & Committee meeting schedule, also noting that the dates and November may change, dependent upon the dates selected for the CalCAPA Conference. If changes are made, a revised schedule will be submitted for approval.

Motion was made and seconded to approve the amended recommendation stated above. Carried by unanimous vote (Plane/Perez, Guadalupe).

c. Advance Approval of the 2026 Low Income Home Energy Assistance Program (LIHEAP) Contract with Resolution from the Department of Community Services and Development – Freddy Hernandez, Director of Youth & Community Services – ***Action Item***

Freddy Hernandez presented the above action item and stated that under a normal year, we would submit the full contract and resolution in the month of October; however, due to the government shutdown, we do not have a contract at this time. We are expecting a contract and have been asked to obtain a Board approved resolution in advance so once a contract is issued, we can execute it upon receipt and avoid disruption in services. Freddy referenced that CSD provided guidance, which is included in the agenda packet. Staff are requesting approval of the resolution and authorizing the CEO to execute the contract, and all amendments upon the release of the contract.

Freddy also noted that the agenda packet included an incorrect resolution, which was corrected just prior to the meeting and distributed at the meeting for approval by the Board.

Maritza Jimenez asked if the amount of the 2025 contract is expected for the 2026 contract. Freddy said that we are expecting the amount to be consistent with the 2025 contract.

Motion was made and seconded to approve the amended resolution and authorize the CEO to execute the contract upon receipt and any future amendments. Carried by unanimous vote (Boshers/Vigil).

d. Affirmation of Unrestricted Cash Reserve Policy – 30 Days Operating Expenses – Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster presented the above action item and explained that the item was presented to the Budget & Finance Committee on October 22nd and the committee recommended the item be brought to the attention of the full Board for approval. Staff want to prepare a policy that states what the unrestricted cash reserve is, and what the goal is, and where we are in reaching the goal. Tracy said the current unrestricted cash reserve is not at an acceptable level, and we want to maintain a reserve equivalent to a 30 day operational amount. By establishing a 30-day reserve policy, it allows for transparency and monitoring by the Board, greater fiscal responsibility and cash management, and mitigates risk, as well as it elevates CAPK to be more favorable when competing for funding opportunities. Tracy estimated the timeline to reach the goal will be 3.8 years, if the proposed de minimis rate increase to 12% is approved today. This is just a projected timeline, barring any Board directed expenditures.

Lee'o Whisenant asked if the funds will be placed in a separate account to maximize interest earned. Tracy said the $1.6 million in reserves right now is not invested beyond typical checking account, this is to ensure we have an available liquid cash balance to use as needed to redirect funds. Our goal is to no longer draw from the line of credit; and to make sure we have enough reserves on hand to cash flow normal operations. This plan will help the agency in many ways, as we may be able to join a Captive in the future. Tracy also reminded the Board that the CAPK administrative building will have a balloon payment due in 8 years, so it will be very prudent to develop a plan to pay it in full at the time it is due.

Denise Boshers asked for clarification regarding the recommendation. Tracy clarified that it is staff's recommendation to prepare a 30-day reserve policy and reporting procedures to the Board. The policy will come back to the Budget & Finance Committee in November as an Info Item for review and will be included in the January 2026 agenda packet for full Board approval.

Curtis Floyd recommended that staff create a separate account for the balloon payoff. Fred Plane added that the Budget & Finance Committee did not want the policy to be so restrictive that the Board does not have flexibility to authorize the use of funds for other purposes or emergencies.

Motion was made and seconded to authorize staff to proceed with preparing a draft 30-day unrestricted cash reserve policy for review and approval in January 2026. Carried by unanimous vote (Whisenant/Mullings).

e. Adjustment of De Minimis Indirect Rate from 10% to 12% - Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster presented the above action item and explained that the item was presented to the Budget & Finance Committee on October 22nd and the committee recommended the item be brought to the attention of the full Board for approval.

In October of 2024, the OMB allowed the range to be from 10% - 15%, however, HHS did not adopt until October 2025. After evaluating how the increase would impact programs, the best rate is to recommend 12%. If we went to 15%, it would have an impact on programs and services. The percentage increase could produce an additional $2 million per year and will become effective with the beginning of our fiscal year on March 1, 2026, or at the start of each new contract. Given some of CAPK's contracts have different effective dates, it will take some time for all

contracts to be adjusted into the new rate. Tracy also noted that some contracts limit us to lower percentages so not all of the contracts will be subject to the 12% de minimis.

Denise Boshers asked if the 12% rate makes CAPK less favorable to grantors. Tracy said that some funders don't like to pay the de minimis rate; however, they do have an understanding that it takes staff to manage the contracts. We are in compliance with OMB as the allowable rate is 15% and we are only requesting 12%.

Motion was made and seconded to approve the amended recommendation stated above. Carried by unanimous vote (Whisenant/Plane).

f. Financial Reports for August 2025 – Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster presented the August 2025 financial statements noting the agency did not draw from the line of credit during the month of August as we continue to maintain an adequate unrestricted cash balance, allowing us to cover programs that experience temporary negative cash positions.

The Finance Team is actively working to complete the 2024–25 audit which will be presented to the Audit & Pension Committee in November and the full Board at the November meeting. Agency expenditures are currently at 47% for the fiscal year, aligning with the target of 50%. The Indirect Fund budget-to-actual report for June month-end indicates that revenue exceeded expenditures by $1,269,777, representing 182.8% of the budgeted indirect surplus. Overall expenditures are at 46.1% of the budget, which remains consistent with the six-month target of 50%. The agency check register continues to be included in the financial statements.

Pastor Mullings had a question about the supplies, showing 89%. Tracy said we will need to see where the funds are being spent. The Finance team meets with every program manager to monitor at the contract level so there will likely be a modification made in the future.

Motion was made and seconded to approve the Financial Reports for August 2025. Carried unanimous vote (Whisenant/Mullings).

g. 2026-2029 Strategic Plan Board Assignments – Pritika Ram, Chief Business Development Officer – ***Info Item***

Pritika Ram presented the above info item and noted that the 2025-2029 Strategic Plan for CAPK was approved by the Board at the August 20, 2025 meeting and provided an overview of the plan, based on strategic priorities. Pritika also stressed the importance of Board member engagement and noted that the Strategic Plan will be on the agenda for the upcoming Board Retreat on Saturday, January 24, 2026 and reviewed staff and Board member goal group assignments.

Pritika said that staff have been working to identify the composition of what each goal group will look like and noted there will be micro groups that will lead up to the goal group leads. Pritika asked the Board to consider what strategic priority they are interested in. There are options to attend every meeting or have updates by phone or Teams.

Maritza Jimenez asked Pritika when she would like the Board to reply to staff. Pritika said the next two weeks will be great so she can complete the assignments.

h. October 2025 - February 2026 Food Bank Supplement Blanket Purchase Orders – ***Info Item***

Jeremy Tobias provided an overview of this item that was taken to the Executive Committee on Friday, October 24th for approval, noting the urgency to allow staff to order the food immediately following approval, rather than

wait another 5 days for the scheduled Board meeting. This item is related to the halt in CalFresh/SNAP benefits. The Food Bank has been asked to serve the SNAP clients losing their benefit. Time is of the essence to order and receive the food and prep for mass distributions.

Kelly Lowery added it was urgent that CAPK be able to purchase large amounts of food immediately to provide food for individuals that are receiving CalFresh (SNAP) benefits, which were halted due to the government shutdown. Federal workers will also be needing to access food as they are now without 2 paychecks in October, and they are invited to shop at the pantry located at the Food Bank. Kelly provided a map that indicates the dates and locations planned for mass distributions across the county.

Maritza Jimenez complimented staff on their rapid response and said great job at the press conference today.

VI. CAPK Foundation Report

Cathrine Anspach presented the Foundation Board minutes from May 27, 2025 for approval and provided a summary of the financial reports through August 2025. Catherine also advised that Board that staff and the Foundation Board ad-hoc committee are working with legal counsel to move the Foundation Board from the Brown Act governance structure to a private non-profit governance and it is expected that the Board will approve plans to proceed in November.

Catherine provided a summary of the upcoming fundraising events and initiatives, all of which are provided in the agenda packet for further review.

Motion was made and seconded to approve the CAPK Foundation Board Report. Carried by unanimous vote (Boshers/Whisenant).

VII. Veterans & Supportive Services Report

Veterans & Supportive Services Board Report – Deborah Johnson, Director of Veteran & Supportive Services – ***Action Item***

Deborah Johnson provided a verbal report and stated the CAPK/CVAF merger became official on October 1, 2025. CAPK's attorney, Alex Dominguez, sent the dissolution papers to the Secretary of State and we are awaiting the receipt of the completed filings. Deb also reported on the recent Kern County Veterans Stand Down event and said it was a big success, and she thanked CAPK staff for stepping up to help. The total number of Veterans attended is 428. Deb also provided statistics on the number of female veterans, the number of homeless veterans in attendance and noted that the 120 vendors provided great resources and over 700 meals were served to those in attendance.

Motion was made and seconded to the Veterans & Supportive Service report. Carried by unanimous vote (Vigil/Whisenant).

VIII. Advisory Board Reports

Head Start Policy Council Report – Lisa Gonzales, Governance Coordinator – ***Action Item***

Lisa Gonzales presented the Policy Council report for October 2025 and the minutes from the Policy Council meeting on August 26, 2025. Lisa also reported that the Policy Committee held their final meeting of the term last night with the Central Kitchen catering.

Efforts are ongoing to recruit a representative to sit on the CAPK Board, and it is expected that the new members will soon select an appointee. Michelle Jara-Rangel also advised the Board that a new representative from the CAPK Board will need to replace her as the Board Representative to the Policy Council next year as her term will expire.

Motion was made and seconded to approve the Policy Council Report from September, 2025, and all items. Carried by unanimous vote (Vigil/Perez, Guadalupe).

IX. Chief Executive Officer Report

Jeremy Tobias provided a verbal report on the Government Shutdown & Appropriations update and said the various House and Senate Appropriations Committees had positive news leading up to October 1 government shutdown. In the draft appropriations bills, all of CAPK's core programs were funded, but the committee's work is at a standstill due to the shutdown. Work is stalled with the House on recess, but there is still some work being done in the Senate. Most of our core programs have existing funds in place to operate for the next few months. The two programs we are keeping a close eye on are Energy (LIHEAP), and WIC. We will not receive notice about new funding contracts until the Government shutdown is over. Jeremy reminded the Board that we have contracts with other private and local funders, and he anticipates that we should be able to leverage funding and operate through the end of the year. Jeremy warned that we may have to look at reductions if the shutdown extends into the next year, but we will wait to see if that happens.

In regard to the WIC program, CAPK is one of two WIC program administrators serving Kern County. Funds are available through the end of November and there have been some efforts to fund WIC with other funds (federal tariff revenue). Staff are communicating with the State to find out how far the funds will go.

We do not directly operate CalFRESH (SNAP) benefits; however, the stoppage of those benefits will have a large impact on our Food Bank. The Governor said he will activate 50 National Guardsmen to help with distribution efforts along with other volunteers.

The annual CSBG contract is usually received by December but if the shutdown is still ongoing, we may have issues with how to downsize operations.

X. Board Member Comments

Maritza Jimenez thanked management for offering the floating holiday to employees.

XI. Next Scheduled Meeting

Board of Directors Meeting
12:00 pm
Monday, November 24, 2025
CAPK Administrative Office Board Room
1300 18th Street, 3rd Floor
Bakersfield, CA 93301

XII. Adjournment

The meeting was adjourned at 1:34 pm

DATE	November 10, 2025
TIME	12:00 PM
LOCATION	CAPK Administrative Office Board Room 1300 18th Street, 3rd Floor Bakersfield, CA 93301

Personnel Committee Minutes

1. **Call to Order**

   Committee Chair Denise Boshers called the meeting to order at 12:01 pm at the Community Action Partnership of Kern Administrative Office, located at 1300 18th Street, 3rd Floor, Bakersfield, CA.

2. **Roll Call**

   Roll call was taken with a quorum present.

   Present: Denise Boshers (Chair), Jonathan Mullings

   Absent: Rocio Munoz, Guadalupe Perez

   Others present: Lisa McGranahan, Chief Human Resources Officer; Freddy Hernandez, Director of Youth & Community Services; Rebecca Moreno, Director of Housing and Supportive and Services; Susana Magana, Director of Health and Nutrition, and other CAPK staff.

3. **Public Comments**

   Chair Denise Boshers asked members of the Committee and the public if they would like to make any public comment. No one addressed the committee.

4. **Special Presentation**

   Katherine Layas, Organization & Well-Being Lead for the Blue Zones Project in Bakersfield provided a presentation to the Personnel Committee and summarized how Blue Zones came to be and provided information on how employees can adopt a healthier lifestyle by movement, hydration, and better meal choices.

5. **New Business**

   a. Reclassification of Administrative Assistant – Freddy Hernandez, Director of Youth & Community Services - ***Action Item***

      Freddy Hernandez presented the above action item and noted that the responsibilities performed by the current Administrative Assistant have increased to the level of Administrative Coordinator and requested approval to reclassify the position. Funding will not be impacted as the position is covered under multiple grants. If one falls off, other grants will cover the cost.

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

   b. Head Start and Stare Child Development Job Descriptions – Robert Espinosa, Program Design and Management Administrator – ***Action Item***

Robert Espinosa presented the subject job descriptions for approval and reported there are three positions to be reclassified, specifically address content area specialists in the Head Start Supportive Services Department. Robert also noted that the Head Start staff worked closely with the staff from Human Resources to address the changing scope of work along with the proposed title changes. There is no immediate fiscal impact.

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

c. New WIC Program Position – Marissa Ortiz-Cortez, WIC Program Administrator – ***Action Item***

Marissa Ortiz-Cortez presented the above action item for approval and reported there is a need to add a degreed Nutritionist to provide direct high risk client services and supervise WIC Nutrition Education Specialists. Having consulted with the Finance Division, the current operating budget can support the immediate addition of this position , as well as the long-term sustainability within the program's staffing structure.

Pastor Mullings asked if the pay range is on par with the other positions. Susana Magana added that the CompEase program was used for the compensation. Because of the changes and improvements to WIC services and increase in funding, this position can be sustained.

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

d. Head Start Personnel Update –Robert Espinosa, Program Design and Management Administrator – ***Info. Item***

Robert Espinosa presented the above info item and stated that this report now includes data from Head Start San Joaquin, following the opening of the new centers. Recruitment and onboarding for vacant positions is ongoing in both Kern and San Joaquin.

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

No comments.

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

Personnel Committee
12:00 pm
Wednesday, January 7, 2026
1300 18th St., 3rd Floor
Bakersfield, CA 93301

8. **<u>Adjournment</u>**

The meeting was adjourned at 12:28 pm.



BLUE ZONES PROJECT
Bakersfield

BLUE ZONES PROJECT



HELLO!

- Introductions – Katherine Layus, Organization and Well-Being Lead
- Origins of Blue Zones
- Blue Zones Project Bakersfield Overview
- Worksite Transformation Ideas
- Well-Being Practices You Can Do
- Questions

SHARECARE, INC. and BLUE ZONES, LLC | CONFIDENTIAL AND PROPRIETARY

Meet our team – Blue Zones Project Bakersfield



Susan Saelee
EXECUTIVE DIRECTOR



Oriana Quezada
SR. ADMINISTRATIVE & FACILITIES SERVICES ASSISTANT



Kiyoshi Tomono
TRANSFORMATIONS DIRECTOR



Karina Funez
POLICY SUPERVISOR



Yesenia Fernandez
POLICY COORDINATOR



Diana Delgadillo
SR. MANAGER OF WORKSITE WELL-BEING



Katherine Layus
ORGANIZATION LEAD, WORKSITES



Jonathan Gallardo
ORGANIZATION LEAD, SCHOOLS



Floricel Mondragon Arzate
ORGANIZATION COORDINATOR



Kai Connolly
SR. MARKETING AND ENGAGEMENT MANAGER



Melissa Rossiter
SR. MARKETING SPECIALIST



Carrissa Runyan
VOLUNTEER PROGRAM & EVENT SPECIALIST



Hannah Hurney-Espinoza
ENGAGEMENT SPECIALIST

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POWERED BY:

Community Champion



Our challenges to a healthy lifestyle in Bakersfield



78% of adults are obese or overweight and more Kern County residents die of diabetes than anywhere else in California.



44.84% of Black children live in poverty, which makes it harder to access healthcare and healthy food options.



17% of Bakersfield adults reported poor mental health, versus 12.5% in California.



What determines our health?



genetics

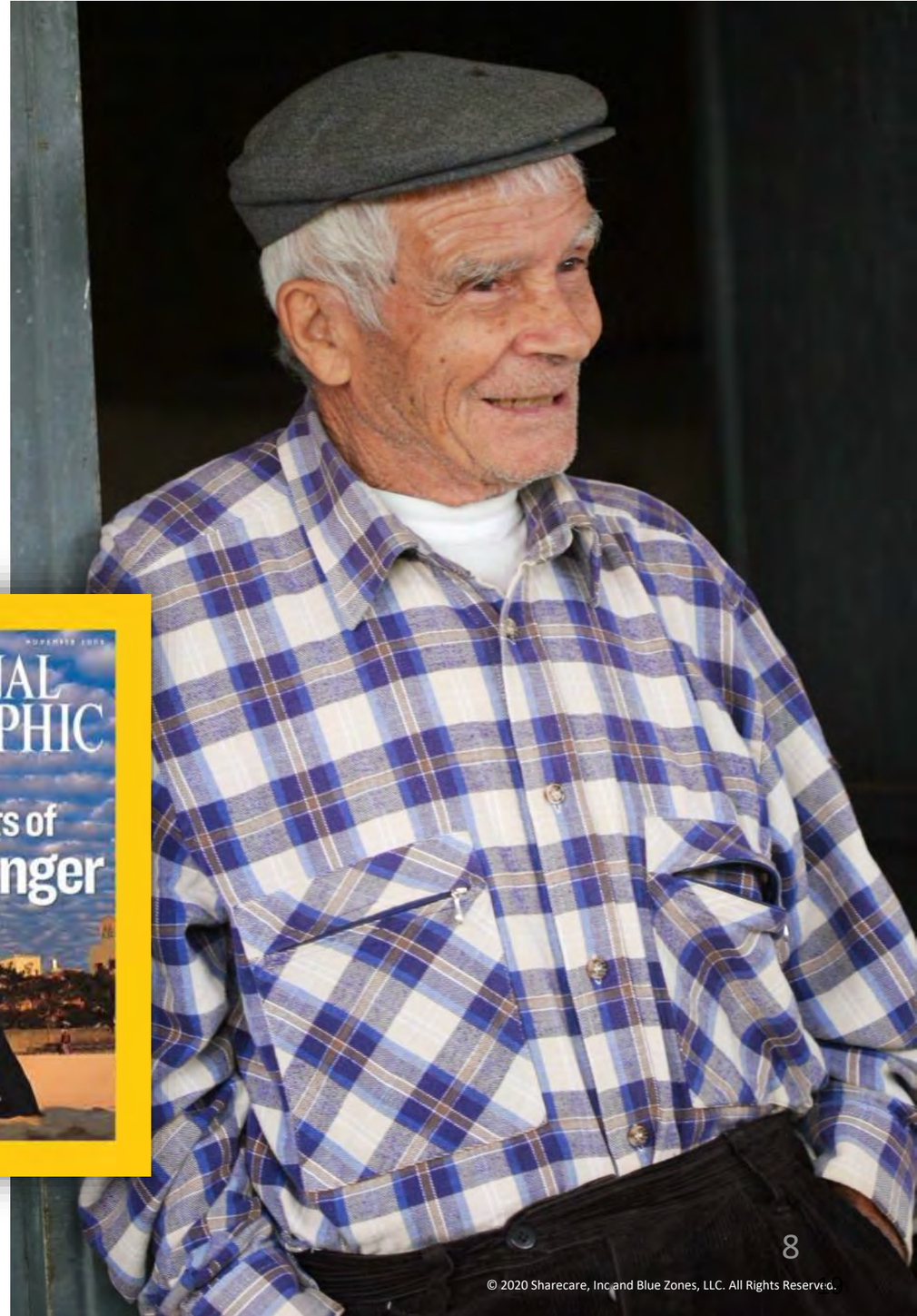
lifestyle and environment



IT ALL BEGAN

with Dan Buettner's
20+ year longevity study to find
the world's healthiest people.





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THE ORIGINAL BLUE ZONES EXIST ALL OVER THE GLOBE

3x
more likely
to live to 100

Living on average

12 more
good years than
we do in North
America.



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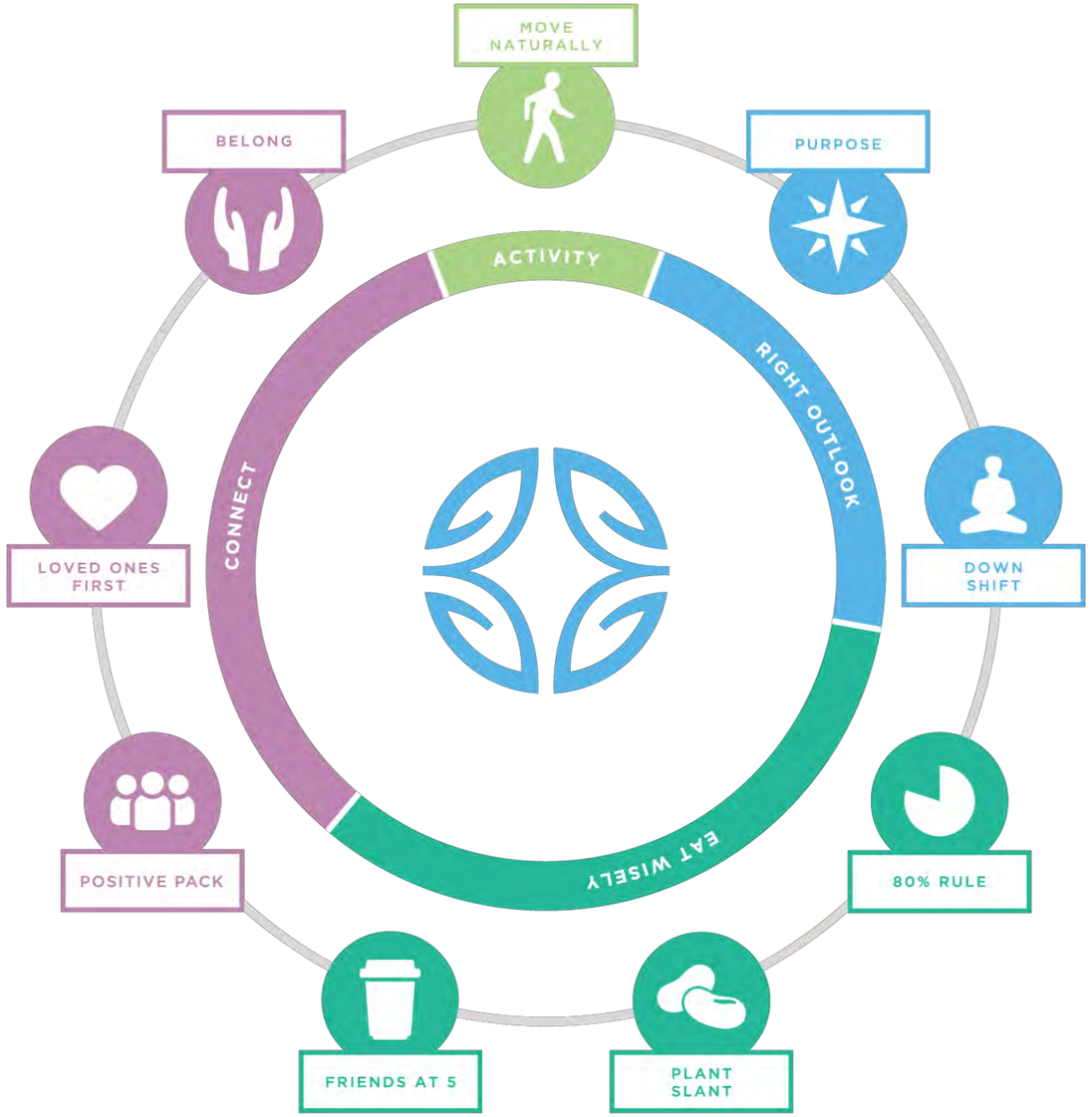
POWER 9®

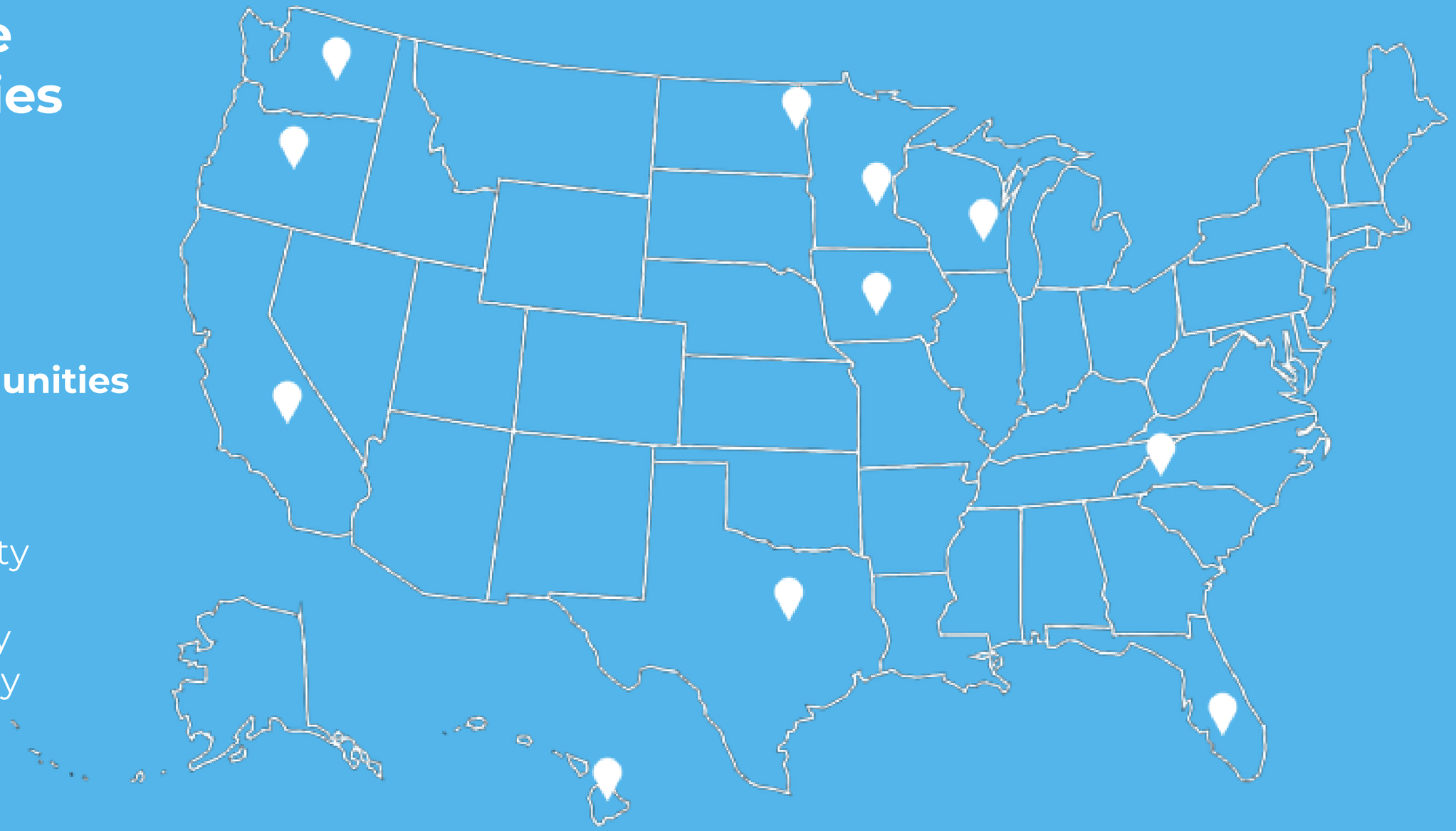
Lessons for living longer, better



70+
Nationwide Communities

California Communities

Bakersfield
Beach Cities
Lake County
Mendocino County
Monterey County
Tuolumne County
Upper Napa Valley
Yuba Sutter



Life Radius

Blue Zones Project works to improve what we call the life radius, the area around a person's home where they spend most of their time.



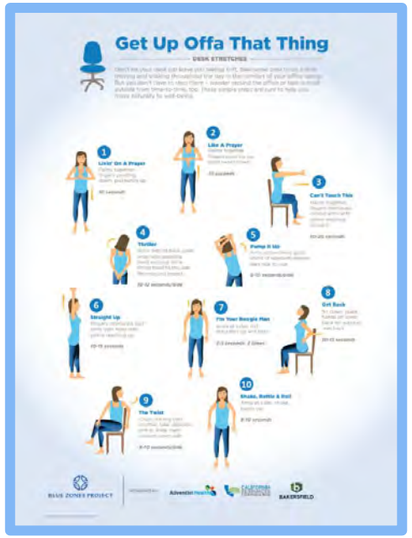
Worksite Transformation Ideas

SAVE THE DATE
November 12 @ 2:30pm – 3:30pm
CAPK Board Room
Juice & Produce Pop-Up Event

WALKING PATHS



MICRO STRETCH BREAKS





STAIR-WELL SIGNS



BZP SIGNAGE





IMPACTING BUSINESSES ACROSS INDUSTRIES OF ALL SIZES

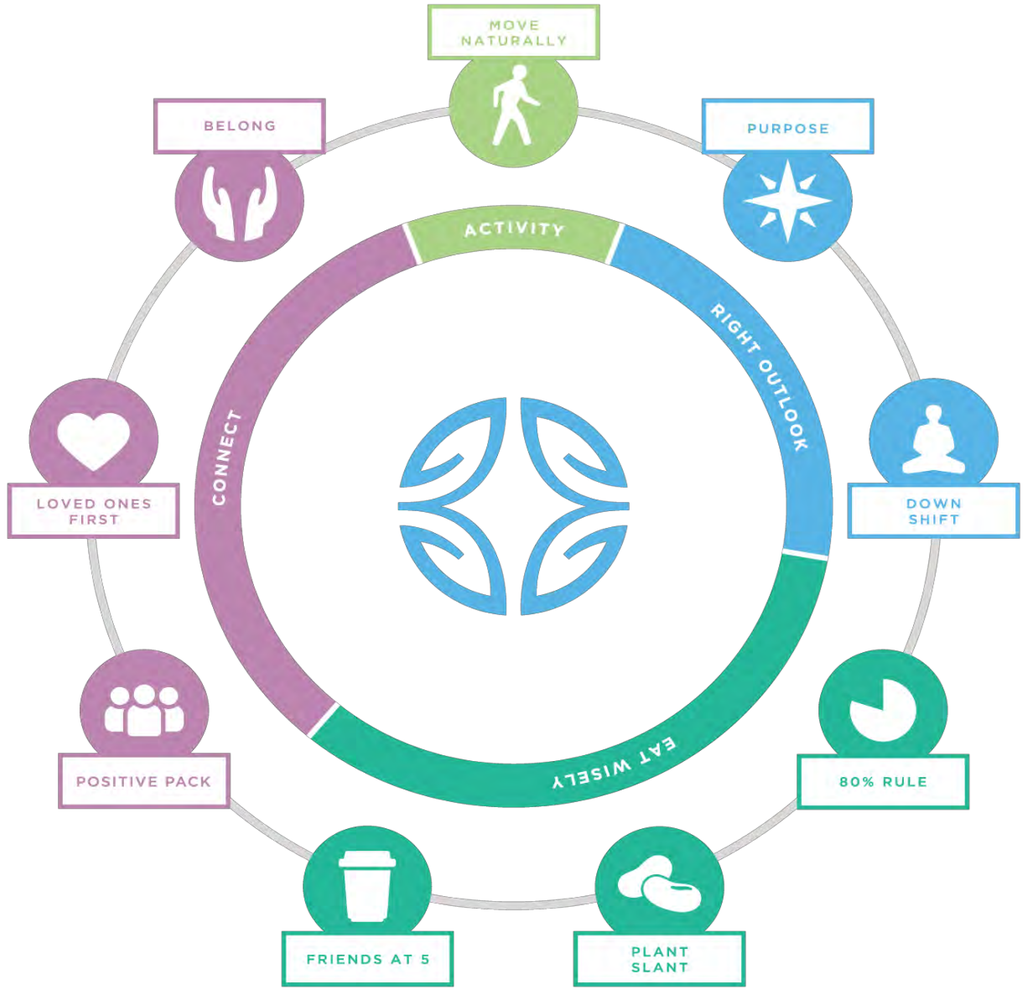
Well-being practices you can do

1. ACTIVITY: Find 15 minutes to walk during your daily routine.

2. RIGHT OUTLOOK: Identify a space for quiet time, meditation, or prayer.

3. EAT WISELY: Incorporate plant-based options into your diet.

4. CONNECT: Surround yourself with individuals who share the same interests, hobbies, or values as you do.



Join us and make our community an even better place to
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MEMORANDUM

To: Personnel Committee

From: Freddy Hernandez – Director of Youth & Community Services

Date: November 10, 2025

Subject: *Agenda Item 5a*: Reclassification of Administrative Assistant – **Action Item**

As program services expand and new contracts are secured for the Youth and Community Services Department, there is a growing recognition of the necessity for an Administrative Coordinator to provide support to the Program Director and the division's team.

Summary of Proposed Changes

The intention behind this request is to replace the position of Administrative Assistant with an Administrative Coordinator role, aligning the duties and responsibilities with the current needs of the Division. The current position falls under the purview of the Director of Youth and Community Services. The new role will continue to assist the director, provide department support, but also assist with the oversight of contracts, and complex projects that often require a great amount of detail and confidentiality.

The job description has been reviewed and approved by Human Resources and the Chief Business Development Officer. Below is a description of the proposed position changes.

Position Title	Proposed Changes	Current Grade	New Grade
Administrative Coordinator	Formerly Administrative Assistant and grade change from 6 to 9.	6 Min. $18.89 Mid. $23.62 Max. $28.39	9 Min. $25.45 Mid. $31.81 Max. $38.18

Fiscal Impact and Timeframe

Subject to approval, the proposed position will begin November 1, 2025, and the current salary is already incorporated into the 2024/2025 budget. Current funding for the Administrative Assistant position is from the Energy Program, Department of Community Development (CSBG), VITA, and other funding sources. The cost increase for this position will be included in the FY 2025/2026 budget, and it will continue to be included in future budgets.

The new job description and proposed title change will have a minor fiscal impact since the current maximum for Grade 6 is slightly below the midpoint for Grade 9.

Strategic Plan Impact:

This proposal supports Goal 4 of the 2021–2025 CAPK Strategic Plan: *To be an employer of choice and attract and retain a high-quality workforce*. Specifically, it aligns with:

- Objective 4.2: Increase employee satisfaction, morale, and retention.
    - *Action 4.2.1*: Conduct internal and external equity analyses and finalize revised job descriptions based on findings.

Recommendation:
Staff recommend the Personnel Committee approve the addition of the Administrative Coordinator role to the Youth and Community Services Division and submission to the Board of Directors for final approval.

Attachments:
Youth & Community Services Organizational Chart
Administrative Assistant Job Description

Administrative Coordinator

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: Grade 09 **FLSA Status:** Non-Exempt **Date Approved:** 09/27/2023

SUMMARY:
Under the direction of the Division Director, performs sensitive and confidential administrative assistant/secretarial functions for the Director with special assistance to the Division's team. Maintains official records and provides administrative support to the Division.

SUPERVISION RECEIVED:
Receives supervision from Division Director.

SUPERVISION EXERCISED:
None

DUTIES AND RESPONSIBILITIES:
Disclaimer: This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodation may be made to enable individuals with disabilities to perform essential functions.

Essential Job Specific Duties:
- Performs a wide variety of duties for the Director that are complex, detailed, and highly confidential.
- Maintains official records system for the Division.
- Coordinates, plans, and serves as the primary point of contact for Director's management team meetings.
- Manages and coordinates the Director's calendar, meetings, phone calls, and other administrative tasks to help manage the priorities of the Director.
- Acts as the primary liaison for communication within the Agency's departments and responds to queries for general information.
- Provides general information to the public as required.
- Monitors budget for department managed by the Director.
- Prepares a variety of internal and external correspondence and completes forms and memos for distribution as needed.
- Reviews and assembles information and documents for Committee agendas in accordance with the Ralph M. Brown Act.
- Responsible for preparing committee packets and correspondence, takes minutes at various Board and Committee meetings, and transcribes into final minutes for distribution.

Other Job Specific Duties:
- Attends all meetings, trainings, and conferences as assigned.
- Is proactive in the effort to recruit and enroll families that qualify for CAPK programs.
- Performs any other like duties as assigned or as needed.

- Schedules and organizes activities such as meetings, training, and travel for the Director and staff.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

- Agency policies and procedures.
- Applicable federal, state, and local laws, codes, and regulations.
- Departmental policies and procedures.
- Correspondence and report writing practices and procedures.
- Modern office practice, procedures, and equipment, including computers.
- Record-keeping and report writing techniques.
- Current problems of socially and economically challenged families.
- The contributions of parents and volunteers who may be non-professional.
- Word processing, spreadsheet, database, and other related software applications.
- Organizational and procedure principles and research techniques.
- Basic budgetary principles.
- Language translation and interpretation strategies and techniques.

Ability to:

- Deal with conceptual matters.
- Demonstrate excellent problem-solving skills.
- Communicate effectively, verbally and in writing.
- Communicate orally in public.
- Prepare official agendas, meeting minutes, and public and other legal notices.
- Compose professional letters, memos, reports, and a variety of internal and external correspondence.
- Organize and maintain office files, records, and logs.
- Work with minimal supervision.
- Maintain confidentiality of sensitive documents and information.
- Plan, organize, allocate, and control substantial resources.
- Exercise independent discretionary judgment in a professional manner.
- Demonstrate good interpersonal skills.
- Attend evening and weekend meetings.
- Effectively present program information to the public.
- Establish professional working relationships with staff, agencies, and parents.

EDUCATION AND EXPERIENCE:

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

- Completion of two (2) years of college or equivalent level course work in business or public administration, record management, or a related field
- Minimum of four (4) years of responsible administrative assistant work, including document and records management.

- Any combination of education and or experience that demonstrates a high degree of competency.

OTHER REQUIREMENTS:

- Possession of a valid California driver's license and state automobile insurance with an acceptable driving record, substantiated by a DMV printout.
- Must be fingerprinted and pass pre-employment background check.
- Bilingual language fluency (English/Spanish) desirable.
- Successful completion of physical, substance abuse screening, TB, and all required vaccinations.

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level is quiet to moderately quiet.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodation may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Administrative Coordinator			
Activity **Hours Per Day**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		x	
Climbing	x		
Kneeling		x	
Crawling	x		
Twisting (neck)			x
Twisting (waist)			x
Is repetitive use of hand required?			x
Simple Grasping (right hand)			x
Simple Grasping (left hand)			x
Power Grasping (right hand)		x	
Power Grasping (left hand)		x	
Fine Manipulation (right hand)			x
Fine Manipulation (left hand)			x
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	

Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
0-10 lbs			x			x
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75 lbs	x			x		
76-100 lbs	x			x		
100+ lbs	x					

MEMORANDUM

To: Personnel Committee

From: Jerry Meade, Assistant Director ~ Program

Robert Espinosa, PDM Administrator

Date: November 10, 2025

Subject: *Agenda Item 5b:* Head Start and State Child Development Job Descriptions – **Action Item**

The Head Start and State Child Development division is presenting three revised Job Description for review and approval. The job descriptions reflect changes specifically address content area specialists in the Head Start Support Services department.

Program staff have worked with Human Resources to revise the content area job descriptions to include the combination of Health and Nutrition into one wholistic job description for both service areas. Additionally, the team created a new job title combining the roles of Inclusion and Wellness into a specialist supporting both service areas. Both the Specialist and Supervisor positions will now be referred to as Intervention Specialists and Intervention Supervisor. Though the majority of the tasks associated with these positions remain unchanged, the following outlines a brief rationale:

Content Area Specialist ~ Health and Nutrition: The combined role aligns the eight (8) full-time employees (FTE) to the same focus. Data collection and referrals for both Health and Nutrition support each child in being fully prepared to learn while in a Head Start Classroom. The revised job description did not change Grades when re-pointed by Human Resources and will remain at Grade 8 in the CAPK compensation schedule.

Intervention Specialist: The new role aligns the ten (10) FTEs to support children with disabilities and/or challenging behaviors by allowing more time in the classroom to work directly with staff to support individualization for children. Duties formerly requiring these employees focus on every child enrolled have been transitions to other departments allowing for children with referrals for Wellness or Inclusion services. The revised job description did change Grades when re-pointed by Human Resources. Formerly Grade 8 will now be at Grade 9 in the CAPK compensation schedule. All currently employed staff are within the compensation range of Grade 9. Though there is not an immediate fiscal impact, the FTEs within the new role have a higher cap in their new grade. Program staff will monitor budgetary effects in future budget periods accordingly.

Intervention Supervisor: Formerly the Wellness and Inclusion Supervisor, this revised job description aligns oversight and support for the Intervention Specialist role. The revised job

description did not change Grades when re-pointed by Human Resources and will remain at a Grade 10 in the CAPK compensation schedule.

As part of CAPK's Strategic Plan, Strategic Priority C ~ Agency Culture: CAPK seeks to be an employer of choice by fostering a learning-focused work culture that drives continuous growth, while attracting and retaining a high-quality engaged workforce. This proposal supports staff development, growth, and retention by aligning the job description with the pressing needs of the Head Start program.

Recommendation

Staff recommend the Personnel Committee approve the job descriptions as presented including the identified Grades within.

Attachments:
Content Area Specialist ~ Health and Nutrition
Intervention Specialist
Intervention Supervisor

Content Area Specialist (CAS) – Health and Nutrition

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: Grade 08 **FLSA Status:** Non-Exempt **Date Approved:**

SUMMARY:
Implements and supervises the operation of the Head Start Program Service Area for Health and Nutrition. Ensure that delivery of services complies with all the pertinent regulations and Performance Standards. Plans, coordinates, monitors, trains, and implements health and nutrition services for all Head Start participants. Oversees, presents, and ensures implementation of training programs for staff, parents, and volunteers. Manages and implements a record-keeping system which will ensure the achievement of program outcomes.

SUPERVISION RECEIVED:
Receives supervision from Health and Nutrition Supervisor

SUPERVISION EXERCISED:
None

DUTIES AND RESPONSIBILITIES:
Disclaimer: This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

Essential Job Specific Duties:
- Maintains confidentiality of all records and information for all Head Start families.
- Oversees the health and nutrition assessments of participants and weekly collection of data necessary for health and nutrition services.
- Provides training and guidance to staff and parents on pertinent topics as requested, including monthly new hire orientation and other mandated trainings.
- Ensures weekly data monitoring, tracking, follow-up, and analysis of health and nutrition services.
- Conducts ongoing site monitoring and observation visits to ensure any special health and nutrition considerations for children are being met and that all health and nutrition and safety practices are being followed, including special dietary needs.
- Provides training for food service personnel in developing competencies in special meal plans for children with meal allergies or for children identified with special needs.
- Ensures nutrition assessments, growth assessments, meal changes, hematocrit, and lead screenings for each child are conducted and completed.
- Ensures ongoing coordination of communication with staff, parents, program consultants, and community to support services to children and families.

- Coordinates referrals and follows up with appropriate medical and nutritional providers when a child is found to need treatment or diagnosis of a possible medical and/or nutritional conditions.
- Responsible for the timely coordination of special dietary needs for incoming children with nutrition concerns to ensure meals are appropriate for children,
- Immediately responds to medical emergencies, e.g., an outbreak of communicable diseases, etc.
- Monitors all injury reports and follows up on any trends and patterns.
- Works with staff to provide prevention, early, identification and intervention strategies for problems that interfere with a child's development.
- Ensures that screenings (in vision, hearing, medical, dental) are conducted and immunization records are completed.
- Collaborates with community agencies and health and nutrition professionals, including dentists and physicians, to ensure children's and family health and nutrition needs are met.
- In collaboration with–Site Supervisors and Program Managers, responsible for creating, implementing, and reviewing plans of actions for participants with health and nutrition concerns.
- Update health and nutrition policies, procedures, forms in accordance with Head Start Performance Standards and applicable laws and regulations.
- Collaborates with Site Supervisors, Home Base Supervisors, and Program Managers to provide monitoring, training, or intervention.

Other Job Specific Duties:
- Attends all meetings, trainings, and conferences as assigned.
- Maintains safe and functional work environment.
- Able to work a flexible schedule that may involve evenings, weekends, and overnight travel to attend trainings or conferences.
- Is proactive in the effort to recruit and enroll families that qualify for programs.
- Performs any other like duties as assigned.

MINIMUM QUALIFICATIONS:
The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:
Current problems of socially and economically challenged families.
Modern office procedures and equipment, including computers.
Word processing and related software applications.

Ability to:
Plan, organize, and allocate resources.
Work as a positive team member.
Work independently.
Maintain record-keeping and reporting systems.
Exercise sound, independent judgment within general policy guidelines.

Provide guidance and interpret and explain policies and procedures.
Analyze problems and identify alternative solutions.
Work with accuracy and attention to detail.
Operate and use modern office equipment.
Effectively organize and prioritize assigned work.
Reasonably obtain knowledge of Agency and departmental policies and procedures.
Effectively communicate with community members and groups, managers, agencies, and families, individually and in group settings.

EDUCATION AND EXPERIENCE:

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

- Associate degree from any accredited college or university in child development or disabilities related field required.
- Bachelor's degree from any accredited college or university in child development or health-related field preferred.
- Minimum two (2) years of experience in any health and/or nutrition related field.
- Experience working with young children and their families is highly desirable.
- CLASS observer certification desired.

OTHER REQUIREMENTS:

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

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level varies.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Content Area Specialist (CAS) – Health and Nutrition			
Activity **Hours Per Day**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		x	
Climbing	x		
Kneeling		x	
Crawling	x		
Twisting (neck)			x
Twisting (waist)			x
Is repetitive use of hand required?			x
Simple Grasping (right hand)			x
Simple Grasping (left hand)			x
Power Grasping (right hand)		x	
Power Grasping (left hand)		x	
Fine Manipulation (right hand)			x
Fine Manipulation (left hand)			x
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	
Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
0-10 lbs			x			x
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75 lbs	x			x		
76-100 lbs	x			x		
100+ lbs	x			x		

Intervention Specialist

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: Grade 09 **FLSA Status:** Non-Exempt **Date Approved:**

SUMMARY:

The Intervention Specialist provides coaching, modeling, and mentoring to teaching staff, ensuring effective strategies are used to support children with disabilities, mental health and/or challenging behaviors. This includes assisting in the intervention planning, progress monitoring and working directly with children in the classroom. Ensures that delivery of services is in compliance with all the pertinent regulations and Head Start Program Performance Standards. Plans, coordinates, monitors, trains, and implements disabilities and mental health services. Oversees and ensures implementation of training programs for staff, parents, and volunteers. Manages and implements a record-keeping system that will ensure the achievement of program outcomes.

SUPERVISION RECEIVED:

Receives supervision from the Intervention Supervisor.

SUPERVISION EXERCISED:

None

DUTIES AND RESPONSIBILITIES:

Disclaimer: This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodation may be provided to enable individuals with disabilities to perform essential functions.

Essential Job Specific Duties:

- Conduct observations of individual children and classrooms to identify behavioral, social-emotional, and mental health needs while using screenings and assessments of children to support appropriate strategies.
- Assist in the development, implementation, and monitoring of individualized intervention strategies for children with disabilities, social-emotional concerns, and/or challenging behaviors. This includes modeling in the classroom, demonstrating appropriate activities, providing guidance for classroom management.
- Conduct ongoing site monitoring and observation visits to ensure the goals for children with disabilities are being met and that children with challenging behavior or concerns are receiving the required intervention. Conducts classroom visits to ensure interventions are implemented with fidelity, children are supported and progress toward goals is documented. .
- Coordinates referrals and assists parents, program staff for children referred to medical, mental health, or LEA services.
- Participates in monthly multi-disciplinary team meetings to support the implementation of individualized Education (IEPs) and individualized Family Services Plans (IFSPs).
- Supports teaching staff and family engagement in promoting social-emotional wellness, inclusive practices, and family-centered strategies. As well as supporting in the development of a Plan of Action to address specialist goals for children with challenging behaviors.
- Assists in the delivery of training for staff and parents, including new hire orientation and on-going professional development related to social-emotional learning, child wellness, and behavior.

- Ensures confidentiality of records and compliance with Head Start Standards, agency policies, and applicable laws and regulations. Provide guidance and modeling of activities and strategies to support staff in the implementation of the program behavioral models and framework.
- Maintains all appropriate documentation with accuracy.
- Assess and observe classroom environments and socializations for staff/child interactions.
- Supports updates to disabilities and wellness policies, procedures, and forms, in accordance with Head Start Program Performance Standards and applicable laws and regulations.
- Collaborate with supervisors to provide monitoring, training, and/or intervention.

Other Job Specific Duties:

- Attend all training, meetings, and conferences assigned.
- Maintain a safe and functional work environment.
- Work alternative hours as required, including nights and weekends.
- Proactive in the effort to recruit and enroll families that qualify for CAPK programs.
- Perform any other like duties as assigned.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

- Agency policies and procedures.
- Applicable federal, state, and local laws, codes, and regulations.
- Departmental policies and procedures.
- Understanding of socially and economically diverse families.
- Modern office practices, methods, procedures, and equipment.
- Word processing, spreadsheet, database, and related software applications.

Ability to:

- Be open to conceptual matters.
- Plan, organize, and allocate resources.
- Work independently.
- Communicate effectively, verbally and in writing.
- Prepare clear and concise reports.
- Exercise sound, independent judgment within general policy guidelines.
- Provide guidance and explain policies and procedures.
- Analyze problems and identify alternative solutions.
- Work with accuracy and attention to detail.
- Operate and use modern office equipment.
- Effectively organize and prioritize assigned work.
- Establish and maintain effective working relationships with staff, agencies, and parents.

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

- Bachelor's degree from an accredited college or university in human development, psychology, early childhood education, child development, social services, or related field is required.
- Two (2) years' experience in early childhood education, behavioral services or related field.
- Must obtain Pyramid Model training to gain knowledge in promotion, prevention, and intervention to effectively support the development of young children's social, emotional, and behavioral competence within 6 months.
- CLASS observer certification desired.
- Any equivalent combination of education, training, and experience which will provide the capabilities to perform the described duties will be considered.

OTHER REQUIREMENTS:

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

WORK ENVIRONMENT:
The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level is quiet to moderately quiet.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodation may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE: Intervention Specialist			
Activity **Hours Per Day**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		x	
Climbing	x		

Kneeling		x	
Crawling	x		
Twisting (neck)			x
Twisting (waist)			x
Is repetitive use of hand required?			x
Simple Grasping (right hand)			x
Simple Grasping (left hand)			x
Power Grasping (right hand)		x	
Power Grasping (left hand)		x	
Fine Manipulation (right hand)			x
Fine Manipulation (left hand)			x
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	
Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
0-10 lbs			x			x
11-25 lbs		X			x	
26-50 lbs		X			x	
51-75 lbs	x			x		
76-100 lbs	x			x		
100+ lbs	x			x		

Intervention Supervisor

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: Grade 10 **FLSA Status:** Non-Exempt **Date Approved:**

SUMMARY:
The Intervention Supervisor oversees intervention plans and support services for children with disabilities, challenging behaviors, mental health, and social emotional needs. Provides leadership, supervision, and coaching to the Intervention Team to ensure staff deliver appropriate and responsive strategies that support children's positive development and addresses challenging behaviors. The Intervention Supervisor will plan, coordinate, train, and mentors staff to strengthen their ability to implement individualized strategies, monitor progress and engage families in supporting child's growth. Oversee documentation, accountability systems and continuous quality improvement record-keeping system which will ensure the achievement of program outcomes.

SUPERVISION RECEIVED:
Receive supervision from Support Services Manager.

SUPERVISION EXERCISED:
Intervention Specialists

DUTIES AND RESPONSIBILITIES:
Disclaimer: This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodation may be provided to enable individuals with disabilities to perform essential functions.

Essential Job Specific Duties:

- Ensures screening and observations are completed as warranted for further assessment.
- Manage behavioral data collection.
- Ensure the identification and participation in the formulation of intervention plans and strategies for social emotional/behavioral concerns and problem behaviors.
- Leads and participates in the development implementation and monitoring of individualized intervention plans and strategies for children with social-emotional and challenging behaviors as needed.
- Monitors and observes appropriate support and modeling is provided to teaching staff utilizing constructive feedback and behavioral management techniques. This includes modeling in the classroom, demonstrating appropriate activities, providing reading material, or other resources as needed to guide classroom management and learning.
- Monitors ongoing site and observation visits to ensure the goals for children with disabilities are being met and that children with challenging behavior or concerns are receiving the required intervention.
- Supervises ongoing coordination of communication with staff, parents, program consultants, and community partners to support services to children and families.
- Monitors referrals and follows-up with appropriate medical/mental health providers and/or LEA's when a diagnosis of a possible disability or mental health concern is identified.
- Participate in monthly multi-disciplinary team meetings scheduled for children with an Individual Education Program (IEP), an Individual Family Service Plan (IFSP), or a behavioral intervention plan.

- Oversee the timely implementation and coordination services for incoming children with disabilities to ensure environments are accessible, age appropriate and support all children including children with challenging behaviors, and inclusive to ensure a safe environment for all children and staff.
- Supervises staff in providing prevention, early identification and intervention strategies for problems which interfere with a child's development.
- Oversees development of Plan of Actions for individualized children and participates in the meetings with parents and consultation.
- Knowledgeable of IEP/IFSPs and ensure CAPK support in attendance at meetings as necessary.
- Responsible for acquiring Memorandums of Understanding for disabilities and mental health services with consultants and other community agencies.
- Maintains all appropriate documentation with accuracy including Head Start Program Information Reports (PIR) as assigned.
- Assess and mentor staff on appropriate classroom environments and socializations for staff/child interactions.
- Is responsible to update disabilities and mental health policies, procedures, and forms, in accordance with Head Start Program Performance Standards and applicable laws and regulations.
- Collaborate with leadership team to provide monitoring and training for staff, parents and volunteers, including new hire orientation and on-going professional development on behavior management, staff wellness and intervention practices. and/or intervention.
- Maintains confidentiality of all records and information for all children and families.

Other Job Specific Duties:

- Attend all training, meetings, and conferences assigned.
- Maintain a safe and functional work environment.
- Work alternative hours as required, including nights and weekends.
- Proactive in the effort to recruit and enroll families that qualify for CAPK programs.
- Perform any other like duties as assigned.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

- Agency policies and procedures.
- Applicable federal, state, and local laws, codes, and regulations.
- Departmental policies and procedures.
- Socially and economically diverse families.
- Modern office practices, methods, procedures, and equipment.
- Word processing, spreadsheet, database, and related software applications.

Ability to:

- Demonstrate knowledge of child development, social-emotional learning, trauma-informed practices, and intervention practices.
- Strong ability to mentor and coach staff with proven accountabily systems to ensure follow-through and measurable outcomes.

- Collect, analyze and interpret data to support improvement and monitoring child outcomes.
- Work with conceptual matters.
- Plan, organize, and allocate resources.
- Work independently.
- Communicate effectively, verbally and in writing.
- Prepare clear and concise reports.
- Exercise sound, independent judgment within general policy guidelines.
- Provide guidance and explain policies and procedures.
- Analyze problems and identify alternative solutions.
- Work with accuracy and attention to detail.
- Operate and use modern office equipment.
- Effectively organize and prioritize assigned work.
- Establish and maintain effective working relationships with staff, agencies, and parents.

EDUCATION AND EXPERIENCE:

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

- Bachelor's degree from an accredited college or university in human development, psychology, early childhood education, child development, social services, or related field is required.
- Three (3) years' experience in early childhood education, behavioral services or related field.
- Two (2) years' supervisory experience.
- Must obtain Pyramid Model training to gain knowledge in promotion, prevention, and intervention to effectively support the development of young children's social, emotional, and behavioral competence within 6 months.
- CLASS observer certification (for children 0-5) within 6 months.

OTHER REQUIREMENTS:

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

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level is quiet to moderately quiet.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodation may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE: Intervention Supervisor			
Activity **Hours Per Day**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		x	
Climbing	x		
Kneeling		x	
Crawling	x		
Twisting (neck)			x
Twisting (waist)			x
Is repetitive use of hand required?			x
Simple Grasping (right hand)			x
Simple Grasping (left hand)			x
Power Grasping (right hand)		x	
Power Grasping (left hand)		x	
Fine Manipulation (right hand)			x
Fine Manipulation (left hand)			x
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	
Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**	**NEVER 0 HOURS**	**OCCASIONALLY UP TO 4 HOURS**	**FREQUENTLY 4-8 HOURS**
0-10 lbs			x			x
11-25 lbs		X			x	
26-50 lbs		X			x	
51-75 lbs	x			x		
76-100 lbs	x			x		
100+ lbs	x			x		

MEMORANDUM

To: Personnel Committee

From: Marissa Ortiz-Cortez, WIC Program Administrator

Susana Magana, Director of Health & Nutrition Services

Date: November 10, 2025

Subject: *Agenda Item 5c:* New WIC Program Position – **Action Item**

Background
WIC leadership remains committed to continuously evaluating and enhancing program operations to better meet the evolving needs of both clients and staff. In line with this commitment, we are requesting approval to add a position to our organizational chart and bring the total count from two Degreed Nutritionist to three.

The Degreed Nutritionist will provide direct high risk client services and supervise WIC Nutrition Education Specialists.

Current Events
Our new 3-year contract that started October 1, 2025, had a substantial increase. The Program Administrator collaborated with the finance department to ensure adequate funding to support the third Degreed Nutritionist position.

Summary of Proposed Job Descriptions
Below is a description of the position and fiscal sustainability:

Position	Current Grade	Pay Grade
Degreed Nutritionist	10	Minimum $28.39 Midpoint $35.49 Maximum $42.59

Fiscal Impact and Timeframe
WIC program staff consulted with the finance department and confirmed that the current operating budget can support the immediate addition of the position, as well as the long-term sustainability within the program's staffing structure. Recruitment for this position will begin as soon as approved.

Strategic Plan Impact

This proposal supports Goal 4 of the 2021–2025 CAPK Strategic Plan: *To be an employer of choice and attract and retain a high-quality workforce*. Specifically, it aligns with:

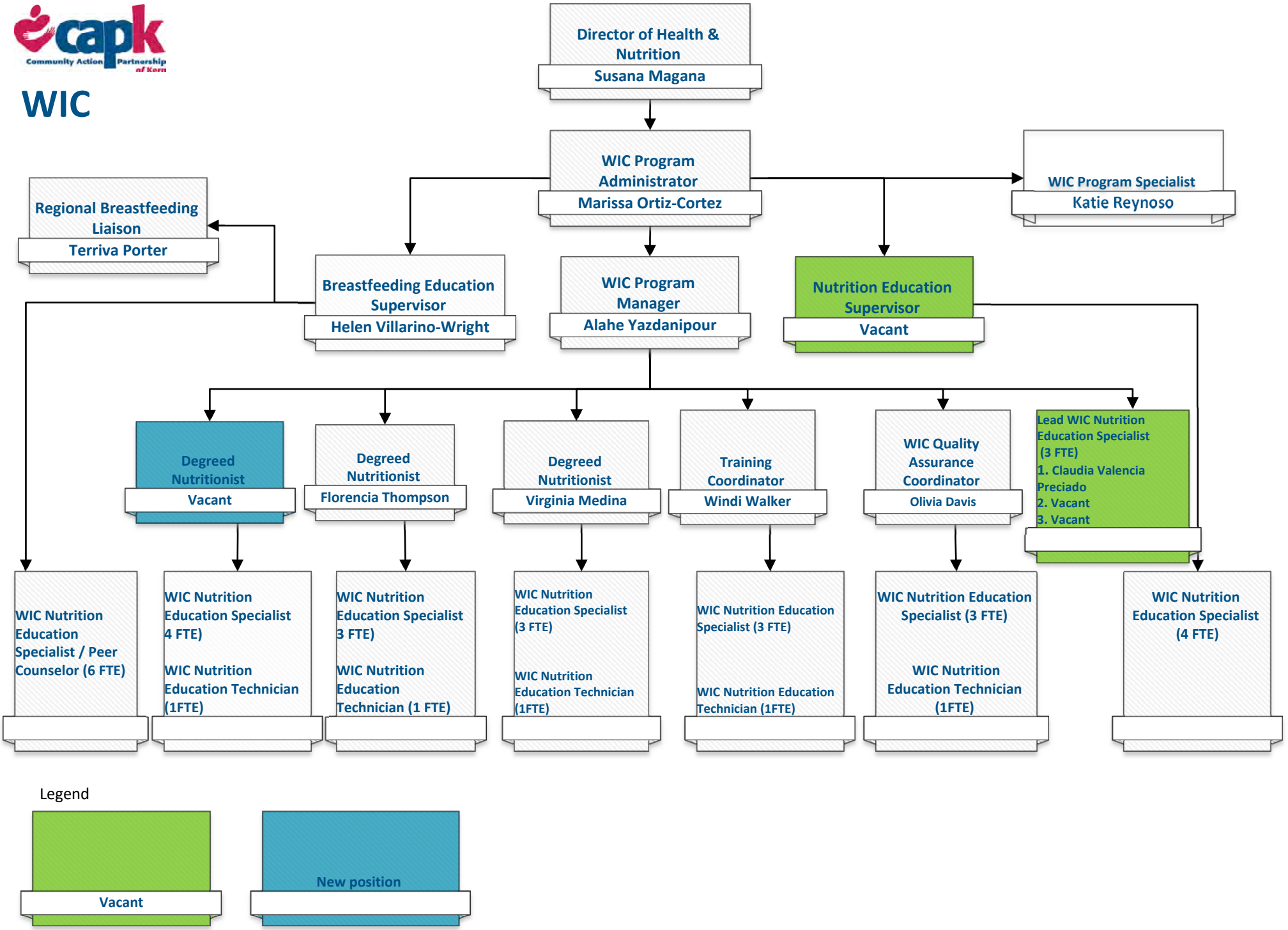
- Objective 4.2: Increase employee satisfaction, morale, and retention.
    - *Action 4.2.1*: Conduct internal and external equity analyses and finalize revised job descriptions based on findings.

Recommendation:

Staff recommend that the Personnel Committee approve an additional Degreed Nutritionist position for the WIC Program.

Attachment:
WIC Program Organizational Chart

WIC



Legend

Revised 11/3/25

MEMORANDUM

To: Personnel Committee

From: Jerry Meade, Assistant Director of Program

Robert Espinosa, Program Design and Management Administrator

Date: November 10, 2025

Subject: *Agenda Item 5d: Head Start Personnel Update* – **Info Item**

The Head Start and State Child Development Division remains dedicated to providing regular updates on personnel matters and their impact on the Head Start program.

For the month of October 2025, the following information is provided to the Personnel Committee:

- 656 Staff employed
- 44 Vacant Positions
- Onboard 13 new staff members
- Six (6) Resignations
- Four (4) days of interviews for 3 open requisitions

Job opportunities are continuously posted on the Head Start California website, accompanied by dedicated recruitment efforts for our direct service positions.

Attached is a document outlining the closed classrooms and current staff vacancies for both closed and open classrooms as of October 31, 2025. The report also includes the recent additions for Head Start in San Joaquin County, representing 33 new positions and 153 additional slots.

Attachment:
Enrollment Staffing Data Sheet

Enrollment Staffing Data Sheet

Site	Funded	Reportable Enrollment	% Enrolled	Budgeted Staffed	Currently Staffed	Staff Vacancies	% Staffed
Alberta Dillard (PY)	34	29	85%	6	6	0	100%
Alicante	20	20	100%	3	3	0	100%
Angela Martinez EHS	24	23	96%	9	9	0	100%
Angela Martinez HS	81	60	74%	9	9	0	100%
Bakersfield College	32	31	97%				
Blanton	16	12	75%				
Broadway (PY)	37	26	70%	6	6	0	100%
California City (PY)	17	20	118%	2	2	0	100%
California Street	24	26	108%	9	8	1	89%
Cleo Foran EHS	8	8	100%	3	3	0	100%
Cleo Foran HS	15	15	100%	3	3	0	100%
Delano (PY)	60	60	100%	12	12	0	100%
Escuelita Hernandez	16	17	106%				
Fairfax (PY)	34	38	112%	6	6	0	100%
Family Childcare EHS	24	33	138%				
Family Childcare HS	21	24	114%				
Garden Pathways	11	11	100%				
Gianone	16	17	106%	3	3	0	100%
Harvey L. Hall EHS	68	63	93%	27	27	0	100%
Harvey L. Hall	74	68	92%	12	12	0	100%
Heritage (PY)	17	20	118%	2	2	0	100%
Kennedy	16	16	100%	6	4	2	67%
Kennedy HS	17	0	0%	3	0	3	0%
La Plaza	24	0	0%	6	0	6	0%
Lathrop	24	24	100%	9	8	1	89%
Lathrop HS	17	1	6%	3	3	0	100%
Lodi	32	29	91%	12	12	0	100%
M. Massei	24	25	104%	9	9	0	100%
M. Massei HS	17	4	24%	3	3	0	100%
MJM EHS	16	17	106%	6	5	1	100%
MJM HS	34	40	118%	6	6	0	100%
Oasis EHS (PY)	8	5	63%	3	2	1	67%
Oasis (PY)	34	26	76%	6	6	0	100%
Pete Parra EHS	48	46	96%	15	13	1	87%
Pete Parra HS	68	75	110%	12	12	0	100%
Primeros Pasos EHS	16	16	100%	6	6	0	100%
Primeros Pasos HS	51	51	100%	9	8	0	89%
Rosamond (PY)	51	51	100%	9	9	0	100%
San Diego EHS	32	32	100%	12	11	1	92%
Shafter EHS	24	26	108%	9	9	0	100%
Shafter	17	20	118%	3	3	0	100%
Stockdale HS	41	36	88%	9	8	1	89%
Sterling EHS	64	65	102%	9	9	0	100%
Sterling HS	53	60	113%	24	22	2	92%
Sunrise Villa (PY)	17	17	100%	9	7	2	78%
Taft (PY)	51	60	118%	3	2	1	67%
Taft College	22	16	73%				
Tehachapi (PY)	15	17	113%	2	2	0	100%
Tiny Powers	8	0	0%	3	0	0	0%
Tiny Powers HS	34	0	0%	6	0	6	0%
University Park	44	0	0%	9	0	9	0%
Vineland (PY)	17	18	106%	2	2	0	100%
Virginia (PY)	17	20	118%	2	2	0	100%
Home Base Kern 160	160	155	97%	16	14	2	88%
SJC EHS HB 80	80	78	98%	8	7	1	88%
Total	**1842**	**1667**	**90%**	**356**	**315**	**41**	**88%**

Closed Classrooms	Funded Enrollment	Staff Vacancies
*Angela Martinez HS ~ 81		
Class D	15	0
Class E	15	0
EHS HB ~ 100		
ECE 2	10	0
ECE 9	10	0
Kennedy HS~ 17		
Class A	17	3
La Plaza~ 24		
Class A	12	2
Class B	12	2
SJB HB ~ 80		
Stockton 2	10	1
Tiny Powers~ 8		
Class 1	8	3
Tiny Powers HS ~ 34		
Class A	17	1
Class B	17	1
University Park ~ 34		
Class A	11	1
Class B	17	1
Class C	16	3
Classrooms Fully	**Total Slots**	**Staff Vac.**
14	**157**	**18**

* Angela Martinez slots moved

	Slots	Staff Vac.
Closed Enrollment	**9%**	**43.90%**
Open Enrollment	**91%**	**56.10%**

Funded Enrollment	1842	1667 90%

Active Enrollment	1685	1667 99%

DATE	November 12, 2025
TIME	12:00 pm
LOCATION	CAPK Administrative Office Executive Conference Room 1300 18th Street, 3rd Floor Bakersfield, CA 93301

Program Review & Evaluation Committee Minutes

1. **Call to Order**
   Committee Chair, Gina Martinez called the meeting to order at 12:01 pm at the Community Action Partnership of Kern Administrative Building, located at 1300 18th Street, 3rd Floor, Bakersfield, CA.

2. **Roll Call**
   Roll call was taken with a quorum present.

   Present: Gina Martínez (Chair), Gema Perez, Lee'o Whisenant

   Others Present: Jeremy Tobias, Chief Executive Officer; Pritika Ram, Chief Business Development Officer, Yolanda Gonzales, Director of Head Start/State Child Development, Freddy Hernandez, Direcor of Youth and Family Services, and other CAPK Staff

   Public Comments
   No one addressed the Committee.

3. **Program Presentation**
   a. No program presentation

4. **New Business**
   a. Shafter CRC Community Needs Assessment Presentation by Angie Nelson, Program Manager and Daniel Polk, Research and Evaluation Associate-HARC Inc.– ***Info Item***

      Angie Nelson introduced Daniel Polk, the consultant leading Shafter's community needs assessment, who provided a brief presentation outlining the methods used for the assessment. He began by reviewing existing information available for Shafter, including demographics, health outcomes, and environmental data. Some data from the U.S. Census will become available after the government shutdown. Key focus areas include health, housing, and unemployment statistics. Focus groups with local stakeholders were held in hybrid format. The assessment includes 12 open-ended survey questions covering household needs, workforce development, and disaster response. Participants will receive a $25 gift card, with a goal of engaging 50 stakeholders and collecting 1,700 survey responses as part of a state grant. The survey is available in paper and digital formats. Flyers were sent to 5,000 households, and incentives are offered to the first 800 respondents. The survey will remain open for 2½ months and the overall project timeline extends through June 2026, with a final report scheduled to be presented to the Board by the end of June 2026.

   b. October 2025 Program Reports presented by Pritika Ram, Chief Business Development Officer-***Action Item***

      Pritika Ram presented the final PRE report for the year, offering a performance overview for October. M Street Navigation Center reached 84% of its goal and the Safe Camping program served 97% of its target, with recent

improvements including better-quality tents and expanded space for easier management. Under the WIC program, the caseload increased by 300 due to high performance. In the Energy department, utility assistance has served over 5,000 individuals, and weatherization has reached 60% of its goal. Additional funding and services have been integrated into the energy department to strengthen its offerings. Although some performance metrics under the DOE contract remain unmet, an extension has been granted until January 2026. Regarding the Shafter Youth Center (SYC), grants are actively being pursued to bring the facility into use. The Food Bank has suspended emergency distributions as EBT benefits were reloaded for November. In response to the recent emergency, the foundation launched a campaign and successfully secured several private donations.

Gina Martinez asked if goals were being met in relation to the number of homes served through weatherization. Pritika Ram explained that DOE funds are limited and typically supplemented by LIHEAP. However, until LIHEAP is funded and the contract is finalized, those resources cannot be fully utilized to address the needs.

Motion was made and seconded to approve the October 2025 Program Reports. Carried by unanimous vote (Whisenant/Perez).

c. October 2025 Head Start/State Child Development Division/Program Monthly Activity Report presented by Carol Hendricks, Enrollment and Attendance Manager – ***Action Item***

Carol Hendricks presented the October report for Early Head Start (EHS) and Head Start (HS) and noted that both programs have reached 99% enrollment. The Central Kitchen served over 72,000 meals during the month of October. The focus for the month of October centered on school readiness and implementing a quality program that fosters an inclusive environment between teachers and students. Key events included a recruitment event on October 17 and participation in the Oil Dorado Parade on October 18.

Motion was made and seconded to approve the October 2025 Head Start/State Child Development Program Activity Report. Carried by unanimous vote (Whisenant/Perez).

d. 2026-2027 Recruitment and Selection Plan presented by Carol Hendricks, Enrollment and Attendance Manager – ***Action Item***

Carol Hendricks reported that a Head Start committee composed of staff, parents, partners, and Board members met in September to review and revise the Recruitment and Selection Plan for 2026–2027, as required annually by Head Start Performance Standards. Both federal priorities and local assessment data were used to guide updates. Key changes were made to the plan, which will be presented to the Policy Council for approval on November 18, 2025.

Motion was made and seconded to approve the 2026-2027 Recruitment and Selection Plan. Carried by unanimous vote (Perez/ Whisenant).

e. 2025 Amended CAPK Head Start Policy Council Bylaws presented by Lisa Gonzales, Program Governance Coordinator- ***Action Item***

Lisa Gonzales shared that the Policy Council reviews its Bylaws annually to better serve its members. The last revision was in 2021. While some updates addressed grammar errors, the significant change involved

broadening membership language to include parents with PTA or similar experience. Additionally, language in the conflict-of-interest clause stated that Policy Council members cannot be related to agency staff, which has been removed to help expand the eligible pool of candidates. The council is increasing its membership to 25 seats. Standing committees will also be added to the School Readiness Committee, bringing its total to seven members. The Bylaws Committee now consists of six members.

Gina Martinez asked whether the timeline for Bylaws review. Pritika Ram clarified that the requirement is that changes be made as needed and reviewed annually. Pritika clarified that while CAPK Board Bylaws are revised every five years, the same requirement does not apply to Head Start.

Motion was made and seconded to approve the 2025 Amended CAPK Head Start Policy Council Bylaws. Carried by unanimous vote (Whisenant/Perez).

f. Head Start/State Child Development Risk Assessment Notification Monitoring Review by Sylvia Ortega, Quality Assurance Administrator **– Info *Item***

Sylvia Ortega shared that the Office of Head Start requested a risk assessment, which requires all health and safety incidents to be reported within seven days. The final report is expected in January 2026 and will identify contributing factors to a recent incident. These areas include training and technical assistance, policies and procedures, and ongoing monitoring plans. Two conversations have already taken place with the office, and based on information received in March 2025, one area was found to be non-compliant.

The incident in question involved a teacher attempting to soothe a child during nap time by preventing the child from getting up. An action that raised concerns about personal rights, as Head Start maintains a strict zero-tolerance policy for such violations. In response, HR and program leadership launched an internal investigation. Since then, consultants have provided training, and the program has revised its policies and procedures to strengthen language and improve communication.

Gina Martinez asked whether outside parties are invited to investigate such situations. Sylvia clarified that the HR department is designated as the appropriate authority for investigations. Yolanda Gonzales added that HR is typically involved when staff and clients are closely connected to the situation, as HR maintains objectivity. Sylvia concluded by noting that the final report will be shared once it becomes available.

g. **Committee Member Comments**

No comments.

h. **Next Scheduled Meeting**

Program Review & Evaluation Committee
Wednesday, January 14, 2026
CAPK Administrative Office, Board Room
1300 18th Street, 3rd Floor
Bakersfield, CA 93301

i. **Adjournment**

The meeting was adjourned at 12:47 pm.





Shafter
CRC Needs Assessment
Community Engagement Strategy

Community Engagement Strategy

- Existing data and literature review
- Stakeholder interviews/focus groups
- Community Survey

Existing Data and Literature Review

- HARC review existing data on Shafter: demographics, environmental, health outcomes, etc.
- HARC will do literature review: existing studies, reports, needs assessments about Shafter or neighboring communities
- These reviews will help us write the survey questions and will be included in the final report

Stakeholder Interviews/Focus Groups

- HARC will do interviews/focus groups with at least 50 stakeholders
- Will be done over Zoom or by phone
- Each interview/focus group lasts no more than 1 hour
- Each participant will receive a $25 Visa card

Community Survey

- Target is 1,700 survey responses from Shafter residents
- First 800 survey participants will receive a $10 Visa card
- Dual method approach
  - Mailing survey flyer to Shafter households
  - Community partners using paper surveys for in-person outreach

Timeline

		2025						2026					
Stage	Action	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
PROJECT DESIGN	Hold Kick-off Meeting												
	Submit Engagement Strategy												
	Give Initial Board Presentation												
	Finalize Engagement Strategy												
	Submit draft survey												
	Finalize survey												
DATA COLLECTION	Conduct existing data review												
	Conduct interviews/focus groups												
	Conduct survey												
ANALYSIS AND REPORTING	Analyze interview/focus group results												
	Analyze survey results												
	Do SWOT analysis												
	Combine all results into final report												
	Submit draft report to CAPK and CSS												
	Revise draft report												
	Plan Public Hearing												
	Hold Public Hearing												
	Submit revised report												
	Give Final Board Presentation												
	Revise and submit final report												

November 2025 PRE Committee

October 2025 Program Monthly Reports

Housing and Supportive Services

Coordinated Entry Services
M Street Homeless Navigator Center
CalAIM - Homeless Services
Adult Re-entry Program

Community Action Partnership of Kern
Monthly Report 2025

Month	October-25	**Program/Work Unit**	Coordinated Entry Services (CES)
Division/Director	Rebecca Moreno	**Program Manager**	Joseph Aguilar
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

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

The Coordinated Entry System (CES) process will support the encampment proposal. The strategy will expedite the housing process by creating an Encampment by Name List and an encampment match call with collaborating partners to review status, barriers, and match encampment residents to permanent housing units and/or housing resources identified.

Homeless Referrals/Assessments (SRV 7a) (duplicated client counts)	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Kern County	2,968	27,380	20,000	15%	137%
Number of applicants who received a response within 24 Hours (duplicated client counts)	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Kern County	2,759	24,415	18,000	15%	136%
Pending Assessments (duplicated client counts)	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Number of clients without initial contact by the end of the month.	19	221	200	10%	111%
Among clients from the preceding month, the average duration (days) to reach those who are still pending.	4				
Encampment Resolution (SRV 7a) (duplicated client counts)	**Month**	**YTD**	**YTD Goal**	**Month Progress**	**Annual Progress**
Number of Clients Served	52	701	450	12%	156%
Matched to Housing Subsidy (i.e., voucher, rapid rehousing or physical location) (SRV 4m, 4o)	15	85	70	21%	121%
HOUSED to permanent housing placement (SRV 4o)	11	39			

Explanation (Over/Under Goal Progress)

Program Strategic Goals	**Progress Towards Goal**

1. Optimize the use of existing access points in rural areas of Kern County.	CES continues to work on improving system through CoC Strategic Plan. CES continues to offer trainings to new staff from partner agencies and community members. CES continues to work on the Road to Housing tool. CES finished training the OASIS Family Resources Center to function as an access point in addition to CalAim services.
2. Enhance recruitment initiatives to attract and hire well-qualified candidates. This includes enhancing employee retention and foster opportunities for professional growth.	One FTE position is currenly open. CES in the interviewing process.
3. Among clients from the prior month, the average time taken to reach pending clients is currently 15 days, attributed to high call volume and limited staff. The objective is to achieve client contact within 5 days of the initial request.	In the process of hiring one more staff member.
Program Highlights	

Community Action Partnership of Kern
Monthly Report 2025

Month	October-25	**Program/Work Unit**	M Street Navigation Center
Division/Director	Rebecca Moreno	**Program Manager**	Laurie Hughey
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

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

Shelter Services	Month	YTD	YTD Goal	Month Progress	Annual Progress
Overnight Residents (Assigned Beds) (FNPI 4a & SRV 7b, SRV 4m)	137	1,257	1,500	9%	84%
Total Clients Served	210	1,942	2,400	9%	81%
Pets (i.e., kennel, emotional support assistance and service pet)	11	108	75	15%	144%
Residents Under 90 days length of stay	78	684	800	10%	86%
Exits to Permanent Housing (FNPI 4b)	10	65	114	9%	57%
Exits-Self	29	243	150	19%	162%
Exits-Involuntary	43	436	700	6%	62%
Case Management Services (SRV 7a)	526	7,407	8,000	7%	93%
Critical Incidents	29	321	250	12%	128%
Shelter Residents Meals (SRV 5ii)	6,450	67,401	70,000	9%	96%
Number of Volunteers *(duplicated)*	143	1,389	100	143%	1389%
Volunteers Hours *(duplicated)*	234	2,193	3,000	8%	73%

Safe Camping	Month	YTD	YTD Goal	Month Progress	Annual Progress
Total clients served (SRV 7b)	36	484	500	7%	97%
Current client census	25	360	300	8%	120%
Meals (SRV 5ii)	969	15,668	20,000	5%	78%
Pets	8	72	75	11%	96%
Clients moved to Shelter (SRV 4m)	0	0	15	0%	0%
Exits to Permanent Housing (FNPI 4b)	3	20	20	15%	100%
Exits-Self	4	32	50	8%	64%
Exits-Involuntary	0	32	75	0%	43%
Critical Incidents	0	28			

Safe Parking	Month	YTD	YTD Goal	Month Progress	Annual Progress
Total clients served	7	100	30	23%	333%
Current client census	7	98	25	28%	392%
Clients moved to Shelter (SRV 4m)	0	1	10	0%	10%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal

Community Action Partnership of Kern
Monthly Report 2025

1. Number of clients participating in job training program, (i.e., Project Hire-Up, financial Literacy, Recycling Lives, Open Door Network).	3 clients participated and graduated from Project hire-Up, 8 clients working in various jobs in the community i.e. Entertainment, Entouch Wireless, Walmart, Edgelawn Assoc, Weinerschnitzel, Winco, Hard Rock Casino and Fortune Meals.
2. Increase job retention/recruitment at M street by (1) developing job descriptions that accurately reflect job performance and (2) regrading/classification of job descriptions.	Completed
3. Increase the number of clients who transition to permanent housing by 10% from the prior year (2023 - 114 clients) to 120 clients.	10 clients transitioned into housing this month , a total of 62

M Street Navigation Center - Client Demographic Information

Race Demographic	Month
18 - 24	14
25 - 34	35
35 - 44	43
45 - 54	44
55 - 61	40
62+	34
Total:	**210**

Race Demographic	Month
American Indian or Alaska Native	3
Asian	2
Black or African American	50
Hispanic/Latina/e/o	24
White	85
Multiple races	46
Client Don't know / Refused	
No Answer	
Total:	**210**

Gender	Month
Female	77
Male	131
Trans Female and Male (Male to Female, Female to Male)	1
Gender Non-Conforming (i.e. not exclusively male or female)	1
Client doesn't know	
Client refused	
No Answer	
Total:	**210**

Zip Code	Month	Zip Code	Month
93203	1	93268	1
93301	76	93280	1
93302	1	31321	1
93304	13	20783	1
93305	18		
93306	10		
93307	12		
93308	25		
93309	9		
93311	2		
93312	2		
93313	2		
92225	1		
93505	1		
93215	1		
93240	1		
93241	1		
93245	1		
90807	1		
93560	1		
94305	1		
Not specified	26		
Total			**210**

Community Action Partnership of Kern
Monthly Report 2025

Safe Camping - Client Demographic Information

Race Demographic	Month
18 - 24	2
25 - 34	4
35 - 44	3
45 - 54	12
55 - 61	6
62+	9
Total:	**36**

Race Demographic	Month
American Indian or Alaska Native	1
Asian	0
Black or African American	9
Hispanic/Latina/e/o	3
White	19
Multiple races	4
Client Don't know / Refused	
No Answer	
Total:	**36**

Gender	Month
Female	13
Male	23
Trans Female and Male (Male to Female, Female to Male)	
Gender Non-Conforming (i.e. not exclusively male or female)	
Client doesn't know	
Client refused	
No Answer	
Total:	**36**

Zip Code	Month	Zip Code	Month
93301	6		
93304	4		
93305	1		
93306	2		
93307	2		
93308	7		
93309	4		
93225	1		
93230	1		
93553	1		
95828	1		
93277	1		
93825	1		
Not specified	4		
Total			**36**

Program Highlights

Three clients received their keys to their new home.

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Month	October-25	**Program/Work Unit**	California Advancing and Innovating Medi-Cal (CalAIM)
Division/Director	Rebecca Moreno Director of Community Services	**Program Manager**	Joseph Aguilar
Reporting Period	January 1, 2025 to December 31, 2025		

Program Description

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

Housing Transition Navigation Services	Month	YTD	YTD Goal	Annual Progress	
Number of Clients Currently Served	365	3,818	450	848%	
Number of Referrals Received (SRV 7c)	25				
Number of Enrollments	21				
Number of services per client per month (i.e., one-on-one case management, landlord engagement, obtaining vital documents) (SRV 7a)	1,279	11,196	8,100	16%	138%

Housing & Furnishing Deposits (SRV4d)	Month	YTD	YTD Goal	Month Progress	Annual Progress
One-time use up-to $5000 per client (includes housing deposits, furnishing, appliances)	14	290	100	14%	290%

Housing Tenancy and Sustaining Services	Month	YTD	YTD Goal	Month Progress	Annual Progress
Number of clients secured placement (SRV 4o)	16	157	75	21%	209%

Day Habilitation Services	Month	YTD Goal	YTD Goal	Month Progress	Annual Progress
Number of Clients Currently Enrolled	100	823	50	200%	1646%
Number of services per client per month (i.e., client accepted day services, attended day services class)	30	324	2600	1%	12%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal
1.) Enhance recruitment initiatives to attract and hire well-qualified candidates. This includes enhancing employee retention and foster opportunities for professional growth.	In the process of hiring, More interview to be scheduled and 2 FTEs in training. Offered position to 1 new hire.

2.) Broaden CalAIM services by collaborating with existing and new managed care plans to diversify the program's funding sources.	Proactively assisting East Kern Resource Center develop and improve CalAIM services; exploring options to add additional ECM and CS services, Processed first Anthem referral.
3.) Engage with volunteers/providers to operate Day Services classes and proactively offer Day Services classes 2-3 hours per day.	There were 6 main courses offered, 31 classes total in the month of Oct. Computer Basics, Home DIY &Cleaning Workshop, Eviction Prevention Workshop, Cal Job Workshop, and Prepare-U.
Program Highlights	



Veterans & Supportive Services

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Month	October-25	**Program/Work Unit**	Veterans & Supportive Services
Division/Director	Deborah Johnson Veteran Services	**Program Manager**	Carlos Clemente-Juarez
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

CVAF operates a 40 bed BRIDGE and Service Intensive Transitional housing program through the US Department of Veterans Affairs. This consists of two apartment complexes and two homes through the City of Bakersfield. This is a 24-hour per day, 365 day per year program that provides housing, case management, transportation, food, and laundry services. Staff also provides referrals to medical, mental health and community based service programs. CVAF also operates the Supportive Services for Veterans and Families Program through the US Department of Veterans Affairs which is a rapid rehousing/homeless prevention program for veterans households that are homeless or at risk of homelessness. The HHAP CM program provides case management services for HUD Emergency Housing Voucher clients through the Housing Authority. The HHAP YS programs provides scattered-site, low barrier shelter for youth aged 18 - 24.

Grant and Per Diem	Month	YTD	Annual Goal	Month Progress	Annual Progress
BRIDGE: % Exit to Permanent Housing (> 75%) (SRV 4o)	3	10	10	30%	100%
BRIDGE: % Negative Program Exit (< 20%) (SRV 4m, 4n)	0	3	7	0%	43%
BRIDGE: % Employed at Exit (SRV1m)	0	1	3	0%	33%
SITH: % Exit to Permanent Housing (> 75%) (SRV 4o)	2	21	16	13%	131%
SITH: % Negative Program Exit (< 20%) (SRV 4m, 4n)	3	7	7	43%	100%
SITH: % Employed at Exit (SRV1m)	1	4	5	20%	80%
Total Households Enrolled	12	85	85	14%	100%
Supportive Services for Veteran Families (SSVF)	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Total Households Enrolled	1	140	150	1%	93%
Permanent Housing Placements	3	27	35	9%	77%
Rental Assistance Payments	37	375	475	8%	79%
Security Deposit	1	34	40	3%	85%
Bus Pass	0	20	35	0%	57%
Application Fees	2	10	15	13%	67%
General Housing Stability Assistance (GHSA)	1	30	35	3%	86%
Utility Payments	2	19	25	8%	76%
Late Fees	1	33	40	3%	83%
Moving Costs	0	3	7	0%	43%
Landlord Incentives	0	1	5	0%	20%
Tenant Incentives	0	1	5	0%	20%
Rental Arrears	19	31	10	190%	310%
Vehicle Repairs	1	2	3	33%	67%

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Permanent Supportive Housing (Park 20th/Residences at East Hills)	Month	YTD	Annual Goal	Month Progress	Annual Progress
Number of Households served	32	140	25	128%	560%
HHAP YS (Youth Shelter)		**YTD**	**Annual Goal (12 Mo)**	**Month Progress**	**Annual Progress (12 Mo)**
Number of clients enrolled	0	4	20	0%	20%
Housing Placement (e.g., transitional, temporary,	0	4	10	0%	40%
Negative Exits	0	2	5	0%	40%
HHAP CM (Emergency Housing Voucher Case Management)	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Number of Clients served	66	370	76	87%	487%
Explanation (Over/Under Goal Progress)					
Program Highlights					



Health and Nutrition Services

Food Bank
Migrant Childcare Alternative Payment
Women, Infant, and Children

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Month	September-25	Program/Work Unit	Food Bank
Division/Director	Health & Nutrition, Susana Magana	Program Manager	Kelly Lowery
Reporting Period	January 1, 2025 - December 31, 2025 *(Note: The data represents information from two months earlier.)*		

Program Description

The Food Bank provides food assistance to low-income families and individuals through a network of more than 200 agency partner distribution sites across Kern County. The CAPK Food Bank is the primary organization responsible for distributing State and Federal emergency food assistance for Kern County neighbors in need. Additionally, the Food Bank is the Feeding America affiliate food bank for Kern, facilitating grocery rescue [Fresh Rescue Program] to support the network of more than 150 Pantries across the county. Every month, the Food Bank distributes between more than 1.5 and 2 million pounds of food, which reaches more than 100,000 Kern County food-insecure neighbors.

The Emergency Food Assistance Program (TEFAP)	Month	YTD	Annual Goal	Month Progress	Annual Progress
Neighbor Engagements	53,821	466,803	700,000	8%	67%
Pounds Distributed	766,585	6,085,548	10,000,000	8%	61%
Pantry Program	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Neighbor Engagements	139,926	1,036,905	1,250,000	11%	83%
Pounds Distributed	380,615	2,947,523	4,500,000	8%	66%
Fresh Rescue	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Neighbor Engagements *(Not attached to distros)*	2,094	30,287	40,000	5%	76%
Pounds Distributed	159,164	1,497,681	2,000,000	8%	75%
CSFP (Senior Box) Program	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Neighbor Engagements	4,444	40,667	66,000	7%	62%
Pounds Distributed	189,779	1,634,518	2,300,000	8%	71%
Free Farmers Markets	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Neighbor Engagements *(Not attached to distros)*	3,915	26,263	50,000	8%	53%
Pounds Distributed	78,303	544,615	750,000	10%	73%
Brighter Bites	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Neighbor Engagements		33,570	75,000	0%	45%
Pounds Distributed	20,581	190,695	275,000	7%	69%
Snack Attack	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Neighbor Engagements	544	3,910	15,000	4%	26%
Pounds Distributed	674	3,762	10,000	7%	38%
Community Events & Other	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Engagements	3,961	21,207	15,000	26%	141%
Pounds Distributed	79,218	1,286,105	1,500,000	5%	86%

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Totals	Month	YTD	Annual Goal	Month Progress	Annual Progress
Total Engagements	208,705	1,659,079	2,211,000	9%	75%
Total Pounds Distributed (SRV 5jj)	1,674,917	14,190,445	21,335,000	8%	67%
Volunteers (SRV 6f)	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Volunteers who received job skill training (e.g., paid partnership though service providers, duplicated)	15	234	450	3%	52%
Other Volunteers (i.e., general public, duplicated)	293	1,290	2,250	13%	57%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Strategic Goals
By October 2025, The CAPK Food Bank will form 12 geographic collaboratives made of agency partners to work together to address food insecurity at a community level.	All 12 geographic collaborations have been formed. The groups' first meetings have been scheduled and will occur in October.
By June 2025, The CAPK Food Bank will implement a classification system for measuring, tracking, and increasing the nutrition level of the food distributed.	The classification system has been adopted. Staff are working to have all existing and inbound inventory classified into the system framework.
By the end of 2025, The CAPK Food Bank will implement a food locker program with the first 2 sites to increase all-hours access to emergency food resources.	Due to changes in funding, this project has been put on hold.

Program Highlights

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Month	October-25	**Program/Work Unit**	Women Infants & Children (WIC) Nutrition
Division/Director	Susana Magana	**Program Manager**	Marissa Ortiz-Cortez
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

The Women, Infants, & Children (WIC) program is a supplemental nutrition initiative that offers nutrition education, breastfeeding support, and nutritious foods to enhance diets. It serves pregnant, postpartum, and breastfeeding women, as well as infants and children under the age of 5. Additionally, fathers, grandparents, migrant families, military families, and caretakers can receive food benefits for eligible infants and children. CAPK WIC operates across 16 sites in Kern County and has 3 locations in San Bernardino County.

Services	Month	YTD	Annual Goal	Month Progress	Annual Progress
Caseload (SRV 5g)	14,285		14,910		96%
Breast Feeding 30% of infants are breastfed (i.e., some, mostly or fully breastfeeding compared to formula)	1,075		1,200		90%
Local Vendor Liaison-Contact Stores (contact 67 vendors 1 contact required per quarter totaling 268 contacts per year)	0	195	268	0%	73%
Outreach	**Month**	**YTD**	**Goal**	**Month**	**Annual**
Online Enrollment	106	960	2,000	5%	48%
WIC Presentations and Outreach Events	12	45	100	12%	45%
Publication in newspaper, television, and/or social media postings (English and Spanish)	8	108	350	2%	31%
Regional Breast Liaison (RBL)	**Month**	**YTD**	**Goal**	**Month Progress**	**Annual Progress**
Meet with key community stakeholders (i.e., medical managed care, hospital staff, lactation support, health care providers, other WIC agencies) in Region 24 to increase breastfeeding awareness and referrals to the WIC program, as well as share WIC digital materials and utilization.	10	255	350	3%	73%
Peer Counseling Program (PCP)	**Clients Served**		**Goal**	**Annual Progress**	
Provide basic breastfeeding education and encouragement to WIC PCP participants.	216		1,000	22%	

Explanation (Over/Under Goal Progress)

Increased RBL goal, Trained new social media staff in October and are adding two additional team members to our social media team in Nov. LVL

Program Strategic Goals	Progress

1. Enhance Nutrition Counseling Services. Strengthen the quality of nutrition counseling by providing staff with advanced training in active listening, addressing barriers to breastfeeding, and tailoring nutrition guidance to client needs. Focus on offering practical solutions and empathetic support to improve the effectiveness of sessions.	In October distributed boxes of Myplates to WIC clinics in Kern County and distributed the print outs to provide to clients.
2. Improve Client Engagement and Accessibility. Increase customer retention and satisfaction by enhancing communication channels, such as modernizing the phone system and introducing more efficient ways for clients to connect with staff. Implement strategies to ensure responsive, reliable support for clients across all locations.	We are working to improve our strategy given that we are still missing WIC calls. To mitigate this we have increased staffing on the call center and are developing a threshold or goal for staff to meet weekly when assigned to the call center.
3. Expand Access Through Innovative Program Delivery. Explore and integrate multiple mediums for client interaction, including virtual services, to modernize program delivery and meet contemporary client expectations. Emphasize program enhancements that align with current trends and client preferences rather than relying solely on traditional program designs.	The WIC BFPC (Breastfeeding Peer Counselor) program is now offering zoom (video) sessions as an option for clients. We are also developing an after hours protocol to support breastfeeding mothers during breastfeeding challenges.

Program Highlights
Our WIC caseload increased to 14,910. We received an increase in participation caseload due to excellent performance.



Youth and Community Services

East Kern Family Resource Center
Oasis Family Resource Center
Energy, Weatherization, and Utility Assistance
Friendship House Community Center
Volunteer Income Tax Assistance
2-1-1 Call Center

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Month	October-25	**Program/Work Unit**	Oasis Family Resource Center
Division/Director	Youth & Community Services Freddy Hernandez	**Program Manager**	Eric Le Barbé
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

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

First 5 Kern	Month	YTD	Annual Goal	Month Progress	Annual Progress
Parents Receiving Case Management Services (SRV 7a)	0	43	30	0%	143%
Children Receiving Case Management Services (SRV 7a)	0	47	30	0%	157%
Parents Participating in Court Mandated Classes (FNPI 5d, and SRV 5mm)	0	13	10	0%	130%
Children Educational Home Base Activities (FNPI 2b)	0	45	15	0%	300%
Children Summer Bridge Activities (FNPI 2b)	0	15	10	0%	150%
Family Support Services for non-clients with children 5 and under (SRV 2w)	24	373			
First 5 Total	**24**	**536**			

First 5 Kern/ Department Health Services *(Term: Dec 2024 through Jun 2025)*	Month	YTD	Annual Goal	Month Progress	Annual Progress
Family Support Services for non-clients with children 6-18 (SRV 2e K-12)	24	354			

Planned Parenthood	Month	YTD	Annual Goal	Month Progress	Annual Progress
LiFT Delivery Seminar to 10 Parents/Guardians (SRV 5l, and SRV 5mm)	0	17	20	0%	85%
LiFT Delivery Seminar to 10 Youth 13-19 (SRV 5l)	0	21	20	0%	105%

CalCAPA Diaper Supply Bank	Month	YTD	Annual Goal (12 Mo)	Month Progress	Annual Progress (12 Mo)
Diaper Supply Management Enrollment **Unduplicated** (NPI5.2)	21	327	150	14%	218%
Monthly Diaper Kit Supply Delivery **Duplicated** (SRV5.nn)	236	3387	1800	13%	188%

Rental Support Program	Month	Clients YTD	Month	Payments YTD	
Rental Support Program (estimated maximum $1,500 per household)	17	67	$ 20,779	$ 95,616	

Walk-In Community Services (Duplicated & Non-First 5 Clients)	Month	YTD
Administrative Support (SRV 7c)	69	579
Baby Supplies (SRV 2w)	171	1486
Copies	25	303
Court Mandated Parenting Correspondence (SRV 2w)	3	20
Educational Supplies (SRV 2k)	34	387
Emergency Clothing (SRV 7n)	27	182
Food (SRV 7c)	354	2637
Household Items (SRV 7c)	251	1697

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Referrals(SRV 7c)	27	548
Transportation Assistance (SRV 7d)	31	234
Total Community Services	**992**	**8073**

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal
1. Apply for three funding opportunities that would help extend range of services outside First 5 clients for under served families (Parenting, Children 6-18, seniors, and homeless individuals).	The Oasis FRC submitted a proposal to the China Lake Rotary Club to provide funding to upgrade the CTrain storage unit and provide a Little Library.
2. Participate in community outreach activities to promote CAPK & Oasis FRC services and seek donations from local business partners (in-kind and monetary).	The Oasis FRC participated in the Cerro Coso Community College Pathways Career Day and the City of Ridgecrest Trunk or Treat. The Oasis FRC received several in-kind donations of non-perishable food to supplement the food pantry.

Program Highlights

The Oasis Family Resource Center has seen a large increase of clients needing support services especially for food support where it has more than doubled help provided in 2024

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Month	October-25	**Program/Work Unit**	Energy & Utility Assistance
Division/Director	Freddy Hernandez	**Program Administrator**	Vipassana Chawla
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

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

Low-income Home Energy Program (LIHEAP) 2025	Month	YTD	Goal	Month Progress	Annual Progress
Households Served - Utilities Assistance	340	5,209	3,300	10%	158%
Households Served - Weatherization	6	108	150	4%	72%

2022 Department of Energy Infrastructure Investment and Jobs Act (DOE IIJA)	Month	YTD	Goal	Month Progress	Annual Progress
Households Served - Weatherization	1	10	50	2%	20%

Total Homes - Weatherized & Utility Assistance (Note: The data represents work submitted to CSD for reimbursement - delayed by 2 months)	Month	YTD	Goal	Month Progress	Annual Progress
Total Households Served - Utility Assistance (FNPI 4z, SRV 4i,)	**340**	**5,209**	**3,300**	10%	158%
Total Households Weatherized (FNPI 4h, SRV 4q, & SRV 4t)	**6**	**118**	**200**	3%	59%

PG&E Case Management Program	Month	YTD	Goal	Month Progress	Annual Progress
Number of clients enrolled in the case management program (SRV7a).		2,456	2,400	0%	102%

City Of Bakersfield Home Repair and Weatherization Program	Month	YTD	Goal	Month Progress	Annual Progress
Households Served	**4**	11	19	21%	58%

Transformative Climate Communities- Low Income Energy Efficiency Program	Month	YTD	Goal	Month Progress	Annual Progress
Households Served		-	50	0%	0%

Explanation (Over/Under Goal Progress)

Program Strategic Goals	Progress Towards Goal
1) Meet the PG&E goal of enrolling 2,400 clients into the PG&E Case Management Program.	PG&E has made significant progress in its program, having enrolled 2,400 participants in July. Case Managers are now focused on providing support through case management activities. Key milestones include completing 1,899 Initial Action Plans, conducting 818 Third Quarter Reviews, finalizing 254 Six-Month Reviews, and completing 36 cases. These metrics demonstrate strong momentum in service delivery and a commitment to supporting participants throughout the program.
2) Successfully implement the City of Bakersfield Weatherization Program and meet the contract goals.	We are pleased to share continued progress on the City of Bakersfield Weatherization Program. As of the end of October, we have successfully completed weatherization services for 4 additional homes, bringing the total number of clients assisted to 11. In addition, 1 new applicant has been enrolled this month. Our team remains committed to delivering timely, high-quality assistance to all enrolled participants. We are proud to be on track to meet our contract goals and continue making a meaningful impact in our community.

3) Meet at least 22% of production goal for DOE IIJA contract	We continue to advance our outreach efforts through door-to-door engagement, property assessments, and a mass mailing campaign. This month, we arranged hands-on training in Merced for Wx assessors, inspectors, and managers, and hosted an online training for outreach and billing staff to boost client enrollment. We successfully closed 1 more file, bringing our total to 10 completed. However, we're currently facing challenges in closing additional homes due to the lack of LIHEAP 2025 funds needed for leveraging. Our team remains committed to increasing participation and production through strategic outreach and training.
4) Successfully implement the TCC LIEEP Weatherization Program and meet the contract goals.	We received the executed final contract copy in September. Since then, we have actively begun enrolling eligible participants under this grant. In October, we enrolled three clients and are currently working on finalizing the sub-recipient agreements. Additionally, we are developing marketing materials to support outreach and engagement efforts. These materials will help raise awareness about the program and ensure we reach our target communities effectively.

Program Highlights

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Month	October-25		Friendship House Community Center (FHCC)
Division/Director	Fred Hernandez	**Program Administrator**	Lois Hannible
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

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

Youth Programs	Month	YTD	YTD Goal	Month Progress	Annual Progress
Youth Mentoring (FNPI 2c.2., FNPI 2c.3, SRV 2p)	2	69	100	2%	69%
Summer Program (SRV 2m)	N/A	65	65	N/A	100%
After School Program (FNPI 2c.2., FNPI 2c.3, SRV 2p)	2	60	65	3%	92%

California Violence Intervention Program (CalVIP)	Month	YTD
Incident Response (SRV 5w)	0	7
Outcome/Case Managed Families (SRV 7a)	3	39
Provided Food Assistance (SRV 7c)	9	89
Assisted with Energy/HEAP Services (SRV 7c)	0	4
Crisis Intervention	0	4
Provided Mentoring Services (SRV 2p, 7c)	3	48
Assisted with relocation services/Deposit Payments (SRV 4d)	1	1
Temporary Housing Placements (SRV 4m)	0	-

Explanation (Over/Under Goal Progress)

During the month of October, the City did not assign the CAPK CalVIP Program participants that have required crisis intervention, incident response, assistance with Energy/HEAP, or temporary housing placement. Recruitment continues for the FHCC Afterschool & Mentor programs. The Summer Program has ended and therefore no additional participants will be added for the remainder of the year.

Program Strategic Goals	Progress Towards Strategic Goals
1. Organize and execute successful fundraising events in collaboration with the Friendship House (FHCC) Advisory Board to generate financial support and sustain programs at the youth center.	Friendship House Casino Night tickets and sponsorships are available now! Don't miss an exciting opportunity to support community youth! Casino Night will be held Friday, Nov. 7th from 5pm-10pm at The Collective.
2. Recruit and retain dedicated Advisory Board members with the skills, networks, and passion to raise funds and support initiatives for the Friendship House sustainability and growth.	The Friendship House Advisory Board is full and is not accepting new members at this time.
3. Collaborate with the CAPK Executive Team to expand grant research and submission efforts for the CAPK Friendship House, ensuring resources align with and address the evolving needs of the community.	The Friendship House Administrator is working with the CAPK Executive Team on a grant proposal to the State, as well as a grant proposal seeking funds from a local donor.

Program Highlights

The CalVIP Paid Work Experience Program has employed four (4) CalVIP participants through CAPK, one of which started with the Program in October of 2025. This is a first-time job for these participants, who are gaining valuable on the job hands-on training & experience.

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Month	1-Oct	**Program/Work Unit**	Volunteer Income Tax Assistance (VITA)
Division/Director	Fred Hernandez	**Program Manager**	Jacqueline Guerra
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

The CAPK VITA program offers free tax preparation services. This service is available to low-to-moderate income individuals, the elderly, persons with disabilities, and limited English-speaking taxpayers. Additionally, the CAPK VITA program provides ITIN (Individual Taxpayer Identification Number) services through Certified Acceptance Agents (CAAs). CAAs are authorized by the IRS to assist individuals who do not qualify for a Social Security number but need an ITIN for tax filing purposes.

CAPK current year 2024 e-filed Tax Returns (SRV 3o)	Month	YTD	Goal	Month Progress	Annual Progress
Federal	86	7,730	8,250	1%	94%
Social Security Number (SSN)	72				
Individual Taxpayer Identification Number (ITIN)	14				
State	85	7,757			
Social Security Number (SSN)	70				
Individual Taxpayer Identification Number (ITIN)	15				
CAPK 2019-2023, Paper Filed, and Prior Year Returns (total YTD added to Federal YTD) (SRV 3o)	**Month**	**YTD**			
Paper-filed, and Prior year returns (federal)	28	466			
Social Security Number (SSN)	25				
Individual Taxpayer Identification Number (ITIN)	3				
Paper-filed, and Prior year returns (state)	28	465			
Social Security Number (SSN)	25				
Individual Taxpayer Identification Number (ITIN)	3				
CAPK Refunds and Credits (SRV 3o)	**Month**	**YTD**			
Federal Refunds	$54,403	$6,373,707			
State Refunds	$19,690	$2,476,773			
Federal Earned Income Tax Credit (EITC) *(income limit $66,819 per household)*	$30,068	$4,768,739			
California Earned Income Tax Credit (CalEITC) *(income limit $131,950 per household)*	$15,363	$1,137,452			
Total Refunds and Credits		**$14,756,671**			
Individual Taxpayer Identification Number (ITIN) (SRV 3o) Applications **(Note: duplicate of Federal Tax Returns Completed)**	**Month**	**YTD**	**Goal Adjusted**	**Month Progress**	**Annual Progress**

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Applications (New/Renewal)	12	179	200	6%	90%

Explanation (Over/Under Goal Progress)

State refunds and CalEITC amounts is an estimate due to the inability to retrieve a State report. State tax returns for ITIN holders is higher this month. This happens when ITINs applications are processed. Once an ITIN is issued by the Federal (IRS), the State side of the tax return (FTB) can be submitted and processed.

Program Strategic Goals	Progress Towards Goal
Persist in fostering connections within rural communities to extend outreach and engage with a larger number of clients.	Established new location in Lake Isabella at the Kern River Valley Bridge Connection, new location in Tehachapi at the Family Life Pregnancy Center, and within CAPK the MCAP Stine location has agreed to partner for VITA services.

Sub-contactor: United Way Central Eastern California Current year 2024 e-filed returns	Month	YTD	Goal Adjusted	Month Progress	Annual Progress
Federal		3,017	3,250	0	0.92830769
State		3,033			
UWCEC 2019-2023 Paper Filed, and Prior Year Returns ***(total YTD added to Federal YTD)***	**Month**	**YTD**			
Paper-filed, and Prior year returns (federal)		228			
Paper-filed, and Prior year returns (state)		203			
Sub-contactor: United Way Central Eastern California Refunds and Credits	**Month**	**YTD**			
Federal Refunds		$2,571,695			
State Refunds		$1,045,066			
Federal Earned Income Tax Credit (EITC) (income limit $66,819 per household)		$1,970,273			
California Earned Income Tax Credit (CalEITC) *(income limit $31,950 per household)*		$439,683			
Total Refunds and Credits	**$0**	**$6,026,717**			

Program Highlights

CAPK VITA has been awarded the TCE grant for the first time and also notified of our IRS VITA grant award.

Community Action Partnership of Kern
Monthly Report 2025

Month	October-25	**Program/Division**	2-1-1 Call Center Program
Division/Director	Freddy Hernandez	**Program Manager**	Sabrina Jones-Roberts
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

The 2-1-1 Kern is a 24/7 information and referral service that provides local residents with comprehensive information and links to community health and human services at no cost. The 2-1-1 Kern has a database of 1,300 social service agencies that are available to the public through the 2-1-1 Kern Online Resource Directory at www.211KernCounty.org. The program has over 17 years of experience in providing and linking community members to vital services, and currently serves multiple communities in the Central Valley including Fresno and Madera, Kings, Merced, Stanislaus, and Tulare through the United Way partnerships.

Most Requested Services	Food Pantries	Utility Service Payment	Specialty Food Providers
Top 3 Unmet Needs	Government Shutdown Information	Homeless Diversion Programs	Food Stamps

Information and Referral Services (I&R) Calls Handled (SRV 7c)	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Fresno & Madera County	3175	33,451	40,000	8%	84%
Kern County	3908	30,854	75,000	5%	41%
Kings County	314	2,468	3,500	9%	71%
Merced & Mariposa County	213	1,253	1,500	14%	84%
Stanislaus County	1389	9,997	11,000	13%	91%
Tulare County	1,118	7,968	11,000	10%	72%
Total County-based I&R Calls Handled	**10,117**	**85,991**	**142,000**	**85%**	**61%**
Average Wait Time	**0:52**				
Average Handle Time	**5:33**				

Other Service Call Types Handled (SRV 7c)	**Month**	**YTD**
LIHEAP (SRV 7b)	3178	30,062
Mental Health (SRV 7c)	304	3,087
Total County-based and Other Calls Handled	**13,599**	**119,140**

Staffing vs. Call Volume	**Current Staff**	**Staff Needed Per Call**	**Staff Over/ Short**
2-1-1 staff designated for calls handled across all counties contracts with the expectation of 42 calls per staff for an 8-hour shift.	14	12.6	**1.45**

Grant Funded Services	**Activity**	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Cal-Fresh (SNAP) Application (SRV 3l)	27	17	157	350	5%	45%
Community Health Care Program / Medi-Cal Applications (SRV 3h)	5	3	70	70	4%	100%
First 5 Help Me Grow (HMG) Ages & Stages New Children Screened (SRV 5c)	0	0	92	125	0%	74%

2-1-1 Website Visitors	**Month**	**YTD**	**Annual Goal**	**Month Progress**	**Annual Progress**
Duplicated Visitors *(i.e., accessing 2-1-1 e-services and database resources)*	63,531	430,374	225,000	28%	191%

Referrals	**Month**	**YTD**
Food-related Calls (SRV 7c)	1545	10,407
Health and Human Service Referrals (SRV 7c)	1245	12,530
Housing and Homelessness Calls (SRV 7c)	352	3,852
Utility Assistance Calls- Discount Internet or Utility (SRV 7c)	547	4,664

Total Other Services	3,689	31,453	

Explanation (Over/Under Goal Progress)
The program has achieved 61% of its annual target goal collectively across all county campaigns. The anticipated call volume is based on prior data and the ability to meet demands of calls. Amongst the call handling efforts for Kern County, the program responds to calls associated with homelessness assistance, outside of business hours, and completes a Quick Reference Tool to assign follow-up to Coordinated Entry System. Through its various scopes of work, the program provides application assistance, care coordination, and conducts outreach to bring awareness of services within the community. Incoming calls and applications are monitored and reviewed to determine appropriate strategies and material needed for outreach events. First 5 - Help Me Grow Program came to a conclusion in April 2025 and no longer requires any activity or change in the total screenings year-to-date. The Kaiser Community Health Care Program came to a conclusion on September 30, 2025.

Program Strategic Goals	**Progress Towards Goal**
1. Enhance recruitment initiatives to attract and hire well-qualified candidates. This includes enhancing employee retention and foster opportunities for professional growth.	The program seeks to captivate skilled candidates by streamlining the recruitment process of internal Human Resources. The program aims to offer competitive wages, language fluency and competency incentives, and opportunity for growth. 2-1-1 is staffed with 18 Full Time Information and Referral (IR) Specialists to handle Low-Income Home Energy Assistance and standard calls. The program enriches employees through strategic schedule planning, honoring traditions, and celebrating achievements or milestones. Additionally, it supports opportunities for professional development and an incentive for IR's who obtain certification as a Community Resource Specialist.
2. Enhance the efficiency and effectiveness of our call center operations in the coming year by thoroughly evaluating and optimizing the use of our tools and technologies, including CRM systems. Focus will be placed on improving call handling performance, streamlining workflows, and identifying opportunities to align staffing levels with operational needs.	The program is in collaboration with the Information Systems Team and has made progress in refining processes by maximizing technology and digitizing updates. Food Pantry and Commodity resources are set for update automations in the resource directory and mailing labels are generated through a push button feature to optimize resources by reducing the time dedicated to produce hand written labels. The next phase would be geared towards seeking opportunities to enhance the program's annual database maintenance using an efficient and seamless strategy.
3. Prioritize retaining existing contracts, such as partnerships with United Ways, while actively exploring and proposing new opportunities to better serve our community members. Leverage the full potential of the call center by pursuing additional fee-for-service contracts and expanding services to maximize impact and efficiency.	2-1-1 aims to achieve strengthened partnerships by effectively communicating, and meeting with partners and contract grantors to share performance data and discuss progress relative to its objectives, deliverables, and goals. The program is consistently working on meeting the reporting expectations of all funding sources and maintaining a trusting relationship to increase the opportunity for existing contracts to be retained.

Program Highlights
The programs' average calls handled is 90% while its abandoned rate is 10% amongst seven (7) campaigns. The program remains in communication with State 2-1-1 to enhance the scope of work associated with preparing and supporting callers who are customers of Pacific Gas and Electric during a Public Safety Power Shutoff. The program received notice of funding approval for a partnership with California Department of Public Health for tobacco cessation. In conjunction with the East Kern Family Resource Center, the program is now assisting with efforts in Medi-Cal enrollments for CalAIM.



Operations

Data Services
Facilities & Maintenance
Information Technology
Information Systems
Risk Management

Community Action Partnership of Kern
Monthly Report 2025

Month	October-25	**Program/Work Unit**	Operations Division
Division/Chief, Director	Emilio Wagner CFTO, Maria Contreras Director of Facilities	**Program Managers**	Laurie Sproule, Kenneth Lawrence, Eric Martinez, Rommel Almanza, Mohamed Ahmed
Reporting Period	January 1, 2025 - December 31, 2025		

Division Description

The Operations Division is a dynamic and multifaceted division that plays a pivotal role in ensuring the seamless functioning of our organization. This division is responsible for spearheading new construction projects, overseeing fleet management, maintaining our physical facilities, mitigating risks, and managing all aspects of Information Technology (IT) and Information Systems (IS).

Data Services

Activity	Requested	In-Progress	Processed	Processed YTD
IS Tickets	120	14	117	826
Power App Enhancements	3	6	2	35
Paginated Reports/ Power bi reports/ Dashboards	13	1	16	58

Projects	*Description of Status*	*Current % Status*
Contract Management System	Completed	100%
VSS Case Management Application	In Testing	75%
VSS SSVF & GPD Application	Project in development	30%
Energy Intake Digitization	Form development completed. Relationships in development	60%
Work Order System in Dynamics	In Development	15%
Oasis Insights	Development completed CSFP data import in progress	60%
TCC Grant for WX Homes	Intake development completed. Document generation in development	40%
Sage - Primarius Integration	Script to generate sage template near completion. Sage API Access in testing	30%

Activity	Requested	In-Progress	Processed	Processed YTD
Facility Work Orders	384	633	279	3926

Construction Projects	*Description of Status*	*Current % Status*
Ramkabir	Architectural - Construction Document Phase	99%
McFarland Modular	Funding Award received - Architectural work in progress	5%
Tehachapi Modular	Funding application in review with Office of Head Start	5%
Barnett House	Interior demolition, new framing, plumbing, and floor leveling in progress. On Hold - Pending Budget Revision	45%

Major Maintenance Projects	*Description of Status*	*Current % Status*

MCAP Stine Second Floor	Additional leasing space/2nd floor for MCAP on Stine	80%
Stockdale HS	Signage	15%
Mojave Afghan Solar/Playard	Install shade structure and Solar to mobile park community	8%
CVAF	Decatur Family Home Kitchen Remodel	100%
Harvey Hall Phase 2 & 3	New Kitchen & Breakroom	25%
Sterling Remodel Phase 3	Awarding Contract	85%
Sterling Block Wall	Property Line Site Survey	10%
Alberta Dillard	Survey Complete Working of Property Line Discrepancy's	8%
AM/Willow Relocation Perm	Creating Plans & Permit Set Building Out 2 Permanent Classrooms	95%

Information & Technology

Activity	Requested	In-Progress	Processed	Processed YTD
Help Desk Work Orders	564	163	553	5752

Information & Technology Projects	*Description of Status*	*Current % Status*
Yubikeys / Security key	Physical two factor authentication key	25%
Govt Shutdown Food Bank Event (KCFair)	internet and devices needed at Food Bank Event	100%
Keeper Security Software	Deployed	100%

Risk Management

Property & Causality Claims	Reported	Reported YTD
Under Investigation / Non-Industrial /		12
Property		5
Vehicle Incident / Grand Theft Auto		38
Motor Vehicle Accident		0
Work Place Violence / Over Doses / Death		3
Total	**0**	**58**

Program Strategic Goals	Progress Towards Goal	
Description	**Description of Status**	**Current % Status**
Develop a facility deferred maintenance		
Develop and implement a Data		
Improve the customer experience by		



Community Development

Grant Development
CAPK Foundation
Outreach & Marketing

Community Action Partnership of Kern
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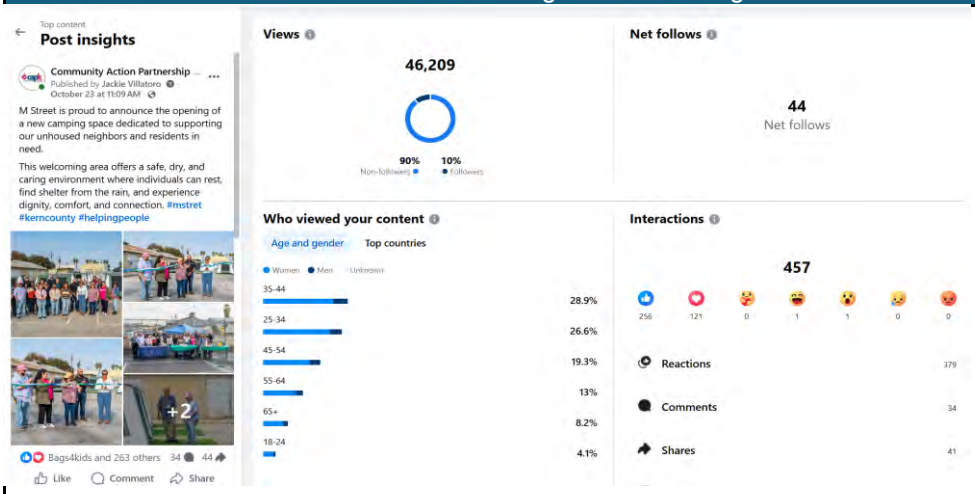
Month	October-25	**Program**	Community Development
Division/Director	Pritika Ram	**Program Manager**	Catherine Anspach, Vanessa Mendoza, Savannah Maldonado-Oates
Reporting Period	January 1, 2025 - December 31, 2025		

Program Description

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

Outreach Social Media	Month	YTD	Annual Goal	Month Progress	Annual Progress
Website User Sessions	35,794	235,945	250,000	14%	94%
Facebook Impressions (i.e., number of times users see content)	465,767	3,297,104	1,250,000	37%	264%
Other Social Media Impressions	507,091	1,558,498	250,000	203%	623%

Highest Performing Post



https://www.facebook.com/capkern/posts/pfbid0ashGbVErzNiM6otr5QEuVqQvKDpgeCLgx9MCBciv1U1UN2chFSjBtMW1cwzstKBwl

Outreach Special Projects

Continued planning of 2026 Staff Development Day
Continued collaboration with Head Start in planning of 2026 Fatherhood Conference
Hosted Annual Kern County Veterans Stand Down with veterans program. This included: logistics, marketing, media, program, food, materials, and much more
Attended NOR fall festival and was highlighted as community partner with their media team
Hosted a food drive with alpha media at the Bakersfield College Homecoming football game
Began collaborating with the food bank for the annual 2026 agency partner conference
Provided media support for WIC new administrative office grand opening
Began participating in food bank taskforce in response to government shutdown
Developed and shared media toolkit to the community for food bank response in light of the shutdown that included collateral development and talking points
Hosted press conference at the food bank announcing the launch of countywide food distributions for calfresh and federal affected individuals
Community outreach with the Lamont School District's "Fall Festival" event
Created slide deck on Hunger Action Month Campaign; presented to Board of Directors
Continued assistance toward VITA program in scouting and securing site locations and support in subcontracting potential CBO's for canvassing goals (secured Tehachapi location, shafter location, and coordinated meeting with Faith in the Valley as potential subcontractor)

Supported HR department in marketing and outreach request for job fairs
Developed and produced video for CalCAPA presentation on Retention for Housing and Supportive Services division
Captured and produced highlight video for Veterans Stand Down event
Captured media for Head Start participation Taft Oildorado parade
Captured media for Parent Policy Council Dinner
Captured media for Head Start Sterling center "Fall Festival" and shared on communication channels
Community Outreach at Children's First "Fall Festival" Resource Fair
Community Outreach at Raising Canes Trunk or Treat
Community Presentation at Munsey Elementary School Parent Engagement Meeting
Organized October session for Professional Development Cohort, "Media Relations and Branded Content" trained CAPK staff in media interviews and creating content
Ongoing support for VITA in communications request, website meeting on updates for upcoming tax season along with plan for collateral development
Supported Cal-AIM in creating marketing materials for community outreach: trifold brochure and flyer for asthma remediation program
Supporting CAPK Energy in outreach campaign for DOE contract; created outline, sharing outreach opportunities, developing collateral, and working on more promotional materials
Community Presentation with Kern Behavioral Health and Recovery Services; showcased CAPK services to case managers at county department
Attended CAFB Public Policy meeting and created brief for agency leadership
Provided Marketing and Outreach training to Fellows at CAPK
Ongoing support for CAPK Friendship House marketing deliverables for Casino Night: Recognition content, email blasts, and social media posts
Filmed, edited, and posted the following agency partners: Gridiron, Bread of Life Ministries, Free Will Baptist Church of Wasco, Seventh Day Adventist Church, and N.E.E.D.S Center
Filmed, edited, and posted Government Shutdown Response Press Conference
Attended and documented South Central Valley Community Needs Assessment presented by UC Merced & the Dolores Huerta Foundation
Filmed promotion for Turkey Day Run
Created flyers for Pop-Up Distributions at Food Bank
Prepped for Taste of Gratitude videos
Storyboarding for CSFP Video project
Filmed agency partners and volunteers
Edited Volunteer/Pre-Tour informational video for guests at the Food Bank
Filmed Lunch & Learn
Filmed, edited, and posted highlight video for Friendship House "Fall Festival"
Represented agency in Telemundo panel discussion on-air about upcoming resources during the government shutdown
Outreach Advocacy
CSBG value letter to congressman Valadao and Fong
Toured County Supervisor and board member Chris Parlier at the East Kern FRC

Met with Congressman Valadao to discuss government shutdown and CSBG as well took him to a local pantry
Signed onto the Calfresh Backfill letter
Advocacy Watch-list
Timeline of government shutdown effects on SNAP benefits
SB 647
AB 1318
SJR 9
AB 339
AB 880
SB 324
AB 13
FY 2026 CSBG and HR 3131
Foundation
Attended external event hosted by Sikh Riders to benefit the Food Bank
Participated in the Food Bank Lunch & Learn for October.
Conducted presentation to students at Stockdale High School about fundraising opportunities.
Coordinated sizes and other information for coat drive for Head Start children.
Created the Annual Appeal page for end-of-year donations including setting up separate fundraising pages for each Foundation Board member.
Created the Taste of Gratitude online page for attendees.
Meeting with Gabe at Social Vibe to coordinate audio visual logistics for Taste of Gratitude event.
Attended Principal Partners Day at Del Oro High School and toured CTEC High School.
Met with CAPK Food Bank and Outreach staff about volunteer campaigns.
Supported VSS with Stand Down planning, including logistics, orders and day of event support.
Attended an Ad Hoc Committee meeting with the Foundation Board to discuss new board member selections. Created the packet and supporting documents.

Trained the Friendship House Advisory Board on using credit card machines for their upcoming fundraiser.
Attended the Party in the Park fundraiser for CSUB.
Met with the FFA and Business Clubs at Del Oro High School to develop fundraising ideas.
Attended the Monster Mash Dash event benefiting the Friendship House.
Created the Accelerated Urgent Care fundraising page for their food drive.
Created the Warren Junior High fundraising page for their food drive.
Attended a meeting with IT & IS to discuss new opportunities for a CRM.
Had a lunch meeting with a potential event coordinator for Gourmet for Good.
Attended a Citizens Business Bank event at Temblor Brewing.
Finalized and submitted the Kern River Valley Community Fund proposal for VITA ($5,000).
Finalized and submitted the Oasis FRC proposal to the Rotary Club of China Lake (2 projects)
Connected with Sweet Fix and a Grand Canyon University representative to introduce CAPK and the Foundation; also shared the Gourmet for Good sponsorship packet.
Attended Tehachapi Connect community meeting
Met with BHE Renewables and provided a tour of the East Kern Family Resource Center to foster partnership opportunities.
Began drafting the Oasis FRC annual appeal.
Worked on social media content for the Veterans Blanket Drive, M Street Meal Donation Campaign and Food Bank support related to government shutdown communications.
Research on more potential applications through Instrumentl for the Foundation.
Began CFC (Combined Federal Campaign) Registration process
Attended the "Workplace Fundraising & Volunteering Summit" through double the donation

Program Strategic Goals	Progress Towards Goal
Proactively identify and pursue new funding opportunities to support and enhance our organization's mission and projects.	Added new staff member to help revisit needs for FRC's, Food Bank & M Street - setting up a calendar of Fundraisers, Virtual Food Drives, Hygiene Drives and Toy Drives for remainder of the year.
Develop a long term plan to raise awareness and funds to support the Food Bank.	Developing Donor Recognition Event to target and steward current donors.
Develop and grow Foundation Board to aid in the overall fiscal growth of the Foundation.	Continued planning with Ad Hoc Committee meeting to aid in developing recruitment materials, rewriting the Board Packet and Board bylaws.

Month	Oct-25	Program/Work Unit	Head Start Preschool & Early Head Start
Division/Director	Head Start/State Child Development Division/ Yolanda Gonzales	Enrollment and Attendance Manager	Carol Hendricks
Reporting Period	October 1, 2025 - October 31, 2025		

Program Description

Head Start provides high-quality, early childhood education to children ages zero to five years old through part-day, full-day, and home- based options. The program has a holistic approach, not only addressing the needs of the child but teaching parents to become advocates and skilled providers for their children through its Parent Policy Council and Family Engagement programs. CAPK offers Head Start and Early Head Start services throughout Kern and San Joaquin counties.

Early Head Start (ages 0-3) (FNPI 2a, 2b, 2c, 2c.1,2d, SRV 2b, 7a)	Month	Target	Annual Goal	Annual Progress	
Reportable/Funded Enrollment	748	753	753	99%	
Disabilities	183 (YTD)	10%	10%	26%	
Over Income 101%-130% (up to 35%)	20	n/a	n/a	3%	
Over Income 131% and up (up to 10%)	65	n/a	n/a	9%	

Head Start Preschool (ages 3-5) (FNPI 2a, 2b, 2c, 2c.1,2d,SRV 2b, 7a)	Month	Target	Annual Goal	Annual Progress	
Reportable/Funded Enrollment	926	936	936	99%	
Disabilities	88 (YTD)	10%	10%	10%	
Over Income 101%-130% (up to 35%)	16	n/a	n/a	2%	
Over Income 131% and up (up to 10%)	72	n/a	n/a	8%	

Home Visiting Program (SRV 2cc, 7a)	Monthly	Year-To- Date	Annual Goal (Contract Limit 310)	Annual Progress (Calendar)	Annual Progress (Program Year)
Enrollment	262	348	308	75%	113%

Central Kitchen	Total Meals Delivered	Breakfast	Lunch	Snack
Meals and Snacks	72,864	25,937	20,985	25,942

Child and Adult Care Food Program (CACFP) (Note: The data represents information from September 2025)	Total Meals Delivered	Meals Allocated (CACFP/HS)	# of Meals Served	% of Meals Served
Meals and Snacks (SRV 5ii)	74,183	45,503/5,431	56,368	76%

Eligbility Determination (SRV 7b)(January 2025-December 2025)	170	1705
Total Community Services	**170**	**1705**

Explanation (Over/Under Goal Progress)

In October 2025, we successfully met our full enrollment requirements and completed the six-month monitoring process under the Office of Head Start's Full Enrollment Initiative. During this month, both the Early Head Start and Head Start programs achieved a 99% enrollment rate. We remain committed to sustaining full enrollment and will continue our efforts to reach 100% in both programs.

	Progress Towards Goal
Goal IV: School Readiness: Increase families and staff capacity to support children's school readiness and to implement a quality program by enhanching an inclusive environment to strengthen teacher and child interactions.	Objective C: The program will increase the number of mentor coaches to enhance quality interactions. Progress: Mentor coaches are conducting CLASS observations measuring the quality of the interactions in our classrooms, they are also conducting environmental assessment to ensure that all our indoor and outdeoor environments have sufficient materials for children to explore.

Program Description
1.October 14, 2025 – Parent Training with Dr. Kirk was held at the Angela Martinez Center. Dr Kirk provided the importance of consequences and plan to ignore misbehaviors, as well as emphasizing the importance of praise and positive attention. 2.October 17, 2025 – David Nelson Pocket Park – Recruitment Event 3.October 18, 2025 – Oildorado Parade Taft – Recruitment Event 4.October 24, 2025 – Vineland School District – Recruitment Event 5.October 25, 2025– Healthful Harvest - Recruitment Event 6.October 30, 2025 – Waysides Harvest Festival 7.The Family Engagement Team provided 5 workshops for families. The workshops consisted of Fostering Listening Skills in Your Child, Families as Partners, and Families as Leaders You can Make a Difference. These workshops were offered at various centers throughout Bakersfield.

MEMORANDUM

To: Program Review and Evaluation Committee

From: Lisa Gonzales, Program Governance Coordinator

Date: November 12, 2025

Subject: Agenda Item 5e.: 2025 Amended CAPK Head Start Policy Council Bylaws – **Action Item**

The CAPK Head Start Policy Council Bylaws were last amended in 2021. Upon its annual review, the Policy Council Bylaws Committee has recognized areas in need of revision and/or updates. In accordance with The Head Start Act, Section 642(c)(2)(D)(v) the proposed Bylaws are hereby presented to the PRE Committee. The Policy Council Bylaws Committee met on several occasions during the 2024-2025 term to review and update as needed, the 2021 Policy Council Bylaws. The draft version of this document, with the recommended revisions and updates, was presented to the Bylaws Committee on October 7, 2025 for final review and subsequently presented to the Policy Council on October 28, 2025 receiving unanimous approval.

Most notable changes include but are not limited to:

- Article III Membership, Section 2(1)(b) – *Community Representatives Past Parent*, language was added to broaden the potential to acquire nominees for past parent membership on the Policy Council. ***(Bylaws p.3)***
- Article III, Membership, Section 8 – *Conduct and Conflict of Interest*, the paragraph which stated any person whose immediate family member is an employee of Community Action Partnership of Kern may not serve as a member of the Policy Council was removed, as this is not required in the Head Start Program Performance Standards. **(*Bylaws p.6*)**
- Article VI – *Policy Council Meetings*, Section 1 was restructured from one section, into two sections. Section 1 will reflect *Policy Council Meetings* while Section 2 will reflect *Special Call Meetings*. Additionally, guidance previously found in Section 1(e-h) was repositioned to immediately follow Section 1(b) so as to define the procedures of standing Policy Council meetings more clearly. ***(Bylaws p.7-9)***
- Article VIII – *Standing Committees*, Section 1(a) The number of committee members to serve on the Bylaws Committee was decreased by one member. In addition, the School Readiness Committee's membership was increased to add one member. This change was made to support historical membership data for these committees. **(*Bylaws p.9-10*)**

Minor grammatical and formatting changes, as well as title changes where needed were also made to the document for consistency purposes.

Recommendation:

Staff recommend the PRE Committee approve the amended 2025 Policy Council Bylaws.

Attachment:

Policy Council Bylaws - *Draft*

COMMUNITY ACTION PARTNERSHIP OF KERN
Head Start/State Child Development

POLICY COUNCIL
BYLAWS

DRAFT

Bylaws Committee Reviewed: August 10, 2021
Policy Council Approval: September 28, 2021
Board of Directors Approval: September 29, 2021

ARTICLE I
NAME

The name of this organization will be Community Action Partnership of Kern Head Start/State Child Development Policy Council, hereafter known as the "Policy Council."

ARTICLE II
PURPOSE AND FUNCTIONS

SECTION 1. Purpose

1301.1 An agency must establish and maintain a formal structure for program governance that includes a governing body and a Policy Council at the agency level. Policy Councils are responsible for the direction of the agency's Head Start ~~and Early Head Start~~ programs.

1. **General Procedures**
   - **a.** 1301.3 (a) Each agency must establish and maintain a Policy Council responsible for the direction of the Head Start program.
   - **b.** 1301.3 (b) A program must establish a Policy Council in accordance with section 642 (c)(2)(B) of the Head Start Act. Parents of children currently enrolled in each program option must be proportionately represented on the Policy Council.
   - **c.** 1301.6 ~~Impasse Procedures.~~ (a) Each agency's governing body and Policy Council jointly must establish written procedures for resolving internal disputes between the governing ~~body~~ board and Policy Council in a timely manner that include impasse procedures.

2. **Human Resource Management – ~~Must approve or disapprove:~~**
   - **a.** 642(2)(D)(vi) The Policy Council shall approve p~~P~~rogram personnel policies and decisions regarding the employment of program staff, consistent with paragraph (1)(E)(iv)(IX), including standards of conduct for program staff, contractors, and volunteers and criteria for the employment and dismissal of program staff.

ARTICLE III
MEMBERSHIP

SECTION 1. Membership

1. **Composition**
   - **a.** The Policy Council will be ~~comprised~~ composed of: ~~Community Representatives~~Members of the community served by the Head Start agency which may include ~~, may be~~ former Head Start parents ~~or from the community~~. At least fifty-one percent (51%) of the Policy Council will be parents of children currently enrolled in the Head Start~~/State Child Development~~ program.
   - **b.** A parent is defined as "a ~~Head Start/Early~~ Head Start child's mother or father, other family member who is the primary caregiver, foster parent, guardian or the person with whom the child has been placed for purposes of adoption pending a final adoption decree."

SECTION 2. Types of Membership

A parent must have a child currently enrolled in the Head Start~~/State Child Development~~ program to be a member of the Regional Parent Committee (RPC). The RPC was developed to ensure the Policy Council is proportionately represented in each program option. The Policy Council membership shall consist of the following:

DRAFT

Region 1	Region 2	Region 3	Region 4	Home Base	HS/EHS ~~CC~~ Partnerships	~~EHS~~ San Joaquin Centers	Community Representative		CAPK Board of Directors
4 Parents	4 Parents	4 Parents	4 Parents	2 Parents	1 Parent	2 Parents	1 Past Parent	2 Community Agency	1 BOD Member

a. Regional Parent Committee meetings will be held as needed to elect members to the Policy Council.

b. If a member's child changes to another program option or region during the program year, they will remain on Policy Council until the position is filled. Once the position is filled, the ~~current~~ member will be terminated and encouraged to seek election with their new parent committee.

c. In the event ~~the~~ a member's child ages out of the Head Start~~/Early Head Start Kern, Early Head Start Child Care Partnerships, or the Early Head Start San Joaquin~~ program, the member will continue ~~their membership until the end of~~to serve on the Policy Council until the end of the term.

1. Community Representatives

Community Representatives may be selected from the local community: businesses, public or private ~~community~~sector, civic, and professional organizations as well as others who are familiar with resources and services for low-income children and families, including ~~for example,~~ parents of formerly enrolled children. 642(2)(B)(ii)(II)

a. Two (2) Community Agency Representatives. Community representatives must follow the application process and obtain Policy Council approval before they can be seated. Community representatives will have the responsibility of providing a monthly verbal report ~~appointed by a community agency. Responsibilities will include a monthly verbal report~~ on ~~agency~~ current events ~~and~~ that support ~~to~~ the Head Start program and the families it serves.

b. One (1) ~~Community Representative~~ Past Parent Community Representative. The p~~P~~ast p~~P~~arent representative must be elected to the Policy Council and ~~must~~ may not have a child ~~or children~~ currently enrolled in the Head Start program.~~/State Child Development Program~~. The Past Parent Representative must be ~~in~~ a member of an elementary school Parent Teacher Association, ~~or~~ Parent Teacher Organization or similar affiliation. ~~Responsibilities~~ The responsibility will include providing a monthly verbal report, sharing information that supports s~~S~~chool r~~R~~eadiness for Head Start parents.

c. Community Representatives may serve on the Policy Council for a total of five (5) years (collective total as a parent Policy Council Member and/or Community Representative Policy Council Member.) Representatives must stand for election annually.

~~Community Representatives must apply and be approved by the Policy Council before they can be seated. Community Representatives will provide a monthly verbal report on current events that support the Head Start Program.~~

If any Community Representative becomes a Head Start parent during a Policy Council ~~year~~term, their ~~current~~ membership will be terminated~~:~~. ~~When a vacancy occurs, t~~they may seek election with their new parent committee.

2. Board of Director's Representative:

One (1) member of the Board of Directors of the Community Action Partnership of Kern will be appointed to serve on the Policy Council each year. The appointed Board Member may

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serve as the Board of Director's Representative for up to five (5) years (collective total as a parent Policy Council Member, Community Representative Policy Council Member and/or Board of Director's Community Representative.)

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SECTION 3. Seating and Training of Members

Parent representatives and community representatives are seated as official voting Policy Council members at the first Policy Council meeting following completion of their Policy Council orientation and training.

a. An annual orientation and training for **ALL** Policy Council members shall be provided within 30 (thirty) days after elections ~~or~~ and thereafter as needed. Training must be completed ~~attended~~ prior to the following Policy Council Meeting. If the training is not ~~attended~~ completed the member will be removed.~~,~~ ~~and a vacancy will be available at the next RPC meeting.~~ Only those Parent Representatives and Community Representatives who complete the training shall be seated.

SECTION 4. Vacancy

When a Parent Representative position is vacated, the affected Regional Parent Committee will elect a new representative.

SECTION 5. Resignation

A member must give the Program Governance Coordinator a written or verbal statement of resignation.

SECTION 6. Termination/Absence

Membership may be terminated because of three (3) consecutive absences between Policy Council and/or subcommittee meetings throughout the year for any reason, *except absences for attending a Community Action Partnership of Kern function*, *or EXTREME weather conditions*. Policy Council Members will assume responsibilities until approval of termination is made by the Council.

Termination Appeal Process

1. Submit a written letter of appeal to the Program Governance Coordinator within ten (10) working days of receiving the notification of termination.
2. The Program Governance Coordinator will place the appeal on the following Policy Council agenda for full Policy Council vote.
3. The Policy Council's recommendation will be in effect for the remainder of the current Policy Council ~~year~~term.
4. If an appeal is approved, the termination/absence record will recommence.

SECTION 7. Term of Membership

Head Start Policy Council Representatives are limited to a combined total of five (5) one (1) year terms. All r~~Parent R~~epresentatives must stand for election annually. If~~Once~~ a parent has served a total of three (3) ~~years~~ terms and their child is no longer enrolled in the program they may seek re-election as a Past Parent Community Representative for an additional two (2) ~~years~~terms. Any member holding membership for four (4) months or more on the Policy Council will be considered to have served one (1) full ~~year~~term.

SECTION 8. Conduct and Conflict of Interest

Any member of the Policy Council who fails to act in the best interest of the Policy Council, or the agency, may be removed by a two-thirds (2/3) vote of the membership in attendance, provided the member has been notified of the proposed action.

No person who serves on Policy Council may be employed by CAPK nor may they have a financial conflict of interest with the agency. The responsibilities of the council and its committees shall be independent of the staff. Individuals serving on the Policy Council may apply for employment with the agency at any time. Any Policy Council representative who accepts employment with CAPK must resign from the Policy Council immediately.

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~~No person shall be employed with Community Action Partnership of Kern while a member of his/her family or a roommate serves on the Policy Council or any non-staff committee or delegate division of the agency. A member of the immediate family shall include any of the following: spouse, parent, step-parent, child, step-child, sister, step-sister, brother, step-brother, father-in-law, mother-in-law, brother-in-law, sister-in-law, daughter-in-law, son-in-law, grandparent, and/or domestic partner.~~

ARTICLE IV
OFFICERS

SECTION 1. Officers of the Policy Council

a. The Policy Council ~~shall~~ will elect a Chairperson, Vice-Chairperson, Secretary, Treasurer, and Parliamentarian.

b. These officers shall perform the duties prescribed ~~by~~ in these bylaws.

c. Currently enrolled parents may hold any office~~r~~ position.

d. Officers will be elected by a majority vote at the first Policy Council meeting of the new ~~school year~~term and shall serve from election until the seating of new officers the following term.

~~**e.** If a standing officer is elected to another executive position, that person will be automatically terminated from his/her former position.~~

~~f.~~e. No member shall hold more than one office at a time.

~~g.~~f. If the Vice-Chairperson, Secretary, Treasurer or Parliamentarian resigns or is removed from his/her office, an election will be held at the next Policy Council meeting after the official resignation announcement or removal process is voted upon. The Policy Council Chairperson must appoint a Policy Council member to fill a vacant office on an interim basis. ~~until~~ At the next Policy Council meeting ~~where~~ with a quorum ~~is present~~established, ~~and~~ an election for that office~~r position~~ ~~can~~ shall be conducted.

~~h.~~g. If the Chairperson resigns or is removed from his/her office, the Vice-Chairperson will assume the office of Chairperson for the remainder of the term of office.

SECTION 2. Functions

1. Chairperson

a. The Chairperson shall preside over and conduct all meetings of the Policy Council in addition to those of the Executive Committee.

b. May ~~Assist~~ support in the development of the agenda with the Program Governance Coordinator and the Director of Head Start/State Child Development or staff designee no later than ten (10) days prior to the meeting.

c. The Chairperson will meet with the Program Governance Coordinator to review the agenda, no later than three (3) days prior to the meeting date.

~~c.~~d. Refrain from entering debates during the Policy Council meeting.

~~d.~~e. Call the meeting to order on time, follow the agenda and have the ability to clarify the business at hand at all times.

~~e.~~f. Will explain each motion as needed.

~~f.~~g. May vote to break ties.

~~g.~~h. May acknowledge and approve urgent matters acting on behalf of the Policy Council.

~~h.~~i. Appoint members to standing committees and special committees, as necessary.

~~i.~~j. Appoint members to temporarily assume duties of absent officers.

~~j.~~k. In the event of resignation or termination of any Policy Council officer, the Chairperson may appoint a Policy Council representative to fill the vacancy on an interim basis until the next regular Policy Council meeting (see Article IV, Section I).

2. Vice-Chairperson

a. The Vice-Chairperson will chair the Planning Committee.

b. ~~The Vice-Chairperson S~~shall act in the absence of the Chairperson or ~~whenever~~ at any time the Chairperson temporarily vacates/steps down from their position.

c. ~~Perform other duties as may be assigned to him/her by the Chairperson.~~

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3. **Secretary**
   - **a.** The Secretary will chair the School Readiness Committee.
   - **b.** Call roll and maintain a record of members' attendance at Policy Council meetings.
   - ~~**c.** Keep a record of all Policy Council minutes.~~
   - **~~d.~~c.** In collaboration with staff, ~~Policy Council recorder~~ may be asked to assist with the final documentation of minutes and motions, if needed.
   - **~~e.~~d.** Ensure that Policy Council members sign in when attending meetings.
   - **~~f.~~e.** Perform other duties as may be assigned to him/her by the Chairperson.

4. **Treasurer**
   - **a.** The Treasurer will chair the Budget & Finance Committee.
   - **b.** Ensure a monthly Parent Activity Fund report is distributed to the Policy Council.
   - **c.** Perform other duties as may be assigned to him/her by the Chairperson.

5. **Parliamentarian**
   - **a.** The Parliamentarian will chair the Bylaws Committee.
   - **b.** Shall be able to define the Policy Council ~~bylaws~~Bylaws and advise the Council on such, as necessary.
   - **c.** Shall be aware of the meeting format ~~desired by the Chairperson at meetings~~ and assist in keeping within that format.
   - **d.** Assist in preserving order during Policy Council meetings. ~~and as may be directed by the Chairperson.~~
   - **e.** Perform other duties as may be assigned to him/her by the Chairperson.

SECTION 3. ~~Training of Officers~~Officer Training

Training will be provided by the appropriate agency staff or consultants within one (1) month of an officer's election. Training will include the functions, duties, and responsibilities of the officers, ~~and~~ Training may also include how to make a motion, the Ralph M. Brown Act, and Robert's Rules of Order as Newly Revised, etc. Follow-up training will be provided by agency staff or ~~/~~consultants as needed.

ARTICLE V
PARENT REPRESENTATIVES TO THE HEAD START CALIFORNIA PARENT CONFERENCE AND NATIONAL HEAD START ASSOCIATION CONFERENCE

- **a.** Pending the annual budget, elections may take place to attend the Head Start California Parent Conference or the National Head Start Parent Conference for members who have not previously attended a training. Alternates may be selected.
- **b.** If a 2nd or 3rd ~~year~~ term Policy Council Member previously attended a conference and an opening is available, they may be considered to attend.
- **c.** Each member will be required to provide a verbal report of their experience to the Policy Council.

ARTICLE VI
POLICY COUNCIL MEETINGS

SECTION 1. Meetings

Regular Policy Council meetings will be held monthly as determined by the Policy Council. Standing committee meetings will be held based on the committee's vote. There ~~are~~ will be no Policy Council or standing committee meetings scheduled during the month of July; ~~.~~ a~~A~~ny matters will be heard at Executive Committee meetings, as necessary.

- **a.** All meetings may be conducted, but are not required, to follow the Ralph M. Brown Act or Robert's Rules of Order, newly revised.
- **b.** Notices of each regular meeting shall be sent to all Policy Council members at least five (5) ~~working~~ days in advance, ~~with~~ including a copy of the agenda for the meeting and the minutes from the previous Policy Council meeting.

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c. Meetings may be conducted using a web-based and/or teleconference communication system when deemed necessary.
d. If meeting using a web-based or teleconference communication system, all members shall have their cameras on and be visible during the meeting.
e. If a Policy Council meeting is to be held via teleconference the conference call number and sign-in code must be provided to all members and made public.
f. All Policy Council meetings are open to the public.
g. The Program Governance Coordinator and Director of Head Start/State Child Development or designee will develop the agenda.

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SECTION 2. Special Call Meetings

~~a.~~ A special call meeting may be called by the Chairperson or the Director of Head Start/State Child Development. A q~~Q~~uorum will be established at fifty percent (50%) plus one (1) of the Policy Council Executive ~~Board~~Committee~~.~~

a.

~~c.~~**b.** Policy Council members must be notified by staff at least twenty-four (24) hours prior to a special call meeting ~~by staff,~~ with an explanation of the reasons for calling the special call meeting.

~~**d. Meetings may be conducted using a web based and/or teleconference communication system when deemed necessary.**~~

~~**e. If a Policy Council meeting is to be held via teleconference the conference call number and sign in code must be provided to all members and made public.**~~

~~**f. All Policy Council meetings are open to the public.**~~

~~**g. The Chairperson, Program Governance Coordinator and Director of Head Start/State Child Development will meet to develop the agenda.**~~

SECTION 3~~2~~. Quorum

a. A Policy Council quorum for ~~the~~ conducting ~~of~~ business will consist of fifty percent (50%) plus one (1) of the ~~Policy~~ Council's membership.

b. The Policy Council may not act on any ~~items~~matter unless a quorum is present.

ARTICLE VII
VOTING RIGHTS

SECTION 1. Vote

a. The Policy Council will vote by a show of hands or stating "aye."

b. A Policy Council member may vote only if present at a meeting during which a vote is taken and may not vote by proxy or absentee ballot.

c. A Policy Council member who is out of the room or leaves the room during the time an action item is being discussed may not return to the room and vote.

~~**c.**~~**d.** A majority vote is required to approve an issue/recommendation.

~~**d.**~~**e.** The Chairperson may vote only to break a tie.

~~**e.**~~**f.** The Executive Committee may act and vote on behalf of the Policy Council between official Policy Council meetings if a quorum of Policy Council members cannot be met. ~~Every effort will be made via mail and phone to remind Policy Council members of meetings.~~

~~**f.**~~**g.** The Chairperson, acting on behalf of the Policy Council, may acknowledge and approve urgent matters.

~~**g.**~~**h.** Members joining the Policy Council meeting on a web-based or teleconference communication system will vote by a show of hands or by a verbal response to include the members' name.

ARTICLE VIII
STANDING COMMITTEES

SECTION 1. Standing Committees

a. Each Policy Council member must participate on one (1) standing committee. Policy Council members may ~~sit on~~participate on a maximum of two (2) standing committees during the Policy Council ~~year~~term. Standing committees shall develop written recommendations ~~and~~ which will be reflected in the committee meeting minutes and placed on the next Policy Council agenda. The m~~M~~inutes shall be available upon request except for meetings involving discussions of agency employees or potential employees, which are deemed confidential.

- Head Start Representative for CAPK Board of Directors - One (1) member
- Budget and Finance-Seven (7) members
- Planning –Seven (7) members

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- Bylaws –~~Seven~~ Six (~~7~~6) members
- School Readiness –~~Five~~ Six (~~5~~6) members

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b. The Executive Committee shall be comprised of five (5) members. The Chairperson, Vice-Chairperson, Secretary, Parliamentarian, and the Treasurer of the Policy Council. The Executive Committee will determine its meeting schedule.

c. In the event a standing committee is unable to carry out its assigned functions in a timely manner (i.e. inability to maintain membership, inability to obtain meeting quorum, etc.), the Policy Council will be responsible for all functions described in Article II.

SECTION 2. Quorum

a. A standing committee quorum ~~of a standing committee~~ shall consist of fifty percent (50%) plus one (1) of the membership of the committee.

b. A standing committee may not conduct business unless a quorum is present.

SECTION 3. Voting

a. A committee member may only vote when present at a meeting during which a vote is taken and may not vote by proxy or absentee ballot.

b. A majority vote is required to approve an issue/recommendation.

c. A committee chairperson may vote only to break a tie.

SECTION 4. Function of the Board of Directors Representative

Policy Council members will be given the opportunity to nominate and vote for a representative of the Policy Council to be seated on the Board of Directors.

a. The elected Policy Council member ~~will need to~~must be available to attend all monthly Board of Director's meetings ~~and~~ as well as all assigned subcommittee meetings to represent the Head Start program.

b. The elected member will meet with the Program Governance Coordinator within ~~five~~ three (~~5~~3) days prior to the board meeting to review and prepare for a verbal report provided to the board.

c. In the ~~event~~event that the current member is unable to fulfill duties as a Board ~~Representative,~~Representative; the position will re-open for the election of a new representative at the following Policy Council meeting.

SECTION 5. Function of the Budget and Finance Committee

The Treasurer will chair the Budget and Finance Committee. The Budget and Finance Committee will perform the following functions:

Work with the ~~Governing Board and~~ agency staff in developing and/ reviewing the following for recommendation to the Policy Council for approval~~/disapproval~~:

1. 1301.3 (c)(1) in reference to section 642(2)(D)(iii) as specified in the Head Start Act. Applications for funding and amendments to applications for funding for programs under this subchapter, prior to submission of applications described in this clause.
2. 1301.3 (c)(1) in reference to section 642(2)(D)(iv) as specified in the Head Start Act. Budget planning for program expenditures, including policies for reimbursement and participation in policy council activities.
3. 1301.3 (e) A program must enable low-income members to participate fully in their policy council or policy committee responsibilities by providing, if necessary, reimbursements for reasonable expenses incurred by the low-income members.

SECTION 6. Function of the School Readiness Committee

The Secretary will chair the School Readiness Committee. The School Readiness Committee will perform the following functions:

Work with agency staff to review current s~~S~~chool r~~R~~eadiness goals based on the most recent Desired Results Developmental Profile data collected during annual assessment timeframes~~.~~

1. 1301.3(c)(2) Use ongoing monitoring results, data on school readiness goals, and other information to conduct its responsibilities.

~~1.~~2. ~~Each committee member will r~~Review current classroom curriculum studies~~. within the classroom~~

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~~2.~~3. ~~Each committee member will be given the opportunity to p~~Provide feedback based on current curriculum practice and compare to current s~~S~~chool r~~R~~eadiness goals.

~~3.~~4. ~~Each committee member will be given the opportunity to r~~Review and make recommendations to ~~current~~ the s~~S~~chool r~~R~~eadiness goals ~~as needed or~~ on an annual basis.

SECTION 7. Planning Committee

The Vice-Chairperson will chair the Planning Committee. The Planning Committee will perform the following functions:

~~Work with the Assistant Director-Program or designee, agency staff, Policy Council, and the Governing Board to~~ E~~e~~nsure that Policy Council members are aware of established ~~agency~~ time ~~frames~~ lines and procedures for program planning. and work with agency staff in developing and reviewing the following for recommendation to the Policy Council for approval:~~.~~

~~The following Governance responsibilities are cited from the Head Start Program Performance Standards 1301.3 Policy Council in reference to the Head Start Act, as amended 642(2)(D)(i-iv)(vi)~~

1. 1301.3(c)(1) in reference to §642(2)(D)(i)of the Head Start Act. Activities to support the active involvement of parents in supporting program operations, including policies to ensure that the Head Start agency is responsive to community and parent needs.
2. 1301.3(c)(1) in reference to §642(2)(D)(ii) of the Head Start Act. Program recruitment, selection and enrollment priorities.
3. 1301.3 in reference to §642(2)(D)(iii) of the Head Start Act. Applications for funding and amendments to applications for funding for programs under this subchapter, prior to submission of applications described in this clause.

~~4. (iv) Budget planning for program expenditures, including policies for reimbursement and participation in policy council activities.~~

~~5.~~4. ~~(vi) Program personnel policies and decisions regarding the employment of program staff, consistent with paragraph(1)(E)©(iv)(IX), including standards of conduct for program staff, contractors, and volunteers and criteria for the employment and dismissal of program staff.~~

SECTION 8. Bylaws Committee

The Parliamentarian will chair the Bylaws Committee. The Bylaws Committee will perform the following functions: ~~1301.3(c)(1) Policy Council is responsible for activities specified at section 642(2)(D)(v)(vii) of the Head Start Act.~~

~~1.~~ 1301.3(c)(1) as referenced in §642(2)(D)(v) of the Head Start Act. Bylaws for the operation of the policy council.

~~2.~~1. 1301.3(c)(1) as referenced in §642(2)(D)(vii) of the Head Start Act. Developing procedures for how members of the policy council of the Head Start agency will be elected.

~~3.~~2. Review and recommend changes to the bylaws.

~~4.~~3. Interpret the bylaws when questions arise.

~~5.~~4. Ensure amendments are rewritten into the bylaws on an annual basis.

SECTION 9. Ad Hoc Committees

Ad hoc committees will be formed for a specific case, situation or purpose when deemed necessary. Representatives may volunteer or will be appointed by the Chairperson.

ARTICLE IX
REIMBURSEMENT OF EXPENSES

Policy Council members ~~and~~ including Community Representatives shall be entitled to reimbursement for childcare and/or transportation expenses, as outlined in the agency's Program Governance Reimbursement Policy.

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ARTICLE X
DISCIPLINARY ACTION

SECTION 1. Definition
Disciplinary action is designed to correct and/or abate any inappropriate actions made by Policy Council members. Disciplinary action may result from a concern, problem, complaint, or grievance brought against Policy Council members. Disciplinary action is applicable to all Policy Council members.

SECTION 2. Inappropriate Actions
Inappropriate actions shall include:

- **a.** Violation(s) of the Policy Council Bylaws.
- **b.** Violation of cCenter and/or Policy Council chain of command regarding concerns, problems, or complaints.
- **c.** Personal misconduct when representing the Policy Council or Community Action Partnership of Kern.
- **d.** Falsification of or making material omissions on forms, records, or reports.
- **e.** Actual or threatened physical violence toward another employee, client, child, or parent.
- **f.** Possessing or bringing firearms, weapons, illegal drugs, or chemicals onto agency property, including vehicles.
- **g.** Using, possessing, or being under the influence of alcohol or controlled substances, as defined by law, while conducting Policy Council business or on agency property.
- **h.** Theft, unauthorized use, and possession or removal of Head Start or agency funds, property, records, or other materials or items belonging to another employee or client.
- **i.** Destroying or damaging Head Start, employee, or client property or records.
- **j.** Violating safety rules or practices or engaging in conduct which that creates a safety or health hazard.
- **k.** Unauthorized disclosure of confidential information about the agency or any of its clients to the news media or the general public. Any disclosure of confidential client information to anyone, including other employees (refer to "*Oath of Confidentiality*").
- **l.** Smoking or vaping on agency property, in buildings and/or vehicles.
- **m.** Engaging in unlawful activity.
- **n.** Directly or indirectly engaging in outside business or financial interests or activities which conflict in any way with the interest of the agency.
- **o.** Sexual harassment or other unlawful harassment of an employee, Policy Council or Governing Board member, parent, or community representative.
- **p.** Inciting conflict or hostilities.
- **q.** Bringing false accusations to the Policy Council or any of its committees.
- **r.** Slanderous or libelous remarks against members of the Policy Council, Board of Directors, parents or agency staff or clients.
- **s.** Failure to respect and promote the unique identity of each child and family and refrain from stereotyping based on gender, race, ethnicity, culture, religion, sexual preference, or disability.

SECTION 3. Disciplinary Action Process
Disciplinary actions may be initiated by submitting a **written statement** to the Director of Head Start/State Child Development, Program Governance Coordinator, and/or the Policy Council Chairperson. The written statement shall identify the inappropriate actions (see Article X, Section 2.) Written statements must be submitted within ten (10) working days following the occurrence. An acknowledgment of receipt shall be made within five (5) working days by the Director of Head Start/State Child Development or designee.

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SECTION 4. Recommendations

The Policy Council member in question shall receive a copy of the written allegations concerning his/her actions and shall be given an opportunity to discuss the statement with the Chairperson and the Director of Head Start/State Child Development or designee prior to any action being taken. The Chairperson will respond to the Policy Council in one (1) or more of the following ways:

- **a.** Recommend that the involved parties discuss the issues and work toward a resolution.
- **b.** Provide a written recommendation to the involved parties outlining corrective action to be taken.
- **c.** Recommend termination by the Policy Council.
- **d.** Dismiss the allegation as unfounded or not within the responsibility of the Policy Council.

The Policy Council's final vote will remain in effect for subsequent years.

ARTICLE XI
CONCERNS, PROBLEMS, AND COMPLAINTS

SECTION 1. Definition

- **a.** ***Concerns.*** Concerns shall be defined as any issue about which there is an interest, uncertainty, or apprehension relevant to the Community Action Partnership of Kern's Head Start/State Child Development Program *(see Section 3.)*.
- **b.** ***Problems.*** Problems shall be defined as any issue about which there is a question raised for inquiry, consideration, or solution relevant to the Community Action Partnership of Kern's Head Start/State Child Development Program (*see Section 3.)*.
- **c.** ***Complaints.*** Complaints shall be defined as a formal **written** allegation against a person or organization relevant to the Community Action Partnership of Kern's Head Start/State Child Development Program.

SECTION 2. Who May Bring Concerns, Problems, and Complaints to the Policy Council?

Any member of the general community and Policy Council members may bring concerns, problems and/or complaints to the Policy Council through appropriate channels. Complaints shall follow an established protocol for communication. Concerns are to be reviewed, investigated as necessary, and recommendations presented to the Policy Council by the Director of Head Start/State Child Development.

SECTION 3. Concerns, Problems, and Complaints

- **a.** Appropriate channels for General Community:
  1. Submit in writing and addressed to the Policy Council ChairpersonProgram Governance Coordinator and/or attend a Policy Council meeting. If a person from the community would like to speak to the Policy Council, they will have five (5) minutes to inform the Council. A person from the community must submit in writing, within ten (10) working days, the concern or complaint they are having with Community Action Partnership of Kern's Head Start/State Child Development Program.
  2. The Policy Council Executive Committee will respond within ten (10) working days to the concern or complaint.
  3. If the Policy Council Executive Committee cannot resolve the concern or complaint, it will be sent to Head Start Administration for resolution. **Board of Directors will make a final decision on an as needed basis.**
- **b.** Appropriate channels for Policy Council MembersRepresentatives.
  1. Submit in writing or talk tospeak with the Program Governance Coordinator. If you support is needed help in submitting the concern or problem in writing, assistance can be obtained from the Program Governance Coordinator.
  2. The Program Governance Coordinator, and/or Director of Head Start/State Child Development Director, or designee will contact the Policy Council Representative within ten (10) working days.

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ARTICLE XII
IMPASSE

SECTION 1. Procedure for Resolution of Impasse between the Governing Body and Policy Council

The Policy Council and Community Action Partnership of Kern Board of Directors shall follow the arbitration process outlined in Head Start Performance Standards 1301.6(b)(c).

1. (b) If the agency's decision-making process does not result in a resolution and an impasse continues, the governing body and policy council must select a mutually agreeable third-party mediator and participate in a formal process of mediation that leads to a resolution of the dispute.
2. (c) For all programs except American Indian and Alaskan Native programs, if no resolution is reached with a mediator, the governing body and policy council must select a mutually agreeable arbitrator whose decision is final.

ARTICLE XIII
PARLIAMENTARY AUTHORITY

The Policy Council has adopted Robert's Rules of Order as parliamentary authority, however, retains the power to deviate from this formal structure when considered necessary by the Policy Council Chairperson, Parliamentarian or Staff Sponsors.

Responsibility

The Program Governance Coordinator will be responsible for implementing this policy and tutoring all staff who require ~~need~~ the knowledge and skills necessary to assist in implementation.

ARTICLE XIV
AMENDEMENT TO THE BYLAWS

These bylaws may be amended by sending a copy of the proposed amendments to each Policy Council member at least five (5) working days before the meeting. The Policy Council will conduct a first reading of the proposed amendment. The Policy Council may debate/discuss and revise any amendment. A vote for adoption of the amendments must be approved by fifty percent (50%), plus one (1) of the members present at the Policy Council meeting.

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MEMORANDUM

To: Program Review and Evaluation Committee

From: Sylvia Ortega, Quality Assurance Administrator

Date: November 12, 2025

Subject: Head Start/State Child Development Risk Assessment Notification Monitoring Review- **Info Item**

The Head Start/State Child Development program had an Office of Head Start (OHS) Risk Assessment Notification (RAN) Review on August 7, 2025. The RAN reviews occur when the OHS requires more information about an incident affecting the health and safety of children. RAN reviews are designed to identify any program or management issues that may have contributed to the incident, share corrective actions that are needed and provide feedback and support to strengthen program management approaches and prevent similar incidents from occurring in the future. It is the program's expectation to share all head start monitoring reviews with the board of directors.

It was determined that the program had one area of noncompliance under performance area: safety practices, which requires a timeline for correction and guidance from the OHS Program Specialist:

- Safety Practices: The grant recipient did not ensure all staff refrained from behaviors that had the potential to maltreat and endanger the health and safety of children- Head Start Program Performance Standard 1302.90(c)(1)(ii).
    - On June 11, 2025, Community Care Licensing (CCL) conducted an unannounced complaint inspection regarding an allegation of personal rights violation. CCL provides oversight and enforcement for Child Care Centers by ensuring centers meet established health and safety standards through the monitoring of facilities.
    - Program and HR immediately began an investigation of the potential personal rights violation. Center staff received coaching and received targeted and consistent training in care and supervision, zero tolerance, personal rights, transitions, "see something, say something", and other pertinent training. Mentor Coach, wellness, program, and other support services staff have visited the center to continue to provide support. Program revised key policies and procedures to strengthen language, specifically: Standards of Conduct and Rest and Quiet Policy. Program has been in communication with Regional Staff.

Attachment:
Risk Assessment Notification Monitoring Review Program Performance Summary Report

ADMINISTRATION FOR CHILDREN & FAMILIES
Office of Head Start | 4th Floor – Switzer Memorial Building, 330 C Street SW, Washington DC 20024 eclkc.ohs.acf.hhs.gov

Program Performance Summary Report

To: Authorizing Official/Board Chairperson
Ms. Maritza Jimenez
Community Action Partnership Of Kern
1300 18th St
Ste 200
Bakersfield, CA 93301 - 4510

From: Responsible HHS Official



Date: 08/18/2025

Tala Hooban
Deputy Director, Office of Head Start

On August 7, 2025, the Administration for Children and Families (ACF) conducted a monitoring review of Community Action Partnership Of Kern. We wish to thank the governing body, policy council, staff, and parents of your program for their cooperation and assistance during the review. This monitoring report has been issued to Ms. Maritza Jimenez, as legal notice to your agency of the results of the program review.

Based on the information gathered during our review, a determination has been made that Community Action Partnership Of Kern is a recipient with at least one area of noncompliance in its Head Start program.

This report provides you with detailed information in each area where program performance did not meet applicable Head Start Program Performance Standards, laws, regulations, and policy requirements.

Please contact the OHS Oversight Division at ohsmonitoringteam@acf.hhs.gov with any questions or concerns you may have about this report.

DISTRIBUTION OF THE REPORT

Copies of this report will be distributed to the following:
Ms. Heather Wanderski, Regional Program Manager
Mr. Jeremy Tobias, Chief Executive Officer/Executive Director
Mrs. Yolanda Gonzales, Head Start Director
Mrs. Yolanda Gonzales, Early Head Start Director

DATE November 17, 2025
TIME 12:00 pm
LOCATION CAPK Administrative Office
1300 18th St., 3rd Floor
Bakersfield, CA 93301

Budget & Finance Committee Minutes

1. **Call to Order**

Committee member Michelle Jara-Rangel called the meeting to order at 12:01 pm at the Community Action Partnership of Kern Administrative Office, located at 1300 18th Street, 3rd Floor, Bakersfield, CA.

2. **Roll Call**

Roll Call was taken with a quorum present.

Present: Michelle Jara-Rangel (Chair), Fred Plane
Absent: Ana Vigil

Others present: Jeremy Tobias, Chief Executive Officer; Tracy Webster, Chief Financial Officer; Lisa McGranahan, Chief Human Resources Officer; Emilio Wagner, Chief Facilities & Technology Officer; Gabrielle Alexander, Director of Finance; Maria Contreras, Director of Facilities; Yolanda Gonzales, Director of Head Start & State Child Development; Susana Magana, Director of Health & Nutrition; and other CAPK staff.

3. **Public Comments**

No one addressed the Committee.

4. **New Business**

a. Head Start / Early Head Start Budget to Actual Reports for September 30, 2025 – Tracy Webster, Chief Financial Officer – ***Info Item***

Tracy Webster presented the above info item and provided a summary of the reports included in the agenda packet.

Michelle Jara-Rangel asked if the online program for parents to use for In-kind is being utilized. Tracy Webster replied it was up and running but there were a few issues so it is not being utilized until the issues have been corrected.

b. 2026-2027 HS/EHS Revised Refunding Application, Rosa Guerrero, Administrative Analysist Head Start program - ***Action Item***

Jerry Meade presented the above action item on Rosa Guerrero's behalf and noted that following a review of the 2025-2026 budget revision, staff identified previously unrecognized revenue and a budget discrepancy which impacted the 2026-2027 HS/EHS budget detail for the refunding application. If approved, the Head Start program will include the budget detail in its HS/EHS refunding application by December 1, 2025.
Motion was made and seconded to approve the staff's recommendation. Carried by unanimous vote (Plane/Jara-Rangel).

c. Request to Approve Submission of the Fiscal Year 2026-2027 Continued and Expansion Funding Application for California Department of Social Services (CDSS) Programs (CMAP, CMIG & CCTR) ***Action Item***

Jerry Meade presented the above agenda item on Rosa's behalf and requested approval, with resolution, to submit a refunding application for the above programs and authorize the CEO to execute the contract if awarded and further authorize Board Secretary, Gina Martinez, to certify the resolution.

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

d. County of Kern – CalWORKS Home Visiting Program Agreement- Rosita Curry, Home Base Manager - ***Action Item***

Rosita Curry presented the above agenda item on Rosa's behalf and noted that there was a statewide decrease in allocated funds, with Kern County receiving $3,956,126 for HVP expenditures in FR 2025-26, which represents a reduction of $1,050,285 from the prior year. Jerry identified the summary of changes and recommended approval of the contract.

Michelle Jara-Rangel inquired about a possible reduction in clients. Rosita Curry said the programs current caseload is sufficient and will not need to drop any cases.

Fred Plane asked about funding decreases and asked if a reduction of only 4 positions is enough. Rosita Curry stated the there are other reductions being made such as the program was providing $1,000 per family for home and safety items and that amount has now been decreased to $300 per client and utilizing the services within the community.

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

e. Unrestricted Cash Reserve Policy Draft – 30 Days Operating Expenses – Tracy Webster, Chief Financial Officer – ***Info Item***

Tracy Webster presented a draft Unrestricted Cash Reserve Policy for 30 days of operating expenses for review. Tracy outlined the purpose and rationale and the key policy components, along with the recommended implementation approach.

Fred Plane complimented staff on the policy but felt there are a few areas that should be addressed, noting that the current wording is somewhat restrictive. He explained that the phrase *"shall maintain"* implies that CAPK is already required to maintain a 30-day operating reserve, even though CAPK will not be able to meet that standard for another 4–5 years as it works toward that goal. Fred also suggested that reserve targets should include a defined timeline or reference to the expected time frame for reaching compliance. He also asked for clarification regarding the provision requiring Board approval for amounts exceeding $250,000.

Tracy Webster explained that the CEO's approval amount for expenditures is up to $250,000. After that Board approval is required. Tracy mentioned when there are late fees or reinstatement fees at times and those are not allowed for most of CAPK's contracts and or grants and must be paid out of discretionary for which the CEO can authorize.

Staff recommended that they continue to revise the language and meet with Board member Fred Plane to update the language prior to submitting to the full board for approval.

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

Tracy Webster presented the above action item and requested approval to transfer the excess funds in the amount of $1,130,296.81 from the Indirect Fund to the Discretionary Fund.

Michelle Jara-Rangel requested confirmation that the funds being moved are the indirect funds from all grants. Tracy confirmed that the funds are from all grants and contracts.

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

g. September 2025 Financial Reports – Tracy Webster, CFO – ***Action Item***

Tracy Webster presented the September Financial Report noting the agency did not draw from its line of credit during the month of September and continues to maintain a sufficient cash balance to support programs operating with negative cash positions.

Tracy reported that the Finance Team have completed the 2024–25 audit, to be presented to the Audit & Pension Committee and the full Board this month. Tracy also noted that staff is actively implementing several new systems, including Martus, Fyle, PayStand, Re-Leased, Advanced Approvals, and Sage Lease Accounting. Agency expenditures are currently at 58% for the fiscal year, consistent with the annual target of 58.3%. The Indirect Fund budget-to-actual report for August month-end indicates that revenue exceeds expenditures by $432,768, representing 62.3% of the budgeted indirect surplus. Overall indirect expenditures are at 57.1%, also aligned with the target of 58.3%. The agency's check register continues to be presented within the financial statements.

Michelle Jara-Rangel asked about the credit card statements noting some charges were referenced for March and April. Paula Daoutis confirmed the charges are correct and noted the vendor was late in getting invoices over to CAPK. Michelle asked about charges for Spectrum and reinstatement fee's. Tracy replied this happens sometimes when the bills are sent to the wrong address or never received. In order to keep the service, Accounts Payable will apply the charge to a credit card to process the payment immediately.

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

5. Committee Member Comments

6. Next Scheduled Meeting
Budget & Finance Committee
January 21, 2026
1300 18th St., 3rd Floor Board Room
Bakersfield, CA 93301

7. Adjournment
The meeting was adjourned at 12:43 pm

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MEMORANDUM

To: Budget and Finance Committee

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

Date: November 17, 2025

Subject: *Head Start*
Budget to Actual Report for the period ended September 30, 2025 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the second-year budget period is March 1, 2025, through February 28, 2026.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2025, through September 30, 2025. Seven months (58.33%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 69% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 73% of the budget.

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

The non-Federal share is at 90% of the budget.

Community Action Partnership of Kern
Head Start
Budget to Actual Report
Budget Period: March 1, 2025 - February 28, 2026
Report Period: March 1, 2025 - September 30, 2025
Month 7 of 12 (58.33%)

Prepared 10/01/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,458,695	5,785,997	2,672,698	68%	32%
FRINGE BENEFITS	2,693,248	1,700,218	993,030	63%	37%
TRAVEL	55,000	-	55,000	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	535,017	656,549	(121,532)	123%	-23%
CONTRACTUAL	186,280	232,496	(46,216)	125%	-25%
CONSTRUCTION	-	-	-		
OTHER	3,495,261	2,477,802	1,017,459	71%	29%
INDIRECT	1,467,033	779,504	687,529	53%	47%
TOTAL BASE FUNDING	**16,890,534**	**11,632,566**	**5,257,968**	**69%**	**31%**

TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	60,904	26,606	34,298	44%	56%
SUPPLIES	23,986	13,749	10,237	57%	43%
CONTRACTUAL	12,800	-	12,800	0%	100%
OTHER	63,752	79,393	(15,641)	125%	-25%
INDIRECT	16,144	9,516	6,628	59%	41%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**177,586**	**129,263**	**48,323**	**73%**	**27%**

GRAND TOTAL HS FEDERAL FUNDS	**17,068,120**	**11,761,829**	**5,306,291**	**69%**	**31%**

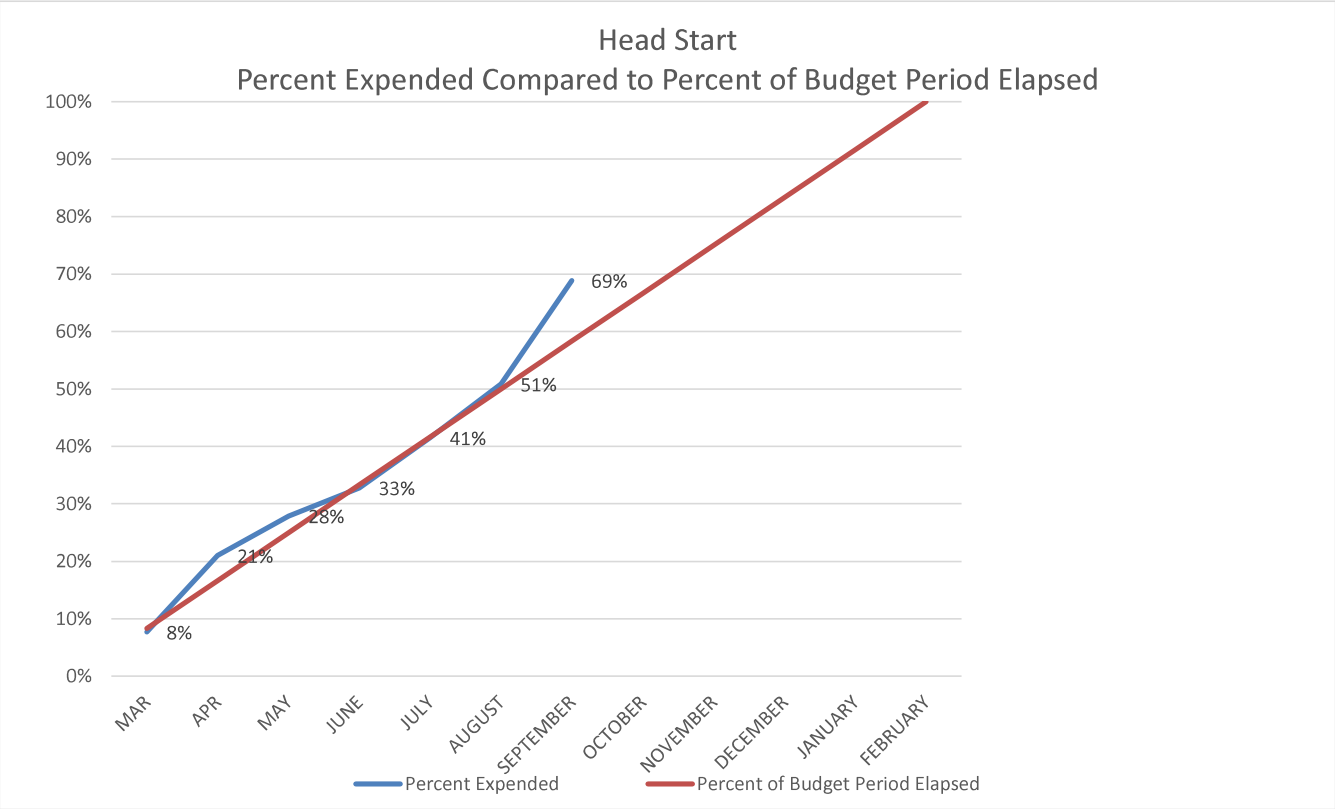
HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,104,780	2,020,328	84,452	96%	4%
CALIF DEPT OF ED	7,918,076	7,024,653	893,423	89%	11%
TOTAL NON-FEDERAL	**10,022,856**	**9,044,981**	**977,875**	**90%**	**10%**

Budget reflects Notice of Award #09CH012489-02-01
Actual expenditures include posted expenditures and estimated adjustments through 09/30/2025
Administrative Cost for HS and EHS Combined **11.5%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Elan Credit Card	80,732				**80,732**	10/1/2025
Lowe's	13,181	(138)	-	-	**13,044**	9/30/2025
Smart & Final	606	-	-	-	**606**	10/1/2025
Save Mart	298	-	-	-	**298**	9/28/2025
Chevron & Texaco Business Card	8,565	-	-	-	**8,565**	10/6/2025
Home Depot	12,518	1,024	-	-	**13,542**	10/5/2025
	115,900	**887**	**-**	**-**	**116,787**	


Head Start
Percent Expended Compared to Percent of Budget Period Elapsed
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
8%
21%
28%
33%
41%
51%
69%
MAR
APR
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
Percent Expended
Percent of Budget Period Elapsed

MEMORANDUM

To: Budget and Finance Committee

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

Date: November 17, 2025

Subject: *Early Head Start*
Budget to Actual Report for the period ended September 30, 2025 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the second-year budget period is March 1, 2025, through February 28, 2026.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2025, through September 30, 2025. Seven months (58.33%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 55% of the budget.

Training & Technical Assistance Funds

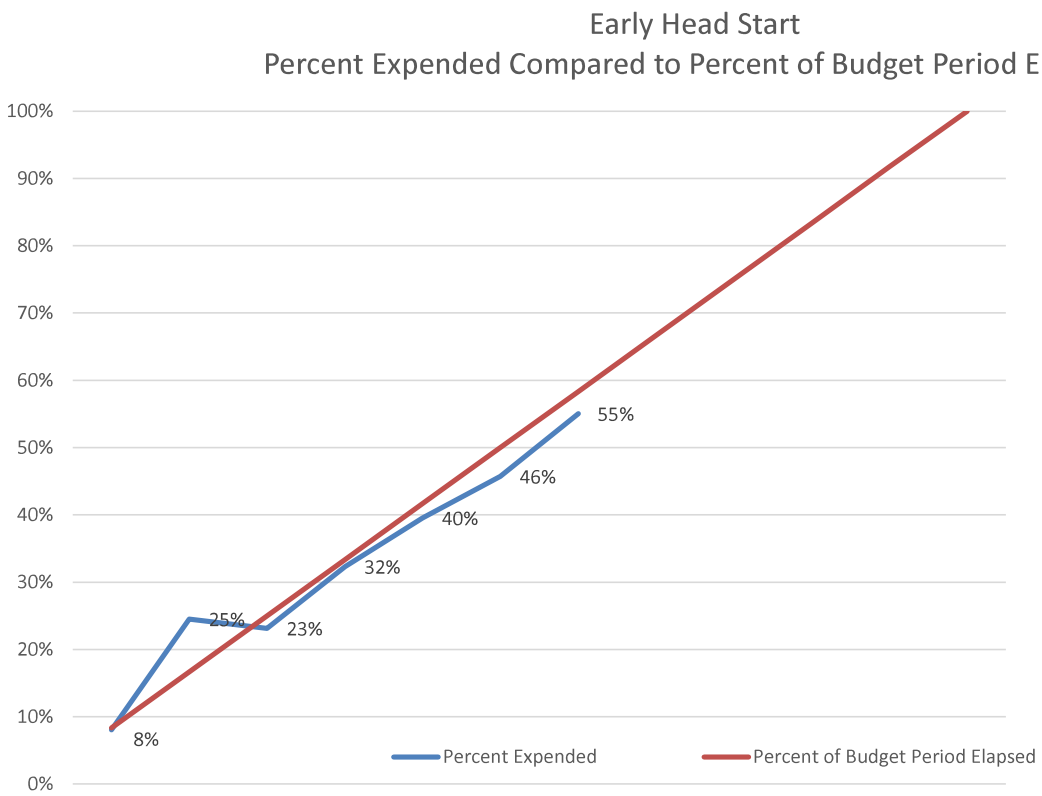
Overall expenditures are at 39% of the budget.

Community Action Partnership of Kern
Early Head Start
Budget to Actual Report
Budget Period: March 1, 2025 - February 28, 2026
Report Period: March 1, 2025 - September 30, 2025
Month 7 of 12 (58.33%)

Prepared 10/01/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	12,545,456	6,562,451	5,983,005	52%	48%
FRINGE BENEFITS	3,896,047	2,361,234	1,534,813	61%	39%
TRAVEL	45,000	-	45,000	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	751,602	555,774	195,828	74%	26%
CONTRACTUAL	1,001,244	541,343	459,901	54%	46%
CONSTRUCTION	-	-	-		
OTHER	2,423,100	1,519,397	903,703	63%	37%
INDIRECT	2,016,910	944,649	1,072,261	47%	53%
TOTAL BASE FUNDING	**22,679,359**	**12,484,848**	**10,194,511**	**55%**	**45%**
TRAINING & TECHNICAL ASSISTAN					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	118,632	37,021	81,611	31%	69%
SUPPLIES	30,013	9,413	20,600	31%	69%
CONTRACTUAL	26,080	-	26,080	0%	100%
OTHER	137,953	78,214	59,739	57%	43%
INDIRECT	31,268	10,738	20,530	34%	66%
TOTAL TRAINING & TECHNICAL AS	**343,946**	**135,385**	**208,560.91**	**39%**	**61%**
GRAND TOTAL EHS FEDERAL FUN	**23,023,305**	**12,620,233**	**10,403,072**	**55%**	**45%**

Budget reflects Notice of Award #09CH012489-02-01
Actual expenditures include posted expenditures and estimated adjustments through 09/30/2025


Early Head Start
Percent Expended Compared to Percent of Budget Period Elapsed
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
8%
25%
23%
32%
40%
46%
55%
Percent Expended
Percent of Budget Period Elapsed

Community Action Partnership of Kern
Head Start and Early Head Start Kern
Year-to-Date Non-Federal Share and In-Kind Report
Budget Period: March 1, 2025 through March 31, 2025
Report for period ending Sept **30, 2025** (Month 7 of 12)

Percent of budget period elapsed: 58.3%

LOCATION	Enroll-ment	March	April	May	June	July	Aug	Sep	YTD Totals	Kern/SJC	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	34	15,749	12,911	7,401	0	0	3,331	7,324	46,716	Kern	43,028	109%
Alicante	20	11,086	15,151	14,433	5,928	0	81	0	46,679	Kern	25,311	184%
Angela Martinez	105	27,223	22,300	16,063	8,082	8	737	1,294	75,706	Kern	132,882	57%
Broadway	37	5,316	6,177	5,148	1,284	0	0	278	18,203	Kern	46,825	39%
California City	17	8,661	4,651	3,624	0	0	0	278	17,213	Kern	21,514	80%
Cleo Foran	23	3,034	13,700	6,385	0	44	6,396	7,910	37,470	Kern	29,107	129%
Delano	60	24,147	10,493	9,990	9,037	13,336	729	415	68,147	Kern	75,933	90%
Fairfax	34	2,162	7,675	7,639	6,610	6,652	141	0	30,879	Kern	43,028	72%
Harvey L. Hall	142	30,977	25,366	29,489	27,782	34,800	1,633	0	150,047	Kern	179,707	83%
Heritage	17	1,689	893	1,430	0	0	244	2,011	6,266	Kern	21,514	29%
Home Base	160	26,020	15,662	14,040	6,893	11,267	8,740	10,659	93,281	Kern	202,487	46%
Martha J. Morgan	50	25,357	24,516	27,021	5,886	19,908	8	383	103,078	Kern	63,277	163%
Oasis	42	10,131	11,857	4,912	0	0	5,069	8,325	40,294	Kern	53,153	76%
Pete H. Parra	116	835	465	0	488	0	0	586	2,375	Kern	146,803	2%
Primeros Pasos	67	81,280	74,266	70,979	62,312	51,989	62,477	74,365	477,668	Kern	84,791	563%
Rosamond	51	2,171	743	249	0	0	0	125	3,288	Kern	64,543	5%
San Diego	32	7,286	7,795	7,818	5,461	1,233	0	246	29,839	Kern	40,497	74%
Shafter	17	4,245	4,431	2,904	5,313	1,815	1,567	1,610	21,885	Kern	21,514	102%
Shafter HS/EHS	24	6,376	7,319	6,168	6,528	5,765	1,281	0	33,437	Kern	30,373	110%
Sterling	117	13,276	14,627	14,048	12,927	14,953	13,814	0	83,644	Kern	148,068	56%
Stockdale Head Start	41	4,624	6,609	3,216	0	0	1,366	1,793	17,608	Kern	51,887	34%
Sunrise Villa	17	2,558	1,716	637	0	495	773	73	6,251	Kern	21,514	29%
Taft	51	6,364	5,860	1,305	0	8	1,697	659	15,893	Kern	64,543	25%
Tehachapi	15	1,225	883	183	0	0	0	73	2,364	Kern	18,983	12%
Vineland	17	6,156	5,059	2,464	0	0	1,681	3,453	18,814	Kern	21,514	87%
Virginia	17	12,711	11,663	6,431	0	0	1,475	98	32,378	Kern	21,514	150%
Willow	40	13,507	12,642	6,398	0	0	0	0	32,547	Kern	50,622	64%
Administrative Services		0	0	0	0	0	0	0	0	Kern/SJC	0	0%
PC Planning		0	0	0	0	0	0	0	0	Kern/SJC	0	0%
PC By Laws		0	0	0	0	0	0	0	0	Kern/SJC	0	0%
Governance		0	286	275	0	0	269	0	830	Kern	15,000	6%
Program Services		25,634	21,252	15,199	15,125	10,890	11,271	19,897	119,267	Kern/SJC	74,265	161%
California Street	24	12,099	9,304	7,354	4,449	3,475	0	0	36,681	SJC	30,373	121%
Gianone	16	2,302	2,438	1,561	1,982	1,779	2,702	1,662	14,425	SJC	26,431	55%
Kennedy	16	2,963	3,594	2,307	1,493	2,421	2,687	3,523	18,988	SJC	20,249	94%
Lodi Home Base	20	16,850	14,153	13,945	11,589	12,432	20,246	9,579	98,795	SJC	25,311	390%
Lodi UCC	24	11,022	11,210	9,863	12,463	12,292	12,561	7,657	77,068	SJC	30,373	254%
Lathrop Home Base	20	3,920	4,356	4,084	4,816	1,618	5,221	0	24,013	SJC	25,311	95%
Marci Massei	24	8,028	7,640	8,223	5,195	4,986	2,601	244	36,916	SJC	30,373	122%
Stockton Home Base	40	13,285	12,746	10,491	5,047	5,313	5,750	3,367	55,999	SJC	50,622	111%
Lathrop	24	5,426	5,267	4,375	3,526	2,869	1,776	2,138	25,376	SJC	30,373	84%
SUBTOTAL IN-KIND	**1,571**	**455,696**	**417,673**	**348,049**	**230,215**	**220,348**	**178,323**	**170,025**	**2,020,328**	**0**	**2,083,613**	**97%**
State General Child Care*		360,286	0	0	0	417,588	400,228	408,456	1,586,560	Kern	2,442,293	65%
State Preschool*		916,299	893,933	0	0	387,028	508,094	701,455	3,406,808	Kern	6,219,213	55%
State Migrant Child Care*		1,191	1,248	1,191	0	0	0	0	3,629	Kern	50,000	7%
SUBTOTAL CA DEPT of ED		**1,277,776**	**895,181**	**1,191**	**0**	**804,616**	**908,322**	**1,109,911**	**4,996,997**		**8,711,506**	**57%**
State General Child Care*		248,476	254,215	240,642	0	228,392	244,230	246,762	1,462,718	SJC	1,175,152	**124%**
SUBTOTAL CA DEPT of ED		**248,476**	**254,215**	**240,642**	**0**	**228,392**	**244,230**	**246,762**	**1,462,718**		**1,175,152**	**124%**
GRAND TOTAL		**1,981,948**	**1,567,069**	**589,882**	**230,215**	**1,253,356**	**1,330,875**	**1,526,698**	**8,480,043**		**11,970,271**	**71%**
								CCP In-Kind	**564,938**			
									9,044,981			

Community Action Partnership of Kern
Early Head Start Child Care Partnerships
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: March 1, 2025 through Feb 28, 2026
Report for period ending September 30, 2025 (Month 07 of 12)

Percent of year elapsed: 58.33%

LOCATION	FUNDED ENROLL-MENT	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Kern Community College District - BC	32	27,305	23,388	26,196	21,671	10,062	15,052	29,050	152,724	137,864	111%
KCSOS - Blanton	16	34,387	34,387	28,570	29,533	24,921	28,812	32,160	212,770	68,932	309%
Garden Pathways	11	81	317	0	484	333	0	122	1,338	47,391	3%
Taft College	42	27,610	35,201	27,594	27,992	34,146	28,724	16,754	198,021	180,947	109%
Escuelita Hernandez	16	49	0	0	0	0	0	37	85	68,932	0%
Program Services		0	0	0	0	0	0	0	0		
Admin Services		0	0	0	0	0	0	0	0		
GRAND TOTAL	**117**	**89,431**	**93,293**	**82,360**	**79,681**	**69,462**	**72,588**	**78,123**	**564,938**	**504,065**	**112%**

Budget reflects Notice of Award #09CH012489-02-01

MEMORANDUM

To: Budget & Finance Committee

From: Rosa Guerrero, Administrative Analyst



Jerry Meade, Assistant Director - Program

Date: November 17, 2025

Subject: *Agenda Item 4b:* 2026-27 HS/EHS Revised Refunding Application – **Action Item**

The Head Start and State Child Development division is submitting a revised budget detail with the 2026-2027 EHS/HS Refunding Application since its approval from the Board in October 2025. Following review of the 2025-2026 budget revision, staff identified previously unrecognized revenue and a budget discrepancy which impacted the 2026-2027 HS/EHS budget detail for the refunding application. This annual refunding application will be the third year of the five-year grant cycle supporting funding from March 1, 2026, to February 28, 2027. Included with the annual application is the detailed budget.

Similar to the 2025-2026 budget revision, staff identified unrecognized revenue through state contracts such as the Child and Adult Care Food Program (CACFP), California Department of Education (CDE), and California Department of Social Services (CDSS). These funds were used to balance outstanding costs in the remaining budget categories. In collaboration with the Finance department, Program staff conducted a thorough review of the document to ensure accuracy and continuity in program operations with little to no impact on service delivery or personnel.

Upon approval, CAPK's Head Start Program will include the budget detail in its HS/EHS refunding application by December 1, 2025.

Strategic Plan Impact

This proposal aligns with Strategic Priority A – Community Investment of the 2026-2029 Strategic Plan which emphasizes fostering pathways out of poverty and expanding access to education, employment, and essential services.

Recommendation

Staff recommends the Budget & Finance Committee approve with resolution the submission of the 2026-2027 HS/EHS Refunding Application (09CH012489) and further recommend Board approval.

Attachment:

2026-27 Budget Detail
Resolution 2025-16

HEAD START & EARLY HEAD START
CHILD AND ADULT CARE FOOD PROGRAM
STATE OF CALIFORNIA EARLY CHILDHOOD EDUCATION FUNDING
2026-2027 COMBINED BUDGET DETAIL

BUDGETED EXPENDITURES

Head Start/Early Head Start Program Operations, Training & Technical Assistance, Child & Adult Care Food Program, California Department of Education	2025-26 Approved	2026-27 Projected	VARIANCE increase (decrease)	Comments
PERSONNEL	**30,202,973**	**31,390,624**	**1,187,651**	Change from part year to full year
FRINGE BENEFITS	**10,122,500**	**10,307,411**	**184,911**	Projected increase in benefit costs
TRAVEL	**279,536**	**163,570**	**(115,966)**	
EQUIPMENT	**-**	**-**	**-**	
SUPPLIES				
Office Supplies	171,400	171,400	**-**	
Child and Family Services Supplies	1,162,547	959,877	**(202,670)**	Based on PY actual expenses
Food Services Supplies	96,500	96,500	**-**	
Other Supplies (e.g. janitorial, training)	300,416	312,563	**12,147**	Projected increase in costs
TOTAL SUPPLIES	**1,730,863**	**1,540,340**	**(190,523)**	
CONTRACTUAL				
Administrative Services	100,000	50,000	**(50,000)**	Based on PY actual expenses
Training & Technical Assistance	38,880	34,233	**(4,647)**	Based on PY actual expenses
Other Contracts	1,390,623	1,229,910	**(160,713)**	
TOTAL CONTRACTUAL	**1,529,503**	**1,314,143**	**(215,360)**	
CONSTRUCTION				
Construction Projects	-	-	**-**	
TOTAL CONSTRUCTION	**-**	**-**	**-**	
OTHER				
Rent	1,047,607	999,007	**(48,600)**	
Mortgage	-	-	**-**	
Utilities, Telephone	1,376,950	1,376,950	**-**	
Building & Child Liability Insurance	142,700	142,700	**-**	
Building Maintenance/Repair	1,363,727	1,104,777	**(258,950)**	Based on PY actual expenses
Local Travel (children)	-	-	**-**	
Nutrition Services	1,812,367	1,720,323	**(92,044)**	Based on PY actual expenses
Child Services Consultants	116,832	116,832	**-**	
Volunteers	4,937	4,937	**-**	
Parent Services	16,805	16,805	**-**	
Publications/Advertising/Printing	110,750	110,750	**-**	
Training or Staff Development	201,705	201,705	**-**	
Other	635,805	635,805	**-**	
TOTAL OTHER	**6,830,185**	**6,430,591**	**(399,594)**	
INDIRECT	**4,928,228**	**5,905,862**	**977,634**	Increase due to change in MTDC
BUDGETED EXPENDITURES	**55,623,788**	**57,052,541**	**1,428,753**	

REVENUES

STATE & FEDERAL REVENUES	2025-26 Approved	2026-27 Projected	VARIANCE increase (decrease)	Comments
Head Start/EHS Program Operations	39,569,893	39,569,893	-	
Head Start/EHS Training & Technical Assistance	521,532	521,532	-	
Estimated Child & Adult Care Food Program	1,856,259	2,045,439	189,180	Increase in enrollment
Estimated California Department of Education	13,676,104	14,915,677	1,239,573	Increase in enrollment
TOTAL STATE & FEDERAL REVENUES	**55,623,788**	**57,052,541**	**1,428,753**	

SUMMARY - 2025-2026

TOTAL REVENUES	57,052,541
TOTAL BUDGETED EXPENDITURES	57,052,541
DIFFERENCE	**-**
ESTIMATED HS/EHS ADMINISTRATIVE COST RATE:	**14.13%**

RESOLUTION #2025-16

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Head Start and Early Head Start Refunding Grant Application

The Board of Directors of Community Action Partnership of Kern located at 1300 18th Street, Suite 200, Bakersfield, CA 93301, met on November 24, 2025, in Bakersfield, California at a scheduled Board meeting and resolved as follows:

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

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

WHEREAS, the Head Start and State Child Development Division has requested to submit a Refunding Application for the Head Start/Early Head Start (09CH012489) grant, for budget year 2026-2027; and

WHEREAS, the Head Start and State Child Development Division has requested to submit a Refunding Application with the budget detail including $39,569,892 for base funding and $521,532 in Training and Technical Assistance Funding; and

WHEREAS, CAPK's Board of Directors has approved a 12% indirect cost rate and said rate has been applied to the 2026-2027 Head Start/Early Head Start budget; and

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

NOW, THEREFORE, be it resolved that CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer to act on behalf of the Board as CAPK's representative signatory with regard to the submission of the 2026-2027 refunding application for the Head Start and Early Head Start grant.

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 24th day of November 2025.

Maritza Jimenez, Chair
CAPK Board of Directors

Date

MEMORANDUM

To: Budget & Finance Committee

From: Rosa Guerrero, Administrative Analyst
Laura Porta, MCAP Administrator

Date: November 17, 2025

Subject: *Agenda Item 4c:* Request to Approve Submission of the Fiscal Year 2026-2027 Continued and Expansion Funding Application for California Department of Social Services (CDSS) Programs (CMAP, CMIG and CCTR) – **Action Item**

The California Department of Social Services (CDSS) requires submission of a refunding application for the CDSS state contracts. Funds will be used to continue the Migrant Alternative Payment, Migrant Child Care and General Child Care services. The funding period would be July 2026 through June 2027 supporting the programs listed below. The estimated funding may increase if additional funding is budgeted from CDSS.

- Migrant Alternative Payment (CMAP): $37,213,685
- Migrant Child Care (CMIG): $293,823
- General Child Care (CCTR): $3,996,470

Submission of this application is due by December 19, 2025. The electronic submission requires the Chief Executive Officer to authorize the application content and must receive approval from the Board of Directors to execute the contract. The application also requests the governing board clerk/secretary certify the resolution adopted by the Board via signature. Lastly, the resolution must identify the designee within CAPK that will be uploading the application on behalf of CAPK. The resolution indicates Rosa Guerrero, Administrative Analyst as the designee to submit the electronic application once approved by the CEO.

Strategic Plan Impact
This proposal aligns with Strategic Priority A – Community Investment of the 2026-2029 Strategic Plan which emphasizes fostering pathways out of poverty and expanding access to education, employment, and essential services.

Recommendation
Staff recommends the Board of Directors approve with resolution the submission of the Fiscal Year 2026-2027 Continued and Expansion Funding Application for the California Department of Social Services programs, authorize the Chief Executive Officer to execute the contract, authorize Gina Martinez, Board Secretary to certify the resolution, and assign a designee to submit the application upon the CEO's approval.

Attachment:
Resolution 2025-17

RESOLUTION # 2025-17

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Submission of the 2026-27 California Department of Social Services Funding Application

The Board of Directors of Community Action Partnership of Kern located at 1300 18th Street, Suite 200, Bakersfield, CA 93301, met on November 24, 2025, in Bakersfield, California at a scheduled Board meeting and resolved as follows:

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

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

WHEREAS, program is requesting to submit the California Department of Social Services continued funding application for Migrant Alternative Payment (CMAP), Migrant Child Care (CMIG), and General Child Care (CCTR), for funding from July 1, 2026 through June 30, 2027; and

WHEREAS, the Head Start and State Child Development Division is requesting a maximum funding amount of **$37,213,685 for CMAP; $293,823 for CMIG; and $3,996,470 for CCTR** in annual funding; and

WHEREAS, the California Department of Social Services requires that an authorized signatory be named for the refunding application and contract, the Board Secretary certify the resolution, and assign an authorized representative to submit the application electronically; and

NOW, THEREFORE, be it resolved that CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer to act on behalf of the Board as CAPK's representative signatory with regard to the CDSS Continued Funding Application and CDSS contract, assign Gina Martinez, Board Secretary to certify the resolution, and assign Rosa Guerrero, Administrative Analyst to submit the application electronically.

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 24th day of November 2025.

Martiza Jimenez, Chair
CAPK Board of Directors

Date

Gina Martinez, Secretary
CAPK Board of Directors

Date

MEMORANDUM

To: Budget & Finance Committee

From: Rosita Curry, Home Base Manager

Date: November 17, 2025

Subject: *Agenda Item 4d*: County of Kern – CalWORKs Home Visiting Program Agreement FY 2025-26 – **Action Item**

Kern County Department of Human Services Assistant Program Director informed CAPK that the CalWORKs Home Visiting Program (HVP) allocation for Fiscal Year (FY) 2025-26 was released on October 23, 2025. The Budget Act of 2025 appropriated approximately $73.2 million to HVP statewide, a reduction of approximately $6.8 million from FY 2024-25.

The California Department of Social Services (CDSS), in consultation with the County Welfare Directors Associations (DWDA), allocated $3,956,126 to Kern County for HVP expenditure in FR 2025-26, a reduction of $1,050,285 from FY2024-25. CAPK's allocated budget for FY 2025-26 will be **$3,892,756**, a reduction of **$1,050,285** from the $4,943,041 approved by the board in June 2025.

Summary of Changes

Changes to the HVP program include:

- Serving 260 clients, a decrease of 40 clients
- 30 Home Visitors, a decrease of 4 Home Visitors- ***Vacant Positions***
- A decrease of $700 in materials/goods per family

The amended contract for Services Agreement and the revised budget, which reflect the reduction in funding, have been submitted to Kern County for review and subsequent presentation to the Board of Supervisors.

As part of the CAPK 2026-2029 Strategic Plan, the HVP program supports the CAPK mission and vision of supporting Kern County residents to reach self-sufficiency. Specifically: Strategic Priority B – Partnerships to strengthen our communities by building and expanding strategic partnerships that will enhance collaboration and support community-wide transformation.

Recommendation:

Staff recommend that the Budget and Finance Committee approve the 2025-26 Kern County Department of Human Services Home Visiting Contract as revised and authorize the Chief Executive Officer to execute the contract and any future revisions.

Attachment:

Draft Agreement for CalWORKs Home Visiting Program Services Addendum

AGREEMENT
FOR
CalWORKs HOME VISITING PROGRAM SERVICES
Independent Contractor
(COUNTY – COMMUNITY ACTION PARTNERSHIP OF KERN)

THIS AGREEMENT ("**Agreement**") is made and entered into on _____ ("**Execution Date**"), by and between the COUNTY OF KERN, a political subdivision of the State of California ("**County**"), as represented by the Department of Human Services ("**Department**"), and Community Action Partnership of Kern ("**Contractor**"), whose principal place of business is at 1300 18th Street, Suite 200, Bakersfield, CA 93301. County/Department and Contractor are referred to individually as a "**Party**" and collectively as the "**Parties**". CONTRACTOR'S UNIQUE ENTITY IDENTIFIER NUMBER: MH2JA4FK2WK1

WHEREAS:

a. Government Code Sections 31000 and 53060 permit the County Board of Supervisors to contract for the furnishing of special services with individuals specially trained, experienced, and competent to perform those services; and

b. Senate Bill 840 (Chapter 29, Statutes of 2018), Assembly Bill 1811 (Chapter 35, Statutes of 2018), and Welfare and Institutions Code (W&IC) Article 3.4 sections 11330.6-11330.9 codified the requirements for the Home Visiting Program; and

c. The CalWORKs Home Visiting Program is an evidence-based, voluntary service delivery model that pairs new parents with a nurse, or other trained professional to make regular visits in the participant's home to provide guidance, coaching, access to prenatal and postnatal care, and other health and social services; and

d. County desires to engage Contractor to provide said services, and Contractor, by reason of Contractor's qualifications and experience, has offered to provide the required services on the terms set forth in this Agreement.

NOW, THEREFORE, IT IS AGREED between the Parties as follows:

1. TERM

This Agreement shall commence on July 1, 2025 and shall remain in effect until June 30, 2026, unless sooner terminated as provided for in this Agreement.

2. RESPONSIBILITIES OF CONTRACTOR

Contractor shall assume responsibility for providing the following services:

A. Outreach

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1) Contractor's employees shall distribute Home Visiting Program ("HVP") information to available venues, such as stores, libraries, laundromats, doctor and dental offices, and medical clinics and shall host recruiting events in service areas.

2) Contractor shall station Community Action Partnership of Kern ("CAPK") HVP liaisons at the offices of the Kern County Department of Human Services ("KCDHS") to promote, enroll, and field questions for the HVP program.

3) Contractor shall provide CAPK-HVP posters for KCDHS lobbies; flyers for KCDHS interview rooms; and brochures for display in KCDHS public areas, inclusion in CalWORKs application packets, and distribution to KCDHS partner agencies within CAPK's service areas.

4) Contractor shall promote the HVP through its social media platforms.

B. Home Visiting

1) Contractor shall provide HVP services for individuals who meet the following criteria in A and B:
   - The individual is one of the following:
     - A member of a CalWORKs assistance unit.
     - The parent or caretaker relative for a child-only case.
     - A pregnant individual who has applied for CalWORKs aid within 60 calendar days prior to reaching the second trimester of pregnancy and would be eligible for CalWORKs aid other than not having reached the second trimester of pregnancy.
     - An individual who is apparently eligible for CalWORKs aid.
   - The individual is pregnant, or the individual is a parent or caretaker relative of a child less than 24 months of age at the time the individual enrolls in the program.

2) Contractor shall provide the following staff to provide HVP services:

   A. One Program Manager to provide oversight for the HVP.

   B. Up to 30 qualified Home Visitors to provide direct services to participants.

   C. Up to four Program Supervisors to provide oversight to the support staff.

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D. Up to four liaisons to recruit, provide outreach, and enroll participants in the HVP.

E. One Data Analyst to support reporting and data collection.

F. Administrative Assistant to support program needs.

G. Administrative Support Management: i.e.: Director, Assistant Director, & Administrative Coordinator

3) Contractor shall concurrently serve up to 250CalWORKs voluntary participants through the CAPK-HVP as set forth in **Exhibit "A"**.

4) Contractor shall cumulatively serve up to 300 families during the term of the Agreement as set forth in **Exhibit "A"**.

5) Contractor shall provide HVP services in the district areas of Taft, Shafter, Delano, Rosamond, Ridgecrest, Lamont, and other areas of Eastern Kern County.

6) Contractor may conduct Telehealth visits using an agreed upon virtual platform if the following requirements are met:

A. Telehealth home visits are implemented with fidelity to the evidence based home visiting model.

B. Alternate locations are agreed upon by Contractor and HVP participants.

C. Telehealth home visits shall be used as supplemental visits. The initial home visit shall be conducted in person.

D. Telehealth visits are required to be conducted on a HIPAA-compliant video platform.

E. Home visitors who plan to conduct Telehealth home visits shall be trained in using the technology prior to conducting the virtual visit.

7) Contractor shall annually conduct up to 40 home visits per home for a maximum of 90 minutes in duration on a weekly basis and facilitate up to 22 socialization activities for each family participating in the CAPK-HVP. Home visits shall be supplemented by regular phone contact and shall be planned collaboratively with the parents (or the child's legal guardian).

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8) Contractor shall use the Early Head Start Home Visiting Program-Home Bases Option (EIS-HBO) as the home visiting model. Contractor shall provide and use the "Parents as Teachers" curriculum. Contractor may use other approved Home Visiting Evidence of Effectiveness (HomeVee) curricula upon obtaining authorization from the Department.

9) Contractor shall provide a ratio of one CAPK-HVP home visitor for 8-10 families. This ratio is the same for the outlying areas of Taft, Shafter, Delano, Rosamond, Ridgecrest, Lamont, and other areas of Eastern Kern County.

10) Contractor shall provide services to the HVP families for up to 24 months **or** until the child's second birthday, whichever is later. . HVP participants may be eligible to re-enroll if they were unable to complete 24 months of services during their initial enrollment in CalWORKs HVP and all of the following apply:

- The initial enrollment was discontinued because the previously eligible child was permanently removed from the AU due to death of the child, termination of parental rights, or relinquishment of parental rights;
- At the time the CalWORKs HVP services were discontinued, there were no other eligible children in the AU;
- The family is now eligible for CalWORKs HVP with a new pregnancy or new eligible child; and
- The evidence-based model being implemented by the county allows for the participant's re-enrollment.

C. Connection Resources

1) Contractor shall utilize internal resources when possible to meet participants' needs.

2) Contractor shall refer participants to partner agencies (including KCDHS for job readiness; mental health and substance abuse services; and assistance for victims of domestic violence and sexual assault) when unable to internally meet the needs of the participants.

3) Contractor shall refer participants to Information and Referral Specialists through 211 Kern County when resources are not readily available.

D. Data Collection

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1) Contractor shall collect the information necessary for the completion of the HVP Monthly Status Report (HVP19). Contractor shall provide a State Monthly (SMR) by the 10th calendar of the month with data to be submitted on the HVP 19 to the California Department of Social Services (CDSS).

2) Contractor shall collect, maintain, and electronically input into the ChildPlus® database.

3) Contractor hall generate and submit a report in a format agreed upon by the Department to track individual referrals, program enrollment and exit, CalWORKs aid codes, home visitor assignments, and services provided. Contractor shall update the report on a real-time basis and provide the report by the 10th calendar day of the month to the Department.

E. Material Goods

Material goods funding related to the health and safety of the child and family is available and shall not to exceed the life time limit of up to $300 per family. The contractor and Department collaborated in the development of a list of items for material goods purchase as set forth in **Exhibit "B"**. The CAPK home visitor and management staff shall do the following:

1) Verify need by completing initial assessment.

2) Submit list of health and safety items for approval and procurement of the items.

3) Deliver or arrange for delivery of items.

4) Monitor cases to ensure 300 material goods life time limit per family is not exceeded.

F. Training

1) Contractor shall provide a general training on the CAPK-HVP for Department's HVP case managers, supervisors, and liaison.

2) Contractor shall mandate all home visitors to complete Cultural/Linguistic and Anti-Bias training. Contractor shall provide to Department verification of completion of Cultural/Linguistic and Anti-Bias training that meets CDSS minimum training standards for all CAPK Home Visiting Program staff.

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3) As the administrator of the local Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program, Contractor shall provide to Department verification of WIC program training for all CAPK Home Visiting Program staff.

4) Contractor shall mandate that all CAPK home visiting staff who provide direct participant services, as per the terms of this agreement, shall complete Civil Rights Training.

G. Contractor and Department shall collaborate and participate in the Head Start Policy Council Committee. Attendees include the following: Kern County Department of Public Health, Bakersfield Legal Assistance, and Community Connection for Childcare, CAPK home visitors, KCDHS staff, and CAPK-HVP participants. The committee shall meet quarterly to promote community awareness of home visiting; improve interagency coordination; develop procedures for communicating problems that may arise; and track remedies and outcomes.

H. Reporting Responsibilities

The Contractor shall track and report all program outcomes for the parents and children served in the HVP and measures specific to CalWORKs objectives that include:

1) Demographic Information

2) CAPK/Home Visitor Performance

a) Number of home visits completed, including data on duration of families' enrollment in home visiting services.
b) Indicators of home visiting program workforce capacity, including demographics, characteristics, composition including employer and certification status, and future training needs of the home visiting workforce.

3) Child and Family Indicators and Outcomes

a) Parental satisfaction with their gains in parenting skills and knowledge.

b) Child Protective Services referrals and outcomes.

c) Access to immigration services and remedies as applicable.

d) Rate of previously homeless families who return to homelessness.

4) Additional descriptive and outcome indicators, as appropriate and required by the California Department of Social Services (CDSS).

5) Contractor shall be responsible for collecting and analyzing data; recording outcomes of the participants and children; and compiling the data into appropriate reports related to the HVP as required by CDSS.

6) Contractor shall share HVP reports with Department each month using a secure file transfer protocol.

7) Contractor shall provide a monthly participation report to Department in an agreed upon format by the 10th of every month for each Welfare to Work participant who is participating in the HVP.

8) Contractor shall provide a report tracking the material goods funding that has been issued to each HVP family upon Department's request.

3. RESPONSIBILITIES OF COUNTY

Department shall assume responsibility for providing the following services:

A. Case Management/Coordination of Participants

1) Department shall provide Contractor with limited use of space, when available, for CAPK liaisons within KCDHS offices throughout Kern County. The specific dates, times, rooms, or areas within the offices to be used shall be determined solely by Department in consultation with Contractor. Contractor must obtain prior approval from Department for any changes in staff or requests to alter facility space.

2) Department shall assign designated Eligibility staff to assist CalWORKs participants who are participating in the HVP. For CalWORKs Welfare-to-Work (**WTW**") active participants or volunteers who are participating in HVP, Department shall assign designated WTW Social Service Workers (SSW) to provide case management.

3) Department shall assist the CAPK home visitors by helping HVP families navigate eligibility for public assistance programs, facilitating referrals for barrier removal, and connecting the family with resources to promote self-sufficiency. Department staff shall do the following:

a) Answer questions regarding assistance programs and provide assistance as required by regulation to obtain verification for eligibility requirements.

b) Provide referrals for mental health and substance abuse services through Kern Behavioral and Recovery Services or its designated representatives.

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c) Provide referrals for victims of domestic violence and sexual assault to KCDHS Domestic Violence Social Workers or other approved agencies.

d) Provide contact information for job readiness services through America's Job Center, Employers' Training Resource, KCDHS Job's First Room at the main office in Bakersfield, and Resource Rooms located in KCDHS District offices.

e) Provide information on Job Fest job fairs via flyers and through the KCDHS Job Fest Facebook page.

f) Provide a full range of WTW activity options, as appropriate based upon assessment, for HVP participants who are enrolled in the WTW program as active participants or volunteers.

g) Report Issuance of services or referrals to the CAPK home visitor to avoid duplication of services.

4) Department shall provide a liaison to serve as primary point of contact for Contractor to provide HVP services to CalWORKs participants. The liaison shall provide the following:

a) Assist Contractor with securing read-only access to the Department's case management system (CalSAWS) for CAPK liaisons.

b) Communicate via e-mail with the KCDHS Eligibility and WTW workers (if applicable) to ensure participant is assigned to the appropriate CalSAWS caseload once HVP participation is confirmed or ended.

c) Receive monthly data reports from Contractor, review for completion, and transmit to CDSS.

B. Outreach

1) Department shall conduct outreach by mailing HVP informing notices and outreach flyers to households in the target and expanded populations as needed by Contractor.

2) Department Eligibility staff and WTW SSWs shall screen CalWORKs participants for potential HVP eligibility.

3) Department shall refer potential HVP volunteer participants to the CAPK liaisons for enrollment.

4) Department shall promote the HVP through its social media platforms.

5) Department shall display CAPK-HVP posters, flyers, and brochures in its offices throughout Kern County.

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6) Department shall encourage partner agencies to display CAPK-HVP posters, flyers, and brochures.

C. Training

1) Department shall provide pre-service training on the CalWORKs, CalFresh, and Medi-Cal programs to CAPK Home Visiting staff.

2) Department shall provide additional training to CAPK Home Visiting staff on the WTW program to include (strengths-based) motivational interviewing and the referral processes for behavioral health, substance abuse, and assistance for victims of domestic violence and sexual assault.

D. Data

1) Department shall receive and review monthly reports from Contractor and submit the reports to CDSS using a secure file transfer process.

2) Department shall work with Contractor to generate, update, and submit a report in an agreed upon format to track individual referrals, program enrollment and exit, CalWORKs aid codes, home visitor assignments, and services provided. Department shall review the report and rake appropriate action.

E. Contractor and Department shall collaborate and participate in the Head Start Policy Council Committee. Attendees include the following: Kern County Department of Public Health, Bakersfield Legal Assistance, Community Connection for Childcare, CAPK home visitors, KCDHS staff, and CAPK-HVP parent participants. The committee shall meet quarterly to promote community awareness of home visiting; improve interagency coordination; develop procedures for communicating problems that may arise; and track remedies and outcomes.

4. COMPENSATION

County shall compensate Contractor in an amount not to exceed $3,892,756 for fiscal year 2025-26. The total amount of compensation over the term of this agreement is not to exceed $3,892,756. County shall reimburse Contractor for all necessary and reasonable costs incurred on behalf of County as set forth in **Exhibit "D"**.

5. REIMBURSEMENT POLICY AND BILLING REQUIREMENTS

Contractor shall submit monthly to Department an invoice for reimbursement of allowable expenditures for the previous month. Costs claimed under this Agreement are subject to the following federal publications:

- Uniform Guidance: 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements

A. All invoices shall be submitted in a form approved by Department and shall include:

1) A monthly total and itemization of all costs by budget line item, arranged in the same order as the approved budget. Supporting documentation, including payroll reports, must be provided for each item for which reimbursement is requested.

2) Itemization of all travel expenses incurred. Reimbursement for travel and other related costs shall not exceed County's rates which are in effect at the time the expense(s) is/are incurred.

3) Copies of invoices submitted to Contractor from subcontractors.

4) Invoices shall be sent to the following attention:

Fiscal Support Supervisor
Accounts Payable Unit
Kern County Department of Human Services
PO Box 511
Bakersfield, CA 93302

Contractor shall adjust from its billings to Department all charges not fully reimbursable under the applicable cost principles and the terms of this Agreement. Contractor accepts fiscal responsibility for any future audit findings resulting from Contractor's billings under this Agreement. Contractor shall refund County for all costs related to this Agreement which are disallowed by the California Department of Social Services ("**CDSS**") as a result of audit findings or insufficient funds available from the State.

Contractor shall comply with all audit exceptions by appropriate federal, State and County audit agencies as prescribed by the auditing agency, and provide all required audit documentation to Department pertaining to the services required by this Agreement.

Invoices shall be sent to Department's Accounts Payable Unit for processing by the 25th calendar day of the month following the month in which services were rendered. Payment will be made to Contractor within 30 days of receipt and approval of each complete invoice by Department.

B. Department reserves the right to withhold payment if Contractor falls behind schedule or submits substandard work.

C. Final invoices must be received by Department no later than 45 days following termination of this Agreement.

D. Budget funds are restricted for use within the budget fiscal year. Administrative shifts of funds among budget categories or the addition of a budget category cannot be approved without prior submission of a revised budget by Contractor and prior written approval by Department.

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E. Upon receipt of billing from the contractor, the Department shall pay an advance each month equal to the Contractor's estimated expenses for the following month; advances for any month will not exceed 1/12 of the total approved budget for that year. Each month the Department will reconcile actual invoices to advances paid, and any difference shall be adjusted to the current month's advance request as an increase or decrease to that advance.

All advances in excess of actual invoices over there term of agreement will be reimbursed to the Department by Contractor or deducted by the Department from the Contractor's final payment, at the discretion of the Department.

6. AWARD INFORMATION DISCLOSURE

Pursuant to 2CFR 200.332, all recipients and subrecipients of federal funds must be provided additional information, including the Assistance Listing (AL) Number associated with each award and/or subaward. The AL Number(s) below is/are associated with this Agreement:

Assistance Listing Number	Program Title
93.558	Temporary Assistance for Needy Families (TANF)

Additional award information can be found at: www.cdss.ca.gov/inforesources/letters-and-notices.

Amount of Federal Funding: $3,892,756

7. REPRESENTATIONS

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

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

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

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

8. ASSIGNMENT

Contractor may only assign its rights or delegate or otherwise transfer its obligations hereunder only with County consent given or withheld in County's sole discretion. Any such assignment without County consent shall be void. County shall not be obligated to consider any proposed assignment if Contractor is in breach of this Agreement at any time during the period of such consideration. Contractor shall make

any request for consent to assign in the form and manner prescribed by County. For purposes of this Section, the term **"assign"** includes, but is not limited to, the following:

A. Selling, exchanging or otherwise transferring to a third party effective control of Contractor management (through sale, exchange or other transfer or outstanding common stock of Contractor or otherwise) or any of Contractor's assets dedicated to the performance of services hereunder, unless such assets are promptly replaced with assets of greater or equal value and equivalent function;

B. Issuing new stock or selling, exchanging or otherwise transferring 10% or more of the then outstanding common stock of Contractor to a party other than the shareholders owning said stock as of the date hereof;

C. Any dissolution, reorganization, consolidation, merger, re-capitalization, stock issuance or re-issuance, voting trust, pooling agreement, escrow arrangement, liquidation or other transaction which results in a change of ownership or control of Contractor;

D. Any assignment by operation of law, including insolvency or bankruptcy, making assignment for the benefit of creditors, writ of attachment of an execution, being levied against this Agreement, appointment of a receiver taking possession of any of Contractor's property or transfer occurring in the event of a probate proceeding; and

E. Any combination of the foregoing (whether or not in related or contemporaneous transactions) which has the effect of any such transfer or change of ownership or control of Contractor.

9. NEGATION OF PARTNERSHIP

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

10. IMMIGRATION REFORM AND CONTROL ACT

Contractor acknowledges that Contractor, and all subcontractors hired by Contractor to perform services under this Agreement, are aware of and understand the Immigration Reform and Control Act ("**IRCA**"). Contractor is and shall remain in compliance with IRCA and shall ensure that any subcontractors hired by Contractor

to perform services under this Agreement are in compliance with IRCA. In addition, Contractor agrees to indemnify, defend and hold harmless the County, its agents, officers and employees, from any liability, damages or causes of action arising out of or relating to any claims that Contractor's employees, or the employees of any subcontractor hired by Contractor, are not authorized to work in the United States for Contractor or its subcontractor and/or any other claims based upon alleged IRCA violations committed by Contractor or Contractor's subcontractors.

11. INDEMNIFICATION

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

12. INSURANCE

Contractor, in order to protect County and its board members, officials, agents, officers, and employees against all claims and liability for death, injury, loss, and damage as a result of Contractor's actions in connection with the performance of Contractor's obligations, as required in this Agreement, shall secure and maintain insurance as described below. Contractor shall not perform any work under this Agreement until Contractor has obtained all insurance required under this section and the required certificates of insurance and all required endorsements have been filed with the County's authorized insurance representative. Receipt of evidence of insurance that does not comply with all applicable insurance requirements shall not constitute a waiver of the insurance requirements set forth herein. The required documents must be signed by the authorized representative of the insurance company shown on the certificate. Upon request, Contractor shall supply proof that such person is an authorized representative thereof, and is authorized to bind the named underwriter(s) and their company to the coverage, limits, and termination provisions shown thereon. The Contractor shall promptly deliver the County's authorized insurance representative a certificate of insurance, and all required endorsements, with respect to each renewal policy, as necessary to demonstrate the maintenance of the required insurance coverage for the term specified herein. Such certificates and endorsements shall be delivered to the County's authorized representative prior to the expiration date of any policy and bear a notation evidencing payment of the premium thereof if so requested. Contractor shall immediately pay any deductibles and self-insured retentions under all required insurance policies upon the submission of any claim by Contractor or County as an additional insured.

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A. Workers' Compensation and Employers Liability Insurance Requirement. In the event Contractor has employees who may perform any services pursuant to this Agreement, Contractor shall submit written proof that Contractor is insured against liability for workers' compensation in accordance with the provisions of Section 3700 of the California Labor Code.

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

Contractor shall also maintain employer's liability insurance with limits of one million dollars ($1,000,000) for bodily injury or disease.

B. Liability Insurance Requirements:

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

a) Commercial General Liability Insurance including, but not limited to, Contractual Liability Insurance (specifically concerning the indemnity provisions of this Agreement with the County), Products-Completed Operations Hazard, Personal Injury (including bodily injury and death), and Property Damage for liability arising out of Contractor's performance of work under this Agreement. The Commercial General Liability insurance shall contain no exclusions or limitation for independent contractors working on the behalf of the named insured. Contractor shall maintain the Products-Completed Operations Hazard coverage for the longest period allowed by law following termination of this Agreement. The amount of said insurance coverage required by this Agreement shall be the policy limits, which shall be at least one million dollars ($1,000,000) each occurrence and two million dollars ($2,000,000) aggregate.

If the Commercial General Liability policy is not endorsed to include affirmative coverage for sexual abuse or molestation, Consultant shall obtain and maintain a policy covering sexual abuse or molestation. The amount of said insurance coverage required by this Agreement shall be the policy limits, which shall be at least one million dollars ($1,000,000) per occurrence or claim and two million dollars ($2,000,000) aggregate.

b) Automobile Liability Insurance against claims of Personal Injury (including bodily injury and death) and Property Damage covering any vehicle and/or all owned, leased, hired and non-owned vehicles used in the performance of services pursuant to this Agreement with coverage equal to the policy limits, which shall be at least one million ($1,000,000) each occurrence.

c) Professional Liability (Errors and Omissions) Insurance, for liability arising out of, or in connection with, the performance of all required services under this Agreement, with coverage equal to the policy limits, which shall not be less than one million ($1,000,000) per occurrence and three million ($3,000,000) aggregate.

d) Cyber Liability Insurance/Technology Professional Liability Insurance, for liability arising out of, or in connection with, the performance of all required services under this Agreement, involving access to personal and or confidential information, software or technology services where a data breach or exposure to personal and or confidential information could impact the County, coverage shall be equal to the policy limits, which shall not be less than one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) aggregate. Coverage shall respond to the duties and obligations as is undertaken by Contractor in this agreement and shall include, but not limited to, claims involving security breach, system failure, data recovery, business interruption, cyber extortion, social engineering, infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, and alteration of electronic information. The policy shall provide coverage for breach response costs, regulatory fines and penalties as well as credit monitoring expenses.

2) The Commercial General Liability and Automobile liability Insurance required in this sub-paragraph B. shall include an endorsement naming the County and County's board members, officials, officers, agents and employees as additional insureds for liability arising out of this Agreement and any operations related thereto. Said endorsement shall be provided using one of the following three options: (i) on ISO form CG 20 10 11 85; or (ii) on ISO form CG 20 37 10 01 plus either ISO form CG 20 10 10 01 or CG 20 33 10 01; or (iii) on such other forms which provide coverage at least equal to or better than form CG

20 10 11 85.

3) The Contractor may use Umbrella or Excess Policies to provide the liability limits as required in this agreement. This form of insurance will be acceptable provided that all of the Primary and Umbrella or Excess Policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The Umbrella or Excess policies shall be provided on a true "following form" or broader coverage basis, with coverage at least as broad as provided on the underlying Commercial General Liability insurance. No insurance or self-insurance maintained by the County, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss.

4) Contractor shall require and verify that all subcontractors maintain insurance meeting all requirements stated herein, and Contractor shall ensure that the County is an additional insured on insurance required from subcontractors.

5) Any self-insured retentions in excess of $100,000 must be declared on the Certificate of Insurance or other documentation provided to County and must be approved by the County Risk Manager.

6) If any of the insurance coverages required under this Agreement is written on a claims-made basis, Contractor, at Contractor's option, shall either (i) maintain said coverage for at least three years following the termination of this Agreement with coverage extending back to the effective date of this Agreement; (ii) purchase an extended reporting period of not less than three years following the termination of this Agreement; or (iii) acquire a full prior acts provision on any renewal or replacement policy.

b. All insurance afforded by Contractor pursuant to this Agreement shall be primary to and not contributing to all insurance or self-insurance maintained by the County. An endorsement shall be provided on all policies, except professional liability/errors and omissions, which shall waive any right of recovery (waiver of subrogation) against the County.

c. All insurance shall be issued by a company or companies admitted to do business in California and listed in the current "Best's Key Rating Guide" publication with a minimum rating of A-; VII. Any exception to these requirements must be approved by the County Risk Manager.

d. If Contractor is, or becomes during the term of this Agreement, self-insured or a member of a self-insurance pool, Contractor shall provide coverage equivalent to the insurance coverages and endorsements required above. The County will not accept

such coverage unless the County determines, in its sole discretion and by written acceptance, that the coverage proposed to be provided by Contractor is equivalent to the above-required coverages.

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

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

g. Cancellation of Insurance -- The above stated insurance coverages required to be maintained by Contractor shall be maintained until the completion of all of Contractor's obligations under this Agreement except as otherwise indicated herein. Each insurance policy supplied by the Contractor shall not be suspended, voided, cancelled or reduced in coverage or in limits except after ten (10) days written notice by Contractor in the case of non-payment of premiums, or thirty (30) days written notice in all other cases. This notice requirement does not waive the insurance requirements stated herein. Contractor shall immediately obtain replacement coverage for any insurance policy that is terminated, canceled, non-renewed, or whose policy limits have been exhausted or upon insolvency of the insurer that issued the policy.

13. EVALUATION

Services to be provided by Contractor shall be evaluated by Department on a continuing basis. Evaluation may be accomplished by written or verbal communication and/or by site visits to view fiscal and/or program processes and information. Any deficiencies noted during an evaluation shall be stated and placed

in detailed written form, with a copy submitted to Contractor. Contractor shall respond in writing to the deficiencies statement within 20 days from the date of receipt. A plan to remedy these deficiencies, where applicable, shall be implemented within 60 days from the date of the deficiencies statement. Failure to remedy the stated deficiencies may result in termination of the Agreement by County.

Deficiencies that may be subject to non-payment of future invoices by County shall include:

A. Failure to notify Department and receive prior written approval for any changes to Program delivery within 15 days of change for:

1) Change in assigned program staff.

2) Change in program or service hours and days.

3) Change in program or service locations and access for participants.

B. Failure to notify Department for written approval prior to any changes to delivery of program services. As designated in the contract.

C. Failure to request, in writing, and receive written pre-approval from County for changes to, or the addition of line items in, the approved budget.

D. Failure to provide written assurance of required civil rights training as detailed in **Section 33**, below.

E. Failure to adhere to the performance and fiscal requirements and standards required under this Agreement.

14. CONTRACT DISPUTE

Should a dispute arise between Contractor and County relating to performance under this Agreement, Contractor will, prior to exercising any other remedy which may be available, provide County with written notice of the particulars of the dispute within 30 calendar days of the dispute. County will meet with Contractor, review the factors in the dispute, and recommend a means of resolving the dispute before a written response is given to Contractor. County will provide a written response to Contractor within 30 days of receipt of Contractor's written notice.

15. TERMINATION

County may at its election, at any time and without cause, terminate this Agreement by written notice to Contractor. Said termination shall be deemed effective 10 calendar days after personal delivery, or 15 calendar days after mailing by regular U.S. mail, postage prepaid. In addition, either Party may immediately terminate this Agreement should the other Party fail to substantially perform in accordance with the terms and conditions of this Agreement through no fault of the Party initiating the termination. In the event this Agreement is terminated by either Contractor or County, and if so requested by County, Contractor shall submit to County all files, memoranda,

documents, correspondence and other items generated in the course of performing this Agreement, within 30 calendar days after the effective date of termination. Should either Party terminate this Agreement as provided herein, County shall pay Contractor for all satisfactory services rendered by Contractor prior to the effective date of termination in an amount not to exceed the maximum dollar amount indicated in Section 4 herein.

16. NON-APPROPRIATION

County reserves the right to terminate this Agreement in the event insufficient funds are appropriated or budgeted for this Agreement in any fiscal year. Upon such termination, County will be released from any further financial obligation to Contractor, except for services performed prior to the date of termination or any liability due to any default existing at the time this clause is exercised. Contractor will be given 30 days written notice in the event that such an action is required by County.

17. NOTICES

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

Notice to County shall be addressed as follows:

Director
Kern County Department of Human Services
P.O. Box 511
Bakersfield, CA 93302

Notice to Contractor shall be addressed as follows:

Yolanda Gonzales, Director
Community Action Partnership of Kern
Head Start/State Child Development
1300 18th Street, Suite 93301

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

18. OWNERSHIP OF DOCUMENTS

All reports, documents, and other items generated or gathered in the course of providing services to County under this Agreement are and shall remain the property of County, and if so requested by County, shall be returned to County upon full completion of all services by Contractor or termination of this Agreement, whichever first occurs.

19. CONFLICT OF INTEREST

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

20. SOLE AGREEMENT

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

21. AUTHORITY TO BIND COUNTY

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

22. MODIFICATION OF AGREEMENT

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

23. NON-WAIVER

No covenant or condition of this Agreement can be waived except by the written consent of County. Forbearance or indulgence by County in any regard whatsoever shall not constitute a waiver of the covenant or condition to be performed by Contractor. County shall be entitled to invoke any remedy available to County under this Agreement or by law or in equity despite said forbearance or indulgence.

24. CHOICE OF LAW/VENUE

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

25. CONFIDENTIALITY

No Party to this Agreement shall, without the written consent of the other Party,

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communicate confidential information, designated in writing or identified in this Agreement as such, to any third party and shall protect such information from inadvertent disclosure to any third party in the same manner that they protect their own confidential information, unless such disclosure is required in response to a validly issued subpoena or other process of law. Upon completion of this Agreement, the provisions of this paragraph shall continue to survive.

A. During the term of this Agreement, Parties may receive or create certain confidential health or medical information ("Protected Health Information" or "**PHI**"). This PHI is subject to protection under State and federal law, including the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 ("**HIPAA**"), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 ("**the HITECH Act**"), and regulations promulgated thereunder by the U.S. Department of Health and Human Services ("**HIPAA Regulations**") and other applicable laws. The Parties represent that the Parties have in place policies and procedures that will adequately safeguard any PHI the Parties receive or create, and the Parties specifically agree, on behalf of themselves, the Parties' subcontractors and agents, to safeguard and protect the confidentiality of PHI consistent with applicable law, including currently effective provisions of HIPAA, the HITECH Act, and the HIPAA Regulations.

B. For purposes of this section, PHI means any information, whether oral or recorded in any form or medium: (a) that relates to the past, present or future physical or mental health or condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual, and (b) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual.

C. The Parties acknowledge that State and federal laws relating to electronic data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide for procedures to ensure compliance with such developments. The Parties hereto specifically agree to take such action as is necessary to implement the requirements of HIPAA, the HITECH Act, and HIPAA Regulations and other applicable laws relating to the security or confidentiality of PHI. The Parties understand and agree that the Parties must provide, when requested, written evidence that the Parties are in compliance with the HITECH Act, and applicable HIPAA Regulations.

D. Notwithstanding any other provision of this Agreement, the Parties may terminate this Agreement upon twenty (20) days' notice in the event: (a) the Parties do not promptly provide written evidence of compliance with the HITECH Act, and applicable HIPAA Regulations, or (b) the Parties become aware that the Parties or any of the Parties' subcontractors or agents discloses PHI in a manner that is not authorized by the Parties or by applicable law.

E. During the term of this Agreement, the contractor agrees to abide by the Information Exchange Agreement between the Social Security Administration ("**SSA**") and the California Department of Health Care Services "**DHCS**"), the Computer Matching and Privacy Protection Act Agreement between the Social

Security Administration and the Health and Human Services Agency of California, the Electronic Information Exchange Security Requirement and Procedures for State and Local Agencies Exchanging Electronic Information with the Social Security Administration-Technical Systems Security Requirements ("**TSSR**"), and the Computer Matching Agreement between the Department of Homeland Security United States Citizenship and Immigration Services and the California Department of Health Care Services. **These documents contain sensitive material and the Contractor agrees not to post these documents in a public viewing area including any public Internet site.** Contractor agrees to abide by all relevant requirements in the National Institute of Standards and Technology ("**NIST**") Special Publications ("**SP**") 800-122 and 800-53 (https://www.nist.gov/), and the Memorandums of Understanding that the County has with DHCS and CDSS regarding all Personally Identifiable Information ("**PII**").

CONTRACTOR RESPONSIBILITIES

1) Contractor will provide a list of all employees who will have access to SSA data to the County prior to County giving Contractor access to such data. See **Exhibit "E"**.

2) Contractor and their staff will be required to complete an initial and annual confidentiality training. Each staff member, who handles SSA information, will sign a non-disclosure agreement stating they are aware of the requirements to maintain the confidentiality and non-disclosure of any SSA related information that is used by them to complete their daily duties and any sanctions and penalties that can follow any wrongful disclosure of PII/PHI information will be the responsibility of the Contractor. Contractor will maintain the non-disclosure statements for their employees for the required five years as stated in the TSSR and NIST guidelines. Additionally, if requested, Contractor will provide proof of such training to the Department as required by the MOUs.

3) Contractor agrees to allow the County to complete periodic onsite reviews of their facility to ensure that the following steps meet SSA's requirements:

   a) Safeguards for sensitive information;

   b) Technological safeguards on computer(s) that have access to SSA-provided information;

   c) Security controls and measures to prevent, detect, and resolve unauthorized access to, use of, and re-disclosure of SSA-provided information, and;

   d) Continuous monitoring of the Contractor's or agent's network and infrastructure and assets.

   e) Compliance with all applicable TSSR and NIST guidelines.

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4) Contractor will maintain records of all PII and PHI exchanges under this contract for a period of five years and will provide such records upon request to the County for evidentiary purposes.

5) Contractor agrees no PII or PHI record will be stored outside the Contractor's information system without approval by County. Contractor will physically control and securely store information system media, both paper and digital, based on the highest Federal Information Processing Standard ("**FIPS**") 199 security category of the information recorded on the media. Contractor will restrict the pickup, receipt, transfer, and delivery of such media to authorized personnel.

6) Contractor is required to encrypt any PHI/PII information prior to transmission to the County as outlined in the TSSR and NIST guidelines. If encryption is not available, Contractor will work with County on alternate methods to receive any PII/PHI documents.

7) Contractor is required to report any breach or loss of PII/PHI within 24 hours to the appropriate County Security Officers. See **Exhibit "E"**.

8) Contractor will institute a destruction policy for the handling of all PII/PHI information including shredding, burning, and pulverizing of records to avoid any accidental disclosure of such information along with purging and sanitizing digital media using approved equipment, techniques, and procedures. Contractor will track, document, and verify media sanitization actions.

9) Contractor and their employees who wrongfully disclose PII/PHI information are subject to criminal and civil sanctions including but not limited to suspension of all access to PII information provided by the County, jail time, and court actions by the person(s) whose information was disclosed.

COUNTY RESPONSIBLTIES

1) County will provide Contractor with training materials which the Contractor will use to assist in completing their initial and annual training. See **Exhibit "E"** for access instructions.

2) County will provide Contractor access to the TSSR guidelines and the Memorandums of Understanding with DHCS and CDSS to assist them in meeting the requirements for maintaining confidentiality of all PII/PHI records. See **Exhibit "E"** for access instructions.

3) County will maintain records of all Contractor's employees who handle PII/PHI as part of their daily duties and will only give access to SSA provided information as outlined in this Agreement.

4) If necessary, County will request records for evidentiary purposes when needed from the Contractor.

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5) County agrees to provide a copy of their Breach Reporting Incident Policy to the Contractor along with contact names and telephone numbers for all County Privacy Officers.

26. BUSINESS ASSOCIATE ADDENDUM *If applicable (Outside Agency)*

Each Party agrees to execute the Business Associate Addendum attached hereto as **Exhibit "F"**, which covers obligations under HIPAA and HITECH, so that County may comply with its obligations under the HIPAA laws and Regulations.

27. ENFORCEMENT OF REMEDIES

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

28. SEVERABILITY

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

29. COMPLIANCE WITH LAW

Contractor shall observe and comply with all applicable County, State and federal laws, ordinances, rules, and regulations now in effect or hereafter enacted, each of which are hereby made a part hereof and incorporated herein by reference.

30. CAPTIONS AND INTERPRETATION

Paragraph headings in this Agreement are used solely for convenience, and shall be wholly disregarded in the construction of this Agreement.

No provision of this Agreement shall be interpreted for or against a Party because that Party or its legal representative drafted such provision, and this Agreement shall be construed as if jointly prepared by the Parties.

31. TIME OF ESSENCE

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

32. COUNTERPARTS

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

33. NONDISCRIMINATION

Neither Contractor, nor any officer, agent, employee, servant or subcontractor of Contractor, shall discriminate in the treatment or employment of any individual or groups of individuals on the grounds of age, sex, color, disability, national origin, race, marital status, sexual orientation, religion, political affiliation, or any other classification protected by law, either directly, indirectly or through contractual or other arrangements as described in CDSS Manual of Policies and Procedures, Chapter 21. Contractor will further adhere to all mandated requirements as described in the CDSS Manual of Policies and Procedures, Chapter 21, including but not limited to, Section 21-117 Staff Development and Training. A copy of CDSS Manual of Policies and Procedures, Chapter 21 can be found at: www.cdss.ca.gov/inforesources/civil-rights.

Contractor understands and acknowledges that its assurance is given in consideration of and for the purpose of receiving compensation for service as provided in this Agreement, which compensation is funded through federal and State assistance. In the event County is subject to any fiscal sanction or other legal remedies as a result of Contractor's failure to comply with the requirements of this section, Contractor shall indemnify and hold harmless County from any such fiscal sanction or other legal remedy imposed against County as provided in the indemnification provisions of this Agreement. Contractor shall participate in and pay County's costs incurred in County's defense in any judicial or administrative hearing or process to determine where a violation of this section has occurred.

Contractor acknowledges that the County, as a recipient of such funding, is obligated to comply with State and federal requirements regarding nondiscrimination, as evidenced by form CR-50, Assurance of Compliance, (**Exhibit "G**"). By signing this Agreement, Contractor, as a recipient of such funding through the County, shall be equally bound to comply with each and every requirement set forth therein.

34. AUDIT, INSPECTION, AND RETENTION OF RECORDS

Contractor agrees to maintain and make available to County accurate books and records relative to all its activities under this Agreement. Contractor shall submit Reporting Package of a single audit performed by an Independent Certified Public Accountant (CPA) as required by law and permitted by 2 CFR 200 Subpart F when aggregate federal funding is $1,000,000 or more in a fiscal year to the Federal Audit Clearinghouse. Additionally, Contractor shall provide copy of single audit to the County at:

internalaudit@kerndhs.com

If aggregate federal funding is less than $1,000,000 in a fiscal year, Contractor must provide County with a letter stating the amount of aggregate federal funding received.

Contractor shall permit County to audit, examine and make excerpts and transcripts from such records, and to conduct audits of all invoices, materials, records or personnel or other data related to all other matters covered by this Agreement. Contractor shall maintain such data and records in an accessible location and condition for a period of not less than five years from the date of final payment under this Agreement, or until after the conclusion of any fiscal audit, whichever occurs last. The State of California and/or any federal agency having an interest in the subject of this Agreement shall have the same rights conferred upon County herein.

35. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

A. Contractor certifies to the best of its knowledge and belief, that it and its subcontractors [45 CFR 92.35]:

1. Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency; and
2. Have not within a three (3) year period preceding this Agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, State, or local) transaction or contract under a public transaction; violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and
3. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
4. Have not within a three-year period preceding this Agreement had one or more public transactions (federal, State, or local) terminated for cause or default.
5. Contractor shall report immediately to the County in writing any incidents of alleged fraud and/or abuse by either Contractor or Contractor's subcontractor. Contractor shall maintain any records, documents, or other evidence of fraud and abuse until otherwise notified by County.

B. The Contractor agrees to timely execute any and all amendments to this Agreement or other required documentation relating to their subcontractor's debarment/suspension status.

36. CAPITAL ASSET EQUIPMENT

A. At termination or completion of this Agreement, Contractor shall dispose of all "non-expendable equipment" which was purchased wholly or in part with federal or state funds, in accordance with federal, State and County procedures. If said equipment is to continue to be used by Contractor, said equipment, shall remain with and continue to be used by Contractor subject to DHS's written consent.

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B. Unless otherwise provided for in this Section, property refers to all assets used in operation of this Agreement. Property includes land, buildings, improvements, machinery, vehicles, furniture, tools, intangibles, etc. Property does not include consumable office supplies such as paper, pencils, toner, file folders, etc.

C. Property acquired under this agreement, which meets any of the following criteria is subject to the reporting requirements:

1. Has a normal useful life of at least one (1) year and has a unit acquisition cost of at least $5,000 (a desktop or laptop setup, is considered a unit, if purchased as a unit).

2. All computing devices, regardless of cost (including but not limited to, workstations, servers, laptops, personal digital assistants, notebook computers, tablets, smartphones and cellphones).

3. All portable electronic storage media, regardless of cost (including but not limited to, thumb/flash drives and portable hard drives).

D. Contractor shall maintain an inventory list of equipment valued at $1,000 or more, including computer software, purchased with funds awarded under the terms of this Agreement or any predecessor Agreement for the same purpose. For the purposes of this section equipment is defined as moveable personal property with a useful life of one year or longer and has a value in excess of $1,000. The list will be transmitted in an excel document. The transmittal shall occur at fiscal year-end within 25 days and at the permanent closeout of the Agreement to:

DHSContracts@kerndhs.com

Contractor shall record the following information when property is acquired:

1. Date acquired on site.

2. Item description (include model number).

3. Tag number or other tag identifier.

4. Serial number (if applicable).

5. Purchase cost or other basis of valuation.

6. Location

7. Condition

37. LOBBYING CERTIFICATION

Contractor, by signing this Agreement, hereby certifies to the best of his or her knowledge and belief, that:

a. No federal appropriated funds have been paid or will be paid, by or on behalf of the Contractor, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

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

38. POLITICAL OR RELIGIOUS ACTIVITY

No person performing any service or providing any goods designated under this Agreement shall participate in any political or religious activity on County time or in any manner involving the use of county property or expenditure of public funds nor conveying the implication of County endorsement or support for a candidate for local, state, or federal office.

Notwithstanding the foregoing, nothing in this Agreement shall be construed to unlawfully limit an individual's Constitutional rights. Accordingly, the limitations contained in this section are for the sole purpose of preventing proselytizing and politicking while engaged in the performance of services under this Agreement.

39. NON-COLLUSION COVENANT

Contractor represents and agrees that it has in no way entered into any contingent fee arrangement with any firm or person concerning the obtaining of this Agreement with County. Contractor has received from County no incentive or special payments or considerations related to the provision of services under this Agreement.

40. NO THIRD PARTY BENEFICIARIES

It is expressly understood and agreed that the enforcement of these terms and conditions and all rights of action relating to such enforcement shall be strictly reserved to County and Contractor. Nothing contained in this Agreement shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of County and Contractor that any such person or entity, other than County or Contractor, receiving services or benefits under this Agreement shall be deemed an incidental beneficiary only.

41. SIGNATURE AUTHORITY

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

42. EXHIBITS

Each Exhibit attached to this Agreement is incorporated into this Agreement by reference.

The Parties have executed this Agreement on the Execution Date.

COUNTY OF KERN

Dated: _____ By _____

Chairman, Board of Supervisors
"County"

COMMUNITY ACTION PARTNERSHIP OF KERN

Dated: _____ By _____

Jeremy T. Tobias, Chief Executive Officer
"Contractor"

APPROVED AS TO CONTENT:
Kern County Department of Human Services

Dated: _____ By _____

Lito Morillo, Director

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APPROVED AS TO FORM:
Office of the County Counsel

Dated: _____

By _____

Jennifer Feige, Deputy County Counsel

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Exhibit “A”

CAPK Home Visiting Program

Head Start and State Child Development Division

1 Year Plan Home Visitor	Estimated Case Load	Year 1 July 1, 2025, through June 30, 2026	Year 1 July 1, 2025, through July 30, 2026
HV 1	8 - 10	10	1 Program Manager, 4 Supervisors, 4 Liaisons, and 26 Home Visitors serving up to 260 clients. Collaboration with KCDHS to conduct outreach to parents throughout Kern County. Services areas include Bakersfield, Taft, Shafter, Delano, Ridgecrest, and Eastern Kern.
HV 2	8 - 10	10	
HV 3	8 - 10	10	
HV 4	8 - 10	10	
HV 5	8 - 10	10	
HV 6	8 - 10	10	
HV 7	8 - 10	10	
HV 8	8 - 10	10	
HV 9	8 - 10	10	
HV 10	8 - 10	10	
HV 11	8 - 10	10	
HV 12	8 - 10	10	
HV 13	8 - 10	10	
HV 14	8 - 10	10	
HV 15	8 - 10	10	
HV 16	8 - 10	10	
HV 17	8 - 10	10	Program is a full capacity concurrently serving 260 clients. The goal is to reach a cap of cumulatively serving up to 300 families by 6/30/2026.
HV 18	8 - 10	10	
HV 19	8 - 10	10	
HV 20	8 - 10	10	
HV 21	8 - 10	10	
HV 22	8 - 10	10	
HV 23	8 - 10	10	
HV 24	8 - 10	10	
HV 25	8 - 10	10	
HV 26	8 - 10	10	
Total	**208 - 260**	**260- 300**	

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Exhibit "B"

CAPK/KCDHS Home Visiting Program
Material Goods Items for Health and Safety

List of potential material goods items for Health and Safety:

Safe sleep items ~ Items for the purpose of promoting a safe sleeping environment for infants and toddlers. Items may include:

- Co-Sleeper
- Pack & Play
- Blankets Sleepers
- Humidifiers
- Vaporizers

Transportation Safety ~ Items for the purpose of promoting a safe transportation for infants and toddlers. Items may include:

- Door & Window Locks or devices to deter child access (knob covers, chains, latches, etc.)
- Cabinet Locks
- Baby Gates
- Carbon Monoxide Detectors
- Smoke Detectors
- Plug Covers
- Furniture anchors
- Sharp edge protectors
- Appliance Locks/stove knob covers
- Toilet locks
- Window guards
- Locking cabinets
- Lead and mold detection kits
- First Aid Kits
- Band-Aids
- Ice packs
- Flashlights w/batteries

Nutrition Safety ~ Items for the purpose of promoting a healthy eating habits for infants and toddlers. Items may include:

- High chair
- Choking Tubes

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Pest Control Products and Services ~ Items for the purpose of promoting a pest free environment for infants and toddlers. Items may include:

Rodent traps
Lice Treatments
Bed bug treatments

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Exhibit "C"
HVI Exceptional Material Goods Approval Request

Date:

Participant Name: _____ Case #: _____
Last, First, MI

Items Requested: _____
_____

Justification: _____
_____

$300 Material Goods Balance $0
Cost of Purchase _____
Balance Remaining _____

CAPK Home Visitor (Print) _____

_____ _____
Signature Date

_____
CAPK Supervisor (Print)

_____ _____
Signature Date

Approved ☐

Denied ☐

Reason: _____

_____
KCDHS Representative (Print)

_____ _____
Signature Date

Exhibit D

Community Action Partnership of Kern
CAPK Home Visiting Program
FISCAL YEAR: *7/1/2025 - 6/30/2026*

Line Item	Budget Amount
SALARIES	2,273,255.00
BENEFITS	$750,174
OPERATIONAL COSTS	$509,122
PROGRAM COSTS	$11,700
TOTAL DIRECT COSTS	$3,544,251
OVERHEAD OR INDIRECT COSTS @	$348,545
TOTAL PROGRAM COSTS	$3,892,796

Exhibit D

Community Action Partnership of Kern
CAPK Home Visiting Program
FISCAL YEAR: *7/1/2025 - 6/30/2026*

SALARIES		2,273,255
HVI Program Manager	Salaries and Wages includes 1 Program Manager responsible for program oversight; 4 Supervisors that oversees program delivery to ensure the quality of homevists and group socializations; 26 Home Visitors responsible for providing individual and family services and over-all program delivery; 4 Liaison responsible for case management, enrollment services and coordination of shared communications with DHS; 1 Data Analyst that collects, agregates and analizes data, 1 Administrative Assistant that processes supplies and materials goods, and Administrative management responsible to oversee the compliance in all areas of the program.	
26 Home Visitors		
4 /Liaisons		
4 Supervisors		
1 Data Analyst		
1 Administrative Assistant		
)		
2 Senior Management (@ 16.1% allocation)		
3 Program Support (@ 16.1% allocation)		
HR Manager (@ 16.1% allocation)		
BENEFITS		$750,174
Taxes/Benefit	Benefits includes FICA, State Disability, FUTA, Workers Compensation and benefits @33% of Salaries and Wages. Benefits include retirement, medical, dental, vision, and long term disability plan.	
OPERATIONAL COSTS	$	509,122
Professional Development/Travel	Operational expenses are prorated amounts using CAPK allocation schedule bases on an occupied square footage allocation methodology. Costs allocated include rent, facility, utilities, phone/telecommunications, equipment/leases, professional services, supplies, marketing/advertising/printing, and insurances. Other operational costs include mileage reimbursement, and professional development trainings and conferences including curriculum, early childhood education and leadership. Travel expenses to be included. Computers and other workspace supplies to include furnishings for additional staff.	
Rent		
Facility		
Utilities		
Phone/Telecommunications		
Equipment/Leases		
Professional Services		
Supplies		
Markenting/Advertising/Printing		
Insurances		
PROGRAM COSTS	$	11,700.00
Child and Family Services Supplies	Program curriculum, ECE consumable items, books, crafts, music, and incidental food costs. Consultant services for specialized needs, and family engagement activity funds. Material goods related to the health and safety of the child/family (not to exceed $300 per family). Activity kits and other educational supplies.	
Nutrition Services		
Child Services Consultants		
Parent Services		
Material Goods		
TOTAL DIRECT COSTS		$3,544,251
OVERHEAD OR INDIRECT COSTS @ 10%		$348,545
TOTAL PROGRAM COSTS		$3,892,796

Exhibit E

The Department of Human Services (DHS) entered into a Memorandum of Understanding with the California Department of Healthcare Services (DHCS), effective September 1, 2024, and with the California Department of Social Services (CDSS), effective May 18, 2017, regarding the protection of Personally Identifiable Information (PII) that we share with our Contractors. The definition of PII covered by these MOUs refers to "specific information about an individual used to trace that individual's identity. Information such as his/her name, Social Security number (SSN), date and place of birth, mother's maiden name or biometric records, alone, or when combined with other personal of identifying information is linkable or linked to a specific individual's medical, educational, financial, and employment information."

DHS' agreements with these entities require DHS to provide a copy or access to both MOUs as well as the Technical System Security Requirements (TSSRs) and the National Institute of Standards and Technology (NIST) to each Contractor. DHS is required to inform Contractors of the specific information that applies to those who receive and send PII information and will provide training materials to assist the Contractors in initial and annual training requirements. Information to obtain copies of the confidential MOUs and security documents, as well as training materials, via secure file transfer, will be provided upon request by contacting **BAAContracts@kerndhs.com. You may not post any of the MOUs or the TSSR/NIST documents in a public place as specified by the Social Security Administration.**

Below are highlights of requirements outlined in the Agreement. This is not a comprehensive list, so please ensure you are familiar with responsibilities outlined in the Agreement relating to PII.

- All Contractors must provide the Department of Human Services with a list of their employees who will have access to PII information exchanged under its Agreement. Please send listing to **BAAContracts@kerndhs.com**.

- If there is a data breach of your technical system or any loss of PII information by you or your staff, this must be immediately reported to the Department of Human Services Security Officers. You must work with the Department's Security Officers to determine if the breach is reportable to the State and provide evidence and a report of how the loss occurred, if requested.

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- It is important to note that any PII violation carries civil and criminal sanctions for Contractors as well as employees if the SSA information is used in a manner or purpose not authorized under your Agreement with the County. Additionally, violations may result in a suspension of all SSA related documents being provided to the Contractor.

The Department of Human Services is committed to protecting all PII information that is shared with Contractors and trust Contractors share in this commitment.

Department of Human Services Security Officers:

- Technology Services Manager (661-334-3432) BAAContracts@kerndhs.com
- Human Resources Manager (661-633-7373) BAAContracts@kerndhs.com

Exhibit F

BUSINESS ASSOCIATE ADDENDUM

This Business Associate Addendum ("Addendum") supplements and is made a part of the contract ("Contract") by and between County of Kern, by and through the Department of Human Services ("CE") and Contractor's Name ("BA").

RECITALS

A. CE wishes to disclose certain information, some of which may constitute Protected Health Information ("PHI") (defined below), to BA pursuant to the terms of the Contract.

B. CE and BA intend to protect the privacy and provide for the security of PHI disclosed to BA pursuant to the Contract in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 ("the HITECH Act"), and regulations promulgated thereunder by the U.S. Department of Health and Human Services (the "HIPAA Regulations") and other applicable laws.

C. As part of the HIPAA Regulations, the Privacy Rule and the Security Rule (defined below) require CE to enter into a contract containing specific requirements with BA prior to the disclosure of PHI, as set forth in, but not limited to, Title 45, Sections 164.314(a), 164.502(e) and 164.504(e) of the Code of Federal Regulations ("C.F.R.") and contained in this Addendum.

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In consideration of the mutual promises below and the exchange of information pursuant to this Addendum, the parties agree as follows:

1. **Definitions**

Catch-all definition:

The following terms used in this Agreement shall have the same meaning as those terms in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Disclosure, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Protected Health Information, Required by Law, Secretary, Security Incident, Subcontractor, Unsecured Protected Health Information, and Use.

Specific definitions:

(a) Business Associate. "Business Associate" shall generally have the same meaning as the term "business associate" at 45 CFR 160.103, and in reference to the party to this agreement, shall mean the name of the Business Associate listed above.

(b) Covered Entity. "Covered Entity" or "CE" shall generally have the same meaning as the term "covered entity" at 45 CFR 160.103, and in reference to the party to this agreement, shall mean the Kern County Department of Human Services.

(c) HIPAA Rules. "HIPAA Rules" shall mean the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164.

(d) **Electronic Health Record** shall have the meaning given to such term in the HITECH Act, including, but not limited to, 42 U.S.C. Section 17921.

(e) **Privacy Rule** shall I mean the HIPAA Regulation that is codified at 45 C.F.R. Parts 160 and 164 (Subparts A and E).

2. **Obligations and Activities of Business Associate**

Business Associate agrees to:

(a) Not use or disclose protected health information other than as permitted or required by the Agreement or as required by law;

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(b) Use appropriate safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to electronic protected health information, to prevent use or disclosure of protected health information other than as provided for by the Agreement;

(c) Report to covered entity any use or disclosure of protected health information not provided for by the Agreement of which it becomes aware, including breaches of unsecured protected health information as required at 45 CFR 164.410, and any security incident of which it becomes aware;

(d) In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), if applicable, ensure that any subcontractors that create, receive, maintain, or transmit protected health information on behalf of the business associate agree to the same restrictions, conditions, and requirements that apply to the business associate with respect to such information;

(e) Make available protected health information in a designated record set to the "covered entity" as necessary to satisfy covered entity's obligations under 45 CFR 164.524;

(f) Make any amendment(s) to protected health information in a designated record set as directed or agreed to by the covered entity pursuant to 45 CFR 164.526, or take other measures as necessary to satisfy covered entity's obligations under 45 CFR 164.526;

(g) Maintain and make available the information required to provide an accounting of disclosures to the "covered entity" as necessary to satisfy covered entity's obligations under 45 CFR 164.528;

(h) To the extent the business associate is to carry out one or more of covered entity's obligation(s) under Subpart E of 45 CFR Part 164, comply with the requirements of Subpart E that apply to the covered entity in the performance of such obligation(s); and

(i) Make its internal practices, books, and records available to the Secretary for purposes of determining compliance with the HIPAA Rules.

Permitted Uses and Disclosures by Business Associate

(a) Business associate may only use or disclose protected health information as necessary to perform the services set forth in the attached Agreement

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(b) Business associate may use or disclose protected health information as required by law.

(c) Business associate agrees to make uses and disclosures and requests for protected health information consistent with covered entity's minimum necessary policies and procedures.

(d) Business associate may not use or disclose protected health information in a manner that would violate Subpart E of 45 CFR Part 164 if done by covered entity except for the specific uses and disclosures set forth below.

(e) Business associate may use protected health information for the proper management and administration of the business associate or to carry out the legal responsibilities of the business associate.

(f) Business associate may disclose protected health information for the proper management and administration of business associate or to carry out the legal responsibilities of the business associate, provided the disclosures are required by law, or business associate obtains reasonable assurances from the person to whom the information is disclosed that the information will remain confidential and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person, and the person notifies business associate of any instances of which it is aware in which the confidentiality of the information has been breached.

(g) Business associate may provide data aggregation services relating to the health care operations of the covered entity.

Provisions for Covered Entity to Inform Business Associate of Privacy Practices and Restrictions

(a) Covered entity shall notify business associate of any limitation(s) in the notice of privacy practices of covered entity under 45 CFR 164.520, to the extent that such limitation may affect business associate's use or disclosure of protected health information.

(b) Covered entity shall notify business associate of any changes in, or revocation of, the permission by an individual to use or disclose his or her protected health information, to the extent that such changes may affect business associate's use or disclosure of protected health information.

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(c) Covered entity shall notify business associate of any restriction on the use or disclosure of protected health information that covered entity has agreed to or is required to abide by under 45 CFR 164.522, to the extent that such restriction may affect business associate's use or disclosure of protected health information.

(d) **Reporting of Improper Access, Use or Disclosure.** BA shall report to CE in writing of any access, use or disclosure of Protected Information not permitted by the Contract and Addendum, and any Breach of Unsecured PHI of which it becomes aware without unreasonable delay and in no case later than 10 calendar days after discovery [42 U.S.C. Section 17921; 45 C.F.R. Section 164.504(e)(2)(ii)(C); 45 C.F.R. Section 164.308(b)].

(e) **Business Associate's Agents.** BA shall ensure that any agents, including subcontractors, to whom it provides Protected Information, agree in writing to the same restrictions and conditions that apply to BA with respect to such PHI and implement the safeguards required by paragraph (c) above with respect to Electronic PHI [45 C.F.R. § 164.504(e)(2)(ii)(D); 45 C.F.R. § 164.308(b)]. BA shall implement and maintain sanctions against agents and subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation (see 45 C.F.R. §§ 164.530(f) and 164.530(e)(1)).

(f) **Amendment of PHI.** If applicable within ten (10) days of receipt of a request from CE for an amendment of Protected Information or a record about an individual contained in a Designated Record Set, BA or its agents or subcontractors shall make such Protected Information available to CE for amendment and incorporate any such amendment to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.526. If any individual requests an amendment of Protected Information directly from BA or its agents or subcontractors. BA must notify CE in writing within five (5) days of the request. Any approval or denial of amendment of Protected Information maintained by BA or its agents or subcontractors shall be the responsibility of CE [45 C.F.R. Section 164.504(e)(2)(ii)(F)].

(g) **Accounting Rights.** Within ten (10) days of notice by CE of a request for an accounting of disclosures of Protected Information BA and its agents or subcontractors shall make available to CE the information required to provide an accounting of disclosures to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.528, and the HITECH Act,

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including but not limited to 42 U.S.C. Section 17935(c), as determined by CE. BA agrees to implement a process that allows for an accounting to be collected and maintained by BA and its agents or subcontractors for at least six (6) years prior to the request. However, accounting of disclosures from an Electronic Health Record for treatment, payment or health care operations purposes are required to be collected and maintained for only three (3) years prior to the request, and only to the extent that BA maintains an electronic health record and is subject to this requirement. At a minimum, the information collected and maintained shall include: (i) the date of disclosure; (ii) the name of the entity or person who received Protected Information and, if known, the address of the entity or person; (iii) a brief description of Protected Information disclosed; and (iv) a brief statement of purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or a copy of the individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BA or its agents or subcontractors, BA shall within five (5) days of a request forward it to CE in writing. It shall be CE s responsibility to prepare and deliver any such accounting requested BA shall not disclose any Protected Information except as set forth in Sections 2.b. of this Addendum [45 C.F.R. Sections 164.504(e)(2)(ii)(G) and 165.528]. The provisions of this subparagraph shall survive the termination of this Agreement.

(h) **Governmental Access to Records.** BA shall make its internal practices, books and records relating to the use and disclosure of Protected Information available to CE and to the Secretary of the U.S. Department of Health and Human Services (the "Secretary") for purposes of determining BA's compliance with the Privacy Rule [45 C.F.R. Section 164.504(e)(2)(ii)(H)]. BA shall provide to CE a copy of any Protected Information that BA provides to the Secretary concurrently with providing such Protected Information to the Secretary.

(i) **Data Ownership.** BA acknowledges that BA has no ownership rights with respect to the Protected Information.

(j) **Notification of Breach.** During the term of the Contract, BA shall notify CE within twenty-four (24) hours of any suspected or actual breach of security, intrusion or unauthorized use or disclosure of PHI of which BA becomes aware and/or any actual or suspected use or disclosure of data in violation of any applicable federal or state laws or regulations. BA shall take (i) prompt corrective action to cure any such deficiencies and (ii) any action pertaining to such unauthorized disclosure

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required by applicable federal and state laws and regulations.

(k) **Breach Pattern or Practice by Covered Entity.** Pursuant to 42 U.S.C. Section 17934(b), if the BA knows of a pattern of activity or practice of the CE that constitutes a material breach or violation of the CE's obligations under the Contract or Addendum or other arrangement, the BA must take reasonable steps to cure the breach or end the violation. If the steps are unsuccessful, the BA must terminate the Contract or other arrangement if feasible, or if termination is not feasible, report the problem to the Secretary of DHHS. BA shall provide written notice to CE of any pattern of activity or practice of the CE that BA believes constitutes a material breach or violation of the CE's obligations under the Contract or Addendum or other arrangement within five (5) days of discovery and shall meet with CE to discuss and shall attempt to resolve the problem as one of the reasonable steps to cure the breach or end the violation.

(l) **Audits, Inspection and Enforcement.** Within ten (10) days of a written request by CE, BA and its agents or subcontractors shall allow CE to conduct a reasonable inspection of the facilities, systems, books, records, agreements, policies and procedures relating to the use or disclosure of Protected Information pursuant to this Addendum for the purpose of determining whether BA has complied with this Addendum; provided, however, that (i) BA and CE shall mutually agree in advance upon the scope, timing and location of such an inspection. (ii) CE shall protect the confidentiality of all confidential and proprietary information of BA to which CE has access during the course of such inspection; and (iii) CE shall execute a nondisclosure agreement, upon terms mutually agreed upon by the parties. If requested by BA. The fact that CE inspects, or fails to inspect, or has the right to inspect, BA's facilities, systems, books, records, agreements. policies and procedures does not relieve BA of its responsibility to comply with this Addendum, nor does CE's (i) failure to detect or (ii) detection, but failure to notify BA or require BA's remediation of any unsatisfactory practices, constitute acceptance of such practice or a waiver of County's enforcement rights under the Contract or Addendum, BA shall notify CE within ten (10) days of learning that BA has become the subject of an audit, compliance review, or complaint investigation by the Office for Civil Rights.

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3. **Termination**

(a) **Material Breach.** A breach by BA of any provision of this Addendum, as determined by CE, shall constitute a material breach of the Contract and shall provide grounds for immediate termination of the Contract, any provision in the Contract to the contrary notwithstanding. [45 C.F.R. Section 164.504(e)(2)(iii)].

(b) **Judicial or Administrative Proceedings.** CE may terminate the Contract, effective immediately, if (i) BA is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws or (ii) a finding or stipulation that the BA has violated any standard or requirement of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws is made in any administrative or civil proceeding in which the party has been joined.

(c) Obligations of Business Associate Upon Termination.

Upon termination of this Agreement for any reason, business associate, with respect to protected health information received from covered entity, or created, maintained, or received by business associate on behalf of covered entity, shall:

1. Retain only that protected health information which is necessary for business associate to continue its proper management and administration or to carry out its legal responsibilities;
2. Return to covered entity the remaining protected health information that the business associate still maintains in any form;
3. Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to electronic protected health information to prevent use or disclosure of the protected health information, other than as provided for in this Section, for as long as business associate retains the protected health information;
4. Not use or disclose the protected health information retained by business associate other than for the purposes for which such protected health information was retained and subject to the same conditions set out in this Agreement above which applied prior to termination; and
5. Return to covered entity or, if agreed to by covered entity, destroy the protected health information retained by business associate when it is no longer needed by business associate for its proper management and administration or to carry out its legal responsibilities.

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4. I**ndemnification**

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

5. **Disclaimer**

CE makes no warranty or representation that compliance by BA with this Addendum, HIPAA, the HITECH Act, or the HIPAA Regulations will be adequate or satisfactory for BA's own purposes. BA is solely responsible for all decisions made by BA regarding the safeguarding of PHI.

6. **Certification**

To the extent that CE determines that such examination is necessary to comply with CE's legal obligations pursuant to HIPAA relating to certification of its security practices, CE or its authorized agents or contractors, may, at CE's expense, examine BA's facilities, systems, procedures and records as may be necessary for such agents or contractors to certify to CE the extent to which BA's security safeguards comply with HIPAA, the HITECH Act, the HIPAA Regulations or this Addendum.

7. **Amendment**

a. **Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of the

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Contract or Addendum may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. The parties understand and agree that CE must receive satisfactory written assurance from BA that BA will adequately safeguard all Protected Information. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this Addendum embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. CE may terminate the Contract upon thirty (30) days written notice in the event (i) BA does not promptly enter into negotiations to amend the Contract or Addendum when requested by CE pursuant to this Section or (ii) BA does not enter into an amendment to the Contract or Addendum providing assurances regarding the safeguarding of PHI that CE, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

8. **Assistance in Litigation or Administrative Proceedings**

BA shall make itself, and any subcontractors, employees or agents assisting BA in the performance of its obligations under the Contract or Addendum, available to CE. at no cost to County, to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against County, its directors, officers or employees based upon a claimed violation of HIPAA, the HITECH Act, The Privacy Rule, the Security Rule, or other laws relating to security and privacy, except where BA or its subcontractor, employee or agent is a named adverse party.

9. **No Third-Party Beneficiaries**

Nothing express or implied in the Contract or Addendum is intended to confer, nor shall anything herein confer, upon any person other than County, BA and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

10. **Effect on Contract**

Except as specifically required to implement the purposes of this Addendum, or to the extent inconsistent with this Addendum, all other terms of the Contract shall remain in force and effect.

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11. **Interpretation**

The provisions of this Addendum shall prevail over any provisions in the Contract that may conflict or appear inconsistent with any provision in this Addendum. This Addendum and the Contract shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this Addendum shall be resolved in favor of a meaning that complies and is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

Exhibit G

VENDOR ASSURANCE OF COMPLIANCE WITH THE KERN COUNTY DEPARTMENT OF HUMAN SERVICES NONDISCRIMINATION IN STATE AND FEDERALLY ASSISTED PROGRAMS

NAME OF VENDOR/RECIPIENT: Community Action Partnership of Kern (CAPK)

HEREBY AGREES THAT it will comply with Title VI and VII of the Civil Rights Act of 1964 as amended; Section 504 of the Rehabilitation Act of 1973 as amended; the Age Discrimination Act of 1975 as amended; the Food Stamp Act of 1977, as amended and in particular section 272.6; Title II of the Americans with Disabilities Act of 1990; California Civil Code Section 51 et seq., as amended; California Government Code section 11135-11139.5, as amended; California Government Code section 12940 (c), (h) (1), (i), and (j); California Government Code section 4450; Title 22, California Code of Regulations section 98000 – 98413; Title 24 of the California Code of Regulations, Section 3105A(e); the Dymally-Alatorre Bilingual Services Act (California Government Code Section 7290-7299.8); Section 1808 of the Removal of Barriers to Interethnic Adoption Act of 1996; and other applicable federal and state laws, as well as their implementing regulations [including 45 Code of Federal Regulations (CFR) Parts 80, 84, and 91, 7 CFR Part 15, and 28 CFR Part 42], by ensuring that employment practices and the administration of public assistance and social services programs are nondiscriminatory, to the effect that no person shall because of ethnic group identification, age, sex, color, disability, medical condition, national origin, race, ancestry, marital status, religion, religious creed or political belief be excluded from participation in or be denied the benefits of, or be otherwise subject to discrimination under any program or activity receiving federal or state financial assistance; and HEREBY GIVE ASSURANCE THAT it will immediately take any measures necessary to effectuate this agreement.

THIS ASSURANCE is given in consideration of and for the purpose of obtaining any and all federal and state assistance; and THE VENDOR/RECIPIENT HEREBY GIVES ASSURANCE THAT administrative methods/procedures which have the effect of subjecting individuals to discrimination or defeating the objectives of the California Department of Social Services (CDSS) Manual of Policies and Procedures (MPP) Chapter 21, will be prohibited.

BY ACCEPTING THIS ASSURANCE, the vendor/recipient agrees to compile data, maintain records and submit reports as required, to permit effective enforcement of the

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aforementioned laws, rules and regulations and permit authorized CDSS and/or federal government personnel, during normal working hours, to review such records, books and accounts as needed to ascertain compliance. If there are any violations of this assurance, CDSS shall have the right to invoke fiscal sanctions or other legal remedies in accordance with Welfare and Institutions Code section 10605, or Government Code section 11135-11139.5, or any other laws, or the issue may be referred to the appropriate federal agency for further compliance action and enforcement of this assurance.

THIS ASSURANCE is binding on the vendor/recipient directly or through contract, license, or other provider services, as long as it receives federal or state assistance.

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DATE November 19, 2025

TIME 12:00 pm

LOCATION CAPK Administrative Office
1300 18th Street, 3rd Floor
Bakersfield, CA 93301

Audit & Pension Committee Minutes

1. **Call to Order**
   Committee Chair Curtis Floyd called the meeting to order at 12:06 pm from the Community Action Partnership of Kern Administrative Office, located at 1300 18th Street Bakersfield, CA.

2. **Roll Call**

   Roll call was taken with quorum present.

   Present: Curits Floyd, Chris Parlier, and Guadalupe Perez

   Absent: Jonathan Mullings

   Others present: Jeremy Tobias, Chief Executive Officer; Tracy Webster, Chief Financial Officer; Gabrielle Alexander, Director of Finance; Yolanda Gonzalez, Director of Head Start & State Child Development, Shannon Webster, Daniells Phillips Vaughan & Bock, Tom Ming, Pensionmark; and other CAPK staff.

3. **Public Forum**

   No one addressed the Committee.

4. **New Business**

   a. Daniells Phillips Vaughan & Bock Presentation of the Independent Audit Reports for the Year Ended February 28, 2025, and the Special Purpose Financial Statements for the Year Ended June 30, 2025 – Tracy Webster Chief Financial Officer & Shannon Webster, DPVB – ***Action Item***

      Tracy Webster introduced Shannon Webster, a partner at DPVB with more than 25 years at the firm, primarily with not for profit organizations with single audit expertise. Shannon provided the following outline of what she will be presenting to the Committee today and to the full Board next week.

      - Audit Report for Community Action Partnership of Kern for the year ended February 28, 2025
      - Special Purpose Audit required by the California Department of Education (CDE) and the California Department of Social Services (CDSS) for the year ended June 30, 2025
      - Audit report for Community Action Partnership of Kern 401 (a) Plan for the year ended February 28, 2025
      - Audit report for Community Action Partnership of Kern 403 (b) Plan for the year ended December 31, 2024
      - Report to the Audit Committee

      The financial statements have been completed and filed with the respective funding agencies and the tax return is currently in process and will be filed to be in compliance with timely filing of the return. The 990 filing is originally due on the 15th day of the 5th month after the Agency's year end close; however, the filing date can be and was extended for an additional 6 months making the tax return due January 15, 2026.

Shannon provided an explanation of management's responsibilities as well as the auditors responsibilities outlined below:

- Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the U.S.A and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements.
- Auditor responsibility is to obtain reasonable assurance that the financial statements are free of 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; however, it is not absolute assurance.

CAPK's February 28, 2025 Financial Statement is included in the report with notable comments below:

- The Independent Auditor's Report for the years ended February 28, 2025 and February 29, 2024 each have an unqualified or unmodified opinion which is the highest level of assurance CAPK can receive that the financial statements are not materially misstated. For the year's ended 2023 and 2024 CAPK had a qualified opinion related to management's decision to not adopt ASU 842 related to recording right-of-use assets and the corresponding liability on CAPK's balance sheet. For the year ended February 28, 2025 the auditors were tasked to perform the calculation for both FYE's 2025 and 2024 and restate the FYE 2024 financial statements and remove the qualified opinion for FYE 2024. Therefore, as ASU 842 was adopted in FYE 2025 for both years presented the opinion has been updated to unmodified or unqualified for both years presented.

- Total Assets at February 28, 2025 increased $7.2M from $89.4M to $96.6M, which can mostly be attributed to the following:
    - Property and Equipment increased approximately $4.4M from $46.2M at February 29, 2024 to $50.6M at February 28, 2025 due to the addition / purchase of $7.0M of new property and equipment less depreciation expense of $2.6M for a net increase in property and equipment of $4.4M for the year ended February 28, 2025.
    - Cash, including restricted cash increased approximately $4.9M from $19.0M at February 29, 2024 to $23.9M at February 28, 2025. This is due to the timing of receipt of payments from granting agencies as well as the disbursement of payments to vendors. Cash fluctuates annually based on the timing of transactions.
    - One last item to bring forward is the new line item "operating lease right-of-use assets" which is directly related to the adoption of ASU 842. These are leases whereby CAPK has the right to use the asset but does not have ownership in the asset. CAPK has the right to use $4.5M of assets over a set number of years into the future. This number is up from the $3.7M amount at February 29, 2024.

- Total Liabilities remained relatively consistent with a slight increase of approximately $1.7M from $43.3M at February 29, 2024 to $45.0M at February 28, 2025, which is primarily due to the following items:
    - Accrued expenses, including accrued wages and PTO increased approximately $696k from $5.6M at February 29, 2024 to $6.3M at February 28, 2025. As CAPK continues to expand operations and services it is expected that accrued expenses at year end will increase.
    - Operating lease liability is directly related to the operating right of use asset. The liability related to operating leases increased approximately $739k from $3.8M at February 29, 2024 to $4.5M at

February 28, 2025. CAPK entered into new leases during the current year, which increased both the asset and liability from the prior year.

Note: In performing the additional work related to the adoption of ASU 842 the audit team reviewed and analyzed approximately 75 leases in order to develop the amount to record in the financial statements for 2024 and 2025.

- Net Assets (aka equity) increase $5.5M in the current year from $46.1M to $51.6M. It is important to note that when CAPK receives grant monies for the purpose of purchasing assets (i.e. property and equipment) the revenue is recorded on the statements of activity however the expenditures are capitalized on the statements of financial position as property and equipment which is in accordance with GAAP thus creating differences and what looks to be a large amount of net income from year to year.

- CAPK has a very strong financial position going forward.

- It is also noteworthy to mention the increase in program revenue from federal, state and local grants from $132.5M for the year ended February 29, 2024 to $147.6M for the year ended February 28, 2025 which is an increase of $15.1M or 11.4% in the current year. CAPK continues to grow year over year providing new and expanded services and programs to our community. Just to give this group some context around the growth the Organization has had over the past three years, please see below:
    - Total revenue for the year ended February 28, 2025 $181.3M increase of 12.1M or 7.2%
        - Federal revenue increased $10.5M or 14.2% from 2024
        - State revenue increased $4.9M or 9% from 2024
    - Total revenue for the year ended February 29, 2024 $169.2M increase of $14.7M or 9.5%
        - Federal revenue decreased $2.5M or (3%) from 2023
        - State revenue increased $19.6M or 55.75% from 2023
    - Total revenue for the year ended February 28, 2023 $154.5M increase of $36.4M or 30%
        - Federal revenue increased $10.4M or 16% from 2022
        - State revenue increased $12.2M or 53% from 2022

  The continuous increase in grant funding is what drives CAPKs federal and state compliance audits. Increase in funding increases compliance requirements for CAPK's staff as they administer these programs as well as during the audit process related to the requirements we cover during the various financial statement audits.

- One thing to call attention to related to the notes to the financial statements is a new footnote disclosure, Note 13, which is related to operating leases. This note is related to the adoption of ASU 842 related to the right of use assets and corresponding liabilities and provides additional information regarding the commitment over the next five years and thereafter as well as the amount of lease expense CAPK pays for those long term operating leases and any short term leases that do not meet the requirements of ASU 842.

- The last item to make note of for CAPK's February 28, 2025 audit was CAPK had no findings related to its Federal Awards, which has been the case for the previous four years as well. This is very commendable and goes to show the hard work and dedication of program and finance staff as they are administering federal programs worth $84.6M.

There was one financial statement finding to note related to procurement. There was an issue with two of the forty transactions tested whereby CAPK's internal policy was not followed.

For the June 30, 2025 Special Purpose financial statements, there is a requirement from the California Department of Education (CDE) and California Department of Social Services (CDSS) to be presented to correspond with the year-end of these funding agencies.

- The financial statements have a clean opinion and are not materially misstated
- This report shows expenditure of state awards of $51.7M for the year ended June 30, 2025 vs. $51.5M for the year ended June 30, 2024 for a current year increase of $208k or 0.40%.
- The presentation of this report follows a prescribed format as required by the CDE and the CDSS per their respective Audit Guides.
- There was a total of six findings for the year ended June 30, 2025, which is comparable with the six findings in the June 30, 2024 report and is related to the state contracts. The state requires there to be a corresponding finding related to any adjustments in column B on the respective AUD reports. So, though there were six findings some are very immaterial in nature, however, required to be documented as such by the state. Many of the findings relate to an error on the line the amount was reported on vs. an actual error in the amount reported.

CAPK 401(a) Plan Financial Statements

- This plan does not allow for employee contributions, only employer contributions that is why this plan follows the same year end as the Plan Sponsor which is CAPK
- These financial statements have a clean opinion and are not materially misstated
- These financial statements show an increase in Net Assets Available for Benefits of $3.2 M, which is comparable to the prior year increase of $3.1M. Net Asset Available for Benefits increased from $26.0M for the year ended February 29, 2024 to $29.2M for the year ended February 28, 2025 primarily due to the Plan having a $3.0M increase or favorable return on investments.
- Only significant change from February 29, 2024 to February 28, 2025 in these financial statements is the change in the Plan's custodian from The Standard to Nationwide effective August 2024.

CAPK 403(b) Plan Financial Statements

- This Plan does not allow for employer contributions, only employee contributions, that is why this plan follows the same year end as the employee (i.e., employee's tax year which is a calendar year)
- These financial statements are for the year ended December 31, 2024 and reflect a clean opinion that the F/S are not materially misstated
- These financial statements show an increase in Net Assets Available for Benefits of approximately $2.3M, which is in line with the prior year increase of $1.8M. Net Assets Available for Benefits increased from $9.0M for the year ended 12.31.2023 to $11.3M for the year ended 12.31.2024 due to the plan having a $1.1M of favorable return on investments along with $1.9M of contributions less $652k of distributions and administrative expenses.
- Only significant change from December 31, 2023 to December 31, 2024 in these financial statements is the change in the Plan's custodian from The Standard to Nationwide effective August 2024.

Report to the Audit Committee

- This report is required communication between the auditor and those charged with governance (which is this committee). This is a boiler plate type report which includes information the auditors are required to communicate such as we are not aware of any accounting policies or practices adopted by management

that are not in accordance with GAAP, we had no disagreements with management, we are not aware that management consulted any other accountants related to accounting and or auditing matters, etc. There are two items to call attention to:

- The Summary of Recorded Audit adjustments represent the journal entries posted after we received the original trial balance to begin the audit. There were a series of entries posted which had a total net decrease to net income of $18,200. Considering the Organization has $96.67M in total assets and $181.3M in total revenue this is a relatively small adjustment.
- There are no recommendations or deficiencies to communicate to management or this group.

Shannon extended a huge thank you to Tracy Webster and her finance team for their help in answering questions and providing the requested documentation in a timely manner. This year presented new challenges for both Tracy's team as well as the audit team with the migration and change in accounting software for CAPK as well as the change in custodian for both Profit Sharing Plans.

Shannon said that her firm is thankful to be a small part of the CAPK Organization and see all of the amazing things CAPK is doing in the community as they truly are helping to change the lives of individuals in our community.

Shannon also noted that she had conversations with the Chair of this committee, Cutis Floyd, who had specifically asked the auditors to review two specific areas, travel and the discretionary account to ensure there are no findings. Shannon said the auditors reviewed numerous files and found no discrepancies with travel or the discretionary fund, and also responded to Curtis' question of why the retirement plans are not combined, which Shannon stated above. Tom Ming added that there could be an opportunity in the future to move to a combined retirement plan where both employees and the employer contribute to one account. He mentioned that over the past few years, the rules for 401a and 403b accounts are starting to move closer to the traditional 401k rules. He said that he would keep the committee abreast of any future possibilities in this area.

Motion was made and seconded to approve the audit report by DPVB. Carried by unanimous vote (Perez/Floyd).

b. CAPK Audit & Pension Plan Update for Q2 2025 – Tracy Webster, Chief Financial Officer and Tom Ming from Pensionmark - ***Info Item***

Tracy Webster introduced Tom Ming from Pensionmark, who provided an update on the 3rd quarter of 2025.

Tom presented a summary of the Q3 2025 investment report and noted that after a volatile Q2, US equities have moved steadily higher throughout Q3. The investment review included reports on fixed income, the importance of diversification, plan investments & scoring summary, portfolio holdings & sector allocation, portfolio region & quality allocation, and portfolio returns for Q3 2024.

Tom reported that his firm continues to schedule educational meetings with CAPK staff on an ongoing basis to better prepare them for retirement.

c. CSD Close Out Report for CAPK 2024 LIHEAP Contract #24B-2012 - Tracy Webster, Chief Financial Officer – ***Info Item.***

Tracy Webster presented the above agenda item and reported the LIHEAP Contract #24B-2012 was fully closed out and noted that the agency expended 99.94% of funds under the contract and exceeded the utility

assistance projected goal. Per the closeout requirements, the Energy Field Operations Unit reviewed and evaluated CAPK's response to the Expenditure and Production analysis, and based on CAPK's response, the agency earned a category A status for expenditure. Also notable was that staff weatherized 151 homes and found that 72 qualified for EHCS.

5. Committee Member Comments

No comments.

6. Next Scheduled Meeting

Audit & Pension Committee
12:00 pm
January 15, 2026
1300 18th St., Suite 200
Bakersfield, CA

7. Adjournment

The meeting was adjourned at 12:47 pm.

Pensionmark
A WORLD COMPANY



Community Action Partnership of Kern

Audit & Pension Committee Meeting

Q3 2025 Investment Review

November 19, 2025

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

planadviser 2025 TOP RETIREMENT PLAN ADVISERS

Pensionmark
A WORLD COMPANY

MARKET & ECONOMIC REVIEW

For Period Ending 12/31/2023

EQUITY MARKETS REVIEW

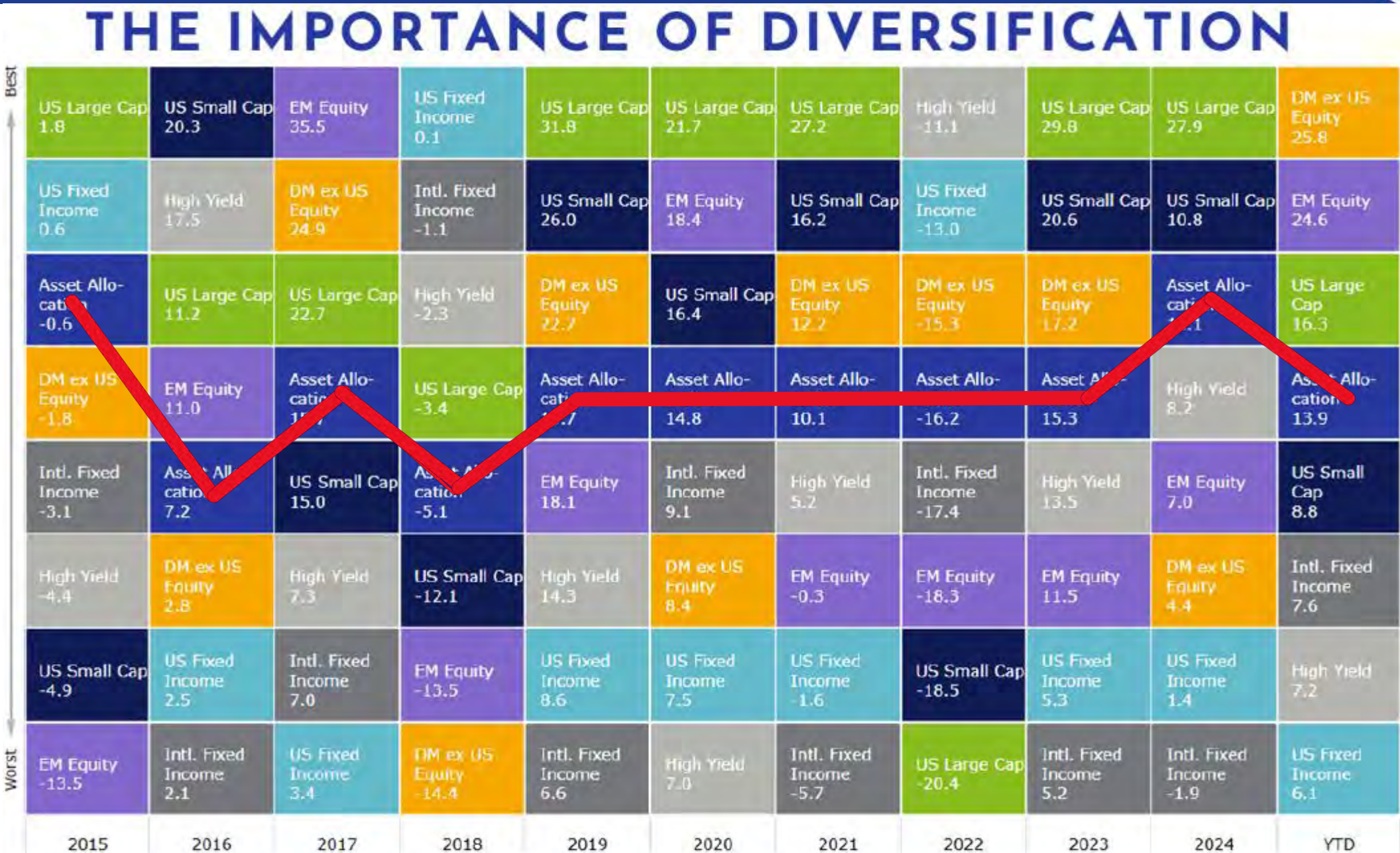
Domestic Equities

- After a volatile Q2 US equities moved steadily higher throughout Q3. Investors bid up US equities during the quarter as some of the uncertainty over tariff policies receded and as enthusiasm over artificial intelligence boomed. Economic data released during the quarter also indicated continued strength of the US consumer, alleviating some fears of a recession.
- The Morningstar US Broad Market Equities index was up 8.09% for the quarter. The US equities broad market is up 14.57% YTD and up 17.51% over the past 12 months.
- Small cap stocks outperformed large cap stocks in Q3, making up some but not all their underperformance experienced YTD. Large cap growth stocks have been stellar performers in 2025, up over 21% YTD and over 32% over the past 12 months.

Fixed Income

- US fixed Income performed well during Q3 2025.
- Rates fell during the quarter, with the largest declines experienced in the short end of the yield curve as markets anticipated rate cuts from the Fed.
- Credit spreads crept lower during the quarter as concerns about the impacts of tariffs on corporate profits waned and risk appetites increased. This helped to drive relative gains in both investment grade and high yield corporate bonds.
- International fixed income fell in Q3, giving back some of the strong outperformance it experienced in Q2. International fixed income remains up 9.02% YTD, outperforming US core fixed income by 2.93% YTD.

The Importance of Diversification



US Large Cap: Morningstar US Large Cap; US Small Cap: Morningstar US Small Cap TR USD; DM ex/ US: Morningstar Developed Markets ex-US NR EM: Morningstar Emerging Markets NR USD; US Fixed Income: Morningstar US Core Bd TR USD; High Yield: Morningstar US HY Bd TR USD; Intl. Fixed Income: Morningstar Gbl xUS Core Bd GR USD; "Asset Allocation" portfolio includes 36% Morningstar US Market TR USD, 24% Morningstar Global Markets xUS NR USD, 36% Morningstar US Core Plus Bond TR USD, 4% Morningstar Gbl xUS Core Bd GR USD, rebalanced at each calendar quarter-end. Source: Morningstar Direct. Please see

Plan Investments- Scoring Summary

EXECUTIVE SUMMARY

Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
27	0	0	2	29

Investment Additions

Investment Name	Status	Morningstar Rating
No current investment additions		

Investments on Watch

Investment Name	Status	Quarters Failing Criteria	Morningstar Rating
No investments are currently on the watch list			

Investments Targeted for Review

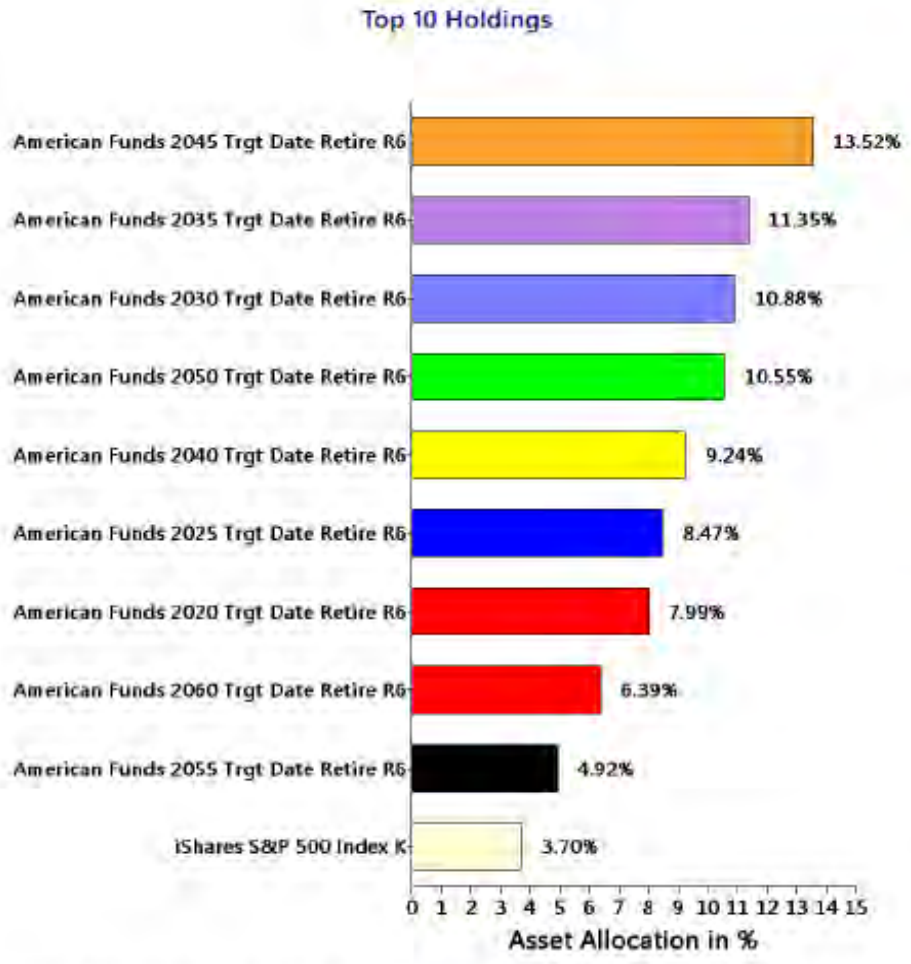
Investment Name	Status	Morningstar Rating
No investments are currently targeted for review		

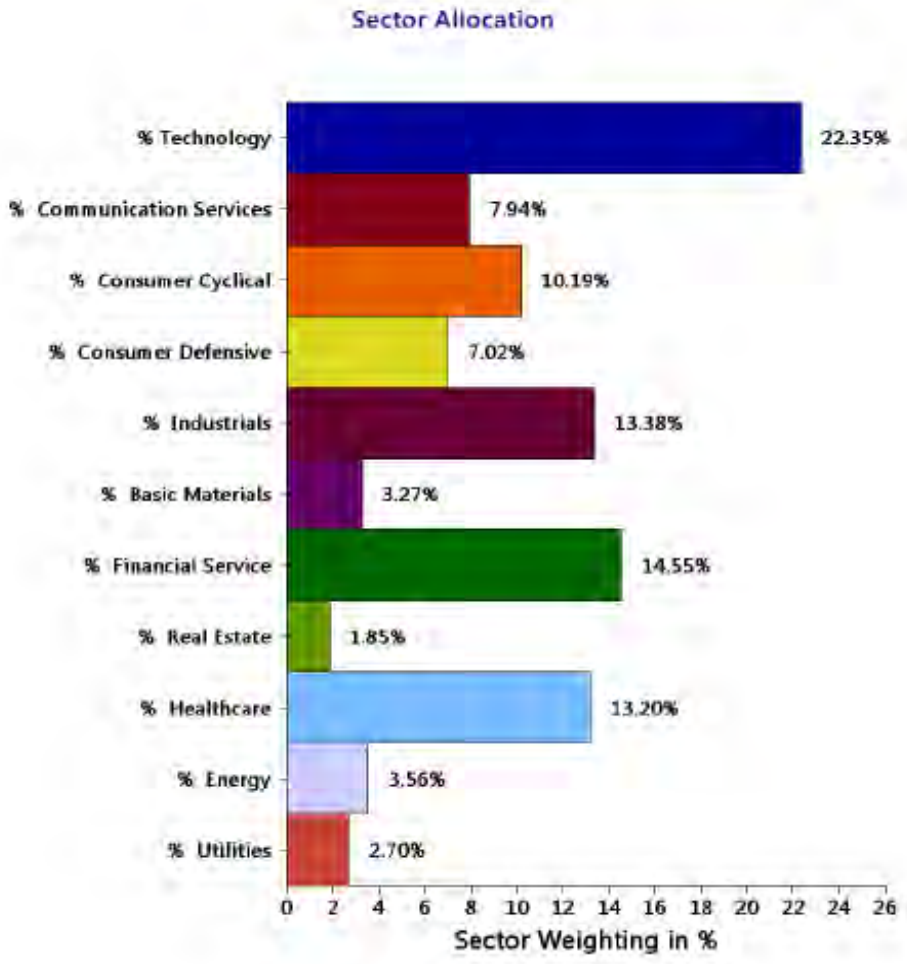
Review : Watch : Addition :

For source information, please see the "Important Disclosures" section of this report.

Portfolio Holdings & Sector Allocation

PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

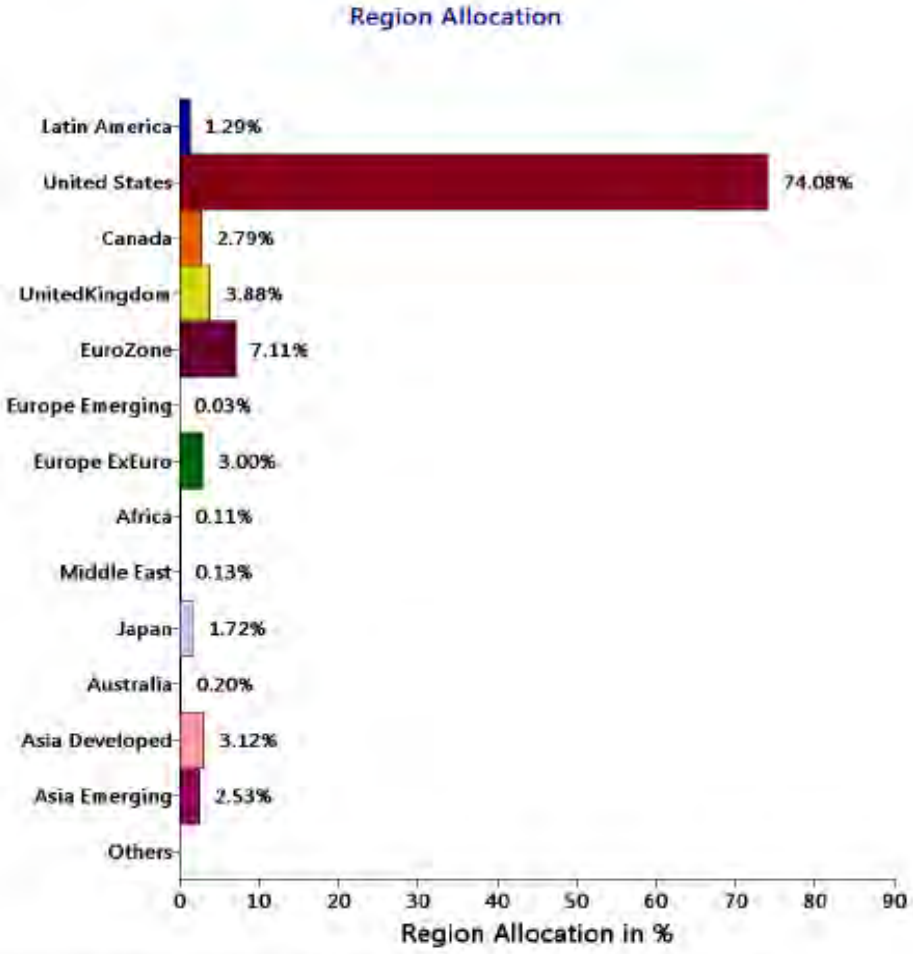


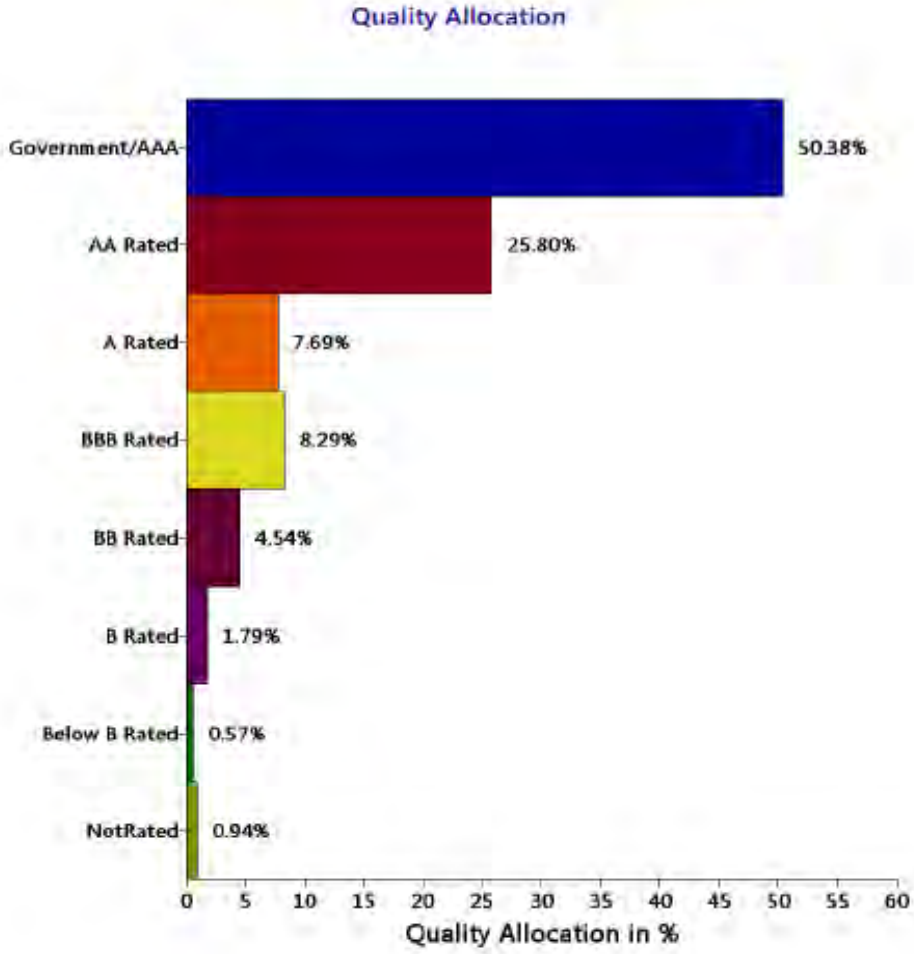


For source information, please see the "Important Disclosures" section of this report.

Portfolio Region & Quality Allocation

PORTFOLIO | REGION & QUALITY ALLOCATION



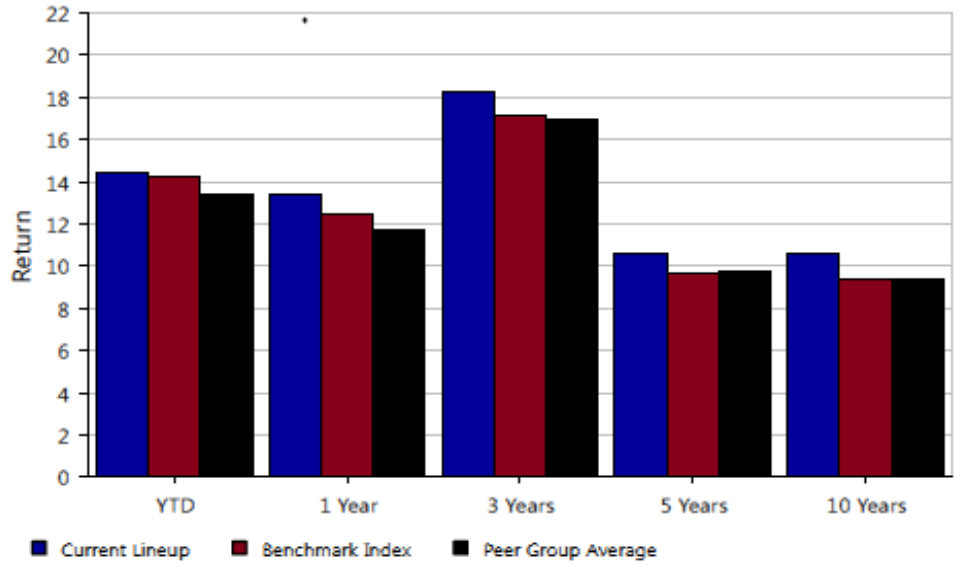


For source information, please see the "Important Disclosures" section of this report.

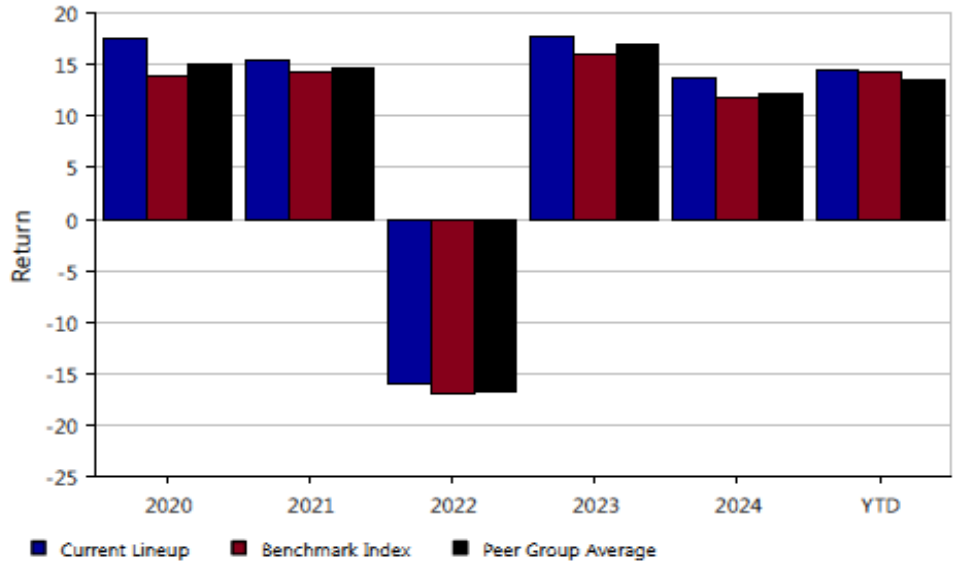
Portfolio Returns Q3 2024

PORTFOLIO | RETURNS

Annualized Returns



Calendar Year Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	14.43	13.37	18.22	10.57	10.60	0.34
Benchmark Index	14.23	12.47	17.12	9.69	9.41	NA
Peer Group Average	13.42	11.76	16.96	9.76	9.42	0.68

Calendar Year Returns

	2020	2021	2022	2023	2024	YTD	Net Exp.Ratio
Current Lineup	17.47	15.42	-16.03	17.69	13.71	14.43	0.34
Benchmark Index	13.92	14.30	-16.95	16.02	11.80	14.23	NA
Peer Group Average	15.06	14.57	-16.64	16.94	12.17	13.42	0.68

The Benchmark Index is constructed utilizing the underlying indexes of the Plan's investment options weighted in proportion to the asset allocation of the Plan. The underlying indexes are illustrated on the standardized performance pages of the report. For source information, please see the "Important Disclosures" section of this report.

The performance data quoted represents past performance. Past performance does not guarantee future results. Investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance information quoted. The performance quoted reflects the reinvestment of dividends and capital gains and is net of all expenses. To obtain current month-end performance information, please contact the phone number located in the "Important Disclosures" section of this report.

CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

JASON WIMBLEY Director
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833
(916) 576-7109
www.csd.ca.gov

August 27, 2025

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's) Energy Field Operations Unit, in conjunction with CSD's Financial Accounting Services Unit, has received and processed a close out report for Community Action Partnership of Kern's (CAPK) 2024 Low Income Home Energy Assistance Program (LIHEAP) contract 24B-2012. This letter serves as CAPK's 2024 LIHEAP final close out letter.

CSD's Energy Field Operations Unit has assessed CAPK's contract performance against CAPK's projections. Below is a breakdown of CAPK's overall performance with respect to the 2024 LIHEAP contract:

CONTRACT COMPONENT	AMOUNT BUDGETED	ACTUAL EXPENDITURES	PROJECTED DWELLINGS / CLIENTS SERVED	ACTUAL DWELLINGS / CLIENTS SERVED
Weatherization	$3,179,318.00	$3,179,318.00	190	151
EHA-16	$3,023,076.00	$3,023,076.00		
EHCS		$790,022.76	95	72
ECIP/HEAP WPO		$38,006.45	65	51
SWEATS		$0.00	0	0
PSPS		$0.00	0	0
ECIP Fast Track	$4,401,347.00	$4,400,355.25	5,100	3,412
HEAP Gas & Electric	$1,461,860.00	$1,456,297.86		2,506
TOTAL CONTRACT ALLOCATION:		**$12,065,601.00**		
TOTAL CONTRACT EXPENDED:		**$12,059,047.11**		

Per close out requirements, the Energy Field Operations Unit has reviewed and evaluated CAPK's response to the Expenditure and Production analysis. Based on CAPK's response, your agency stated the following: 1) agency earned category A status for expenditure, 2) learned to hire qualified staff, evaluate procedures, communicate with subcontractors, meet regularly with staff, and continually monitor goals and budgets, and 3) plan on increasing use of subcontractors, add additional vendors, create relationships with community stakeholders, develop paperless systems, and develop management

systems to expedite workflow. The Energy 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 2024 LIHEAP Contract, CSD has identified and tracked the following 'Major Vehicle and Equipment Purchases':

- *Office Cubicles (80% of total cost) at the purchase price of $ 15,512.27*

With respect to interest, revenue, and outstanding Working Capital Advances for the 2024 Program Year, CAPK reported $23,495.00 in program income that was expended during the 2024 LIHEAP contract term ($12,748.00 under labor costs and $10,747.00 under other program costs) and $227.00 in interest income that was expended during the 2024 LIHEAP contract term.

Based on the analysis of CAPK's expenditure under this contract, your agency expended 99.94% of funds under this contract and exceeded the utility assistance projected goal.

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

Attachment(s): 2024 LIHEAP Closeout Worksheet

State of California
Department of Community Services and Development
2024 LIHEAP Closeout Worksheet (as of 2/7/25)

Agency: Community Action Partnership of Kern

Contract Number: 24B-2012

Line Items	Max/Budgeted	Expenditures	Allowable	Paid	Owed
Weatherization (WX) Program Costs					
Intake	$254,345.00	$49,361.14	$49,361.14		
Outreach	$158,966.00	$63,049.09	$63,049.09		
Training & Technical Assistance	$158,966.00	$47,379.71	$47,379.71		
T&TA Out of State Travel		$0.00			
WX Program Costs Subtotal	**$572,277.00**	**$159,789.94**	**$159,789.94**		
Major Vehicle & Field Equipment		$15,512.27	$15,512.27		
Minor Vehicle & Field Equipment		$0.00	$0.00		
Liability Insurance		$24,434.13	$24,434.13		
General Operating Costs		$438,690.36	$438,690.36		
WX Program Activities		$1,265,421.63	$1,265,421.63		
Other Program Costs		$1,275,469.67	$1,275,469.67		
WX Program Activities & Costs Subtotal	**$2,607,041.00**	**$3,019,528.06**	**$3,019,528.06**		
Total Weatherization Program Costs	**$3,179,318.00**	**$3,179,318.00**	**$3,179,318.00**	**$3,179,318.00**	**($0.00)**
Assurance 16 Costs	**$635,864.00**	**$351,240.83**	**$351,240.83**	**$351,240.83**	**$0.00**
Administratrive Costs					
Administrative Costs		$629,860.13			
Administrative Equipment		$0.00			
Out of State Travel		$0.00			
Administrative Costs Subtotal	**$635,864.00**	**$629,860.13**	**$629,860.13**	**$629,860.13**	**$0.00**
ECIP/HEAP Program Costs					
Intake	$609,164.00	$436,410.71	$436,410.71		
Outreach	$380,728.00	$298,085.70	$298,085.70		
Training & Technical Assistance	$152,291.00	$907.36	$907.36		
T&TA Out of State Travel		$0.00			
ECIP/HEAP Program Costs Subtotal	**$1,142,183.00**	**$735,403.77**	**$735,403.77**	**$735,403.77**	**$0.00**
Program Services Costs					
Major Vehicle & Equipment		$0.00	$0.00		
Minor Vehicle & Equipment		$0.00	$0.00		
Liability Insurance		$0.00	$0.00		
General Operating Costs		$36,180.94	$36,180.94		
Automation Costs		$0.00	$0.00		
ECIP EHCS		$790,022.76	$790,022.76		
ECIP/HEAP WPO		$38,006.45	$38,006.45		
Tank Repairs (ECIP & HEAP WPO)		$0.00	$0.00		
Other Program Costs		$442,361.12	$442,361.12		
SWEATS		$0.00	$0.00		
PSPS Emergency Preparedness		$0.00	$0.00		
Program Services Costs Subtotal	**$609,165.00**	**$1,306,571.27**	**$1,306,571.27**	**$1,306,571.27**	**$0.00**
Total ECIP/HEAP/A16 Costs	**$3,023,076.00**	**$3,023,076.00**	**$3,023,076.00**	**$3,023,076.00**	**$0.00**
Utility Assistance Program Costs					
ECIP Fast Track	$4,401,704.00	$4,400,355.25			
HEAP Gas & Electric	$1,461,503.00	$1,456,297.86			
Total Utility Assistance Costs	**$5,863,207.00**	**$5,856,653.11**	**$5,856,653.11**	**$5,856,653.11**	**$0.00**
TOTAL ADMIN COSTS	$635,864.00	$629,860.13	$629,860.13		
TOTAL PROGRAM COSTS	$11,429,737.00	$11,429,186.98	$11,429,186.98		
CONTRACT TOTAL	**$12,065,601.00**	**$12,059,047.11**	**$12,059,047.11**	**$12,059,047.11**	**($0.00)**

Darrell McCormick 8/10/25

DANIELLS PHILLIPS VAUGHAN & BOCK
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Private Companies Practice Section

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

November 12, 2025

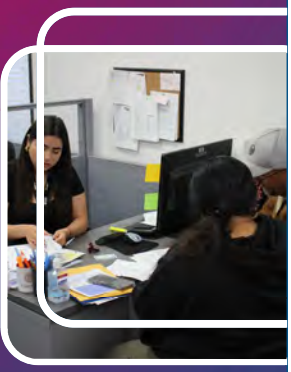
Items to be presented:

- Audit report for Community Action Partnership of Kern for the year ended February 28, 2025
- Special Purpose audit report for Community Action Partnership of Kern for the year ended June 30, 2025
- Audit report for Community Action Partnership of Kern 401(a) Plan for the year ended February 28, 2025
- Audit report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2024
- Report to the Audit Committee

AUDIT REPORT FOR
COMMUNITY ACTION PARTNERSHIP OF KERN
FOR THE YEAR ENDED FEBRUARY 28, 2025

capk
Community Action Partnership of Kern

2025 FINANCIAL STATEMENT

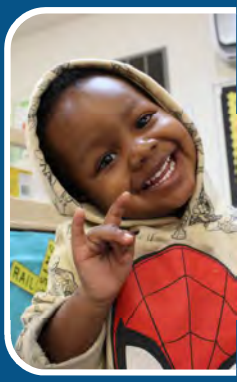
















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Private Companies Practice Section

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 financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statement of financial position as of February 28, 2025 and February 29, 2024, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of February 28, 2025 and February 29, 2024, 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 Opinion

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 (Government Auditing Standards). 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.

Emphasis of Matter

As discussed in Note 18 to the financial statements, the February 29, 2024 financial statements have been restated to reflect the adoption of Accounting Standards Update (ASU) 842, Leases. Our originally issued qualified opinion on the financial statements dated October 21, 2024 has been modified to reflect an unmodified opinion due to the adoption of ASU 842, Leases.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, as required by *Title 2 U.S.* Code of Federal Regulations (CFR) *Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the additional supplementary information on pages 23-73, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required* by *Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2025 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 14, 2025

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF FINANCIAL POSITION
February 28, 2025 and February 29, 2024

	2025	2024 (Restated - Note 18)
ASSETS		
Current Assets		
Cash	**$ 17,762,889**	$ 13,083,898
Investments (Notes 3 and 4)	**2,552,529**	2,500,000
Grants and contracts receivable (Note 5)	**9,329,530**	13,126,684
Inventories (Note 6)	**4,851,792**	3,994,657
Prepaid expenses	**902,379**	817,492
Total current assets	**35,399,119**	33,522,731
Noncurrent Assets		
Cash restricted for program use by funding agencies	**6,169,544**	5,949,616
Property and equipment (Notes 7, 8 and 9)	**50,599,052**	46,215,312
Operating lease right-of-use assets (Note 13)	**4,493,179**	3,744,465
Total noncurrent assets	**61,261,775**	55,909,393
Total assets	**$ 96,660,894**	$ 89,432,124
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of long-term debt (Note 9)	**$ 308,671**	$ 298,029
Accounts payable:		
Trade	**5,669,897**	5,478,298
Construction	**494,413**	563,652
Accrued expenses	**6,303,239**	5,606,878
Advances payable	**3,890,350**	2,923,249
Deferred revenue (Note 12)	**16,523,053**	17,042,996
Current portion of operating lease liability (Note 13)	**1,272,208**	896,794
Total current liabilities	**34,461,831**	32,809,896
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 9)	**7,320,507**	7,629,178
Long-term operating lease liability (Note 13)	**3,239,203**	2,876,034
Total noncurrent liabilities	**10,559,710**	10,505,212
Total liabilities	**45,021,541**	43,315,108
Commitments and Contingencies (Note 14)		
Net Assets		
With donor restrictions (Note 15)	**133,758**	211,309
Without donor restrictions		
Board designated for accrued vacation liability (Note 11)	**1,173,890**	1,097,908
Undesignated	**50,331,705**	44,807,799
Total net assets	**51,639,353**	46,117,016
Total liabilities and net assets	**$ 96,660,894**	$ 89,432,124

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF ACTIVITIES
Years Ended February 28, 2025 and February 29, 2024

	2025			2024 (Restated - Note 18)		
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:						
Federal grants	**$ 84,638,236**	**$ -**	**$ 84,638,236**	$ 74,103,896	$ -	$ 74,103,896
State grants	**59,635,374**	**-**	**59,635,374**	54,733,620	-	54,733,620
Local grants	**3,217,721**	**72,041**	**3,289,762**	3,586,161	30,000	3,616,161
Donations:						
Food	**31,285,755**	**-**	**31,285,755**	30,351,294	-	30,351,294
Cash	**258,970**	**76,092**	**335,062**	282,695	119,758	402,453
Contributions in-kind (Notes 1 and 17)	**65,489**	**-**	**65,489**	67,937	-	67,937
Other revenue	**1,902,755**	**-**	**1,902,755**	2,841,399	-	2,841,399
Gain on disposition of property and equipment	**124,242**	**-**	**124,242**	3,052,548	-	3,052,548
Net assets released from restriction	**225,684**	**(225,684)**	**-**	177,107	(177,107)	-
Total revenue, gains and other support	**181,354,226**	**(77,551)**	**181,276,675**	169,196,657	(27,349)	169,169,308
Program expenses:						
Child care and education	**90,427,296**	**-**	**90,427,296**	83,433,339	-	83,433,339
Nutrition	**54,700,416**	**-**	**54,700,416**	47,164,614	-	47,164,614
Energy conservation	**6,880,041**	**-**	**6,880,041**	7,236,250	-	7,236,250
Community services	**11,211,877**	**-**	**11,211,877**	9,430,084	-	9,430,084
General and administrative	**12,178,171**	**-**	**12,178,171**	11,804,301	-	11,804,301
Fundraising	**356,537**	**-**	**356,537**	390,950	-	390,950
Total expenses	**175,754,338**	**-**	**175,754,338**	159,459,538	-	159,459,538
Change in net assets	**5,599,888**	**(77,551)**	**5,522,337**	9,737,119	(27,349)	9,709,770
Net assets, beginning	**45,905,707**	**211,309**	**46,117,016**	36,168,588	238,658	36,407,246
Net assets, ending	**$ 51,505,595**	**$ 133,758**	**$ 51,639,353**	$ 45,905,707	$ 211,309	$ 46,117,016

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS
Years Ended February 28, 2025 and February 29, 2024

	2025	2024 (Restated - Note 18)
Cash Flows From Operating Activities		
Change in net assets	**$ 5,522,337**	$ 9,709,770
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	**2,590,883**	2,153,291
Debt forgiveness grant revenue	**-**	(65,052)
(Gain) on disposition of property and equipment	**(124,242)**	(3,052,548)
Unrealized (gain) on investments	**(52,529)**	-
Change in operating lease right-of-use assets and lease liabilities	**(10,131)**	28,363
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	**3,797,154**	(1,762,399)
Inventories	**(857,135)**	(2,903,913)
Prepaid expenses	**(84,887)**	314,850
Increase (decrease) in:		
Accounts payable:		
Trade	**191,599**	119,543
Construction	**(69,239)**	(1,748,082)
Accrued expenses	**696,361**	390,250
Advances payable	**967,101**	138,325
Deferred revenue	**(519,943)**	11,507,590
Net cash provided by operating activities	**12,047,329**	14,829,988
Cash Flows From Investing Activities		
Purchase of property and equipment	**(6,977,461)**	(9,827,363)
Proceeds from sale of property and equipment	**127,080**	3,738,538
Purchase of investments	**-**	(2,500,000)
Net cash (used in) investing activities	**(6,850,381)**	(8,588,825)
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
Net cash (used in) financing activities	**(298,029)**	(711,871)
Net increase in cash	**4,898,919**	5,529,292
Cash:		
Beginning	**19,033,514**	13,504,222
Ending	**$ 23,932,433**	$ 19,033,514

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total of the same such amounts shown in the statements of cash flows:

	2025	2024
Cash	**$ 17,762,889**	$ 13,083,898
Cash restricted for program use by funding agencies	**6,169,544**	5,949,616
	$ 23,932,433	$ 19,033,514

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS (continued)
Years Ended February 28, 2025 and February 29, 2024

	2025	2024 (Restated - Note 18)
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	**$ 234,385**	$ 82,870
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	**$ 65,489**	$ 67,937
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	**$ 494,413**	$ 563,652
Supplemental Schedule of Noncash Investing and Financing Activities		
Property and equipment acquired with long-term debt	**$ -**	$ 8,000,000
Supplemental Cash Flow Information Related to Leases is as follows:		
Cash paid for amounts included in measurement of lease liabilities:		
Operating cash outflows - payments on operating leases	**$ 1,737,952**	$ 1,419,967
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	**$ 1,624,930**	$ 3,837,478

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended February 28, 2025

	2025						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 34,926,528	$ 4,648,790	$ 2,585,018	$ 5,198,166	$ 4,995	$ 236,715	$ 47,600,212
Fringe benefits	11,575,311	1,536,851	787,082	1,575,620	649	66,544	15,542,057
Consultant/contract services	1,180,755	953,777	2,029,843	654,461	33,361	8	4,852,205
Litigation settlements (Note 14)	-	-	-	-	24,860	-	24,860
Travel	414,741	142,630	37,577	111,677	23,295	5,031	734,951
Space cost	4,540,042	1,390,653	247,664	1,756,422	5,405	4,627	7,944,813
Consumable supplies	3,108,382	1,032,646	116,211	425,895	23,213	9,435	4,715,782
Other costs	1,716,243	503,917	597,616	528,230	362,238	30,852	3,739,096
Program costs	31,423,563	2,849,380	415,037	697,039	4,630	977	35,390,626
Depreciation	1,541,731	612,353	63,993	264,367	106,091	2,348	2,590,883
Indirect expenses	-	-	-	-	11,589,434	-	11,589,434
Donated commodities	-	41,029,419	-	-	-	-	41,029,419
Total expenses	$ 90,427,296	$ 54,700,416	$ 6,880,041	$ 11,211,877	$ 12,178,171	$ 356,537	$ 175,754,338

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended February 29, 2024

	2024 (Restated - Note 18)						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 30,433,932	$ 4,396,194	$ 2,404,328	$ 3,949,983	$ 95,598	$ 180,777	$ 41,460,812
Fringe benefits	8,403,455	1,183,832	603,077	945,569	6,743	37,671	11,180,347
Consultant/contract services	1,316,855	748,691	2,121,640	840,376	147,796	87,781	5,263,139
Litigation settlements (Note 14)	-	-	-	-	504,550	-	504,550
Travel	530,463	149,948	54,636	80,554	11,212	7,841	834,654
Space cost	3,435,104	1,230,098	225,201	1,769,134	5,209	336	6,665,082
Consumable supplies	2,380,664	389,325	239,056	455,609	5,931	18,456	3,489,041
Other costs	1,705,819	641,858	1,115,598	669,721	109,119	31,685	4,273,800
Program costs	34,185,467	1,992,503	422,075	482,172	10,057	26,403	37,118,677
Depreciation	1,041,580	542,145	50,639	236,966	281,961	-	2,153,291
Indirect expenses	-	-	-	-	10,626,125	-	10,626,125
Donated commodities	-	35,890,020	-	-	-	-	35,890,020
Total expenses	$ 83,433,339	$ 47,164,614	$ 7,236,250	$ 9,430,084	$ 11,804,301	$ 390,950	$ 159,459,538

See Notes to Financial Statements.

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 (U.S. GAAP), 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.

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 $65,489 and $67,937 are included in the statements of activities for the years ended February 28, 2025 and February 29, 2024, respectively. See Note 17 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 $4,474,043 and $4,062,171 for the years ended February 28, 2025 and February 29, 2024, 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 and Restricted 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 28, 2025 and February 29, 2024, there was $6,169,544 and $5,949,616, 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:

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

The Organization's capitalization policy is to capitalize individual assets of $10,000 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.

Leases: In February 2016, the FASB issued ASC Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statements of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the statements of activities. The Organization adopted Topic 842 on March 1, 2023, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on March 1, 2023.

The Organization elected the "package of practical expedients" under the transition guidance within Topic 842, in which the Organization does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Organization has not elected to adopt the "hindsight" practical expedient, and therefore has measured the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on March 1, 2023.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or March 1, 2023, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of additional ROU assets and corresponding lease liabilities related to the Organization's operating leases of approximately $3,738,000 at March 1, 2023. The adoption of the new lease standard did not materially impact change in net assets or cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

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

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

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.

Reclassifications: Certain items in the 2024 financial statements have been reclassified to conform to the 2025 presentation, with no effect on change in net assets.

Subsequent Events: The Organization has evaluated subsequent events through October 14, 2025, the date on which the financial statements were available to be issued. A subsequent event is discussed at Note 19.

NOTES TO FINANCIAL STATEMENTS

Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 28, 2025 and February 29, 2024:

	2025	2024
Financial assets at year-end:		
Cash and restricted cash	$ 23,932,433	$ 19,033,514
Investments	2,552,529	2,500,000
Grants and contracts receivable	9,329,530	13,126,684
	35,814,492	34,660,198
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	6,169,544	5,949,616
Net assets with donor restrictions	133,758	211,309
	6,303,302	6,160,925
Financial assets available to meet expenditures over the next twelve months	$ 29,511,190	$ 28,499,273

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

The Organization's goal is to maintain a combination of financial assets and lines of credit to meet 30 days of operating expenses (approximately $11.1 million), as this approximates the Grants and Contracts Receivable Days Outstanding. In addition to the financial assets available to meet general expenditures over the next twelve months as of February 28, 2025 of $29,511,190, 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 28, 2025 and February 29, 2024. Cost, fair value and the unrealized appreciation at February 28, 2025 and February 29, 2024 are as follows:

	2025		
	Cost	Fair Value	Unrealized Appreciation
Certificates of deposit	$ 2,500,000	$ 2,552,529	$ 52,529

	2024		
	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 ASC 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 28, 2025 and 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 28, 2025 and 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 28, 2025 and February 29, 2024 are as follows:

	2025	2024
Federal funds	$ 5,167,477	$ 10,188,699
State funds	3,676,409	2,719,696
Other	485,644	218,289
	$ 9,329,530	$ 13,126,684

Note 6. Inventories

Inventories as of February 28, 2025 and February 29, 2024 are comprised of the following:

	2025	2024
Food commodities	$ 4,528,775	$ 3,737,457
Weatherization supplies	323,017	257,200
	$ 4,851,792	$ 3,994,657

Note 7. Property and Equipment

Property and equipment as of February 28, 2025 and February 29, 2024 is comprised of the following:

	2025	2024
Land	$ 1,086,669	$ 1,086,669
Buildings	53,152,454	38,806,870
Renovations	6,118,337	6,721,776
Vehicles	4,848,733	4,848,251
Equipment	4,522,616	4,073,173
Construction in progress	5,527,065	14,673,810
	75,255,874	70,210,549
Less accumulated depreciation	24,656,822	23,995,237
	$ 50,599,052	$ 46,215,312

During the years ended February 28, 2025 and February 29, 2024 the Organization received a significant amount of federal and state grant revenue for the purpose of renovating various facilities utilized by the Early Head Start, Head Start, Migrant Alternative Payment, and Food Bank programs. At February 28, 2025 and February 29, 2024 these renovations were in various stages of completion and are shown as construction in progress on the statements of financial position. Capitalization of these costs as construction in progress is required in order for the financial statements to be in accordance with generally accepted accounting principles. As such, capitalization of these costs has resulted in an increase in the change in net assets for the years ended February 28, 2025 and February 29, 2024.

The federal government has a reversionary interest in property and equipment at February 28, 2025 and February 29, 2024 in the amount of $60,438,373 and $55,393,049, respectively, with accumulated depreciation of $20,285,770 and $20,124,184, respectively.

Note 8. Note Payable

At February 28, 2025, the Organization has a $3,000,000 revolving line of credit agreement with a bank, which provides for credit through February 2026. As of February 28, 2025, the full amount was available to the Organization for draws under the agreement. The note bears interest at the bank's prime rate (7.50% as of February 28, 2025) plus 0.25% and is secured by real property and equipment.

At February 29, 2024, the Organization had a $3,000,000 revolving line of credit agreement with a bank, which provided 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 bore interest at the secured overnight financing rate (SOFR) (5.32% as of February 29, 2024) plus 3.85% and was unsecured.

Note 9. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 28, 2025 and February 29, 2024:

	2025	2024
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 in October 2033	$ 7,629,178	$ 7,927,207

Aggregate maturities of long-term debt as of February 28, 2025 are due in future years as follows:

Year ending February 28/29,	
2026	$ 308,671
2027	318,060
2028	327,734
2029	337,140
2030	347,956
Later years	5,989,617
	$ 7,629,178

Note 10. Retirement Plans

401 (a) Plan

The Organization has a defined contribution money purchase plan, which covers all employees who are at least 18 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 28, 2025 and February 29, 2024 was $2,169,819 and $1,673,709, respectively.

403(b) Plan

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

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the board of directors. The Organization made no contributions for the years ended February 28, 2025 or February 29, 2024.

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 participate 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 $43,505 and $19,988 for the years ended February 28, 2025 and February 29, 2024, 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 28, 2025 and February 29, 2024, is as follows:

	2025	2024
Indirect Fund	$ 635,805	$ 572,627
Early Head Start	527,257	490,858
Head Start	374,146	362,888
Early Head Start San Joaquin	272,487	244,162
Low Income Home Energy Assistance Program	115,310	117,790
Migrant Alternative Payment	96,269	101,739
Community Services Block Grant	74,933	63,542
Women, Infants, and Children	74,619	47,693
County of Kern 211	22,981	19,017
Community Action Partnership of Kern Foundation	4,618	2,557
Commodity Supplement Food Program	3,521	4,333
	$ 2,201,946	$ 2,027,206

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 28, 2025 and February 29, 2024:

	2025	2024
Early Head Start	$ 527,257	$ 490,858
Head Start	374,146	362,888
Early Head Start San Joaquin	272,487	244,162
	$ 1,173,890	$ 1,097,908

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 28, 2025 and February 29, 2024, is as follows:

	2025	2024
Migrant Alternative Payment	$ 7,465,196	$ 5,032,483
Day 1 Families Housing Support	5,058,898	5,009,357
California State Preschool	958,589	1,701,946
Head Start	891,594	3,028,270
Pacific Gas & Electric (PG&E) Arrears Outreach	585,919	-
Child Development Reserve Fund No. 1	487,788	246,147
Commodity Supplemental Food Program	272,429	-
General Child Care and Development	159,530	856,254
Migrant Child Care	133,026	64,515
Kaiser Foundation	132,286	76,360
Sustain Our Future	100,000	-
Food Bank - Anthem Blue Cross	60,000	-
Wells Fargo Foundation	46,933	46,933
General Child Care and Development - San Joaquin COE	42,694	44,019
Emergency Food Assistance Program Reach and Resiliency	41,420	-
Child Development Reserve Fund No. 2	20,212	19,465
CFDA Healthy Refrigeration	19,648	-
Wonderful Foundation	14,122	157,249
KCCD CWDB High Road Training Partnership	11,700	-
State Drought Food Assistance	10,329	127,707
First 5 of Kern	8,489	8,028
Emergency Food Assistance Program Commodity Credit Corporation	2,251	-
Pacific Gas & Electric (PG&E)	-	33,080
Child Care Facilities	-	114,085
Wonderful Food Bank Expansion	-	100,890
Food Bank Expansion	-	376,208
	$ 16,523,053	$ 17,042,996

Note 13. Operating Leases

The Organization leases facility space and equipment under monthly noncancelable operating leases that expire through May 2035 and require minimum monthly lease payments ranging from $100 to $11,585. The Organization's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease costs are recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the years February 28, 2025 and February 29, 2024:

	2025	2024
Operating leases	$ 1,544,742	$ 1,419,967
Short-term leases	561,416	473,810
	$ 2,106,158	$ 1,893,777

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the statements of financial position are as follows as of February 28, 2025:

Year ending February 28/29,	
2026	$ 1,573,539
2027	1,291,690
2028	901,849
2029	512,262
2030	356,206
Later years	616,796
Total lease payments	5,252,342
Amount representing interest	740,931
Present value of operating lease liabilities	$ 4,511,411

Note 14. Commitments, Contingencies and Litigation

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.

Litigation

The Organization had two Private Attorney General Action (PAGA) lawsuits against them alleging failure to provide meal periods, rest periods, and overtime pay. The plaintiffs 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 was included in accrued expenses on the statements of financial position. The Organization paid this amount during the year ending February 28, 2025.

Note 15. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 28, 2025 and February 29, 2024, are as follows:

	2025	2024
Oasis Family Resource Center	$ 37,224	$ 23,310
Friendship House - Advisory Board	33,977	36,175
East Kern Family Resource Center	32,839	64,712
Tax Assistance	16,860	35,454
M Street Navigation Center	9,273	24,940
Friendship House	3,464	2,423
Youth Centers - Robotics/STEM	121	2,548
Blue Shield Wellness Program	-	19,947
Shafter Youth Center	-	911
Discretionary Fund	-	689
Youth Centers - First Aid	-	200
	$ 133,758	$ 211,309

NOTES TO FINANCIAL STATEMENTS

Note 16. Concentration of Revenue

For each of the years ended February 28, 2025 and February 29, 2024 approximately 51% of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis.

Note 17. 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.

	2025	2024
Consultant/contract services	$ 59,211	$ 418
Salaries	6,278	7,450
Supplies	-	60,069
	$ 65,489	$ 67,937

Donated consultants/contract services: Donated consultants/contract services includes donated consulting and contract services which require specialized skills that the Organization would otherwise pay for.

Donated salaries: Donated salaries relate to individuals who require specialized skills and knowledge that the Organization would otherwise pay for.

Donated supplies: Donated supplies relate to various supplies used in the operations of the Organization.

Note 18. Restatement

The February 29, 2024 financial statements have been restated to reflect the adoption of ASU 842, *Leases* in order to present the financial statements in accordance with accounting principles generally accepted in the United States of America. The effects of adopting ASU 842, *Leases* was to increase operating lease right-of-use assets by $3,744,465, increase current portion of operating lease liability by $896,794, increase long-term operating lease liability by $2,876,034 and increase prepaid expenses by $28,363. This restatement did not have an effect on change in net assets.

Note 19. Subsequent Event

On February 26, 2025, the Organization's Board of Directors authorized a merger agreement between the Organization and the California Veterans Assistance Foundation (CVAF). The execution of the merger between the Organization and CVAF took place on October 1, 2025, whereby CVAF was dissolved, and the activity of CVAF was absorbed by the Organization.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2025
Page 1 of 6

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
Direct Program				
Early Head Start (EHS)/Head Start	93.600	09CH012489-01	$ 35,874,412	
Early Head Start (EHS)/Head Start - Sales Proceeds	93.600	Not Applicable	3,028,270	
Early Head Start (EHS)/Head Start	93.600	09HP011132-05	5,690,993	
Pass Through San Joaquin County Office of Education				
Head Start	93.600	09CH011944/04	13,058	
Head Start	93.600	09CH011944/04	32,982	
				$ 44,639,715
Association of State and Territorial Health Pass Through				
Centers of Disease Control and Prevention				
ASTHO Vaccine Equity Project	93.185	00-FE-3400-01-00	63,595	
				63,595
County of Kern- Pass Through Program				
COVID-19 Mitigation	93.323	Not Applicable	6,889	
				6,889
State of California - Pass Through Programs				
Department of Community Services and Development				
Community Services Block Grant - Discretionary	93.569	24F-3015	26,000	
Community Services Block Grant	93.569	24F-3015	1,362,712	
Community Services Block Grant	93.569	25F-6015	452,171	
				1,840,883
Low Income Home Energy Assistance Program				
Weatherization (Wx)	93.568	24B-2012	1,875,614	
Low Income Home Energy Assistance Program				
ECIP/HEAP/Assurance 16 (EHA 16)	93.568	24B-2012	2,049,920	
Low Income Home Energy Assistance Program				
Weatherization (Wx)	93.568	25B-3012	1,100,294	
Low Income Home Energy Assistance Program				
ECIP/HEAP/Assurance 16 (EHA 16)	93.568	25B-3012	1,424,390	
Emergency Supplemental Low Income Home Energy Assistance Program				
ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23J-5716	872,403	
				7,322,621
Department of Energy				
Weatherization Assistance Program	81.042	22P - 7010	59,415	
				59,415
Department of Social Services				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-4065	103,289	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-3063	373,460	
General Child Care and Development	93.575	CCTR-4065	702,298	
Migrant Alternative Payment	93.575	CMAP-3000	4,743,055	
Migrant Alternative Payment	93.575	CMAP-4000	2,977,498	
Total Child Care Development Fund Cluster				8,899,600

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2025
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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Pass Through California Community Action Partnership Association				
Diaper Distribution Pilot Project	93.647	90EDA0009-01-04	87,227	
				87,227
U.S. Department of Housing and Urban Development				
Pass Through United Way of Kern County				
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042204	109,910	
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042305	199,354	
				309,264
CDBG City of Bakersfield Food Bank Expansion	14.218	2023-187	376,208	
CDBG County of Kern Food Bank Expansion	14.218	Not Applicable	45,829	
Total Community Development Block Grant Entitlement Grants Cluster				422,037
Housing Urban Development Community Project Funding Grant - Food Bank Expansion	14.251	B-22-CP-CA-0119	353,830	
				353,830
HOME-ARP City of Bakersfield 2024-25	14.239	2024-308	16,410	
				16,410
U.S. Department of the Treasury				
Direct Program				
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	24VITA0111	203,322	
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	25VITA0313	143,284	
				346,606
County of Kern - Pass Through Program				
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - Safe Parking-Encampment	21.027	752-2020	356,629	
(CSLFRF) - Safe Parking-Encampment	21.027	752-2020	772,473	
				1,129,102
U.S. Department of Agriculture				
State of California - Pass Through Programs				
Department of Public Health				
Women, Infants, and Children (WIC)	10.557	22-10236	2,249,221	
Women, Infants, and Children (WIC)	10.557	22-10236	1,599,001	
				3,848,222
Department of Social Services				
Local Purchase Assistance (LFPA) USDA	10.182	Not Applicable	19,938	
				19,938
Commodity Supplemental Food Program	10.565	MOU-20-6003	288,010	
Commodity Supplemental Food Program	10.565	MOU-20-6003	275,761	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	368,083	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2025
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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	66,191	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	(41,420)	
Emergency Food Assistance Program (EFAP) Reach & Resiliency Phase 2	10.568	MOU-22-00118	165,917	
Emergency Food Assistance Program (EFAP) Commodity	10.569	Not Applicable	10,534,981	
Emergency Food Assistance Program (EFAP) Commodity Credit Corporation (CCC)	10.568	MOU-22-00118	155,958	
Total Food Distribution Cluster				11,813,481
Supplemental Nutrition Assistance				
Cal Fresh Outreach	10.561	21-1004-SUB	46,610	
Cal Fresh Outreach	10.561	21-7003-SUB	31,038	
Cal Fresh Healthy Living	10.561	23-10317	1,093,602	
Cal Fresh Healthy Living	10.561	23-10317	772,629	
				1,943,879
Child and Adult Care Food - Kern	10.558	15-1248-OJ	627,864	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	637,925	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	110,745	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	75,644	
				1,452,178
U.S Department of Homeland Security				
Pass Through Program - United Way of Central Eastern California (Local Board)				
Emergency Food and Shelter	97.024	Phase 41	63,344	
				63,344
				$ 84,638,236
STATE:				
State of California - Department of Education				
California State Preschool		CSPP-3124	$ 2,190,748	
California State Preschool		CSPP-4122	6,213,701	
California State Preschool - CCPU Stipend		Not Applicable	1,152,582	
California State Preschool - CCPU Stipend		Not Applicable	481,180	
State Preschool Reserve Fund		Not Applicable	(16)	
California Community School Partnership - BCSD		Year 2	113,573	
California Community School Partnership - BCSD		Year 3	257,350	
				$ 10,409,118
State of California - Department of Human Services				
Home Visiting Initiative Program		338-2022	1,617,853	
Home Visiting Initiative Program		494-2024	2,694,608	
Positive Youth Development Services		216-2023	24,277	
Positive Youth Development Services		333-2024	50,970	
Positive Youth Development Services - MEDI-CAL		217-2023	76,357	
				4,464,065

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2025
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State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
State of California - Department of Food and Agriculture			
Healthy Refrigeration Program Grant (HRPG)	23-0821-000-SG	54,214	
			54,214
State of California - Department of Social Services			
General Child Care and Development	CCTR - 3063	977,762	
General Child Care and Development	CCTR - 4065	2,721,501	
General Child Care and Development - CCPU Stipend	Not Applicable	133,580	
Migrant Alternative Payment	CMAP-3000	5,960,419	
Migrant Alternative Payment	CMAP-4000	17,500,481	
Migrant Alternative Payment - CCPU Stipend	Not Applicable	5,414,581	
Child Development Alternative Payment Reserve	Not Applicable	(747)	
Migrant Child Care	CMIG-3004	16,718	
Migrant Child Care	CMIG-4004	10,414	
Migrant Specialized Services	CMSS-4004	49,679	
Center Based Reserve	Not Applicable	(8)	
San Joaquin COE General Child Care (CCTR)	CCTR-3279	883,069	
San Joaquin COE General Child Care (CCTR)	CCTR-4305	1,869,852	
San Joaquin COE General Child Care (CCTR) Stipend	Not Applicable	233,000	
State Emergency Food Assistance	MOU-22-00118	113,959	
State Emergency Food Assistance	MOU-22-00118	203,970	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	1,260,762	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	1,494,793	
State Disaster Food Boxes	MOU-22-00118	258,453	
State Food Bank Capacity Program	SGRT22-0012	402,397	
County of Kern Low Barrier Homeless Shelter	694-2022	786,254	
County of Kern Low Barrier Homeless Shelter	694-2022	1,775,476	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2022-017	39,668	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-302	187,901	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	645-2023	108,682	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-313	108,626	
			42,511,242
Department of Parks and Recreation			
City of Bakersfield Friendship House Community Center Sports Field	2023-073	(10,988)	
			(10,988)
Department of Corrections Planning and Grants Programs			
City of Bakersfield CalVIP Outreach	2023-244	34,741	
City of Bakersfield CalVIP Outreach	2023-244	78,941	
Board of State and Community Corrections Warm Hand-off	BSCC-1012-22	321,244	
			434,926
Department of Community Services and Development			
CAL EITC Free Tax Preparation Assistance Grant	21T-1015	666,568	
			666,568

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2025
Page 5 of 6

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
Employment Development Department			
KCCD CWDB High Road Training Partnership	Not Applicable	10,800	
Kern Community College District CERF Regional Convener	Not Applicable	59,367	
Kern Community College District CERF Regional Convener	Not Applicable	46,176	
			116,343
Department of Corrections and Rehabilitation			
California Violence Intervention and Prevention	2022-199	160,850	
			160,850
California Interagency Council on Homelessness			
Bakersfield Kern Regional Homeless Collaborative Encampment Resolution Funds	2023-307	71,665	
			71,665
California Children and Families Commission			
2-1-1	2020.2.05	4,779	
2-1-1	2020.2.05	77,253	
E Kern Family Resource Center	2020.2.06	65,025	
E Kern Family Resource Center	2020.2.06	132,852	
Help Me Grow	2020.1.06	53,546	
Help Me Grow	2020.1.06	220,840	
Oasis Family Reource Center	2020.2.18	55,909	
Oasis Family Reource Center	2020.2.18	147,167	
			757,371
			$ 59,635,374

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of **Community Action Partnership of Kern** under programs of the federal and state governments for the year ended February 28, 2025. 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 $10,534,981 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2025.

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, 2023 THROUGH SEPTEMBER 30, 2024

	Oct. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 553,653	$ 627,864	$ 1,181,517
Total Revenue	553,653	627,864	1,181,517
EXPENDITURES			
Salaries	346,756	461,385	808,141
Fringe Benefits	111,785	157,586	269,371
Travel	13,427	14,804	28,231
Space Costs	88,547	143,663	232,210
Consumable Supplies	49,282	107,152	156,434
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	25,251	40,115	65,366
Program Costs	(129,884)	(350,745)	(480,629)
Depreciation	120	272	392
Administration Cost	48,369	53,632	102,001
Total Expenditures	553,653	627,864	1,181,517
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - SAN JOAQUIN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

	Oct. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 58,712	$ 110,745	$ 169,457
Total Revenue	58,712	110,745	169,457
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	53,375	100,677	154,052
Depreciation	-	-	-
Administration Cost	5,337	10,068	15,405
Total Expenditures	58,712	110,745	169,457
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 24F-3015
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

	Jan. 1, 2024 through Feb. 29, 2024	Mar. 1, 2024 through Dec. 31, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 439,403	$ 1,362,712	$ 1,802,115
Total Revenue	439,403	1,362,712	1,802,115
EXPENDITURES			
Salaries	252,768	726,828	979,596
Fringe Benefits	70,887	217,465	288,352
Travel	1,935	39,033	40,968
Space Costs	52,115	168,154	220,269
Consumable Supplies	7,683	26,954	34,637
Equipment	-	-	-
Consultant/Contract Services	116	480	596
Other Costs	10,584	50,524	61,108
Program Costs	225	1,974	2,199
Depreciation	73	685	758
Administration Cost	43,017	130,615	173,632
Total Expenditures	439,403	1,362,712	1,802,115
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT - DISCRETIONARY NO. 24F-3015
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

	Jan. 1, 2024 through Feb. 29, 2024	Mar. 1, 2024 through Dec. 31, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ -	$ 26,000	$ 26,000
Total Revenue	-	26,000	26,000
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	23,636	23,636
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	-	2,364	2,364
Total Expenditures	-	26,000	26,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN 211 GRANT NO. 230-2024
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			
Local Grant Revenue	$ -	$ 45,000	$ 45,000
Total Revenue	-	45,000	45,000
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	44	44
Space Costs	-	11,442	11,442
Consumable Supplies	-	417	417
Equipment	-	-	-
Consultant/Contract Services	-	20,103	20,103
Other Costs	-	8,903	8,903
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	-	4,091	4,091
Total Expenditures	-	45,000	45,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START/HEAD START AWARD NO. 09CH012489-01
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025

	EARLY HEAD START BASE	EARLY HEAD START T & TA	HEAD START BASE	HEAD START T & TA	
	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2024 through Feb. 28, 2025	TOTAL
REVENUE					
Federal Grant Revenue	$ 18,301,045	$ 343,946	$ 17,051,835	$ 177,586	$ 35,874,412
Other Revenue	10,977	-	22,629	-	33,606
In-Kind	4,475,237	-	14,418,601	-	18,893,838
Total Revenue	22,787,259	343,946	31,493,065	177,586	54,801,856
EXPENDITURES					
Salaries	9,968,145	-	8,264,534	-	18,232,679
Fringe Benefits	3,138,789	-	2,530,459	-	5,669,248
Travel	87,116	118,632	106,024	34,717	346,489
Space Costs	1,976,791	10,112	2,112,686	9,771	4,109,360
Consumable Supplies	418,463	30,013	669,653	23,465	1,141,594
Equipment	26,170	-	-	-	26,170
Consultant/Contract Services	211,996	26,080	85,279	1,350	324,705
Other Costs	294,166	127,841	715,166	92,139	1,229,312
Program Costs	593,132	-	1,089,857	-	1,682,989
Depreciation	45,767	-	46,182	-	91,949
Administration Cost	1,551,487	31,268	1,454,624	16,144	3,053,523
In-Kind	4,475,237	-	14,418,601	-	18,893,838
Total Expenditures	22,787,259	343,946	31,493,065	177,586	54,801,856
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START/HEAD START BUILDING PROCEEDS
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025

	Mar. 1, 2024 through Feb. 28, 2025	TOTAL
REVENUE		
Federal Grant Revenue	$ 3,028,270	$ 3,028,270
Other Revenue	23,881	23,881
Total Revenue	3,052,151	3,052,151
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	3,052,151	3,052,151
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	-	-
Depreciation	-	-
Administration Cost	-	-
Total Expenditures	3,052,151	3,052,151
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START / HEAD START AWARD NO. 09HP011132-05
FOR THE PERIOD MARCH 1, 2023 THROUGH February 28, 2025

	EARLY HEAD START BASE Mar. 1, 2023 through Feb. 29, 2024	EARLY HEAD START BASE Mar. 1, 2024 through Feb. 28, 2025	EARLY HEAD START T&TA Mar. 1, 2023 through Feb. 29, 2024	EARLY HEAD START T&TA Mar. 1, 2024 through Feb. 28, 2025	HEAD START BASE Mar. 1, 2023 through Feb. 29, 2024	HEAD START BASE Mar. 1, 2024 through Feb. 28, 2025	HEAD START T&TA Mar. 1, 2023 through Feb. 29, 2024	HEAD START T&TA Mar. 1, 2024 through Feb. 28, 2025	TOTAL
REVENUE									
Federal Grant Revenue	$ 17,017,228	$ 3,463,476	$ 344,074	$ -	$ 16,449,509	$ 2,166,099	$ 176,628	$ 61,418	$ 39,678,432
Other Revenue	9,192	-	-	-	3,011,673	-	-	-	3,020,865
In-Kind	3,407,110	-	-	-	11,882,869	-	-	-	15,289,979
Total Revenue	20,433,530	3,463,476	344,074	-	31,344,051	2,166,099	176,628	61,418	57,989,276
EXPENDITURES									
Salaries	8,890,992	192,712	-	-	8,943,165	239,317	-	-	18,266,186
Fringe Benefits	2,455,606	186,904	-	-	2,359,638	246,564	-	-	5,248,712
Travel	135,654	-	45,476	-	177,398	5,017	42,205	-	405,750
Space Costs	1,322,860	1,156,546	30,171	-	2,472,202	611,532	-	-	5,593,311
Consumable Supplies	847,675	627,085	30,013	-	1,181,131	229,467	23,986	-	2,939,357
Equipment	(2,496)	236,805	-	-	(7,406)	538,309	-	-	765,212
Consultant/Contract Services	948,633	652,872	26,080	-	278,111	189,426	22,800	-	2,117,922
Other Costs	361,925	151,749	181,017	-	878,510	(32,413)	74,071	61,418	1,676,277
Program Costs	494,937	-	225	-	938,832	-	-	-	1,433,994
Depreciation	73,259	72,993	-	-	602,708	11,221	-	-	760,181
Administration Cost	1,497,375	185,810	31,092	-	1,636,893	127,659	13,566	-	3,492,395
In-Kind	3,407,110	-	-	-	11,882,869	-	-	-	15,289,979
Total Expenditures	20,433,530	3,463,476	344,074	-	31,344,051	2,166,099	176,628	61,418	57,989,276
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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 JULY 1, 2023 THROUGH SEPTEMBER 30, 2024

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 61,082	$ 368,083	$ 429,165
Total Revenue	61,082	368,083	429,165
EXPENDITURES			
Salaries	32,460	215,680	248,140
Fringe Benefits	5,596	37,867	43,463
Travel	2,054	13,532	15,586
Space Costs	3,858	13,879	17,737
Consumable Supplies	3,690	22,287	25,977
Equipment	-	-	-
Consultant/Contract Services	82	1,308	1,390
Other Costs	7,889	30,438	38,327
Program Costs	-	-	-
Depreciation	5,453	33,092	38,545
Administration Cost	-	-	-
Total Expenditures	61,082	368,083	429,165
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM
COMMODITY CREDIT CORPORATION GRANT NO. MOU-22-00118
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025

	Mar. 1, 2024 through Feb. 28, 2025	TOTAL
REVENUE		
Federal Grant Revenue	$ 155,958	$ 155,958
Total Revenue	155,958	155,958
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	16,720	16,720
Space Costs	32,921	32,921
Consumable Supplies	24,429	24,429
Equipment	8,402	8,402
Consultant/Contract Services	1,631	1,631
Program Costs	-	-
Other Costs	54,380	54,380
Depreciation	33	33
Administration Cost	17,442	17,442
Total Expenditures	155,958	155,958
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD AND SHELTER GRANT NO. PHASE 41
FOR THE PERIOD MARCH 1, 2024 THROUGH DECEMBER 31, 2024

	Mar. 1, 2024 through Dec. 31, 2024	TOTAL
REVENUE		
Federal Grant Revenue	$ 63,344	$ 63,344
Total Revenue	63,344	63,344
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	63,344	63,344
Depreciation	-	-
Administration Cost	-	-
Total Expenditures	63,344	63,344
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CAL FRESH HEALTHY LIVING GRANT NO. 23-10317
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

	Oct. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 589,050	$ 1,093,602	$ 1,682,652
Other Revenue	13,236	-	13,236
Total Revenue	602,286	1,093,602	1,695,888
EXPENDITURES			
Salaries	221,403	364,118	585,521
Fringe Benefits	41,316	82,459	123,775
Travel	3,691	3,035	6,726
Space Costs	17,524	26,314	43,838
Consumable Supplies	2,060	29,076	31,136
Equipment	-	-	-
Consultant/Contract Services	247,938	535,057	782,995
Other Costs	21,159	12,704	33,863
Program Costs	-	-	-
Depreciation	4,698	10,986	15,684
Administration Cost	42,497	29,853	72,350
Total Expenditures	602,286	1,093,602	1,695,888
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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, 2023 THROUGH SEPTEMBER 30, 2024

	Oct. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 169,231	$ 288,010	$ 457,241
Total Revenue	169,231	288,010	457,241
EXPENDITURES			
Salaries	80,055	106,675	186,730
Fringe Benefits	28,571	39,669	68,240
Travel	10,452	13,227	23,679
Space Costs	6,044	13,123	19,167
Consumable Supplies	25,400	88,743	114,143
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Program Costs	-	-	-
Other Costs	3,424	1,861	5,285
Administration Cost	15,285	24,712	39,997
Total Expenditures	169,231	288,010	457,241
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.06
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL	July 1, 2024 through Feb. 28, 2025
REVENUE				
State Grant Revenue	$ 86,843	$ 65,025	$ 151,868	$ 132,852
Total Revenue	86,843	65,025	151,868	132,852
EXPENDITURES				
Salaries	49,057	29,263	78,320	80,282
Fringe Benefits	8,101	12,102	20,203	27,942
Travel	129	771	900	1,731
Space Costs	9,002	4,783	13,785	12,162
Consumable Supplies	8,419	10,108	18,527	517
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	8,055	5,010	13,065	5,329
Program Costs	1,020	-	1,020	-
Depreciation	-	-	-	-
Administration Cost	3,060	2,988	6,048	4,889
Total Expenditures	86,843	65,025	151,868	132,852
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - HELP ME GROW
AGREEMENT NO. 2020.1.06
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL	July 1, 2024 through Feb. 28, 2025
REVENUE				
State Grant Revenue	$ 203,172	$ 53,546	$ 256,718	$ 220,840
Total Revenue	203,172	53,546	256,718	220,840
EXPENDITURES				
Salaries	140,222	48,132	188,354	156,157
Fringe Benefits	48,219	277	48,496	52,242
Travel	94	78	172	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	6,829	3,398	10,227	3,948
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	7,808	1,661	9,469	8,493
Total Expenditures	203,172	53,546	256,718	220,840
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.18
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL	July 1, 2024 through Feb. 28, 2025
REVENUE				
State Grant Revenue	$ 127,256	$ 55,909	$ 183,165	$ 147,167
Total Revenue	127,256	55,909	183,165	147,167
EXPENDITURES				
Salaries	77,485	35,747	113,232	87,682
Fringe Benefits	24,147	13,120	37,267	29,054
Travel	1,049	571	1,620	1,538
Space Costs	3,895	1,379	5,274	4,296
Consumable Supplies	3,008	1,374	4,382	8,731
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	2,657	1,618	4,275	2,592
Program Costs	9,180	890	10,070	7,289
Depreciation	457	271	728	518
Administration Cost	5,378	939	6,317	5,467
Total Expenditures	127,256	55,909	183,165	147,167
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN 211 AGREEMENT NO. 2020.2.5
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025

	July 1, 2023 through Feb. 29, 2024	Mar. 1 2024 through June 30, 2024	TOTAL	July 1, 2024 through Feb. 28, 2025
REVENUE				
State Grant Revenue	$ 88,503	$ 4,779	$ 93,282	$ 77,253
Total Revenue	88,503	4,779	93,282	77,253
EXPENDITURES				
Salaries	69,415	4,504	73,919	59,566
Fringe Benefits	14,431	1,344	15,775	14,716
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	4,657	(1,069)	3,588	2,971
Total Expenditures	88,503	4,779	93,282	77,253
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HUD GRANT NO. CA1799L9D042204
FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024

	Aug. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through July 31, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 126,927	$ 109,910	$ 236,837
In-Kind	-	59,210	59,210
Total Revenue	126,927	169,120	296,047
EXPENDITURES			
Salaries	88,604	75,104	163,708
Fringe Benefits	26,784	24,814	51,598
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	11,539	9,992	21,531
In-Kind	-	59,210	59,210
Total Expenditures	126,927	169,120	296,047
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOUSING URBAN DEVELOPMENT COMMUNITY PROJECT FUNDING
GRANT NO. B-22-CP-CA-0119
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2024

	Nov. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Nov. 30, 2024	TOTAL
REVENUE				
Federal Grant Revenue	$ 1,142,772	$ 1,503,397	$ 353,830	$ 2,999,999
Total Revenue	1,142,772	1,503,397	353,830	2,999,999
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	1,142,772	1,503,397	353,830	2,999,999
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	-	-	-	-
Total Expenditures	1,142,772	1,503,397	353,830	2,999,999
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY DEVELOPMENT BLOCK GRANT CITY OF BAKERSFIELD FOOD BANK EXPANSION PROJECT
GRANT NO. 2023-187
FOR THE PERIOD AUGUST 18, 2021 THROUGH NOVEMBER 30, 2024

	Aug. 18, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Nov. 30, 2024	TOTAL
REVENUE					
Federal Grant Revenue	$ 209,872	$ 2,068,602	$ 377,509	$ 376,208	$ 3,032,191
Total Revenue	209,872	2,068,602	377,509	376,208	3,032,191
EXPENDITURES					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Space Costs	209,872	2,068,602	377,509	376,208	3,032,191
Consumable Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Program Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Administration Cost	-	-	-	-	-
Total Expenditures	209,872	2,068,602	377,509	376,208	3,032,191
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY DEVELOPMENT BLOCK GRANT COUNTY OF KERN FOOD BANK EXPANSION PROJECT
FOR THE PERIOD DECEMBER 7, 2021 THROUGH NOVEMBER 30, 2024

	Dec. 7, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Nov. 30, 2024	TOTAL
REVENUE					
Federal Grant Revenue	$ -	$ 874,449	$ (3,692)	$ 45,829	$ 916,586
Total Revenue	-	874,449	(3,692)	45,829	916,586
EXPENDITURES					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Space Costs	-	874,449	(3,692)	45,829	916,586
Consumable Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Program Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Administration Cost	-	-	-	-	-
Total Expenditures	-	874,449	(3,692)	45,829	916,586
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WONDERFUL COMPANY - FOOD BANK EXPANSION PROJECT
FOR THE PERIOD MAY 1, 2022 THROUGH NOVEMBER 30, 2024

	May 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Nov. 30, 2024	TOTAL
REVENUE				
Private Revenue	$ 1,076,429	$ 1,822,681	$ 100,890	$ 3,000,000
Total Revenue	1,076,429	1,822,681	100,890	3,000,000
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	1,076,429	1,822,681	100,890	3,000,000
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	-	-	-	-
Total Expenditures	1,076,429	1,822,681	100,890	3,000,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOME VISITING INITIATIVE PROGRAM SERVICES NO. 338-2022
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1 2024 through June 30, 2024	TOTAL
REVENUE				
State Grant Revenue	$ -	$ 2,753,484	$ 1,617,853	$ 4,371,337
Total Revenue	-	2,753,484	1,617,853	4,371,337
EXPENDITURES				
Salaries	-	1,781,872	914,258	2,696,130
Fringe Benefits	-	426,996	268,369	695,365
Travel	-	75,378	17,402	92,780
Space Costs	-	20,472	28,990	49,462
Consumable Supplies	-	125,706	125,482	251,188
Equipment	-	-	95,382	95,382
Consultant/Contract Services	-	9,588	296	9,884
Other Costs	-	42,567	22,851	65,418
Program Costs	-	-	-	-
Depreciation	-	22,951	20,233	43,184
Administration Cost	-	247,954	124,590	372,544
Total Expenditures	-	2,753,484	1,617,853	4,371,337
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH DEVELOPMENT SERVICES NO. 216-2023
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	$ 44,603	$ 24,277	$ 68,880
Total Revenue	44,603	24,277	68,880
EXPENDITURES			
Salaries	32,492	17,803	50,295
Fringe Benefits	4,226	2,844	7,070
Travel	423	162	585
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	572	-	572
Consultant/Contract Services	-	-	-
Other Costs	225	1,026	1,251
Program Costs	59	108	167
Depreciation	2,864	140	3,004
Administration Cost	3,742	2,194	5,936
Total Expenditures	44,603	24,277	68,880
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH MEDI - CAL NO. 217-2023
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

	July 1, 2023 through Feb 29, 2024	Mar 1, 2024 through Jun 30, 2024	TOTAL
REVENUE			
State Grant Revenue	$ 186,087	$ 76,357	$ 262,444
Total Revenue	186,087	76,357	262,444
EXPENDITURES			
Salaries	109,451	43,262	152,713
Fringe Benefits	17,718	9,251	26,969
Travel	3,371	295	3,666
Space Costs	2,200	119	2,319
Consumable Supplies	6,768	-	6,768
Equipment	148	-	148
Consultant/Contract Services	-	-	-
Other Costs	23,444	11,010	34,454
Program Costs	4,820	4,769	9,589
Depreciation	1,488	792	2,280
Administration Cost	16,679	6,859	23,538
Total Expenditures	186,087	76,357	262,444
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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, 2023 THROUGH JUNE 30, 2024

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	$ 142,547	$ 113,959	$ 256,506
Total Revenue	142,547	113,959	256,506
EXPENDITURES			
Salaries	4,738	7,260	11,998
Fringe Benefits	664	1,171	1,835
Travel	1,421	588	2,009
Space Costs	2,455	520	2,975
Consumable Supplies	1,144	878	2,022
Equipment	-	-	-
Consultant/Contract Services	28	-	28
Other Costs	4,983	2,203	7,186
Program Costs	114,193	91,011	205,204
Depreciation	-	-	-
Administration Cost	12,921	10,328	23,249
Total Expenditures	142,547	113,959	256,506
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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-3279
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

	July 1, 2023 through Feb. 28, 2023	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE			
State Grant Revenue	$ 1,225,669	$ 883,069	$ 2,108,738
Parent Fees	82	-	82
Total Revenue	1,225,751	883,069	2,108,820
EXPENDITURES			
Salaries	840,251	605,750	1,446,001
Fringe Benefits	288,124	207,713	495,837
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	37	19	56
Equipment	-	-	-
Consultant/Contract Services	1,391	406	1,797
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	95,948	69,181	165,129
Total Expenditures	1,225,751	883,069	2,108,820
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMIG-3004
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
Total Revenue	24,676	16,718	41,394
EXPENDITURES			
Salaries	16,513	11,284	27,797
Fringe Benefits	5,613	3,870	9,483
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	7	2	9
Equipment	-	-	-
Consultant/Contract Services	278	40	318
Other Costs	22	1	23
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	2,243	1,521	3,764
Total Expenditures	24,676	16,718	41,394
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-3124
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	$ 3,725,148	$ 2,190,748	$ 5,915,896
Parent Fees	270	216	486
Total Revenue	3,725,418	2,190,964	5,916,382
EXPENDITURES			
Salaries	2,513,686	1,480,620	3,994,306
Fringe Benefits	862,924	507,707	1,370,631
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	2,492	129	2,621
Equipment	-	-	-
Consultant/Contract Services	6,779	2,721	9,500
Other Costs	863	608	1,471
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	338,674	199,179	537,853
Total Expenditures	3,725,418	2,190,964	5,916,382
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT CHILD CARE - SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-3004
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	40,079	-	40,079
EXPENDITURES			
Salaries	27,329	-	27,329
Fringe Benefits	9,106	-	9,106
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,644	-	3,644
Total Expenditures	40,079	-	40,079
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-3063
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
Total Revenue	2,297,048	1,351,222	3,648,270
EXPENDITURES			
Salaries	1,583,729	908,245	2,491,974
Fringe Benefits	497,961	317,859	815,820
Travel	-	-	-
Space Costs	(10)	(5)	(15)
Consumable Supplies	482	42	524
Equipment	-	-	-
Consultant/Contract Services	2,799	894	3,693
Other Costs	3,266	1,349	4,615
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	208,821	122,838	331,659
Total Expenditures	2,297,048	1,351,222	3,648,270
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMAP-3000
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
Parent Fees	301	328	629
Total Revenue	23,045,373	10,703,802	33,749,175
EXPENDITURES			
Salaries	1,381,261	617,389	1,998,650
Fringe Benefits	259,404	162,004	421,408
Travel	7,859	8,320	16,179
Space Costs	114,184	54,709	168,893
Consumable Supplies	54,600	33,521	88,121
Equipment	572	-	572
Consultant/Contract Services	7,200	-	7,200
Other Costs	70,276	69,051	139,327
Program Costs	19,065,264	8,791,693	27,856,957
Depreciation	-	-	-
Administration Cost	2,084,753	967,115	3,051,868
Total Expenditures	23,045,373	10,703,802	33,749,175
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 21-1004-SUB
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

	Oct. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 28,818	$ 46,610	$ 75,428
Total Revenue	28,818	46,610	75,428
EXPENDITURES			
Salaries	23,191	37,314	60,505
Fringe Benefits	3,007	5,058	8,065
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	2,620	4,238	6,858
Total Expenditures	28,818	46,610	75,428
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
VITA GRANT NO. 24VITA0111
FOR THE PERIOD OCTOBER 1, 2023 Through SEPTEMBER 30, 2024

	Oct. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 121,678	$ 203,322	$ 325,000
In-Kind	126,619	214,652	341,271
Total Revenue	248,297	417,974	666,271
EXPENDITURES			
Salaries	58,694	104,472	163,166
Fringe Benefits	12,736	24,913	37,649
Travel	234	647	881
Space Costs	-	8,435	8,435
Consumable Supplies	3,312	3,065	6,377
Equipment	-	-	-
Consultant/Contract Services	35,297	46,918	82,215
Other Costs	617	479	1,096
Program Costs	393	51	444
Depreciation	-	-	-
Administration Cost	10,395	14,342	24,737
In-Kind	126,619	214,652	341,271
Total Expenditures	248,297	417,974	666,271
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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, 2023 THROUGH SEPTEMBER 30, 2024

	Oct. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,494,030	$ 2,249,221	$ 3,743,251
Other Revenue	4,082	(3,609)	473
Total Revenue	1,498,112	2,245,612	3,743,724
EXPENDITURES			
Salaries	888,351	1,118,726	2,007,077
Fringe Benefits	243,950	363,012	606,962
Travel	3,032	3,856	6,888
Space Costs	151,610	230,050	381,660
Consumable Supplies	3,755	238,307	242,062
Equipment	-	-	-
Consultant/Contract Services	231	-	231
Other Costs	76,912	95,866	172,778
Program Costs	-	-	-
Depreciation	4,515	6,519	11,034
Administration Cost	125,756	189,276	315,032
Total Expenditures	1,498,112	2,245,612	3,743,724
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN LOW BARRIER NAVIGATION CENTER GRANT NO. 694-2022
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	$ 1,548,703	$ 786,254	$ 2,334,957
Total Revenue	1,548,703	786,254	2,334,957
EXPENDITURES			
Salaries	577,672	300,469	878,141
Fringe Benefits	144,804	79,448	224,252
Travel	2,070	951	3,021
Space Costs	452,689	213,769	666,458
Consumable Supplies	83,896	45,092	128,988
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	24,391	14,022	38,413
Program Costs	122,714	61,241	183,955
Depreciation	-	-	-
Administration Cost	140,467	71,262	211,729
Total Expenditures	1,548,703	786,254	2,334,957
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOMELESS SAFE CAMPING - CSLFRF (ARPA) NO. 752-2022
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Jun. 30, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 709,764	$ 356,629	$ 1,066,393
Total Revenue	709,764	356,629	1,066,393
EXPENDITURES			
Salaries	154,166	87,499	241,665
Fringe Benefits	38,830	22,706	61,536
Travel	635	549	1,184
Space Costs	364,643	164,830	529,473
Consumable Supplies	14,253	14,008	28,261
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	41,417	18,806	60,223
Program Costs	34,978	17,497	52,475
Depreciation	-	-	-
Administration Cost	60,842	30,734	91,576
Total Expenditures	709,764	356,629	1,066,393
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA COMMUNITY SCHOOL PARTNERSHIP GRANT NO. Year 2
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	$ 266,643	$ 113,573	$ 380,216
Total Revenue	266,643	113,573	380,216
EXPENDITURES			
Salaries	179,174	78,687	257,861
Fringe Benefits	37,140	17,922	55,062
Travel	5,629	2,307	7,936
Space Costs	-	-	-
Consumable Supplies	2,425	860	3,285
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	16,527	2,436	18,963
Program Costs	1,606	1,036	2,642
Depreciation	-	-	-
Administration Cost	24,142	10,325	34,467
Total Expenditures	266,643	113,573	380,216
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
KAISER MEDICAID REDETERMINATION GRANT NO. 191037
FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024

	Aug. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through July 31, 2024	TOTAL
REVENUE			
Private Revenue	$ 13,640	$ 76,360	$ 90,000
Total Revenue	13,640	76,360	90,000
EXPENDITURES			
Salaries	7,308	34,291	41,599
Fringe Benefits	1,206	10,381	11,587
Travel	34	1,845	1,879
Space Costs	-	-	-
Consumable Supplies	3,852	1,808	5,660
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	21,822	21,822
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	1,240	6,213	7,453
Total Expenditures	13,640	76,360	90,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
KERN COMMUNITY COLLEGE DISTRICT CERF REGIONAL CONVERNER
FOR THE PERIOD MARCH 6, 2023 THROUGH SEPTEMBER 30, 2024

	Mar. 6, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Sept. 30, 2024	TOTAL
REVENUE			
State Grant Revenue	$ 100,633	$ 59,367	$ 160,000
Total Revenue	100,633	59,367	160,000
EXPENDITURES			
Salaries	68,054	43,409	111,463
Fringe Benefits	14,229	10,041	24,270
Travel	3,926	515	4,441
Space Costs	-	-	-
Consumable Supplies	3,790	-	3,790
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,486	5	1,491
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	9,148	5,397	14,545
Total Expenditures	100,633	59,367	160,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CITY OF BAKERSFIELD HOMELESS COLLABORATIVE HOMELESS HOUSING ASSISTANCE & PREVENTION GRANT NO. 2022-017
FOR THE PERIOD AUGUST 1, 2022 THROUGH JUNE 30, 2024

	Aug. 1, 2022 through Feb 28, 2023	Mar. 1, 2023 through Feb 29, 2024	Mar. 1, 2024 through Jun 30, 2024	TOTAL
REVENUE				
State Grant Revenue	$ 13,212	$ 147,120	$ 39,668	$ 200,000
Total Revenue	13,212	147,120	39,668	200,000
EXPENDITURES				
Salaries	8,006	91,709	22,679	122,394
Fringe Benefits	2,571	28,471	10,858	41,900
Travel	-	5,268	28	5,296
Space Costs	-	3,877	2,167	6,044
Consumable Supplies	-	1,485	45	1,530
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	1,454	3,383	432	5,269
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	1,181	12,927	3,459	17,567
Total Expenditures	13,212	147,120	39,668	200,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
ASTHO VACCINE EQUITY GRANT NO. 00-FE-3400-03-00
FOR THE PERIOD MAY 1, 2022 THROUGH JUNE 30, 2024

	May 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	TOTAL
REVENUE				
Federal Grant Revenue	$ 394,733	$ 221,672	$ 63,595	$ 680,000
Total Revenue	394,733	221,672	63,595	680,000
EXPENDITURES				
Salaries	18,699	23,038	3,651	45,388
Fringe Benefits	2,202	4,579	797	7,578
Travel	62	15	-	77
Space Costs	-	-	-	-
Consumable Supplies	198	-	-	198
Equipment	-	-	-	-
Consultant/Contract Services	283,955	188,840	58,639	531,434
Other Costs	2,950	-	-	2,950
Program Costs	75,183	-	-	75,183
Depreciation	-	-	-	-
Administration Cost	11,484	5,200	508	17,192
Total Expenditures	394,733	221,672	63,595	680,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 24F-3015 (CSBG 2024)
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

	Jan. 1, 2024 through Feb. 29, 2024	Mar. 1, 2024 through Dec. 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ 439,403	$ 1,362,712	$ 1,802,115	$	$ 1,802,115
Total Revenue	$ 439,403	$ 1,362,712	$ 1,802,115	$ -	$ 1,802,115
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ 3,458	$ 19,739	$ 23,197	$ 23,197	$ 23,197
Fringe Benefits	694	5,113	5,807	5,807	5,807
Operating Expenses	1,143	22,596	23,739	23,739	23,739
Contract/Consultant Services	-	-	-	-	-
Other Costs	42,987	130,645	173,632	173,632	173,632
Total Administrative Costs	48,282	178,093	226,375	226,375	226,375
Program Costs					
Salaries and Wages	249,310	707,089	956,399	956,399	956,399
Fringe Benefits	70,193	212,352	282,545	282,545	282,545
Operating Expenses	71,618	265,178	336,796	336,796	336,796
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	391,121	1,184,619	1,575,740	1,575,740	1,575,740
Total Expenditures	$ 439,403	$ 1,362,712	$ 1,802,115	$ 1,802,115	$ 1,802,115

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 24F-3015 (CSBG 2024 DISCRETIONARY)
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024

	Jan. 1, 2024 through Feb. 29, 2024	Mar. 1, 2024 through Dec. 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ -	$ 26,000	$ 26,000	$	$ 26,000
Total Revenue	$ -	$ 26,000	$ 26,000	$ -	$ 26,000
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	2,364	2,364	2,364	2,364
Total Administrative Costs	-	2,364	2,364	2,364	2,364
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	23,636	23,636	23,636	23,636
Other Costs	-	-	-	-	-
Total Program Costs	-	23,636	23,636	23,636	23,636
Total Expenditures	$ -	$ 26,000	$ 26,000	$ 26,000	$ 26,000

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 24Q-2561 (EHA)
FOR THE PERIOD MAY 1, 2024 THROUGH FEBRUARY 28, 2025

	May 1, 2024 through Feb. 28, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	$ -	$ -	$	$ -
Interest Income	-	-		
Other Income	-	-		-
Total Revenue	$ -	$ -	$ -	$ -
EXPENDITURES				
Assurance 16 Costs				
Administrative Costs	$ -	$ -	$ -	$ -
Administrative Costs				
Administrative Costs	-	-	-	-
Administrative Equipment	-	-	-	-
Out of State Travel	-	-	-	-
Total Assurance 16/Administration Costs:	-	-	-	-
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	-	-	-	-
Program Service Costs				
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-
Total Program Services Costs	-	-	-	-
Total Expenditures	$ -	$ -	$ -	$ -

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Community Action Partnership of Kern**, as of and for the year ended February 28, 2025, 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 14, 2025.

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-2025-001 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 14, 2025

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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 28, 2025. **Community Action Partnership of Kern**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2025.

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.

300 New Stine Road – Bakersfield, CA 93309 – Tel. 661.834.7411 – Fax. 661.834.4839 – www. dpvb.com

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 14, 2025

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Compliance for First 5 Kern

Opinion on Compliance for First 5 Kern

We have audited **Community Action Partnership of Kern**'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2025.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2025.

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 14, 2025

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED FEBRUARY 28, 2025

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:	Unmodified	
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
10.557	Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program (CACFP)
10.565/10.568/10.569	Food Distribution Cluster
21.009	Volunteer Income Tax Assistance (VITA)

Dollar threshold used to distinguish between Type A and Type B programs:	$2,539,147	
Auditee qualified as low-risk auditee?	___X___Yes	_____No

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED FEBRUARY 28, 2025

SECTION II. FINANCIAL STATEMENT FINDINGS

FS-2025-001 ***Condition:*** During procurement testing, the external auditor identified the following errors:

- For one of forty procurement transactions tested, the Organization did not follow their procurement process as outlined in the Organization's Financial Policy and Procurement Manual.
- For one of forty procurement transactions tested, the Organization did not retain the required documentation of the procurement process.

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

Cause: The errors are due to the Organization's failure to adhere to established internal control policies and procedures over procurement.

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

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

Management Response/Planned Corrective Action: Management acknowledges the finding and agrees with the recommendation. The errors identified were isolated instances and not reflective of the Organization's standard procurement practices. To prevent future occurrences, the Finance Department has implemented the following corrective actions, effective immediately:

1. Procurement Training: Refresher training on the Organization's Financial Policy and Procurement Manual will be provided to all staff responsible for initiating or approving purchases. This training will emphasize bid requirements, documentation standards, and record retention expectations under 2 CFR 200.318.
2. Internal Review Process: Beginning with the quarter ended December 31, 2025, an internal review of procurement transactions over $10,000 will be conducted by Finance to confirm compliance with bid and documentation requirements prior to payment approval.
3. Documentation Controls: Procurement checklists and file retention procedures have been updated to ensure that all required supporting documentation (quotes, bid comparisons, and approvals) are included in the procurement record.
4. Ongoing Monitoring: The Controller will review procurement files to verify compliance and provide feedback or corrective action as needed.

These steps will strengthen internal controls and ensure full adherence to both the Organization's procurement policy and federal Uniform Guidance standards.

Implementer: Elizabeth Garcia- Vargas, Procurement Supervisor
Gabrielle Alexander, Director of Finance
Naomi Ibarra, Controller

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED FEBRUARY 28, 2025

FS-2024-001	The Organization failed 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. *Corrective action taken during the year*.

SPECIAL PURPOSE AUDIT REPORT FOR COMMUNITY ACTION PARTNERSHIP OF KERN FOR THE YEAR ENDED JUNE 30, 2025



SPECIAL PURPOSE FINANCIAL STATEMENTS
June 30, 2025

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

Member of AICPA Division for Firms
Private Companies Practice Section

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, 2025, 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, 2025, 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 Special Purpose 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 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 special purpose financial statements, which describes the basis of accounting. The special purpose 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.

300 New Stine Road – Bakersfield, CA 93309 – Tel. 661.834.7411 – Fax.661.834.4839 – www. dpvb.com

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

Our objectives are to obtain reasonable assurance about whether the special purpose 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 special purpose 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 November 10, 2025 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
November 10, 2025

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Period July 1, 2024 through June 30, 2025

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
STATE:		
State of California - Department of Education		
California State Preschool Programs	CSPP-4122	$ 8,773,638
California State Preschool Programs Stipend SB140	CSPP-4122	1,070,068
California State Preschool Programs QRIS	CSPP-4122	50,665
Total State of California - Department of Education		9,894,371
State of California - Department of Social Services		
General Child Care and Development Programs	CCTR-4065	4,070,579
Migrant Child Care	CMIG-4004	13,879
Migrant Specialized Services	CMSS-4004	49,679
Migrant Alternative Payment	CMAP-4000	30,732,854
Migrant Alternative Payment Stipend	CMAP-4000	5,367,163
Child and Adult Care Food	15-1248-OJ	1,576,244
Total State of California - Department of Social Services		41,810,398
Total State of California		$ 51,704,769

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, 2025. 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-4122
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 6,163,036	$ 2,386,825	$ 8,549,861
Family Fees	731	236	967
Head Start	179,997	42,813	222,810
Total Revenue	6,343,764	2,429,874	8,773,638
EXPENDITURES			
Salaries	3,688,651	1,653,532	5,342,183
Fringe Benefits	1,328,206	574,530	1,902,736
Consultant/Contract Services	5,442	-	5,442
Travel	254	-	254
Space Costs	33,647	-	33,647
Equipment	-	-	-
Consumable Supplies	676,741	(15,913)	660,828
Other Costs	34,049	720	34,769
Program Costs	9,568	-	9,568
Depreciation	-	-	-
Indirect Costs	567,206	217,005	784,211
Total Expenditures	6,343,764	2,429,874	8,773,638
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CSPP STIPEND SB140
CONTRACT NO. CSPP-4122
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 481,180	$ 588,888	$ 1,070,068
Total Revenue	481,180	588,888	1,070,068
EXPENDITURES			
Salaries	325,759	221,534	547,293
Fringe Benefits	111,678	313,819	425,497
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	43,743	53,535	97,278
Total Expenditures	481,180	588,888	1,070,068
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT CONTRACT NO. CSPP-4122
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 50,665	$ -	$ 50,665
Total Revenue	50,665	-	50,665
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	50,665	-	50,665
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	-	-	-
Total Expenditures	50,665	-	50,665
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-4065
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 805,587	$ 107,230	$ 912,817
State Grant Revenue	2,721,501	362,152	3,083,653
Head Start	74,109	-	74,109
Total Revenue	3,601,197	469,382	4,070,579
EXPENDITURES			
Salaries	2,357,690	262,096	2,619,786
Fringe Benefits	913,571	164,431	1,078,002
Consultant/Contract Services	1,564	-	1,564
Travel	90	-	90
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	308	-	308
Other Costs	7,331	184	7,515
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	320,643	42,671	363,314
Total Expenditures	3,601,197	469,382	4,070,579
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-4004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 10,414	$ 3,465	$ 13,879
Total Revenue	10,414	3,465	13,879
EXPENDITURES			
Salaries	6,972	2,124	9,096
Fringe Benefits	2,390	728	3,118
Consultant/Contract Services	61	-	61
Travel	8	-	8
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	24	287	311
Other Costs	13	14	27
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	946	312	1,258
Total Expenditures	10,414	3,465	13,879
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-4004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 49,679	$ -	$ 49,679
Total Revenue	49,679	-	49,679
EXPENDITURES			
Salaries	31,802	-	31,802
Fringe Benefits	13,361	-	13,361
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	4,516	-	4,516
Total Expenditures	49,679	-	49,679
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-4000
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 2,977,498	$ 624,198	$ 3,601,696
State Grant Revenue	17,500,481	9,625,503	27,125,984
Contributions/Donations	3,000	-	3,000
Family Fees	898	1,276	2,174
Total Revenue	20,481,877	10,250,977	30,732,854
EXPENDITURES			
Salaries	1,498,697	635,998	2,134,695
Fringe Benefits	377,792	195,506	573,298
Consultant/Contract Services	3	-	3
Travel	12,435	5,948	18,383
Space Costs	190,507	120,980	311,487
Equipment	-	-	-
Consumable Supplies	124,138	165,609	289,747
Other Costs	97,508	84,082	181,590
Program Costs	16,330,708	8,117,684	24,448,392
Depreciation	6,192	2,500	8,692
Indirect Costs	1,843,897	922,670	2,766,567
Total Expenditures	20,481,877	10,250,977	30,732,854
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP-4000 STIPEND
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 3,639,427	$ 1,727,736	$ 5,367,163
Total Revenue	3,639,427	1,727,736	5,367,163
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	3,308,714	1,570,525	4,879,239
Depreciation	-	-	-
Indirect Costs	330,713	157,211	487,924
Total Expenditures	3,639,427	1,727,736	5,367,163
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,011,996	$ 564,248	$ 1,576,244
Total Revenue	1,011,996	564,248	1,576,244
EXPENDITURES			
Salaries	574,089	265,290	839,379
Fringe Benefits	202,213	95,457	297,670
Consultant/Contract Services	-	-	-
Travel	16,020	8,723	24,743
Space Costs	158,822	72,838	231,660
Equipment	350	159	509
Consumable Supplies	142,485	17,304	159,789
Other Costs	42,621	37,140	79,761
Program Costs	(212,499) *	16,273 *	(196,226) *
Depreciation	-	-	-
Indirect Costs	87,895	51,064	138,959
Total Expenditures	1,011,996	564,248	1,576,244
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

** Program Costs represent food subsidies provided by Head Start.*

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

EXPENDITURES	STATE PRESCHOOL CSPP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG-4004	MIGRANT SPECIALIZED SERVICES CMSS-4004	MIGRANT ALTERNATIVE PAYMENT CMAP-4000	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Direct Payments To Providers	$ -	$ -	$ -	$ -	$ 24,448,392	$ -	$ 24,448,392
1000 Certificated Salaries	3,924,677	1,992,947	6,588	31,802	-	-	5,956,014
2000 Classified Salaries	1,417,506	626,839	2,508	-	2,134,695	839,379	5,020,927
3000 Employee Benefits	1,902,736	1,078,002	3,118	13,361	573,298	297,670	3,868,185
4000 Books And Supplies	660,828	308	14	-	289,747	159,789	1,110,686
5000 Services And Other Operating Expenses	83,680	9,169	393	-	520,155	139,938	753,335
6100/6200 Other Approved Capital Outlay	-	-	-	-	-	-	-
6400 New Equipment Expense	-	-	-	-	-	509	509
6500 Replacement Equipment (Prpgram Related)	-	-	-	-	-	-	-
Depreciation Or Use Allowance (Not Purchase With Public Funds)	-	-	-	-	-	-	-
Start-Start Up Expense (Service Level Exemption)	-	-	-	-	-	-	-
Budget Impasse Credit Expense (Service Level Exemption)	-	-	-	-	-	-	-
Indirect Costs*	784,211	363,314	1,258	4,516	2,766,567	138,959	4,058,825
Total Expenses Claimed For Reimbursement**	$ 8,773,638	$ 4,070,579	$ 13,879	$ 49,679	$ 30,732,854	$ 1,576,244	$ 45,216,873

SUPPLEMENTAL EXPENDITURES	STATE PRESCHOOL	GENERAL CHILD CARE	MIGRANT CHILD CARE	MIGRANT SPECIALIZED	MIGRANT ALTERNATIVE	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Total Supplemental Expenses	1,120,733	-	-	-	5,367,163	-	6,487,896

REIMBURSEABLE & SUPPLEMENTAL EXPENDITURES	STATE PRESCHOOL	GENERAL CHILD CARE	MIGRANT CHILD CARE	MIGRANT SPECIALIZED	MIGRANT ALTERNATIVE	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Total Expenditures	$ 9,894,371	$ 4,070,579	$ 13,879	$ 49,679	$ 36,100,017	$ 1,576,244	$ 51,704,769

**A written indirect cost allocation plan for the current fiscal year, approved by the Board of Directors, is on file in the main accounting office of the Organization.*
***Any food expenses have been allocated to the appropriate contracts.*

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 CSPP-4122 and CMAP-4000 and the QRIS funds received for CSPP-4122 are included as Supplemental 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, 2024 THROUGH JUNE 30, 2025

	STATE PRESCHOOL CSPP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG-4004	MIGRANT SPECIALIZED SERVICES CMSS-4004	MIGRANT ALTERNATIVE PAYMENT CMAP-4000	NON-CCD PROGRAMS	TOTAL COSTS
Direct Payments To Providers	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1000 Certified Salaries	-	-	-	-	-	-	-
2000 Classified Salaries	-	-	-	-	1,545,556	-	1,545,556
3000 Employee Benefits	-	-	-	-	408,450	-	408,450
4000 Books And Supplies	1,186	102	12	-	250,367	-	251,667
5000 Services And Other Operating Expenses	5,955	4,307	95	-	412,424	-	422,781
6100/6200 Other Approved Capital Outlay	-	-	-	-	-	-	-
6400 New Equipment	-	-	-	-	-	-	-
6500 Replacement Equipment (Program-Related)	-	-	-	-	-	-	-
Depreciation Or Use Allowance (Not Purchased With Public Funds)	-	-	-	-	-	-	-
Start-Up Expense (Service Level Exemption)	-	-	-	-	-	-	-
Budget Impasse Credit Expense (Serveice Level Exemption)	-	-	-	-	-	-	-
Indirect Costs	784,211	363,314	1,258	4,516	2,766,567	-	3,919,866
Total Administrative Costs Claimed For Reimbursement	$ 791,352	$ 367,723	$ 1,365	$ 4,516	$ 5,383,364	$ -	$ 6,548,320

The Stipend funds received for CSPP-4122 and CMAP-4000 and the QRIS funds received from CSPP-4122 are intentionally not included on the Combining Schedule of Administrative Costs per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	STATE PRESCHOOL CSPP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG - 4004	MIGRANT SPECIALIZED SERVICES CMSS - 4004	MIGRANT ALTERNATIVE PAYMENT CMAP - 4000	NON-CCD PROGRAMS	TOTAL COSTS
Capitalized R&R Project Under $10,000							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-
Capitalized R&R Project of $10,000 of More with Prior Written Approval							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-
Capitalized R&R Project of $10,000 or More without Prior Written Approval							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-
Total Capitalized R&R Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The Stipend funds received for CSPP-4122 and CMAP-4000 and the QRIS funds received from CSPP-4122 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF CLAIMED EQUIPMENT
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	STATE PRESCHOOL CSPP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG - 4004	MIGRANT SPECIALIZED SERVICES CMSS - 4004	MIGRANT ALTERNATIVE PAYMENT CMAP - 4000	NON-CCD PROGRAMS	TOTAL COSTS
Capitalized Equipment on the AUD with Prior Written Approval							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-
Capitalized Equipment Expensed on the AUD without Prior Written Approval							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-
Total Capitalized Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The Organizations capitalization threshold is $10,000.

The Stipend funds received for CSPP-4122 and CMAP-4000 and the QRIS funds received from CSPP-4122 are intentionally not included on the Combining Schedule of Claimed Equipment per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2024 to June 2025	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	177,787	-	177,787	$2.37	$ 421,355	$ -	$ 421,355
Reduced	-	-	-	$2.07	-	-	-
Base	-	-	-	$0.39	-	-	-
Total	177,787	-	177,787		$ 421,355	$ -	$ 421,355
Lunch							
Free	189,067	-	189,067	$4.43	$ 837,567	$ -	$ 837,567
Reduced	-	-	-	$4.03	-	-	-
Base	-	-	-	$0.30	-	-	-
Total	189,067	-	189,067		$ 837,567	$ -	$ 837,567
HS Snack							
Free	273	-	273	$1.21	$ 330	$ -	$ 330
Reduced	-	-	-	$0.60	-	-	-
Base	-	-	-	$0.11	-	-	-
Total	273	-	273		$ 330	$ -	$ 330
State Snack							
Free	149,613	-	149,613	$1.21	$ 181,032	$ -	$ 181,032
Reduced	-	-	-	$0.60	-	-	-
Base	-	-	-	$0.11	-	-	-
Total	149,613	-	149,613		$ 181,032	$ -	$ 181,032
Total Rate X Meals	516,740	-	516,740		$ 1,440,284	-	$ 1,440,284
State Reimbursements	366,854	-	366,854	$0.2160	$ 79,240	-	$ 79,240
Cash-in-Lieu	189,067	-	189,067	$0.3000	$ 56,720	-	$ 56,720
Total Federal Reimbursement					$ 1,576,244	-	$ 1,576,244

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, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	July 1, 2024 to July 31, 2024			**August 1, 2024 to August 31, 2024**			**September 1, 2024 to September 30, 2024**		
Breakfast									
Free	7,193	-	7,193	12,272	-	12,272	14,710	-	14,710
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	7,193	-	7,193	12,272	-	12,272	14,710	-	14,710
Lunch									
Free	7,648	-	7,648	12,626	-	12,626	15,275	-	15,275
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	7,648	-	7,648	12,626	-	12,626	15,275	-	15,275
HS Snack									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
State Snack									
Free	6,641	-	6,641	9,854	-	9,854	11,791	-	11,791
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	6,641	-	6,641	9,854	-	9,854	11,791	-	11,791

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, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	October 1, 2024 to October 31, 2024			**November 1, 2024 to November 30, 2024**			**December 1, 2024 to December 31, 2024**		
Breakfast									
Free	18,733	-	18,733	14,275	-	14,275	14,282	-	14,282
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	18,733	-	18,733	14,275	-	14,275	14,282	-	14,282
Lunch									
Free	19,897	-	19,897	15,220	-	15,220	15,158	-	15,158
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	19,897	-	19,897	15,220	-	15,220	15,158	-	15,158
HS Snack									
Free		-	-	46	-	46	22	-	22
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	46	-	46	22	-	22
State Snack									
Free	15,247	-	15,247	11,835	-	11,835	11,565	-	11,565
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	15,247	-	15,247	11,835	-	11,835	11,565	-	11,565

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, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	January 1, 2025 to January 31, 2025			**February 1, 2025 to February 28, 2025**			**March 1, 2025 to March 31, 2025**		
Breakfast									
Free	16,578	-	16,578	16,697	-	16,697	18,759	-	18,759
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	16,578	-	16,578	16,697	-	16,697	18,759	-	18,759
Lunch									
Free	17,718	-	17,718	17,908	-	17,908	20,166	-	20,166
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	17,718	-	17,718	17,908	-	17,908	20,166	-	20,166
HS Snack									
Free	44	-	44	40	-	40	53	-	53
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	44	-	44	40	-	40	53	-	53
State Snack									
Free	13,863	-	13,863	13,752	-	13,752	15,902	-	15,902
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	13,863	-	13,863	13,752	-	13,752	15,902	-	15,902

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, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	April 1, 2025 to April 30, 2025			**May 1, 2025 to May 31, 2025**			**June 1, 2025 to June 30, 2025**		
Breakfast									
Free	18,076	-	18,076	16,087	-	16,087	10,125	-	10,125
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	18,076	-	18,076	16,087	-	16,087	10,125	-	10,125
Lunch									
Free	19,404	-	19,404	17,093	-	17,093	10,954	-	10,954
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	19,404	-	19,404	17,093	-	17,093	10,954	-	10,954
HS Snack									
Free	48	-	48	20	-	20	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	48	-	48	20	-	20	-	-	-
State Snack									
Free	15,389	-	15,389	14,014	-	14,014	9,760	-	9,760
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	15,389	-	15,389	14,014	-	14,014	9,760	-	9,760

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ENROLLMENT - CHILD CARE CENTERS
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

Enrollment	July	August	September	October	November	December	January	February	March	April	May	June
Total												
Reported	550	970	1,074	1,222	1,224	1,307	1,340	1,334	1,364	1,346	1,334	838
Adjusted	757	337	233	85	83	-	(33)	(27)	(57)	(39)	(27)	469
Allowed	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307
Free												
Reported	550	970	1,074	1,222	1,224	1,307	1,340	1,334	1,364	1,346	1,334	838
Adjusted	757	337	233	85	83	-	(33)	(27)	(57)	(39)	(27)	469
Allowed	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307
Reduced												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
Base												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Note to Special Purpose Financial Statements.

Community Action Partnership of Kern
Reconciliation of Single Audit to Program Audit
Period Ended February 28, 2025 and June 30, 2025

	Single Audit Feb. 28, 2025	Less: Mar. 1, 2024 thru June 30, 2024 and Eliminations *	Mar. 1, 2025 Thru June 30, 2025	Program Audit June 30, 2025
ASSETS				
Current Assets				
Cash - Unrestricted	$ 17,762,889	$ (3,336,437)	$ (7,481,651)	$ 6,944,801
Cash - Restricted	-	105,874	193,393	299,267
Investments	2,552,529	(2,552,529)	-	-
Grants and contracts receivable	9,329,530	(7,645,878)	(748,978)	934,674
Inventory	4,851,792	(4,851,792)	-	-
Prepaid expenses	902,379	(847,332)	31,374	86,421
Total current assets	35,399,119	(19,128,094)	(8,005,862)	8,265,163
Noncurrent Assets				
Cash restricted for program use by funding agencies	6,169,544	(6,169,544)	-	-
Property and equipment	50,599,052	(50,599,052)	-	-
Operating lease right-of-use assets	4,493,179	(4,493,179)	-	-
Total noncurrent assets	61,261,775	(61,261,775)	-	-
Total assets	$ 96,660,894	$ (80,389,869)	$ (8,005,862)	$ 8,265,163
LIABILITIES AND NET ASSETS				
Current liabilities				
Current maturities of long-term debt	$ 308,671	$ (308,671)	$ -	$ -
Accounts payable				
Trade	5,669,897	(3,040,987)	(325,516)	2,303,394
Construction	494,413	(494,413)	-	-
Accrued expenses	6,303,239	(5,844,442)	(387,296)	71,501
Advances payable	3,890,350	(1,458)	(2,713,545)	1,175,347
Deferred revenue	16,523,053	(16,523,053)	-	-
Current portion of operating lease liability	1,272,208	7,987,156	(4,899,359)	4,360,005
Total current liabilities	34,461,831	(18,225,868)	(8,325,716)	7,910,247
Noncurrent Liabilities				
Long-term debt, less current maturities	7,320,507	(7,320,507)	-	-
Long-term operating lease liability	3,239,203	(3,239,203)	-	-
Total long-term liabilities	10,559,710	(10,559,710)	-	-
Total liabilities	45,021,541	(28,785,578)	(8,325,716)	7,910,247
Net Assets:				
With donor restrictions	133,758	(133,758)	-	-
Without donor restrictions				
Board designated for accrued vacation liability	1,173,890	(1,173,890)	-	-
Undesignated	50,331,705	(50,296,643)	319,854	354,916
Total net assets	51,639,353	(51,604,291)	319,854	354,916
Total liabilities and net assets	$ 96,660,894	$ (80,389,869)	$ (8,005,862)	$ 8,265,163
SUPPORT AND REVENUE				
Program Revenues:				
Federal grants	$ 84,638,236	$ (79,589,049)	$ 1,338,489	$ 6,387,676
State grants	59,635,374	(29,476,774)	15,193,659	45,352,259
Local grants	3,289,762	(3,289,762)	-	-
Donations:				
Food	31,285,755	(31,285,755)	-	-
Cash	335,062	(332,062)	-	3,000
Contributions in-kind	65,489	(65,489)	-	-
Other	1,902,755	(1,900,656)	1,518	3,617
Gain on disposition of property and equipment	124,242	(124,242)	-	-
Total support and revenue	181,276,675	(146,063,789)	16,533,666	51,746,552
EXPENDITURES	175,754,338	(140,084,057)	16,034,488	51,704,769
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	$ 5,522,337	$ (5,979,732)	$ 499,178	$ 41,783

* 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, 2025, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general-purpose financial statements for the Organization for the year ended February 28, 2025 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 4-12 represent the program activity for each state grant for the year ended June 30, 2025. They are intended to assist the State Department of Education and State Department of Social Services in reconciling to the Organization's fiscal year ended February 28, 2025.

The special purpose financial statements presented herein on pages 13-25 and 28-62 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 2025 and California Department of Social Services Audit Guide dated August 2025 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 2024-2025 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, 2025.

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, 2025.

3. Credit Loss expense is unallowable unless it relates to uncollectible family fees where documentation of adequate collection attempts exists. No credit loss expense was claimed to a child development contract for the year ended June 30, 2025.

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, 2025, 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 November 10, 2025.

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-2025-001 through SA-2025-006.

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
November 10, 2025

Contractor Name: Community Action Partnership of Kern

Contract Number: CSPP-4122

Fiscal Year Ended: June 30, 2025

Vendor Code: Y320

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

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

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

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

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	129,311	0	129,311	147,775.0956
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Attendance (including MHCS)	128,067	0	128,067	N/A
Total Non-Certified Days of Enrollment	4,660	0	4,660	4,031.3028
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
Days of Operation	245		245	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
Exceptional Needs/Severely Disabled Service Level Exemption Credit		1,167,891	1,167,891
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other: SB140		1,070,068	1,070,068
Other: QRIS		50,665	50,665
TOTAL RESTRICTED INCOME	**0**	**2,288,624**	**2,288,624**

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
Family Fees for Certified Children	908	59	967
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	222,810		222,810
Other:	2,288,624	(2,288,624)	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	3,724,203	200,474	3,924,677
2000 Classified Salaries	1,417,506		1,417,506
3000 Employee Benefits	1,770,376	132,360	1,902,736
4000 Books and Supplies	1,790	659,038	660,828
5000 Services and Other Operating Expenses	18,386	65,294	83,680
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
6600 Lease Assets (used in governmental funds only)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (included in Total Administrative Cost)	673,428	110,783	784,211
TOTAL REIMBURSABLE EXPENSES	**7,605,689**	**1,167,949**	**8,773,638**

Section 4 - Reimbursable Expenses (cont.)

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)	680,569	110,783	791,352
Total Staff Training Cost (included in Reimbursable Expenses) *Total Program Closure Only (Management Bulletin 19-05)*			0
Total Exceptional Needs/Severely Disabled Service Level Exception Credit Expense (included in Reimbursable Expenses)		1,167,891	1,167,891

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: SB140		1,070,068	1,070,068
Other: QRIS		50,665	50,665
TOTAL SUPPLEMENTAL REVENUE	**0**	**1,120,733**	**1,120,733**

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	596,835	(200,420)	396,415
2000 Classified Salaries	150,878		150,878
3000 Employee Benefits	557,856	(132,359)	425,497
4000 Books and Supplies	472,368	(421,703)	50,665
5000 Services and Other Operating Expenses	302,630	(302,630)	0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs	208,057	(110,779)	97,278
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	**2,288,624**	**(1,167,891)**	**1,120,733**

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)	129,311	0	129,311
Days of Operation	245	0	245
Days of Attendance (including MHCS)	128,067	0	128,067
Total Certified Adjusted Days of Enrollment	N/A	N/A	147,775.0956
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	4,031.3028
Restricted Program Income	0	2,288,624	2,288,624
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children	908	59	967
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	7,605,689	1,167,949	8,773,638
Total Administrative Cost	680,569	110,783	791,352
Total Staff Training Cost	0	0	0
Total Exceptional Needs/Severely Disabled Service Level Exemption Credit Expenses (included in total Reimbursable Expenses)	0	1,167,891	1,167,891
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
Two Years Old and Three Years Old Full-time-plus	350		350	2.1240	743.4000
Two Years Old and Three Years Old Full-time	28,941		28,941	1.8000	52,093.8000
Two Years Old and Three Years Old Part-time	17,640		17,640	1.1147	19,663.3080
Four Years and Older Full-time-plus	299		299	1.1800	352.8200
Four Years and Older Full-time	32,519		32,519	1.0000	32,519.0000
Four Years and Older Part-time	19,693		19,693	0.6193	12,195.8749
Exceptional Needs Full-time-plus (Active IEP/IFSP Only)			0	2.8320	0.0000
Exceptional Needs Full-time (Active IEP/IFSP Only)	1,479		1,479	2.4000	3,549.6000
Exceptional Needs Part-time(Active IEP/IFSP Only)	2,271		2,271	1.4863	3,375.3873
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time	8,376		8,376	1.2000	10,051.2000
Dual Language Learner Part-time	11,967		11,967	0.6193	7,411.1631

Contractor Name: Community Action Partnership of Kern **Contract Number: CSPP-4122**

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	4,665		4,665	1.1000	5,131.5000
At Risk of Abuse or Neglect Part-time	1,111		1,111	0.6193	688.0423
Severely Disabled Full-time-plus (Active IEP/IFSP Only)			0	2.8320	0.0000
Severely Disabled Full-time (Active IEP/IFSP Only)			0	2.4000	0.0000
Severely Disabled Part-time (Active IEP/IFSP Only)			0	1.4863	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**129,311**	**0**	**129,311**	N/A	**147,775.0956**

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	**128,067**		**128,067**	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-4122

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
Two Years Old and Three Years Old Full-time-plus			0	2.1240	0.0000
Two Years Old and Three Years Old Full-time			0	1.8000	0.0000
Two Years Old and Three Years Old Part-time	2,312		2,312	1.1147	2,577.1864
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	2,348		2,348	0.6193	1,454.1164
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.4863	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Contractor Name: **Community Action Partnership of Kern** **Contract Number:** **CSPP-4122**

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	**4,660**	**0**	**4,660**	N/A	**4,031.3028**

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 (FOR SINGLE SERVICE COUNTY)

Fiscal Year Ending* June 30, 2025
Contract Number* CCTR-4065
Vendor Code* Y320

Full Name of Contractor* Community Action Partnership of Kern

Section 1 - Contractor Provided Services in Only One County

- ☑ Services were provided to certified children, check this box and **include** pages 6-7.*
- ☐ Mental health consultation services were provided to certified children, check this box and **include** pages 8-9.*
- ☑ Services were provided to non-certified children, check this box and **include** pages 10-11.*
- ☐ Mental health consultation services were provided to non-certified children, check this box and **include** pages 12-13.*

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	59,250		59,250	109,355.9392
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	48,751	5	48,756	**N/A**
Total Non-Certified Days of Enrollment	2,231		2,231	2,380.8180
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation*	245		245	**N/A**

*Indicates field is required.

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-4065

Section 3 - Revenue

	Column A Cumulative FY CDFS 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	70,799	3,310	74,109
Unrestricted Income - Other:			
Total Revenue (*Waived Family Fees Not Included)	**70,799**	**3,310**	**74,109**

Comments:

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-4065

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,991,069	1,878	1,992,947
2000 Classified Salaries	626,143	696	626,839
3000 Employee Benefits	1,060,270	17,732	1,078,002
4000 Books and Supplies	114	194	308
5000 Services and Other Operating Expenses	9,357	-188	9,169
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)	363,314		363,314
Total Reimbursable Expenses	**4,050,267**	**20,312**	**4,070,579**
Total Administrative Cost (included in Section 4 above)	367,659	64	367,723
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 of Kern **Contract Number** CCTR-4065

Section 7 - Summary

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	59,250		59,250
Days of Operation	245		245
Days of Attendance (including MHCS)	48,751	5	48,756
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	4,050,267	20,312	4,070,579
Total Administrative Cost	367,659	64	367,723
Total Staff Training Cost			
Non-Reimbursable (State use only)	**N/A**	**N/A**	

Total Certified Adjusted Days of Enrollment (including MHCS) 109,355.9392

Total Non-Certified Adjusted Days of Enrollment (including MHCS) 2,380.8180

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 42

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-4065

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

Service County:* Kern

	Column A Cumulative FY CDFS 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	16		16	2.8792	46.0672
Infants (up to 18 months) Full-time	8,281		8,281	2.4400	20,205.6400
Infants (up to 18 months) One-half-time	140		140	1.3420	187.8800
Toddlers (18 up to 36 months) Full-time-plus	208		208	2.1240	441.7920
Toddlers (18 up to 36 months) Full-time	47,375		47,375	1.8000	85,275.0000
Toddlers (18 up to 36 months) One-half-time	677		677	0.9900	670.2300
Three Years and Older Full-time-plus	16		16	1.1800	18.8800
Three Years and Older Full-time	2,478		2,478	1.0000	2,478.0000
Three Years and Older One-half-time	59		59	0.5500	32.4500
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

*Indicates field is required.

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-4065

	Column A Cumulative FY CDFS 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	**59,250**		**59,250**	**N/A**	**109,355.9392**
Days of Attendance*	**48,751**	**5**	**48,756**	**N/A**	**N/A**

If no services were provided to certified children, omit pages 6-7.

*Indicates field is required for Days of Attendance.

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-4065

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

Service County:* Kern

	Column A Cumulative FY CDFS 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	164	-164		2.4400	
Infants (up to 18 months) One-half-time	350	164	514	1.3420	689.7880
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	1,697		1,697	0.9900	1,680.0300
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time	20		20	0.5500	11.0000
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

*Indicates field is required.

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-4065

	Column A Cumulative FY CDFS 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	**2,231**		**2,231**	**N/A**	**2,380.8180**

If no services were provided to non-certified children, omit pages 10-11.

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS (FOR SINGLE SERVICE COUNTY)

Fiscal Year Ending* June 30, 2025
Contract Number* CMIG-4004
Vendor Code* Y320

Full Name of Contractor* Community Action Partnership of Kern

Section 1 - Contractor Provided Services in Only One County

- ☑ Services were provided to certified children, check this box and **include** pages 6-7.*
- ☐ Mental health consultation services were provided to certified children, check this box and **include** pages 8-9.*
- ☐ Services were provided to non-certified children, check this box and **include** pages 10-11.*
- ☐ Mental health consultation services were provided to non-certified children, check this box and **include** pages 12-13.*

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	235		235	258.5000
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)				**N/A**
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation*	245		245	**N/A**

*Indicates field is required.

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG-4004

Section 3 - Revenue

	Column A Cumulative FY CDFS 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			
Unrestricted Income - Other:			
Total Revenue (*Waived Family Fees Not Included)			

Comments:

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG-4004

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	6,588		6,588
2000 Classified Salaries	2,508		2,508
3000 Employee Benefits	3,118		3,118
4000 Books and Supplies	14		14
5000 Services and Other Operating Expenses	393		393
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)	1,258		1,258
Total Reimbursable Expenses	**13,879**		**13,879**
Total Administrative Cost (included in Section 4 above)	1,365		1,365
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 of Kern **Contract Number** CMIG-4004

Section 7 - Summary

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	235		235
Days of Operation	245		245
Days of Attendance (including MHCS)			
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	13,879		13,879
Total Administrative Cost	1,365		1,365
Total Staff Training Cost			
Non-Reimbursable (State use only)	**N/A**	**N/A**	

Total Certified Adjusted Days of Enrollment (including MHCS) 258.5000

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

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

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

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

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

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG-4004

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

Service County:* Kern

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

*Indicates field is required.

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CMIG-4004

	Column A Cumulative FY CDFS 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	235		235	1.1000	258.5000
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	**235**		**235**	**N/A**	**258.5000**
Days of Attendance*	**233**		**233**	**N/A**	**N/A**

If no services were provided to certified children, omit pages 6-7.

*Indicates field is required for Days of Attendance.

AUDITED FISCAL REPORT FOR MIGRANT SPECIAL CONTRACTS

Fiscal Year Ending June 30, 2025

Contract Number* CMSS-4004

Vendor Code* Y320

Full Name of Contractor* Community Action Partnership of Kern

Section 1 - Revenue

	Column A Cumulative FY CDFS 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			

*Indicates field is required.

Contract Number CMSS-4004

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	31,802		31,802
2000 Classified Salaries			
3000 Employee Benefits	13,361		13,361
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	4,516		4,516
Total Reimbursable Expenses	**49,679**		**49,679**
Total Administrative Cost (included in Section 2 above)	4,516		4,516
Days of Operation	245		245

Approved Indirect Cost Rate: 10.0%

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

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Contract Number CMSS-4004

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Summary

	Column A Cumulative FY CDFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	49,679		49,679
Total Administrative Cost	4,516		4,516
Days of Operation	245		245
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

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

Fiscal Year Ending June 30, 2025

Contract Number* CMAP-4000

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 CDFS 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*				
Family Fees Collected for Certified Children		2,174		2,174
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other: Donation			3,000	3,000
Total Revenue (*Waived Family Fees Not Included)		**2,174**	**3,000**	**5,174**

*Indicates field is required.

Contract Number CMAP-4000

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		24,447,421	971	24,448,392
1000 Certificated Salaries				
2000 Classified Salaries		2,134,695		2,134,695
3000 Employee Benefits		573,298		573,298
4000 Books and Supplies		269,384	20,363	289,747
5000 Services and Other Operating Expenses		538,763	-18,609	520,154
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)		2,766,292	275	2,766,567
Total Reimbursable Expenses		**30,729,853**	**3,000**	**30,732,853**
Total Administrative Cost (included in Section 2 above)		5,383,089	275	5,383,364
Days of Operation		245		245

Approved Indirect Cost Rate: 10.0%

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

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Contract Number CMAP-4000

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding				
Other: SB140		5,367,163		5,367,163
Total Supplemental Revenue		**5,367,163**		**5,367,163**

Section 4 - Supplemental Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		4,879,239		4,879,239
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		487,924		487,924
Non-Reimbursable Supplemental Expenses				
Total Supplemental Expenses		**5,367,163**		**5,367,163**

Contract Number CMAP-4000

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 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		2,174		2,174
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		24,447,421	971	24,448,392
Total Administrative Cost		5,383,089	275	5,383,364
Days of Operation		245		245
Total Reimbursable Expenses		30,729,853	3,000	30,732,853
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2025
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 (2023–24 AUD 9530A Ending Balance)	237,167
2. Plus Transfers to Reserve Account:	Per 2023–24 Post-Audit CDFS 9530
Contract No.CCTR-3063	236,346
Contract No.CMIG-3004	2,715
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2023–24 Contracts to Reserve	**239,061**
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2023-24 Post-Audit CDFS 9530	**476,228**

Section 2 - Current Year (2024–25) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	35		35
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, 2025	**476,263**	**0**	**476,263**

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

*Indicates field is required.

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AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2025
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 (2023–24 AUD 9530A Ending Balance)	54,826
2. Plus Transfers to Reserve Account:	Per 2023–24 Post-Audit CDFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2023–24 Contracts to Reserve	**0**
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2023-24 Post-Audit CDFS 9530	**54,826**

Section 2 - Current Year (2024–25) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	585	-146	439
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, 2025	**55,411**	**-146**	**55,265**

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

*Indicates field is required.

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California Department of Education **Fiscal Year Ending: June 30, 2025**
Audited Preschool Reserve Account Activity Report **Vendor Code: Y320**

Contractor Name: **Community Action Partnership of Kern**

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2023–24 AUD 9530A Ending Balance): 2,641

2. Plus Transfers to Reserve Account:

2023–24 Contract No.	Per 2023–24 Post-Audit EENFS 9530
Total Transferred from 2023–24 Contracts	**0**

3. Less Excess Reserve to be Billed:

4. 2023–24 EENFS 9530 Reserve Balance After Billing: 2,641

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	1		1

6. Less Transfers to Contracts from Reserve:

2024–25 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, 2025	2,642	0	2,642

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, 2025

SECTION I. SUMMARY OF AUDITOR'S RESULTS

State Awards

Internal control over major programs:
Material weakness(es) identified? ____Yes _X_No
Significant deficiency(ies) identified? ____Yes _X_None reported

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

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

SECTION II. STATE AWARD FINDINGS AND QUESTIONED COSTS

SA-2025-001 Financial Reporting – California State Preschool CSPP-4122

Criteria: Chapter 700, Section 730 Early Education Programs, Part J Reporting, of the California Department of Education Audit Guide – July 2025 states the Contract shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

Condition: For the fiscal year ended June 30, 2025, the Contractor did not accurately report exceptional needs/severely disabled service level exception credit revenues, unrestricted income, reimbursable expenses, supplemental revenue, supplemental expenses per the underlying accounting records on the fiscal reports.

Effect: The error resulted in the following:

- Overstatement of unrestricted income - other of $2,288,624
- Understatement of exceptional needs/severely disabled service level exemption credit revenue of $1,167,891.
- Understatement of other restricted income – SB140 of $1,070,068 and other restricted income – QRIS of $50,665.
- Understatement of other income – family fees for certified children of $59.
- Understatement in reimbursable expenses of certificated salaries of $200,474, employee benefits of $132,360, books and supplies of $659,038, services and other operating expenses of $65,294, indirect costs of $110,783 and total administrative costs of $110,783.
- Understatement of supplemental revenue of SB140 of $1,070,068 and QRIS of $50,665.
- Overstatement in supplemental reimbursable expenses of certificated salaries of $200,420, employee benefits of $132,359, books and supplies of $421,703, services and other operating expenses of $302,630 and indirect costs of $110,779.

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 completed 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. Additionally, the guidance about how to report the exceptional needs/severely disabled service level was initially unclear.

This process was implemented during the September 2025 reporting period.

Implementer(s):
Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2025-002 Attendance – General Child Care and Development Program CCTR-4065

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contractor shall accurately report the days of enrollment, operation, and attendance in the CDNFS forms.

Condition: For the fiscal year ended June 30, 2025, one class did not accurately report certified days of attendance related to the month of August 2024.

Effect: The error resulted in under reporting of five certified days of attendance for CCTR-4065. Failure to report attendance properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of internal review at the program level.
Recommendation: Management should provide additional training related to proper attendance 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:

Management acknowledges the underreporting of five certified days of attendance and prior to the audit finding, has implemented corrective measures to address the accuracy in reporting. A comprehensive, multi-tiered auditing and monitoring process has been established to ensure the accuracy of attendance reporting. This increased oversight includes review and verification by the Enrollment and Attendance Coordinators, Enrollment and Attendance Supervisors, Enrollment and Attendance Manager, Program Design and Management Administrator, and the independent Quality Assurance Department. The Quality Assurance Department, operating outside of the Enrollment and Attendance Division, provides an independent review to ensure compliance with established policies and procedures through a quality control perspective. To further strengthen internal controls and prevent recurrence, ongoing training is being provided for all Enrollment and Attendance and Quality Assurance staff. Training includes internal meetings, webinars, and participation in conferences addressing updates to reporting requirements. These corrective actions are designed to ensure continued compliance with applicable regulatory requirements and to maintain the accuracy of program reporting.

Implementer:

Robert Espinoza, Program Design and Management Administrator

SA-2025-003 Financial Reporting – General Child Care and Development Program CCTR-4065

Criteria: Chapter 500, Section 530 Early Education Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contract shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

Condition: For the fiscal year ended June 30, 2025, the Contractor did not accurately report total unrestricted income – Head Start and reimbursable expenses per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of total unrestricted income – Head Start of $3,310; understatement of reimbursable expenses for the following categories: certified salaries of $1,878; classified salaries of $696; employee benefits of $17,732; books and supplies of $194; and administrative costs of $64; and an overstatement or reimbursable expenses for services and other operating expenses of $188.

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 completed 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 2025 reporting period.

Implementer(s):
Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2025-004 Attendance – General Child Care and Development Program CCTR-4065

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contractor shall accurately report the days of enrollment, operation, and attendance in the CDNFS forms.

Condition: For the first quarter of fiscal year ended June 30, 2025, the Contractor did not accurately report the Certified Enrollment for the category "Non-certified Infants One-half-time."

Effect: The error resulted in under reporting of 164 non-certified days of enrollment for the category "Infants One-half-time" and over reporting of 164 non-certified days of enrollment for the category non-certified "Infants Full-time." This error in reporting caused the adjusted days of enrollment for non-certified "Infants Full-time" to be overreported by 400.16 and the adjusted days of enrollment for non-certified "Infants One-half-time to be underreported by 220.00. Failure to report attendance properly may result in a reduction, loss or repayment of funding.

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

Recommendation: Management should provide additional training related to proper attendance 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:

Management acknowledges the reporting discrepancy identified in the "Non-certified Infants One-half-time" category. Prior to the audit finding, corrective measures have been implemented to ensure accurate reporting. Management implemented a multi-tiered auditing and monitoring process involving the Enrollment and Attendance Coordinators, Enrollment and Attendance Supervisor, Enrollment and Attendance Manager, Program Design and Management Administrator, and independent Quality Assurance staff to ensure accurate reporting of certified and non-certified enrollment. The enhanced oversight addresses both underreporting and overreporting by verifying data through multiple review levels. To further strengthen internal controls and prevent recurrence, ongoing training, including internal sessions, webinars, and conferences, is provided to the Enrollment and Attendance and Quality Assurance staff to ensure continued compliance with reporting requirements. These corrective actions are designed to ensure continued compliance with applicable regulatory requirements and to maintain accuracy of program reporting.

Implementer:

Robert Espinoza, Program Design and Management Administrator

SA-2025-005 Financial Reporting – Migrant Alternative Payment CMAP-4000

Criteria: Chapter 500, Section 530 Early Education Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contract shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

Condition: For the fiscal year ended June 30, 2025, the Contractor did not accurately report unrestricted income – other: donations and reimbursable expenses per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an understatement of unrestricted income – other: donations of $3,000, as well as the following misstatements to reimbursable expenses: understatement of direct payments to providers of $971; understatement of books and supplies of $20,363; overstatement of services and other operating expenses of $18,609; understatement of indirect costs of $275; and understatement of administrative costs of $275.

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 unrestricted revenue and expenses between categories was completed due to clerical errors. 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 2025 reporting period.

Implementer(s):
Louis Rodriguez, Finance Administrator
Tracy Webster, Chief Financial Officer

SA-2025-006 Reserve Reporting – Migrant Alternative Payment CMAP-4000

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 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, 2025, the Contract did not accurately report interest earned on reserves for alternative payment per the underlying accounting records on the fiscal reports.

Effect: The error resulted in an overstatement of $146 for alternative payment 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 perform an internal review over the programs to verify that the policies and procedures are adhered to.

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 2025 reporting period.

Implementer(s):
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, 2025

SA-2024-001 For the month of August 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. *Corrective action taken during the year*.

SA-2024-002 For the California State Preschool CSPP-3124 contract, the Contractor did not accurately report supplemental expenses for the year ended June 30, 2024. *Similar item noted in the current year. See SA-2025-001.*

SA-2024-003 For the General Child Care and Development Program CCTR-3063 contract for the fiscal year ended June 30, 2024, the Contract did not accurately report total unrestricted income – Head Start per the underlying fiscal reports. *Similar item noted in the current year. See SA-2025-003.*

SA-2024-004 For the Migrant Child Care CMIG-3004 contract, for the fiscal year ended June 30, 2024, the Contract did not accurately report total administrative costs per the underlying fiscal reports. *Corrective action taken during the year*.

SA-2024-005 For the Migrant Alternative Payment CMAP-3000 contract, the Contractor did not accurately report other unrestricted income, reimbursable expenses and total administrative costs per the underlying fiscal reports. *Similar item noted in the current year. See SA-2025-005.*

SA-2024-006 For the Migrant Alternative Payment CMAP-3000, California State Preschool CSPP-3124, and General Child Care and Development Program CCTR-3063 contracts, the Contract did not accurately report interest earned on reserves for center based reserves, alternative payment reserves, and preschool reserves per the underlying fiscal reports. *Similar item noted in the current year. See SA-2025-006.*

401(a) PLAN AUDIT REPORT FOR COMMUNITY ACTION PARTNERSHIP OF KERN FOR THE YEAR ENDED FEBRUARY 28, 2025

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

FINANCIAL REPORT
February 28, 2025

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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Private Companies Practice Section

SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

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

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of **Community Action Partnership of Kern 401(a) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 28, 2025 and February 29, 2024, the related statement of changes in net assets available for benefits for the year ended February 28, 2025, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of February 28, 2025 and February 29, 2024, and for the year ended February 28, 2025, 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).

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of February 28, 2025 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
September 25, 2025

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
February 28, 2025 and February 29, 2024

	2025	2024
ASSETS		
Cash	**$ -**	$ 142
Investments at fair value (Notes 3 and 4)	**29,183,758**	26,003,409
Dividends receivable	**-**	1,109
Net assets available for benefits	**$ 29,183,758**	$ 26,004,660

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended February 28, 2025

Additions:		
Investment income (Note 3):		
Net appreciation in fair value of investments	$	3,029,542
Interest and dividends		9,233
		3,038,775
Contributions:		
Employer		2,447,692
Rollover		21,467
		2,469,159
Total		5,507,934
Deductions:		
Benefits paid to participants		2,136,484
Administrative expenses		192,352
Total		2,328,836
Net increase		3,179,098
Net assets available for benefits:		
Beginning of year		26,004,660
End of year	$	29,183,758

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 are at least 18 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: For the years ended February 28, 2025 and February 29, 2024, forfeitures were $181,217 and $114,235, respectively. During the year ended February 28, 2025 forfeitures of $114,235 were used to reduce employer contributions and were allocated among the participants who were employees on the last day of the Plan year. Forfeitures of $181,217 will be used to reduce future employer contributions.

Note 2. Significant Accounting Policies

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

NOTES TO FINANCIAL STATEMENTS

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

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend rate. Net 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 September 25, 2025, the date on which the financial statements were available to be issued. No event were identified which would require disclosure in the financial statements.

Note 3. Certified Investments

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments held as of February 28, 2025 and February 29, 2024, and net appreciation in fair value of investments and interest and dividends for the year ended February 28, 2025, was obtained by the plan administrator and agreed to or derived from information certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank for the period March 1, 2024 through August 15, 2024 and by Nationwide Financial Services, Inc. for the period August 16, 2024 through February 28, 2025.

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.

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 28, 2025 or February 29, 2024.

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.

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 28, 2025 and February 29, 2024:

	Assets at Fair Value as of February 28, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	$ 28,046,478	$ -	$ -	$ 28,046,478
Investments measured at NAV (a)				
Group Annuity Contract				1,137,280
Investments at fair value				$ 29,183,758

	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				$ 26,003,409

NOTES TO FINANCIAL STATEMENTS

(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.

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

Certain Plan investments are managed by Nationwide Financial Services, Inc. (Nationwide). Nationwide is the custodian and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are offset against net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than direct payments.

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 their employer contributions.

Note 7. Tax Status

Effective May 29, 2024, for the year ended February 28, 2025, the Plan adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Nationwide Financial Services, Inc. The volume submitter plan has received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion 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.

Effective March 31, 2017, for the year ended February 29, 2024, the Plan had adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Standard Retirement Services, Inc.. The volume submitter plan received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion letter was relied upon by the Plan. The Plan Administrator believes the Plan was designed and was 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 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.

NOTES TO FINANCIAL STATEMENTS

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 28, 2025 and February 29, 2024 to Form 5500:

	2025	2024
Net assets available for benefits per the financial statements	$ 29,183,758	$ 26,004,660
Dividends receivable	-	(1,109)
Net assets available for benefits per Form 5500	$ 29,183,758	$ 26,003,551

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	$ 3,179,098
Dividends receivable	1,109
Change in net assets available for benefits per Form 5500	$ 3,180,207

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
February 28, 2025

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Mutual Funds:	
American Funds	2020 Target Date Retirement Fund Class R6	$ 1,443,077
American Funds	2025 Target Date Retirement Fund Class R6	1,964,672
American Funds	2030 Target Date Retirement Fund Class R6	2,550,878
American Funds	2035 Target Date Retirement Fund Class R6	3,221,161
American Funds	2040 Target Date Retirement Fund Class R6	3,104,325
American Funds	2045 Target Date Retirement Fund Class R6	4,398,974
American Funds	2050 Target Date Retirement Fund Class R6	2,116,864
American Funds	2055 Target Date Retirement Fund Class R6	1,102,685
American Funds	2060 Target Date Retirement Fund Class R6	1,154,618
American Funds	2065 Target Date Retirement Fund Class R6	22,597
American Funds	New World Fund Class R6	313,310
Avantis	International Equity Fund Institutional	2,859
Cohen & Steers	Institutional Realty Shares	9,679
DFA	US Small Cap Value Portfolio Institutional	208,972
iShares	S&P 500 Index Fund Class K	755,156
JPMorgan	Large Cap Growth Fund Class R6	449,214
MFS	Mid Cap Value Fund Class R6	29,392
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	1,084,289
Putnam	Dynamic Asset Allocation Growth Fund Class Y	658,349
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	574,845
Putnam	Large Cap Value Fund Class R6	1,367,332
Vanguard	Explorer Fund Admiral Shares	160,212
Vanguard	Mid Cap Index Fund Admiral Shares	98,220
Vanguard	Treasury Money Market Investment Fund	3,476
Vanguard	Total Bond Market Index Fund Admiral Shares	520,372
Virtus	KAR Mid-Cap Core Fund Class R6	730,950
	Group Annuity Contract:	
Standard Insurance Company	Stable Asset Fund II	1,137,280
Total assets held for investment purposes		$ 29,183,758

The above information has been certified by Nationwide, custodian 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, 2024

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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CPAs and Advisors

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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 audits 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, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 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 December 31, 2024 and 2023, and for the year ended December 31, 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.

300 New Stine Road – Bakersfield, CA 93309 – Tel. 661.834.7411 – Fax. 661.834.4839 – www. dpvb.com

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 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 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 25, 2025

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash	**$ 15,987**	$ 45,581
Investments at fair value (Notes 3 and 4)	**11,239,027**	8,976,766
Receivables		
Employee contributions	**-**	49,763
Notes receivable from participants (Note 3)	**79,376**	-
Total receivables	**79,376**	49,763
Total assets	**11,334,390**	9,072,110
LIABILITIES		
Benefit claims payable	**-**	45,573
Net assets available for benefits	**$ 11,334,390**	$ 9,026,537

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, 2024

Additions:		
Investment income (Note 3):		
Net appreciation in fair value of investments	$	633,890
Interest and dividends		425,177
		1,059,067
Interest income on notes receivable from participants (Note 3)		1,696
Contributions:		
Participants		1,493,264
Rollovers		406,206
		1,899,470
Total additions		2,960,233
Deductions:		
Benefits paid to participants		580,384
Administrative expenses		71,996
Total deductions		652,380
Net increase		2,307,853
Net assets available for benefits:		
Beginning of year		9,026,537
End of year	$	11,334,390

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.

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loans bear interest at 10.78%. Principal and interest is paid through bi-weekly payroll deductions.

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.

NOTES TO FINANCIAL STATEMENTS

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.

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.

Contributions: Contributions from Plan participants are recorded in the year in which the employee contributions are withheld from compensation.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023.

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 25, 2025, the date the financial statements were available to be issued. No events were identified which would require disclosure in the financial statements.

Note 3. Certified Investments

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments and notes receivable from participants held as of December 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends and interest income on notes receivable from participants for the year ended December 31, 2024, was obtained by the plan administrator and agreed to or derived from information certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank for the period January 1, 2024 through August 15, 2024 and by Nationwide Financial Services, Inc. for the period August 16, 2024 through December 31, 2024.

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements

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

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

Level 2 — Inputs to the valuation methodology include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques 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, 2024 or 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 8 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 tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	$ 10,862,577	$ -	$ -	$ 10,862,577
Investments measured at NAV (a)				
Group Annuity Contract				376,450
Investments at fair value				$ 11,239,027

NOTES TO FINANCIAL STATEMENTS

	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				$ 8,976,766

(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.

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

Certain Plan investments are managed by Nationwide Financial Services, Inc. (Nationwide). Nationwide is the custodian and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are offset against net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than direct payments.

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

Effective May 29, 2024, for the year ended December 31, 2024, the Plan adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Nationwide Financial Services, Inc. The volume submitter plan has received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion 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.

Effective March 31, 2017, for the year ended December 31, 2023, the Plan had adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Standard Retirement Services, Inc.. The volume submitter plan received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion letter was relied upon by the Plan. The Plan Administrator believes the Plan was designed and was 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 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.

NOTES TO FINANCIAL STATEMENTS

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.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2024

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rates of Interest, Collateral, Par or Maturity Value	Fair Value
* Nationwide Trust Company	Cash	$ 15,987
	Mutual Funds:	
American Funds	2020 Target Date Retirement Fund Class R6	945,530
American Funds	2025 Target Date Retirement Fund Class R6	988,464
American Funds	2030 Target Date Retirement Fund Class R6	1,194,507
American Funds	2035 Target Date Retirement Fund Class R6	1,237,992
American Funds	2040 Target Date Retirement Fund Class R6	1,055,403
American Funds	2045 Target Date Retirement Fund Class R6	1,507,289
American Funds	2050 Target Date Retirement Fund Class R6	1,163,477
American Funds	2055 Target Date Retirement Fund Class R6	476,433
American Funds	2060 Target Date Retirement Fund Class R6	635,394
American Funds	2065 Target Date Retirement Fund Class R6	5,296
American Funds	New World Fund Class R6	57,097
Avantis	International Equity Fund Institutional	37,124
Cohen & Steers	Institutional Realty Shares	7,257
DFA	US Small Cap Value Portfolio Institutional	43,259
iShares	S&P 500 Index Fund Class K	422,112
JPMorgan	Large Cap Growth Fund Class R6	290,141
MFS	Mid Cap Value Fund Class R6	25,339
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	111,107
Putnam	Dynamic Asset Allocation Growth Fund Class Y	119,233
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	62,677
Putnam	Large Cap Value Fund Class R6	118,379
Vanguard	Explorer Fund Admiral Shares	67,354
Vanguard	Mid Cap Index Fund Admiral Shares	58,600
Vanguard	Total Bond Market Index Fund Admiral Shares	124,506
Virtus	KAR Mid-Cap Core Fund Class R6	108,607
	Group Annuity Contract:	
Standard Insurance Company	Stable Asset Fund II	376,450
*Participant Loans	(10.78% interest rate, maturity of 1-4 years)	79,376
Total assets held for investment purposes		$ 11,334,390

* Represents a party in interest

The above information has been certified by Nationwide, custodian of the Plan, as complete and accurate.

REPORT TO THE AUDIT COMMITTEE

COMMUNITY ACTION PARTNERSHIP OF KERN

Report to the Audit Committee
October 15, 2025

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

Member of AICPA Division for Firms
Private Companies Practice Section

Audit Committee
Community Action Partnership of Kern
Bakersfield, California

Attention: Curtis Floyd, Audit Committee Chair

We are pleased to present this report related to our audit of the financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended February 28, 2025. 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

Bakersfield, California
October 15, 2025

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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 December 23, 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.
Letter Communicating a Significant Deficiency in Internal Control Over Financial Reporting	We have separately communicated a significant deficiency in the schedule of findings and questioned costs included in the February 28, 2025 audited financial statements.
Certain Written Communications Between Management and Our Firm	Copies of significant written communications between our firm and the management of the Organization, including the representation letter provided to us by management, are attached as Exhibit A.

COMMMUNITY ACTION PARTNERSHIP OF KERN

Summary of Significant Accounting Estimates
Year Ended February 28, 2025

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. There were no significant accounting estimates reflected in the Organization's February 28, 2025 financial statements.

Community Action Partnership of Kern

Year End: February 28, 2025
Summary of Recorded Audit Adjustments
Date: 3/1/2024 To 2/28/2025

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
		Net Income (Loss) Before Adjustments					5,540,576.00	
AJE 01	2/28/2025	Work in Process	1505-8000-1000-100-100-100	8010. 01	449,836.00			
AJE 01	2/28/2025	Net Assets	3100-0000-0000-000-000-000	8010. 01		449,836.00		
AJE 01	2/28/2025	Net Assets	3100-0000-0000-000-000-000	8010. 01		7.00		
AJE 01	2/28/2025	Indirect Subsidy	9900-8000-9999-100-900-100	8010. 01	7.00			
		To adjust beginning net assets to agree with the 2/29/2024 issued financial statements for a PY adjusting entry inadvertently not posted by CAPK.			449,843.00	449,843.00	5,540,569.00	(7.00)
AJE 02	2/28/2025	Lease Asset	1900	6510	4,493,179.00			
AJE 02	2/28/2025	Lease Liability - Long Term	2400	6510		3,239,203.00		
AJE 02	2/28/2025	Lease Liability - Short Term	2405	6510		1,272,208.00		
AJE 02	2/28/2025	Prepaid Expenses	1420-0000-0000-000-000-000	6510	28,363.00			
AJE 02	2/28/2025	Prepaid Expenses	1420-0000-0000-000-000-000	6510		28,363.00		
AJE 02	2/28/2025	Equipment Rent/Lease	6660-9990-9999-100-900-100	6510		10,130.00		
AJE 02	2/28/2025	Equipment Rent/Lease	6660-9990-9999-100-900-100	6510	28,362.00			
		To record right-of-use lease asset and liability as of 2/28/2025.			4,549,904.00	4,549,904.00	5,522,337.00	(18,232.00)
AJE 03	2/28/2025	Work in Process	1505-8000-1000-100-100-100	5515. 01		449,836.00		
AJE 03	2/28/2025	Building	1515-8000-9000-100-900-100	5515. 01	449,836.00			
		To place in service accrued retention in CIP for Food Bank expansion as of 2/28/2025.			449,836.00	449,836.00	5,522,337.00	0.00
AJE 04	2/28/2025	State Grant Revenue	4120-2610-1005-100-100-100	8010. 03	62.00			
AJE 04	2/28/2025	Private Revenue	4210-2160-1005-100-100-100	8010. 03		62.00		
		Per client - to reclassify state revenue to private revneue.			62.00	62.00	5,522,337.00	0.00
					5,449,645.00	**5,449,645.00**	**5,522,337.00**	**(18,239.00)**

Exhibit A
Representation Letter

October 14, 2025

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

This representation letter is provided in connection with your audits of the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2025 and February 29, 2024, the related statements of activities, cash flows, and functional expenses 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 14, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 23, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.

2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.

4. 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.

5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

6. 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.

7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

8. 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 (c)3, as evidenced by a determination letter.

9. The allocation of functional expenses reported in the financial statements is reasonable.

10. Contributions are appropriately classified as net assets without donor restrictions or with donor restrictions.

11. In the audit engagement letter dated December 23, 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 28, 2025;

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 allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators or others.

18. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations. Additionally, we specifically represent that we are responsible for determining that we are subject to the requirements of the Single Audit Act because we have received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.

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 are not aware of any pending or threatened litigation, claims or assessments; unasserted claims or assessments that are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 450, Contingencies; violations or possible violations of laws and regulations; or other matters, including gain or loss contingencies, 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 nonaudit 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

MEMORANDUM

To: Board of Directors

From: Pritika Ram, Chief Business Development Officer

Date: November 24, 2025

Subject: *Agenda Item V(b):* Board Temporary Appointment for Category II – Low-Income Sector Representative to the Board of Directors – East Kern County Representative – **Action Item**

Background

In accordance with the CAPK Bylaws, an election was conducted for the Low-Income Sector (Category II) – East Kern board seat held by Mrs. Yolanda Ochoa, whose term was scheduled to end on July 31, 2025. Through the election process, Mrs. Ochoa was re-elected to continue serving for another five-year term. Tragically, following her re-election, Mrs. Ochoa passed away, creating a vacancy in the Low-Income Sector representing the East Kern region on the Board of Directors. To ensure continuity of the board governance and maintain proper representation from the Low-Income Sector for the East Kern region, the Board approved the formation of an Ad Hoc Committee to fill this vacancy with a temporary board appointment lasting 3-5 months. A special election will be held in early 2026 to fill the seat for the remainder of the term.

Summary

The Ad Hoc Committee, in collaboration with staff, conducted a recruitment process for the temporary board assignment. A total of four (4) candidates met the eligibility criteria for the Low-Income Sector – East Kern region position. Each candidate was interviewed by the Ad Hoc Committee and staff members. Following the interview process, the Ad Hoc Committee unanimously selected Ms. Marget Willer as the recommended candidate, receiving all four (4) votes. Ms. Willer currently lives in Tehachapi and serves as the Director of the Service Extension Department of the Salvation Army, serving Kern County. Her professional experience and commitment to serving low-income communities make her well-qualified to represent this sector on the CAPK Board of Directors. This temporary appointment will ensure continued Low-Income Sector representation on the Board while maintaining compliance with CAPK bylaws during this transition period.

Recommendation

Staff and the Ad Hoc Committee recommend the appointment of Ms. Marget Willer to the Board of Directors under Category II: Low-Income Sector East Kern Representative for a temporary term until the conclusion of a special election.

MEMORANDUM

To: Board of Directors

From: Pritika Ram, Chief Business Development Officer

Date: November 24, 2025

Subject: *Agenda Item V(c):* Board Recruitment for Category III - Private Sector – **Action Item**

Background
Pastor Jonathan Mullings, representing the Private Sector on the Board of Directors, will complete his five-year term on January 31, 2026. According to the CAPK Bylaws, recruitment for this position should begin in advance of the term expiration to ensure continuity of the Board governance and representation from the Private Sector/Community Representatives (Category III).

Summary
Staff recommend the Board establish an Ad Hoc Recruitment Committee to lead the recruitment and selection process for the Private Sector Board seat. This committee will be responsible for:

- Soliciting and reviewing applications from qualified candidates within the Private Sector
- Conducting interviews and vetting candidates
- Recommending a final candidate to the full Board for approval

The recruitment process should be completed with sufficient time to allow for Board approval and orientation for the new Board member, as applicable, before the February 2026 board meeting.

Recommendation:

Staff recommends that the Board of Directors approve the formation of an Ad Hoc Recruitment Committee for the Private Sector board seat, beginning recruitment efforts in December 2025 for the Private Sector seat to vacate on January 31, 2026, and assign the Board Chair to select the committee.

Attachment:
Community Action Partnership of Kern (CAPK) Bylaws (approved 02/26/2025)

BYLAWS

OF THE

COMMUNITY ACTION PARTNERSHIP OF KERN

Adopted by
The Board of Directors on

May 12, 1965

Amended August 23, 2017, with Resolution #2017-05
Board Review August 17, 2019
Amended May 25, 2022, with Resolution #2022-19
Amended February 26, 2025, with Resolution #2025-02

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ARTICLE I

NAME AND LOCATION

This corporation shall be named the Community Action Partnership of Kern (CAPK). It is a California nonprofit public benefit corporation with its principal place of business located at 1300 18th Street, Suite 200, Bakersfield, California, 93301.

ARTICLE II

PURPOSE

CAPK shall act as the official Community Action Agency for Kern County, California, in conformity with the standards and regulations set forth by Public Law 88-452 (the Economic Opportunity Act), the Omnibus Reconciliation Act of 1981, Public Law 97-35, the Coates Human Services Reauthorization Act of 1998, Public Law 105-285, the Community Services Block Grant Act (CSBG), and State and Federal statutes regulating private nonprofit corporations. CAPK shall primarily serve Kern County but may also serve other areas needing assistance or programs as approved by the CAPK Board of Directors (Board).

For the purposes of being a Community Housing Development Organization (CHDO), CAPK considers its primary service area, Kern County, as a "community," as set forth under the federal HOME Program contained in Title 24 of the Code of Federal Regulations section 92.2(8)(i).

ARTICLE III

FUNCTIONS

The functions of CAPK shall include, but not be limited to, the following actions:

1. Identifying and diagnosing areas and causes of poverty in Kern County and/or other areas.

2. Developing a comprehensive plan to alleviate or eliminate poverty in Kern County and/or other areas.

3. Developing, conducting, and administering anti-poverty programs or overseeing the conduct and administration of anti-poverty programs, as established under provisions of the Economic Opportunity Act of 1964 (which was subsequently repealed and replaced with the Omnibus Reconciliation Act and Coates Human Services Reauthorization Act).

4. Encouraging, stimulating, and assisting in the development of anti-poverty projects by public and private nonprofit entities, voluntary organizations, and Indigenous low-income groups to meet the needs of the low-income population in and around Kern County.

5. Providing quality housing that is affordable to low-income and moderate-income individuals, pursuant to its charter, articles of incorporation, resolutions, or bylaws.

ARTICLE IV

MEMBERSHIP AND COMPOSITION OF BOARD OF DIRECTORS

Section 1. Number of Directors. The number of authorized Directors on the Board shall be fifteen (15) unless amended by a simple majority of a quorum of the Board.

Section 2. Tripartite Board. Board seats shall be allotted on a tripartite basis and shall include (i) at least one member who shall have a background and expertise in fiscal management or accounting; (ii) at least one member who shall have a background and expertise in early childhood education and development; (iii) at least one member who shall be a licensed attorney familiar with the issues that come before the Board; and (iv) at least one member who is a homeless or formerly homeless veteran, in accordance with title 38 Code of Federal Regulations, part 61, section 61.80, subdivision (e). If the Board is unable to recruit individuals to serve on the Board with these qualifications, then the Board shall use consultants or other individuals with the expertise to work with the Board in an advisory capacity. The Directors shall be drawn primarily from the following spheres of community activity in Kern County:

Category I: Public Official Representatives.

1. Pursuant to section 676B of Public Law 105-285 and the CSBG Act, one-third of the Board shall consist of elected public officials, currently holding office, or their appointed representatives, except that if the number of elected officials reasonably available and willing to serve is less than one-third of the memberships of the Board, membership on the Board of appointive public officials may be counted in satisfying the requirements set forth under this paragraph.

2. Pursuant to section 92.2.(5) of Title 24 of the Code of Federal Regulations “the governmental entity may not have the right to appoint more than one-third of the membership of the organization's governing body and no more than one-third of the board members may be public officials or employees of governmental entity. Board members appointed by a governmental entity may not appoint the remaining two-thirds of the board members. The officers or employees of a governmental entity may not be officers or employees of a community housing development organization.”

3. As a CDHO under the HOME Program, no more than one-third of the Board shall be elected or appointed public officials or persons appointed by a public official.

Category II: Low-Income Representatives.

1. Pursuant to section 676B of Public Law 105-285 and the CSBG Act, at least one-third of the Board shall consist of individuals elected pursuant to democratic selection procedures adequate to assure that such individuals are representative of the low-income populations in the area elected to serve. A Low-income representative shall reside in the area he or she is elected to represent.

2. Pursuant to section 676B of Public Law 105-285 and section 92.2 of Title 24 of the Code of Federal Regulations, the Board shall maintain at least one-third of its

membership for residents of low-income neighborhoods, other low-income community residents, or elected representatives of low-income neighborhood organizations (e.g., block groups, town watch organizations, civic associations, neighborhood church groups and NeighborhoodWorks® organizations).

3. Low-income residents shall be defined as: (i) those individuals living in the low-income community and whose incomes fall within the Federal Poverty Guidelines as being low-income; or (ii) are an elected representative of a low-income neighborhood organization Low-income representatives must not be elected or appointed public officials, or persons appointed by a public official.

Category III: Private Sector/Community Representatives.

1. Pursuant to section 676B(a)(2)(C) of Public Law 105-285, the remainder of the Board shall consist of members of business, industry, labor, religious, law enforcement, education, or other major groups and interests in the community.

2. To provide representation from various parts of the private sector and/or community, representation shall be selected from the following types of organizations, including but not limited to business, industry, labor, religious, civic, welfare/social service organizations, education, media or other major groups and interests in the community.

3. If section 2, subdivision (iv) of these Bylaws is not satisfied by the appointment or election of an individual as set forth under Category I or Category II, at least one member of the Board appointed pursuant to this Category III shall be a homeless or formerly homeless veteran, in accordance with title 38 Code of Federal Regulations, part 61, section 61.80, subdivision (e).

Section 3. Procedure. Members of the Board shall be selected pursuant to the following procedure:

Category I - (Five Seats).

1. The Board shall determine and appoint the public officials who shall serve on the Board. The five elected public officials are:
    i. One Kern County representative from a U.S. Congressional district covering Kern County;
    ii. One representative from the State of California Senate district covering Kern County;
    iii. One representative from the State of California Assembly district covering Kern County;
    iv. One representative from the Kern County Board of Supervisors; and
    v. One representative appointed by the Mayor of the City of Bakersfield.

2. Each public official selected may choose one (1) representative to serve on the Board in his or her place. A representative of a public official may not select an alternate to serve on the Board in her or her place.

3. There shall be no tenure restrictions of public officials so designated by the Board. However, the term of a public official or his or her representative shall be simultaneous with the public official's term of office. The U.S. Congressional, State Senate, and State Assembly representatives shall rotate as they leave office. The rotation of office shall alternate between the two districts that have the highest number of Kern County residents in their district. The Chairman of the Kern County Board of Supervisors shall designate the representative to the Board. The Mayor of Bakersfield shall designate the representative to the Board.

Category II - (Five Seats).

1. Low-Income representatives shall be elected pursuant to the democratic process. CAPK shall hold elections in four (4) areas of Kern County as defined by the Kern County Superior Court Regional Divisions: Metropolitan Bakersfield, East Kern, North Kern, and South Kern. In addition, the Head Start Policy Council (PC) shall select one representative to serve as a member of the Board as the Kern County PC Representative for one (1) year.

   A Low-Income representative must reside in the area he or she is elected to represent. Voting shall be limited to residents of such area who are 18 years of age, or older. A Low-Income Representative elected need not themself be low-income but must be elected in a manner that will ensure that he or she truly represent the low-income populations in such area.

2. CAPK shall follow and conform to Federal and State regulations in conducting Category II elections. CAPK shall require each Category II candidate to sign a certificate that certifying that he or she meets all eligibility requirements and pledges to represent the low-income community. CAPK shall provide each Category II candidate with a copy of the CAPK Election Rules and Procedures, and an official petition form. CAPK shall hold elections on weekdays that do not occur on a Federal, State, or local holiday.

3. Low-income residents are those individuals identified by the Federal Poverty Guidelines as meeting low-income requirements. To confirm low-income status, a candidate shall sign a self-certification proclaiming themself to be low-income or pledging to represent the low-income community.

4. If fewer than two (2) candidates file nomination papers by the extended deadline date, the Board has the right to waive the election and appoint a representative for the area consistent with eligibility criteria.

5. If a duly elected representative under Category II fails to complete his or her term of office, the Board may appoint a successor to complete the term. The successor shall be from the same area as the Low-Income Representative being replaced and shall meet the requirements for a Low-Income Representative as set forth above.

6. A Low-Income Representative shall serve a consecutive five (5) year term. After serving five (5) consecutive years, the Low-Income Representative's seat shall be opened for election. If the Low-Income Representative wishes to remain on the Board,

he or she must run for re-election and meet all requirements as set forth in the CAPK Election Rules and Procedures. There shall be no limit set on the number of terms a person may serve as a Low-Income Representative under Category II. The period of Board service for this category will begin at the regularly scheduled Board meeting following the election or appointment.

Category III - (Five Seats).

1. At the direction of the Board Chairperson, CAPK staff shall invite appropriate community organizations and private businesses to select one (1) representative from their respective entity to apply for membership to the Board to CAPK.

   Once all applications have been submitted to CAPK, such applications shall be reviewed and considered for appointment in a manner determined by the Board.

2. Upon appointment, a Category III representative shall serve a consecutive five (5) year term. After serving this consecutive five (5) year term, the Category III representative shall reapply and be considered for reappointment in a manner determined by the Board. There shall be no limit set on the number of terms a person may serve as a Category III representative. The period of Board service for this category will begin at the regularly scheduled Board meeting following appointment.

3. If an invited and appointed representative of a community organization or private business resigns from the Board or is otherwise unable to complete his or her term, then an entity of the same "type" may replace the resigning entity on the Board upon receipt of the entity's interest in serving on the Board, and after the entity is determined to be a duly representative organization by the Board. If there is no entity of the same "type" to replace the resigning entity, another "type" of entity may be appointed. When there are more entities willing to serve than there are seats available, then priority shall be given to those entities that can provide a balance to the community and best meet the criteria established by the Board for Category III membership. The Board shall make final determination as to the entity that shall serve.

No person may serve as a member of the Board who has been convicted within the past five (5) years of a crime involving moral turpitude. As used herein, the term "moral turpitude" shall include, but not be limited to, conduct contrary to justice, honesty, modesty, or good morals. The minimum age of a Director shall be eighteen (18) years of age.

Section 5. Vacancies.

1. Definition. A vacancy on the Board shall occur when:

   A. The Board removes a member of the Board for cause and notifies such member of his or her removal pursuant to Article IV, Section 6 below.
   B. A member of the Board notifies the Board of his or her resignation.
   C. A public official who serves as a member of the Board under Category I no longer holds elected office.
   D. A low-income representative who serves on the Board under Category II moves out of the area of which he or she was elected to represent.

2. Filling Vacant Seats of Category I Member of the Board. The Board shall select another public official to fill the vacancy or solicit the newly elected public official to make an appointment as soon as reasonably possible.

3. Filling Vacant Seats of Category II Member of the Board. The Board shall hold an election pursuant to CAPK Election Rules and Procedures.

4. Filling Vacant Seats of Category III Member of the Board. The Board may request the organization to name a new representative or refer to process in Article IV, Section 3 to fill the vacancy.

Section 6. Removal.

1. Grounds. The following shall constitute grounds for removal:

   A. Conviction of a crime involving moral turpitude. As used herein, the term "moral turpitude" shall include, but not be limited to, conduct contrary to justice, honesty, modesty, or good morals.

   B. Absences from three (3) consecutive regularly scheduled Board meetings.

   C. Absences from five (5) regularly scheduled Board meetings in any consecutive twelve (12) month period.

   D. Absences may be grounds for removal under Items B and C above; however, the Board will consider the nature of absences when deciding or consideration of removal.

   E. A low-income representative moves out of the area of which he or she was elected to represent.

   F. A member of the Board engages in conduct that is unlawful, unethical, or in any way brings CAPK into disrepute.

2. Procedure. A member of the Board may be removed by a two-thirds (2/3) majority of a quorum of the Board for any ground listed in Article IV, Section 6, Subsections A – F, above.

   Prior to removal, the member of the Board shall be notified in writing of the grounds for removal (including specific facts, dates, times, and places) and shall be given an opportunity to be heard by the Board. The representative organization or public official (if any) shall also be notified of the grounds for removal.

   Said member of the Board shall be entitled to a due process hearing before a simple majority of a quorum of the Board, which shall include the right to call witnesses and be represented by counsel. Upon a finding of good cause for removal under this section by a two-thirds (2/3) majority of a quorum of the Board, a member of the Board may be removed.

Private Sector/Community representatives and public official representatives may be replaced by the appointing organization, or the public official he or she represents, if the member of the Board no longer commands the support and/or confidence of the agency, organization, group, or individual represented.

Section 7. Petitions for Category III Representation. This provision is hereby made for a fair hearing for any community, private sector firm, or representative group that may feel inadequately represented on the Board to petition for such representation. To prevent frivolous petitions or those coming from small groups, it is hereby established that no less than twenty-five (25) signatures of persons who belong to or who serve the petitioning group will be required on each such petition. The Board shall make a written statement of reasons supporting the action taken on the petition and communicate its decision to the petitioners. In the event a petition is presented to the Board and deemed meritorious, the Board, by procedures set forth in Article IV, Section 3, shall provide a seat for such organization and shall adjust the size of the Board as necessary to maintain its tripartite structure. These Bylaws shall be amended to reflect such change.

ARTICLE V

CONFLICT OF INTEREST

Section 1. Conflict of Interest. No member of the Board shall be employed by CAPK, nor shall a member of the Board have a financial conflict of interest with CAPK. The responsibilities of the Board and its committees shall be independent of CAPK staff. An individual leaving the Board who wishes to apply for a CAPK staff position may do so after a waiting period of six (6) months from the time he or she leaves his or her position on the Board. No individual may sit on the Board who is an officer or an employee of or has a direct or indirect ownership or profit participation in an organization contracting to perform a component of any CAPK program. No employee of the Department of Community Services and Development (CSD) may serve on the Board.

No individual shall be employed with CAPK while a member of his or her family, or a roommate serves on the Board, Head Start Policy Council, or any non-staff committee or delegate division of CAPK.

For purposes of this section, a member of the immediate family shall include any of the following:

- Spouse
- Parents
- Stepparents
- Children
- Stepchildren
- Sister
- Stepsister
- Brother
- Stepbrother
- Father-in-law
- Mother-in-law
- Brother-in-law
- Sister-in-law
- Daughter-in-law
- Son-in-law
- Grandparents
- Common-law spouse (as defined by the State of California)

The Conflict of Interest Policy shall be reviewed and signed by the Board on an annual basis.

Section 2. Policy for Receiving Agency Services. Members of the Board who meet all eligibility requirements may access CAPK services. CAPK shall not under any circumstances give members of the Board preferential treatment. In addition, members of the Board must provide all required documentation and follow contract guidelines before CAPK may provide assistance or allow access to programs. If qualified for services, a member of the Board shall not participate in processing his or her own application for services or provide direction to staff on personal application processing.

ARTICLE VI

FUNCTIONS AND RESPONSIBILITIES OF THE DIRECTORS

Section 1. General. Members of the Board shall be concerned with all problems of poverty in Kern County, as well as in their respective areas, and shall be responsible for reporting back to their organization and areas where required. The Board is responsible for determining overall plans and priorities of CAPK, as well as for evaluating the progress against performance.

Section 2. Powers. The Board shall have the power to:

1. Enter into legally binding agreements with any Federal, State, or local agency, or with any private funding organization for the purpose of administering programs or providing services;

2. Approve personnel policies and procedures, including policies and procedures regarding the hiring, evaluation, compensation (at least every five years), and termination of the Chief Executive Officer, Head Start/State Child Development Services Director, Human Resources Director, Chief Finance Officer, and any other person in an equivalent position with CAPK;

3. Appoint, evaluate (each calendar year), discipline, and/or remove the Chief Executive Officer of CAPK;

4. Approve personnel, organization, fiscal and program policies, including job descriptions at least every five years;

5. Determine overall program plans and priorities for CAPK including evaluating progress against performance by reviewing and analyzing results each calendar year;

6. Approve all program proposals and budgets, including the creation of an annual agency wide budget. Ensure the annual audit is completed and presented by a CPA and formally accepted by the Board. Ensure any prior year findings are assessed and addressed by the agency;

7. Enforce compliance with all conditions of grants;

8. Oversee the extent and the quality of the participation of the low-income in programs of CAPK through a systematic approach for collecting, analyzing, and reporting customer satisfaction; and,

9. Elect the officers of the Board.

Section 3. Head Start Duties and Responsibilities. Pursuant to the Head Start Act, the Board shall have the following duties and responsibilities with regard to the Head Start programs operated by CAPK:

1. Assume legal and fiscal responsibility for administering and overseeing all Head Start programs, including the safeguarding of Federal funds;

2. Approve practices that assure active, independent, and informed governance of the Head Start program and full participation in the development, planning and evaluation of Head Start programs;

3. Ensure compliance with Federal and State laws and regulations that are in any way related to the operation of the Head Start program;

4. Approve procedures and criteria for recruitment, selection, and enrollment of children in the Head Start programs;

5. Review all applications for funding and amendments to application for funding for CAPK's Head Start programs;

6. Approve procedures guidelines for accessing and collecting information regarding programs planning, policies and Head Start program operations as defined in the Head Start Act;

7. Approve all major policies of the Agency, including an annual self-assessment, financial audit, progress in conducting the programmatic and fiscal provisions of CAPK's grant application(s), including implementation of any necessary or suggested corrective actions, and personnel policies regarding the hiring, evaluation, termination, and compensation of the agency employees;

8. Approve procedures for the selection of members of the policy councils and policy committees;

9. Approve all financial management, accounting, reporting policies, and legal and regulatory compliance regarding financial matters relating to Head Start operations, including approval of all major financial expenditures, annual approval of the operating budget, selection of independent auditors, and monitoring of CAPK's actions to correct any audit findings;

10. Review results from program monitoring, including appropriate follow-up activities;

11. Establish, adopt, and periodically update written standards of conduct and procedure for disclosing, addressing, and resolving: (a) any conflict of interest, and any appearance of a conflict of interest, by members of the Board, officers, and employees of the Head Start agency, and consultants and agents who provide services or furnish goods to the Head Start agency; and (b) complaints, including investigations, when appropriate;

12. As necessary and appropriate, establish advisory committees to oversee key responsibilities related to program governance and improvement of Head Start programs.

ARTICLE VII

MEETINGS

Section 1. The Brown Act. The Board and all Standing Committees shall act in accordance with the Brown Act.

Section 2. Regular Meetings. The Board shall schedule at least ten (10) monthly Board meetings in a calendar year period for the purpose of transacting CAPK business.

Section 3. Special Meetings. The Chairperson or a group of five (5) or more Directors may call a special meeting pursuant to the procedure and requirements set forth under the Brown Act.

Section 4. Minutes. The Board shall keep, or cause to be kept, minutes for each open session Board and Standing Committee meeting. CAPK staff shall distribute, or cause to be distributed, minutes of the previous Board and Standing Committee meetings to all members of the Board before the next regular meeting. Additionally, such minutes shall be made available to the public, upon request. CAPK shall provide written translations of the minutes upon request by a member of the public in areas where a significant portion of the poverty population does not speak English.

Section 6. Quorum. A quorum of the Board shall consist of at least fifty percent (50%) of the non-vacant seats on the Board.

ARTICLE VIII

OFFICERS

Section 1. Officers. The Board shall annually elect the following officers:

1. Chairperson.
2. Vice-Chairperson.
3. Secretary.
4. Treasurer.

Section 2. Term of Office. The term of office for each officer position shall be one (1) year.

Section 3. Election of Officers. The Board shall elect its Officers at the first Board meeting of each calendar year. Only members of the Board present at the meeting may vote in Officer elections. The Officer-nominee that receives a majority vote of a quorum of the Board shall be appointed to the nominated Officer position.

Section 5. Limitations. No member of the Board may hold two or more offices concurrently.

Section 6. Duties of the Chairperson. The Board Chairperson shall preside over the Board meetings as Chairperson, serve as the supervisor of the Chief Executive Officer, and perform those duties customarily performed by the Chairperson of the Board of a nonprofit corporation. The Chairperson shall have the power to make committee appointments as set forth in Article IX below.

Section 7. Limitations of the Chairperson. No Board Chairperson shall serve as Chairperson for more than three (3) consecutive one (1) year terms during his or her overall Board term.

Section 8. Duties of the Vice Chairperson. The Vice Chairperson shall fulfill the duties of the Board Chairperson in his or her absence, and other duties as required or otherwise determined by the Board.

Section 9. Duties of the Secretary. The Secretary shall keep, or cause to be kept, in the office of CAPK, the official records and minutes of the Board meetings.

Section 10. Duties of the Treasurer. The Treasurer shall keep, or cause to be kept, the records of the receipt, care, and disbursement of funds of CAPK. In conducting these functions, the Treasurer shall collaborate with the Chief Financial Officer and his or her assistants who shall perform the day-to-day accounting functions for CAPK.

Section 11. Chain of Command. In the absence of the Board Chairperson, the chain-of-command will be as follows: 1) Vice Chairperson; 2) Secretary; 3) Treasurer; 4) Senior Board Member by years served on the Board.

Section 12. Interim Officers. If an Officer position becomes vacant, the Board shall hold an interim Officer election at the next regular Board meeting following the notice of vacancy. Less than a six (6) month term of service shall not constitute a full term. A simple majority vote of a quorum of the Board shall be necessary to fill the vacant officer position.

ARTICLE IX

COMMITTEES

Section 1. Membership. All Standing Committees shall include at least one (1) member of the Board from each category and shall generally reflect the composition of the full Board. The quorum requirements for Standing Committees shall be a simple majority (3 of 5) of the total membership of the committee. All committee meetings shall be conducted pursuant to the open meeting requirements of the Brown Act. The number of Directors on any Committee may not constitute a quorum of the Board.

Section 2. Standing Committees. The Board shall establish and maintain the following Standing Committees:

1. **The Executive Committee.**

   A. The Executive Committee shall consist of the Officers, as listed in Article VIII, Section 1, and up to two (2) Directors appointed annually by the Board Chairperson.

B. The Executive Committee shall act on behalf of the Board between regular Board meetings. The Executive Committee shall report to the Board any actions it takes in the interim between regular Board meetings.

C. If the Executive Committee cannot convene within the timeframe required for action to be taken, the Board Chairperson may act on behalf of the Board. The Board Chairperson shall report any action taken pursuant to this paragraph to the full Board at the next regular Board meeting for consideration and ratification by the Board.

D. The Executive Committee shall determine its own meeting schedule.

2. **The Personnel Committee.**

A. The Personnel Committee shall consist of the Vice Chairperson, who shall serve as the chairperson, and up to five (5) Directors appointed annually by the Board Chairperson.

B. The Personnel Committee shall function as arbitrator in any labor or personnel disputes not resolved by the Chief Executive Officer.

C. The Personnel Committee shall review, monitor, and recommend for approval the CAPK Personnel Policies.

D. The Personnel Committee shall obtain information concerning employment practices including, but not limited to, overtime, vacations, wage and hour issues, and other relevant concerns and shall keep the Board apprised as to significant trends and make recommendations regarding future policy changes.

E. The Personnel Committee shall determine its own meeting schedule.

3. **The Budget and Finance Committee.**

A. The Budget and Finance Committee shall consist of the Treasurer, who shall serve as the chairperson, and up to five (5) Directors appointed annually by the Board Chairperson.

B. The Budget and Finance Committee shall cause to have made (in accordance with scheduled Board meetings) a review of the financial position of all component programs and report their findings to the Board. This committee will also review and comment upon each new budget before its submission to the respective funding sources.

C. The Budget and Finance Committee shall determine its own meeting schedule.

4. **The Program Review and Evaluation Committee.**

A. The Program Review and Evaluation Committee shall consist of the Secretary, who shall serve as the chairperson, and up to five (5) Directors appointed annually by the Board Chairperson.

B. The Program Review and Evaluation Committee shall review all program ideas, project proposals, and report their reactions and recommendations to the Board.

C. The Program Review and Evaluation Committee shall also be responsible for recommending overall plans and priorities for CAPK and for making periodic examinations of projects underway and reporting to the Board where, in its judgment, each project is achieving its stated goals.

D. The Program Review and Evaluation Committee shall determine its own meeting schedule.

5. **The Audit and Pension Committee.**

A. The Audit and Pension Committee shall consist of a chairperson, who shall be appointed by the Board Chairperson, and up to five (5) Directors appointed annually by the Board Chairperson. The chairperson of the Audit and Pension Committee shall not be a member of the Budget and Finance Committee, nor shall Budget and Finance Committee members constitute more than 49% of the total membership of the Audit and Pension Committee.

B. The Audit and Pension Committee shall recommend the retention and termination of the independent auditor, may negotiate the compensation of the auditor on behalf of the Board. Further, this committee shall confer with the auditor to satisfy the committee members that the financial affairs of CAPK are in order, shall review and determine whether to accept the audit and shall approve performance of any non-audit services to be provided by the auditing firm.

C. The Audit and Pension Committee shall oversee and monitor the administrative and fiduciary responsibilities of our retirement programs. It shall do so by meeting on a regular and ad-hoc basis and will receive regular presentations from the CAPK retirement plan provider(s).

D. The Audit and Pension Committee shall determine its own meeting schedule.

Section 3. Non-Director Committee Members. In establishing Standing Committees and appointing members thereof, the Board Chairperson may draw upon citizens who utilize the services of CAPK and/or who have demonstrated concern with poverty and have special training or experience that can be employed in effectuating the purpose for which CAPK is organized.

Section 4. Ad-Hoc Committees. The Board Chairperson may establish Special Ad-Hoc Committees to investigate, review, and/or make recommendations in areas, matters, or problems not covered by Standing Committees. Members of a Special Ad-Hoc Committee shall only consist of members of the Board.

ARTICLE XI

CHIEF EXECUTIVE OFFICER RESPONSIBILITIES

Section 1. Chief Executive Officer. The Board shall appoint the Chief Executive Officer who shall serve at the discretion of the Board as the Administrative Officer of CAPK.

Section 2. Responsibilities to CAPK. The Chief Executive Officer shall be responsible for the conduct and administration of approved programs and delegate programs within the authority of policies established by the Officers and Board of CAPK.

Section 3. Responsibilities to the Board. The Chief Executive Officer shall be responsible to the Board for:

1. Implementing and enforcing all employment policies and procedures and guidelines established by CSD and the CAPK Board.

2. Ensuring compliance with the open meeting requirements of the Brown Act.

ARTICLE XII

OPERATING PROCEDURES

Section 1. Proxy. Members of the Board shall not vote by proxy at any meeting of the Board or committee meeting.

Section 2. Compensation. Members of the Board shall not receive regular compensation.

Section 3. Reimbursement. CAPK shall reimburse expenses incurred by members of the Board as follows:

1. Mileage reimbursement for all members of the Board.
2. CAPK-related business expense reimbursement for all members of the Board.
3. Childcare reimbursement for all member of the Board.
4. Accommodation and meal costs for the East Kern low-income representative to attend meetings in person when teleconferencing is not available or personal attendance is required.

Such reimbursements shall be made pursuant to CAPK Policies and Procedures.

Section 4. Teleconferencing. The low-income representative elected to represent East Kern may use teleconferencing to attend Board meetings. The Board shall establish the location for the teleconference meeting. Such teleconference location shall be a CAPK owned physical location or a privately rented facility. Whether a CAPK owned physical location or privately rented facility, the teleconference location shall be fully accessible to the public to address the Board during times allotted for public comment. The Brown Act shall apply to such teleconference meetings. If teleconferencing is used in East Kern County, CAPK staff shall post, or cause to be posted, the meeting agenda and allow public comment pursuant to the Brown Act.

ARTICLE XIII

AMENDMENTS

These Bylaws may be amended by a majority vote of the total membership of the Board at any properly noticed meeting of the Board. CAPK staff shall provide written or electronic copies of the proposed amendments to all members of the Board or cause such copies to be provided to all members of the Board, at least ten (10) days prior to the consideration of the amendment(s).

RESOLUTION # 2025-02

A Resolution of the Board of Directors of Community Action Partnership of Kern Approving the Bylaws of the Agency

The Board of Directors of Community Action Partnership of Kern located at 1300 18th St., Suite 200, Bakersfield, CA 93301, met on February 26, 2025, in Bakersfield, California at a scheduled Board meeting and resolved as follows:

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

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

WHEREAS, the CAPK Board of Directors has determined that there is a need to amend the Bylaws, Article IV Membership & Composition of Board of Directors, Section 2 Tripartite Board, adding (iv) at least one member is a homeless or formerly homeless veteran, in accordance with the requirements outlined in applicable federal regulations (e.g., 38 CFR Part 61)

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby approves and adopts the proposed amendments to the CAPK Agency Bylaws as presented on February 26, 2025.

APPROVED by a majority vote of the Directors of the Community Action Partnership of Kern, this 26th day of February 2025.

Maritza Jimenez, Chair
CAPK Board of Directors

2-26-25
Date

CERTIFICATE BY SECRETARY

I DO HEREBY CERTIFY AS FOLLOWS:

That I am the duly elected, qualified and acting Secretary of Community Action Partnership of Kern, and that the foregoing Bylaws were amended as Bylaws of said corporation at a regularly scheduled meeting of the Board of Directors on February 26, 2025, in accordance with the Articles of Incorporation and Bylaws of said corporation.

IN WITNESS WHEREOF, I have hereunto set my had this 26th day of February, 2025.

Gina Martinez, Secretary

MEMORANDUM

To: Board of Directors

From: Emilio G. Wagner, Chief Facilities and Technology Officer

Date: November 24, 2025

Subject: *Agenda Item V(d):* Digital Security Key Policy – **Action Item**

Background

Community Action Partnership of Kern (CAPK) continues to expand its use of cloud-based systems, remote access, and online services to deliver programs and manage operations for our large network of employees and locations. As cyber threats grow in frequency and sophistication, strong identity and access management controls are essential to protect client data, employee information, and CAPK's financial and operational systems.

To strengthen our cybersecurity posture, the Information Technology (IT) Department has evaluated industry best practices and determined that requiring a physical digital security key for multi-factor authentication (MFA) is a highly effective control to reduce the risk of account compromise, phishing, and unauthorized access.

Policy Overview

The Digital Security Key Policy requires all CAPK employees, contractors, and volunteers with system access to use a digital security key for multi-factor authentication. Keys will be issued during onboarding or the planned December rollout, with IT providing setup and registration support. Users must keep their key secure, not share it, and use it to access CAPK systems. Lost, stolen, or damaged keys must be reported immediately to HR and IT; if negligence is determined, employees are required to reimburse CAPK $45 for replacement. Devices failing due to normal wear or defects are replaced at no cost. Upon leaving CAPK, employees must return their key to HR or face possible payroll deduction under the policy. Non-compliance may lead to disciplinary action.

Implementation Plan

Given the scope of this implementation, training will be delivered to staff in smaller groups, with support from the IT department to provide instruction. Training sessions are scheduled to begin on December 1st and will continue through February, ensuring all staff are adequately prepared for system use. The implementation of the use of the keys will be rolled out in phases starting in December with completion planned by February.

Recommendation:

Staff recommends the Board of Directors approve the digital security key policy as presented and authorize implementation effective December 1, 2025.

Attachment:
Digital Security Key Policy

Policy Title: Digital Security Key
Section: OPSIT 1.14

Issue Date: Draft
Revised Date:

Purpose
To strengthen CAPK's cybersecurity posture and protect organizational data and network systems, all employees are required to utilize a digital security key (YubiKey 5 NFC) for secure authentication when accessing the CAPK network, Microsoft 365 services, and other CAPK-managed systems. This policy ensures compliance with CAPK's information security standards for identity and access management.

Policy Overview
CAPK employs Digital key security keys as a mandatory component of its multi-factor authentication (MFA) program. Each security key functions as a physical second factor of authentication, providing an additional layer of account protection in case of password compromise or phishing.

The digital key will be issued to all employees upon onboarding or as part of CAPK's network access enrollment; meaning existing employees will receive training as part of the disbursement of their digital key. Employees must use the device when logging into CAPK systems from any workstation, CAPK laptop, or mobile device on the corporate network.

Issuance and Registration
Upon hire or activation of network credentials, each employee will receive a digital key device. Information Technology staff will assist employees with initial setup, pairing, and registration with CAPK systems. Employees must ensure their digital key is always in their possession when conducting CAPK business that requires secure login.

Employees are prohibited from sharing their Digital key with others. The digital key is considered an extension of the employee's unique digital identity within CAPK systems and must be safeguarded accordingly.

Lost or Stolen Digital Keys
In the event a digital key is lost, stolen, or damaged, the employee must immediately report the incident to Human Resources and the Information Technology Department. Prompt reporting ensures that CAPK can revoke the compromised keys' credentials and maintain network security.

HR will maintain a record of all lost or stolen keys. Employees who fail to report the loss of a digital key in a timely manner may be subject to disciplinary action consistent with CAPK's policies.

Replacement and Cost Responsibility
If a digital key is lost or stolen due to employee negligence, the employee will be responsible for reimbursing CAPK for the forty-five-dollar ($45) replacement cost of the device. CAPK will provide a replacement key once payment arrangements have been made through HR.

If a digital key becomes defective because of normal wear, a manufacturing fault or due to no fault of the employee, CAPK will provide a replacement device to the employee at no charge.

Care and Use
Employees are expected to handle their digital key with care and maintain its functionality by avoiding exposure to moisture, excessive heat, or physical damage. The device should be kept in a secure place when not in use and should not be modified or tampered with.

NFC authentication is available for employees using compatible mobile devices, subject to CAPK's IT configuration permissions.

Separation of Employment
Upon termination or separation from CAPK, employees must return their assigned digital key to HR during the off-boarding process. Failure to return the device may result in a deduction from the employee's final paycheck in accordance with CAPK's property return policy and applicable law.

Enforcement
Failure to comply with this policy may result in disciplinary action up to and including termination of employment. CAPK reserves the right to modify or expand digital key use requirements as technology and organizational security needs evolve.

Effective Date
This policy becomes effective upon adoption and shall apply to all employees, contractors, and volunteers with CAPK network access.

capk

Community Action Partnership of Kern

























Helping People... Changing Lives.

Information Systems

Agenda

Introduction

Achievements

Current Projects

Goals

Introduction



Mohamed Ahmed– IS Manager



Jose Figueroa- Business Analyst II

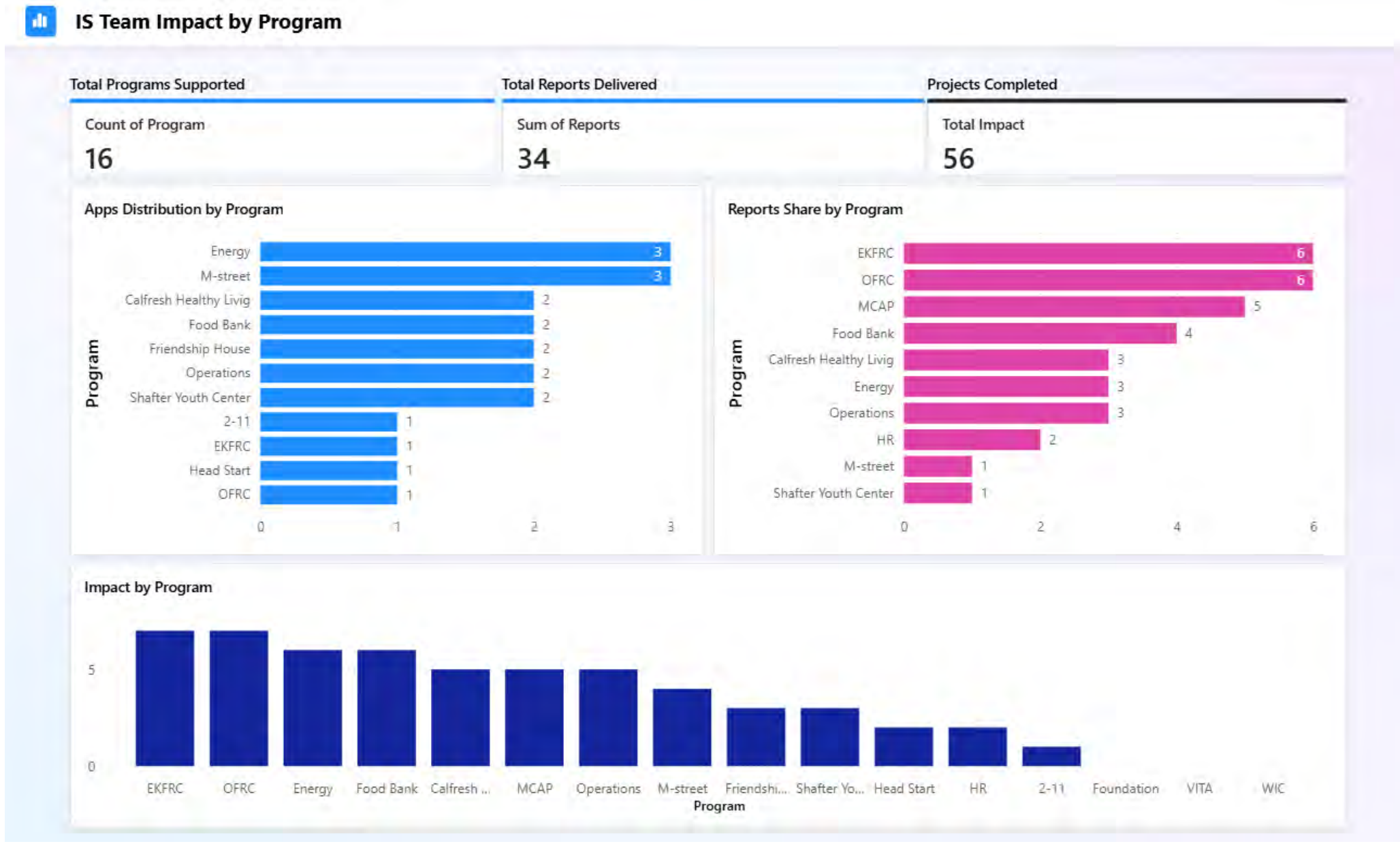


Amruta Palan- Business Analyst I



Jasjot Sumal- Business Analyst I

What are our Achievements?



Client Data Platform (CDP)

211 Kern County

Energy Weatherization | Utility Bill Assistance *a program of CAPK*

California WIC Women, Infants & Children

Friendship House

ITA Volunteer Income Tax Assistance

Head Start

CalFresh

capk Community Action Partnership of Kern Migrant Childcare *Childcare that migrates with you.*

Shafter Youth Center

East Kern Family Resource Center

Kern County capk M Street Navigation Center

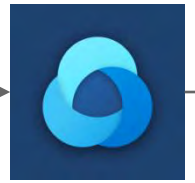
Client Data Platform

Intermediate Database



- Automatically Capture Raw Program Data*
- Data Quality Controls
- Historic tracking for client behavior data

Customer Insights



- Map, match & merge cross-program data
- Client profile vs. activity
- Client segmentation, churn risk models

Power BI



- Cross-program reports
- Geo-spatial reports marrying agency and external data
- CSBG reports



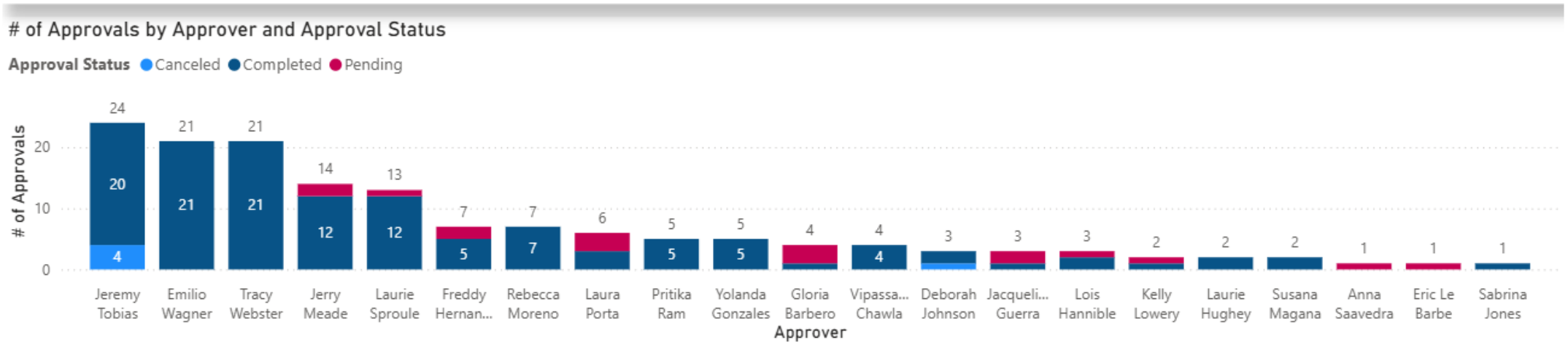
Microsoft Dynamics 365

- Deliver ChildPlus child and parent In Kind data

Contract Management System

127	17	113	2	19.25	42.04
Completed Approvals	Pending Approvals	Approved	Denied	Avg Approval Time/HR	Avg Time Open/HR

Approval Name	Approver	Approval Status	Approval Request Date	Approval Result	Time Open (Hours)
ADDENDUM III - 1600 POPLAR AVE, WASCO - HEAD START KERN	Emilio Wagner	Completed	10/28/2025 10:16:40 PM	Approve	0.02
AMENDMENT I TO LEASE - 1105 N. SACRAMENTO ST, STOCKTON - SJHS	Jerry Meade	Completed	10/7/2025 7:10:08 PM	Approve	0.02
COI Review for AMENDMENT I TO LEASE - 1105 N. SACRAMENTO ST, STOCKTON - SJHS	Laurie Sproule	Completed	10/24/2025 9:32:15 PM	COI Needed	0.02
CONTRACT FOR SVCS - EMCOR -1005 EL SERENO DR - ENERGY	Vipassana Chawla	Completed	10/23/2025 4:32:32 PM	Approve	0.02
AMENDMENT I TO LEASE - 1631 30TH ST BAKERSFIELD - CES	Tracy Webster	Completed	10/13/2025 3:17:09 PM	Approve	0.03
KHS - ECM Amendment #2	Rebecca Moreno	Completed	11/14/2025 6:25:49 PM	Approve	0.03
M Street Navigation Center Operations Agreement - Amendment #3	Emilio Wagner	Completed	11/17/2025 10:51:37 PM	Approve	0.03
M Street Navigation Center Operations Agreement - Amendment #3	Tracy Webster	Completed	11/17/2025 10:53:36 PM	Approve	0.03
AMENDMENT I TO LEASE - 1105 N. SACRAMENTO ST, STOCKTON - SJHS	Tracy Webster	Completed	10/24/2025 6:23:45 PM	Approve	0.05
California 2-1-1 Data Use Agreement	Pritika Ram	Completed	11/7/2025 11:34:45 PM	Approve	0.05
CONTRACT FOR SVCS - HONU EXPERIENCE - SJHS	Gloria Barbero	Completed	10/24/2025 10:52:16 PM	Approve	0.05
M Street Navigation Center Operations Agreement - Amendment #3	Jeremy Tobias	Completed	11/17/2025 10:55:38 PM	Approve	0.05



Current Projects

Veteran Supportive Services Intake Applications.	Oasis Insights onboarding for the Food Bank	Sage Intaact Integration with Primarius
Energy TCC Intake application	Community Needs Assessment Survey and Report with Census Data	Field Service Application for Operations
Donor Management System for Foundation	Cost Per Client	Call Center Application for 2-1-1
Icarol Database Migration	Energy client facing Intake application	Energy user facing case management application

What are our primary goals?

- Migrate from third party software to Dynamics 365
- Building in house solutions for program requirements
- Increase the number of reports available to programs to promote data driven decision making.
- Increasing AI use in the agency internally and externally.
- Integrate Dynamics 365 with key third-party systems to create a unified data environment that improves efficiency and streamlines data transmission.
- Enhance data governance, automation, and standardization to ensure visibility, reduce duplicate data entry, and support strategic analysis across all programs.
- Helping our Programs better serve our clients and community

Summary

We help and support all Programs and Divisions, in reporting, process navigation, and digitalization.

We are all dedicated to supporting our community and clients through data.



Questions?

If you have any further questions, please email us at:

ISBusinessAnalysts@capk.org

If you have any Information System Request or Projects, please send your request to:

Is-support@capk.assist.com



BUDGET AND FINANCE COMMITTEE

NOVEMBER 17, 2025

FINANCIAL REPORT

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2025 THROUGH FEBRUARY 28, 2026

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
UNRESTRICTED						
GENERAL FUND			NOT APPLICABLE	03/01/25 - 02/28/26	501000	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/25 - 02/28/26	502000	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/25 - 02/28/26	504000	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
FOOD BANK EXPANSION			NOT APPLICABLE	03/01/25 - 02/28/26	505000	DONATIONS
ENERGY			NOT APPLICABLE	03/01/25 - 02/28/26	524000	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/25 - 02/28/26	527000	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/25 - 02/28/26	531000	DONATIONS, RENTAL INCOME
EAST KERN FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/25 - 02/28/26	533000	DONATIONS
OASIS FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/25 - 02/28/26	534000	DONATIONS
211			NOT APPLICABLE	03/01/25 - 02/28/26	536000	FEE FOR SERVICE
M STREET NAVIGATION CENTER			NOT APPLICABLE	03/01/25 - 02/28/26	541000	DONATIONS
TAX ASSISTANCE			NOT APPLICABLE	03/01/25 - 02/28/26	545000	DONATIONS
FUND RAISING			NOT APPLICABLE	03/01/25 - 02/28/26	595000	DONATIONS
RESTRICTED						
EARLY HEAD START/HEAD START	40,091,425	93.600	09CH012489-02	03/01/25 - 02/28/26	108000/109000/117000	U S DEPT OF HEALTH & HUMAN SERVICES
HUD - COORDINATED ENTRY SYSTEM	236,838	14.267	CA1799L9D042305	08/01/24 - 07/31/25	160024	U S DEPT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT
VITA	375,000	21.009	25VITA0313	10/01/24 - 09/30/25 10/01/25 - 09/30/26	149024 149025	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,791,327	93.569	25F - 6015	01/01/25 - 12/31/25 01/01/26 - 12/31/26	103025 103026	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	11,322,591	93.568	25B-3012	11/1/24 - 6/30/26	122025	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
SLIHEAP (SUPPLEMENTAL LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	325,163	93.568	24Q-2561	05/01/24 - 05/31/25	122095	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
ESLIHEAP (EMERGENCY SUPPLEMENTAL LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM	5,432,583	93.568	23J-5716	04/1523 - 05/31/25	122093	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT

A1

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2025 THROUGH FEBRUARY 28, 2026

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
DOE (DEPARTMENT OF ENERGY) BIL (BIPARTISAN INFRASTRUCTURE LAW)	3,000,000	81.042	22P-7010	06/01/23 - 06/30/27	123022	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	799,779 1,184,616	93.575	CCTR - 4065 CCTR - 5068	07/01/24 - 06/30/25 07/01/25 - 06/30/26	253024 253025	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
GENERAL CENTER CHILD CARE	117,038 105,401	93.596	CCTR - 4065 CCTR - 5068	07/01/24 - 06/30/25 07/01/25 - 06/30/26	253024 253025	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
MIGRANT ALTERNATIVE PAYMENT	5,411,000 5,411,000	93.575	CMAP - 4000 CMAP - 5000	07/01/24 - 06/30/25 07/01/25 - 06/30/26	261024 261025	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
NEOPB CAL FRESH HEALTHY LIVING	2,138,716	10.561	23-10317	10/01/24 - 09/30/25	145024	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA DEPT OF PUBLIC HEALTH, NUTRITION EDUCATION AND OBESITY PREVENTION BRANCH
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	476,918	10.568/.569	15 - MOU - 00118	10/01/24 - 09/30/25	105000/111000	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP REACH AND RESILIENCY Round 2	229,526	10.568	15 - MOU - 00118	07/01/23 - 06/30/25	105023-2105	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP COMMUNITY CREDIT CORPORATION Phase 1, 2, and 3	190,056	10.187	15 - MOU - 00118	00/00/00 - 06/30/25	105023-2106	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CITY OF BAKERSFIELD HOME REPAIR SLFRF	839,548	21.027	2024-304	11/20/24-12/31/26	128024	US DEPT OF TREASURY, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) FROM AMERICAN RESCUE PLAN, CITY OF BAKERSFIELD
LOCAL FOOD PURCHASE ASSISTANCE PROGRAM (LFPA)	996,918	10.182		04/01/25 - 03/31/26	131023	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
COUNTY OF KERN FOOD DISTRIBUTION	1,000,000	14.218		2/20/25 - 03/31/26	138024	U S DEPT OF HOUSING AND URBAN DEVELOPMENT, COUNTY OF KERN
SAFE CAMPING - COUNTY OF KERN	1,275,824 1,275,824	21.027		07/01/24 - 06/30/25 07/01/25 - 06/30/26	142024 142025	U S DEPT OF TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) FROM AMERICAN RESCUE PLAN, COUNTY OF KERN
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	535,242	10.565	MOU-20-6003	10/01/24 - 09/30/25	147024	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED	10.558	15 - 1248 - OJ	10/01/24 - 09/30/25 10/01/25 - 09/30/26	112024/139024 112025/139025	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)	4,273,760 4,671,207	10.557	22 - 10236	10/01/24 - 09/30/25 10/01/25 - 09/30/26	115024 115025	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
HOME ARP - CITY OF BAKERSFIELD	248,852	14.239	2024-308	12/01/24 - 11/30/25	162024	US DEPT OF HOUSING AND URBAN DEVELOPMENT - CITY OF BAKERSFIELD
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PROC	64,693	10.561	22 - CF - SUB - KERN	10/01/24 - 09/30/25	164024	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2025 THROUGH FEBRUARY 28, 2026

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	TBD	84.412	N/A	07/01/25 - 06/30/26	117000-1005	U.S. DEPT OF EDUCATION - STATE OF CALIFORNIA, JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
CALCAPA DIAPER DISTRIBUTION PILOT	125,000	93.647	90EDA0009-DDDRP	10/01/23 - 04/30/25	191023	U.S. DEPT OF SOCIAL SERVICES, CAL CAPA
SJCOE HEADSTART	1,998,719	93.600	N/A	02/01/25 - 01/31/26	157025	U S DEPT OF HEALTH & HUMAN SERVICES , SAN JOAQUIN COUNTY OFFICE OF EDUCATION
KCCD CERF REGIONAL CONVENER	160,000 93,993	N/A		03/06/23 - 10/31/24 11/14/24 - 10/31/25	208023 208024	STATE OF CALIFORNIA - EMPLOYMENT DEVELOPMENT DEPARTMENT, KERN COMMUNITY COLLEGE DISTRICT
KCCD CALIFORNIA WORKFORCE DEVELOPMENT BOARD (CWDB) HIGH ROAD TRAINING PARTNERSHIP RESILIENT (HRTPR) WORKFORCE FUND	75,000	N/A		10/01/23 - 03/30/26	209023	STATE OF CALIFORNIA - CALIFORNIA WORKFORCE DEVELOPMENT BOARD, KERN COMMUNITY COLLEGE DISTRICT
CFDA - HEALTHY REFRIGERATION PROGRAM GRANT (HRPG)	73,862	N/A	23-0821-000-SG	04/01/24 - 03/31/25	218024	STATE OF CALIFORNIA, CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CFDA)
CITY OF BAKERSFIELD - RAMKABIR HHAP 4	500,000	N/A	2025-048	03/26/25 - 02/28/26	230025	STATE OF CALIFORNIA, DEPARTMENT OF SOCIAL SERVICES, CITY OF BAKERSFIELD
CITY OF BAKERSFIELD - FHCC SPORTS FIELD	1,000,000	N/A	2023 - 073	07/01/2022 - 07/30/2026	231022	STATE OF CALIFORNIA, DEPT OF PARKS AND RECREATION, CITY OF BAKERSFIELD
CALIFORNIA SGC - COMMUNITY RESILENCE CENTER (CRC)	988,752	N/A	0650-SGC24126	01/31/25 - 01/30/27	233025	STATE OF CALIFORNIA, GOVERNOR'S OFFICE OF LAND USE AND CLIMATE INNOVATION (LCI)
CITY OF BAKERSFIELD - CALVIP OUTREACH	225,000	N/A	2023-244	10/11/23 - 12/31/25	243023	STATE OF CALIFORNIA, CORRECTIONS PLANNING AND GRANTS PROGRAMS, OFFICE OF GRANT AND LOCAL RESOURCES, CITY OF BAKERSFIELD
CITY OF BAKERSFIELD CALVIP	578,731	N/A	2022-199	9/21/22-12/31/25	247022	STATE OF CALIFORNIA, CORRECTIONS PLANNING AND GRANTS PROGRAMS, OFFICE OF GRANT AND LOCAL RESOURCES, CITY OF BAKERSFIELD
SAN JOAQUIN COE GENERAL CHILD CARE (CCTR)	2,458,117		N/A	07/01/24 - 06/30/25	248024	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION
CSPP QRIS BLOCK GRANT	TBD		N/A	07/01/25 - 06/30/26	258025-1005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
SAN JOAQUIN COE GENERAL CHILD CARE (CSPP)	255,528 255,528		N/A	07/01/24 - 06/30/25 07/01/25 - 06/30/26	259024 259025	STATE OF CALIFORNIA, DEPT OF EDUCATION - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION
MIGRANT ALTERNATIVE PAYMENT	31,802,685 31,802,685		CMAP - 4000 CMAP - 5000	07/01/24 - 06/30/25 07/01/25 - 06/30/26	261024 261025	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
GENERAL CENTER CHILD CARE	3,083,653 2,706,453		CCTR - 4065 CCTR - 5068	07/01/24 - 06/30/25 07/01/25 - 06/30/26	253024 253025	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2025 THROUGH FEBRUARY 28, 2026

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CALIFORNIA STATE PRESCHOOL PROGRAM	7,198,002		CSPP - 4122	07/01/24 - 06/30/25	258024	STATE OF CALIFORNIA, DEPT OF EDUCATION
	7,612,170		CSPP-5118	07/01/25 - 06/30/26	258025	
MIGRANT CHILD CARE	291,239		CMIG - 4004	07/01/24 - 06/30/25	250024	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	293,823		CMIG - 5004	07/01/25 - 06/30/26	250025	
MIGRANT SPECIALIZED SERVICES	40,079		CMSS - 4004	07/01/24 - 06/30/25	252024	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	44,073		CMSS - 5004	07/01/25 - 06/30/26	252025	
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	2,723,682		21T-1015	12/01/21 - 09/30/25	234023 234024	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND
HOME VISIT INITIATIVE (COUNTY OF KERN)	3,598,400		494-2024	07/01/24 - 06/30/25 07/01/25 - 06/30/26	270024 270025	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)	102,384		333-2024	07/01/24 - 06/30/25	271024	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY
	102,384		267-2025	07/01/25 - 06/30/26	271025	
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	2,715,812		017-2020	07/01/24 - 06/30/25	275024	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
	2,715,812			07/01/25 - 06/30/26	275025	
BAKERSFIELD KERN REGIONAL HOMELESS COLLABORATIVE HOMELESS HOUSING ASSISTANCE AND PREVENTION (HHAP)	78,000		N/A	10/01/20 - 09/30/23	276001	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE
	200,000		2022-017	08/01/22 - 01/31/24	276002	
	300,000		2023-302	05/01/23 - 06/30/26	276003	
	200,000		645-2023	12/01/23 - 12/31/25	276013	
	150,000		2023-313	06/01/24 - 10/01/26	276023	
	150,000		2023-320	11/01/24 - 06/30/27	276004	
TAX CHECK - OFF (FOOD BANK)	13,749		15 MOU - 00118	07/01/24 - 06/30/25	216024	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	10,209			07/01/25 - 06/30/25	216025	
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) CAL FOOD	261,778		MOU-22-00118	07/01/24 - 05/30/25	216024-2087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) DROUGHT FOOD ASSISTANCE	339,726		MOU-22-00118	07/01/23 - 06/30/25	216024-2088	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSOSTANCE CAL FOOD ONE-TIME FUNDS	3,669,360		N/A	07/01/22 - 04/30/25	216022-2102	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSOSTANCE CAL FOOD ONE-TIME FUNDS ROUND 2	1,727,122		MOU-22-00118	07/01/23 - 04/30/25	216023-2104	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CA FARM TO SCHOOL INCUBATOR GRANT PROGRAM	199,243		24-0888-000-SG	01/01/25 - 12/31/26	267025	STATE OF CALIFORNIA, DEPT OF FOOD AND AGRICULTURE (CDFA)
BOARD OF STATE AND COMMUNITY CORRECTIONS WARM HAND-OFF	750,000		BSCC 1012-22	10/01/22 - 04/30/26	277024	STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2025 THROUGH FEBRUARY 28, 2026

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
FIRST 5 KERN - HELPLINE 211	93,282		2020.2.05	07/01/24 - 06/30/25	288024	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	147,799 145,000		2020.2.06 2025.2.02	07/01/24 - 06/30/25 07/01/25 - 06/30/26	281024 281025	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	256,718		2020.1.06	07/01/24 - 06/30/25	284024	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - RIDGECREST FAMILY RESOURCE CENTER	173,165 155,000		2020.2.18 2025.2.03	07/01/24 - 06/30/25 07/01/25 - 06/30/26	286024 286025	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
BKRHC - ENCAMPMENT RESOLUTION FUNDING	139,968		2023-307	12/01/23 - 12/30/25	293023	STATE OF CALIFORNIA, CALIFORNIA INTERAGENCY COUNCIL ON HOMELESSNESS, BAKERSFIELD KERN REGIONAL HOMELES COLLABORTIVE
COUNTY OF KERN HELPLINE 211	45,000			07/01/24 - 06/30/25	389024	COUNTY OF KERN
READY KERN	1,126		N/A	07/01/24 - 06/30/25	366000	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERV
DAY ONE FAMILIES FUND	5,000,000		N/A	12/01/23 - 11/30/27	410023	DAY ONE FAMILIES FUND
KAISER 211 KERN	200,000		N/A	10/01/24 - 09/30/25	420024	KAISER PERMANENTE
FEEDING AMERICA - LOCAL CONSULTING	20,000		GR-1622	02/01/25 - 01/31/26	423025	FEEDING AMERICA
PG&E ARREARS OUTREACH	1,790,077		C59576	09/13/24 - 03/31/26	482024	PACIFIC GAS & ELECTRIC
211 LA County	15,000		N/A	07/01/23 - 06/30/24	536000-4230	CALIFORNIA 211 PROVIDERS NETWORK
211 KINGS COUNTY	22,868		N/A	07/01/22 - 06/30/23	536000-4231	KINGS UNITED WAY
211 TULARE COUNTY	63,017		N/A	07/01/22 - 06/30/23	536000-4232	UNITED WAY OF TULARE COUNTY
211 STANISLAUS COUNTY	93,600		N/A	07/01/22 - 06/30/23	536000-4234	UNITED WAY OF STANISLAUS COUNTY
211 FRESNO AND MADERA COUNTIES	96,737		N/A	01/01/23 - 12/31/23	536000-4235	UNITED WAY OF FRESNO AND MADERA COUNTIES
211 MERCED & MARIPOSA	25,910		N/A	07/1/22 - 06/30/23	536000-4235	UNITED WAY OF MERCED & MARIPOSA COUNTIES
KAISER PERMANENTE 211 KERN	200,000		N/A	10/01/24 - 09/30/25	420024	KAISER PERMANENTE

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2025 THROUGH FEBRUARY 28, 2026

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
FOOD BANK FREE FARMERS MARKET - WASCO	150,000		N/A	12/01/23 - 11/30/24	467025	THE WONDERFUL COMPANY FOUNDATION
KERN FAMILY HEALTH SYSTEMS CAL AIM	PER VISIT			07/01/22 - TBD	550000	KERN FAMILY HEALTH SYSTEMS
KERN FAMILY HEALTH SYSTEMS CAL AIM EAST KERN FAMILY RESOURCE CENTER	PER VISIT			06/01/24 - TBD	553000	KERN FAMILY HEALTH SYSTEMS

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COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2024/25

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund				X		X
800	GAAP Fund						X
910	Community Development Pool				X		
915	Operations Pool			X	X		X
920	Facilities Pool						X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
601	CAPK Foundation					X	
108	Early Head Start	X					
109	Head Start	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
248	San Joaquin COE General Child Care (CCTR)	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
270	Home Visit Initiative	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
145	NEOPB Cal Fresh		X				
139	CACFP - San Joaquin		X				
	Food Bank		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
135	County of Kern CARES Food Delivery Program		X				
147	Commodity Supplemental Food Program		X				
215	Food Bank Capacity Project		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
216-102	CalFoods One-Time Round 1		X				
216-104	CalFoods One-Time Round 2		X				
218	CFDA Health Refrigeration		X				
422	Feeding America Senior Hunger		X				
423	Feeding America Service Insights		X				
475	Wonderful Company Food Bank Expansion		X				
485	Southern California Gas Company (Solar)		X				
467	Wonderful Company Foundation		X				
504	Food Bank		X				
505	Food Bank - Expansion		X				

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2024/25

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	Energy						
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
124	Low Income Home Water Assistance			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
482	PG&E Arrears Outreach			X			
484	DAP (Disgorgement Assistance Program)			X			
494	PG&E			X			
524	Energy			X			
	VITA (Volunteer Income Tax Assistance)						
149	Internal Revenue Service - VITA				X		
234	CalEITC				X		
	East Kern Family Resource Center						
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
286	First 5 Oasis Family Resource Center				X		
454	Dignity Health East Kern Health Link				X		
501-005	EKFRC: KHS Emergency Closet				X		
533	East Kern Family Resource Center				X		
534	Oasis Family Resource Center				X		
553	KHS CalAIM EKFRC				X		
	Youth Services						
231	City of Bakersfield Sports Field				X		
243	City of Bakersfield CalVIP Outreach				X		
247	City of Bakersfield CalVIP				X		
271	Positive Youth Development Svcs				X		
274	Positive Youth Development Svcs-Medi-Cal				X		
448	Wells Fargo Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
527-260	SYC - KHS Make Bakersfield				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-070	FHCC - Aggression Replacement Training				X		
531-260	FHCC - KHS Museum on the Move				X		
	Homeless Services						
142	County of Kern LBNC - Safe Camping				X		
160	HUD Coordinated Entry System				X		
275	County of Kern LBNC				X		
276	BKRHC HHAP				X		
277	BSCC Warm Hand-Off				X		
278	City of Bakersfield HHAP				X		
292	United Way Stanislaus CES				X		
293	BKRHC Encampment Resolution				X		
550	CalAIM Homeless Prevention Services				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2024/25

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	2-1-1						
164	Cal Fresh				X		
186	2-1-1 Hospital Preparedness Program				X		
284	First 5 Kern Help Me Grow				X		
288	First 5 Kern 2-1-1				X		
366	ReadyKern				X		
389	County of Kern 2-1-1				X		
428	2-1-1 United Way				X		
428-240	United Way - Coordinate Entry System				X		
429	Southern CA Gas CRM Development Program				X		
430	Goodwill Industries - CA COVID-19 Call Ctr				X		
431	United Way - COVID-19 Comm Resp & Relief				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		
536-260	2-1-1: KHS Homeless Collaborative				X		
	Other						
151	ASTHO Vaccine Equity				X		
205	BCSD Community School Partnership Program				X		
208	KCCD CERF Regional Convener				X		
209	KCCD CA CWDB HRTPR Workforce				X		
410	Day 1 Families Fund				X		

COMMUNITY ACTION PARTNERSHIP OF KERN

LINE OF CREDIT ADVANCES AND REPAYMENTS

FISCAL YEAR 2025/26

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
03/31/25	n/a				
04/30/25	n/a				
05/31/25	n/a				
06/30/25	n/a				
07/31/25	2,600,000	2,602,758	5	$ 2,758.33	0.5304%
08/31/25	n/a				
09/30/25	n/a				

Note 1: As of 2/14/2025, a $3 million line of credit is establsihed at Citizens Business Bank

COMMUNITY ACTION PARTNERSHIP OF KERN
OPERATING CASH SUMMARY AS OF SEPTEMBER 30, 2025

PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(247,853.62)
HEAD START/EARLY HEAD START	8,025,253.50
SJCOE Head Start	128,675.96
SUBTOTAL	**7,906,075.84**
CACFP - San Joaquin	(39,408.14)
SAN JOAQUIN COE GENERAL CHILD CARE	52,964.97
MIGRANT CHILD CARE	201,132.38
MIGRANT SPECIALIZED SERVICES	(8,856.55)
GENERAL CHILD CARE	(807,401.70)
STATE PRESCHOOL	2,116,881.72
SJCOE State Preschool (CSPP)	190,620.23
Child Care Facilities	114,084.67
MIGRANT A/P	8,686,476.79
Child Development Reserve Fund No. 1	478,932.85
Child Development Reserve Fund No. 2	90,344.81
SUBTOTAL	**11,075,772.03**
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(152,271.45)
EF&S	0.00
EFAP	(467,059.30)
USDA Commodities	(1,071.94)
County of Kern Food Distribution	(19,244.41)
FOOD BANK	(613,707.79)
FOOD BANK EXPANSION	(50,569.57)
FOOD BANK CAPACITY PROGRAM	(43,797.00)
FOOD BANK - STATE	(24,101.74)
WONDERFUL FOOD BANK EXPANSION	0.00
WONDERFUL FOUNDATION	41,003.22
CDFA Healthy Refrigeration Grant Program (HRGP)	(133,016.76)
SUBTOTAL	**(1,463,836.74)**
ENERGY	(127,057.53)
LIHEAP	(639,178.62)
DOE	249,857.00
LIWHAP	0.00
PG&E	(15,720.99)
PG&E Arrears Case Management Program	587,884.08
TRANSFER NEGATIVE BALANCE	0.00
SUBTOTAL	**55,783.94**
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	0.00
SUBTOTAL	**0.00**
CSBG	7,910.02
CSBG Discretionary 2025	(15,027.09)
WIC	(665,443.33)
City of Bakersfield Home Repair SLFRF	(261,712.97)
Local Purchase Assistance (LFPA) USDA	(92,441.43)
HOMELESS SAFE CAMPING - CSLRFR (ARPA)	(476,203.88)
NEOPB CAL FRESH HEALTHY LIVING	(435,400.49)
IRS - VITA	(49,803.37)
SSVF 2025-26	(9,017.25)
HUD-COORDINATED ENTRY SYSTEM	(37,867.83)
HOME ARP - City of Bakersfield	(43,210.17)
CAL FRESH	(8,928.09)
CalCAPA-Diaper Distribution Pilot	(9,139.56)
BCSD CA COMMUNITY SCHOOL PARTNERSHIP (CCSPP)	(2,723.66)
KCCD CERF REGIONAL CONVENOR	(7,119.80)
KCCD CWDB High Road Training Partnership	26,699.72
City of Bakersfield Ramkabir Project HHAP 4	(492,737.50)
City of Bakersfield - FHCC Sports Field	(19,688.00)
California SGC - CRC	(32,717.45)
CALEITC	(6,400.74)
City of Bkfd-Cal VIP Outreach	(22,711.93)
CITY OF BAKERSFIELD CAL VIP	(37,796.69)
CA Farm to School Incubator Grant	(2,718.97)
HOME VISIT INITIATIVE (CO OF KERN)	(890,902.13)
POSITIVE YOUTH DEV SVC	(20,454.60)
POSITIVE YOUTH M	(1,319.65)
COUNTY OF KERN LOW BARRIER HOMELESS CENTER	(818,718.64)
BKRHC HOMELESS HOUSING ASSISTANCE & PREVENTION	(170,729.10)
ARG III - Warm Handoff	(132,176.54)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(40,601.03)
FIRST 5 HELP ME GROW	762.57
FIRST 5 RIDGECREST FAMILY RESOURCE CENTER	(43,104.99)
FIRST 5 KERN 211	0.00
BKRHC-Encampment Resolution	(13,043.50)
Day 1 Families Housing Support	5,137,466.95
Kaiser	52,702.94
Kaiser 211 Kern	6,777.78
FEEDING AMERICA SERVICE INSIGHTS	20,000.00
Kaiser - Food Locker Pilot	60,000.00
UNITED WAY 211	0.00
Sustain Our Future - East Kern	100,000.00
SCE - 211 Access PSPS	(49,913.99)
California Veterans Assistance Foundation	(198,507.25)
GENERAL FUND	(1,059,669.38)
DISCRETIONARY FUND	1,648,731.53
SHAFTER YOUTH CENTER	45,580.99
FRIENDSHIP HOUSE	3,269.22
EAST KERN FAMILY RESOURCE CENTER	24,454.96
OASIS FAMILY RESOURCE CENTER	37,508.88
211	17,326.82
M ST NAVIGATION CENTER	16,443.55
TAX ASSISTANCE	17,968.10
CALAIM HOMELESS PREVENTION SERVICES	453,618.30
CalAIM Enhanced Case Management	(9,057.21)
CalAIM East Kern Family Resource Center	385,696.65
Veterans Services	5,501.58
CAPK FOUNDATION	(48,233.54)
GAAP FUND	0.22
INDIRECT FUND	2,654,471.97
COST POOLS	(903,303.57)
Facilities Cost Pools	(416,539.74)
LESS: ENERGY NEGATIVE BALANCE	0.00
ADD: LINE OF CREDIT	0.00
SUBTOTAL	**3,177,807.69**
TOTAL OPERATING CASH	20,751,602.76

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO & CITIZENS BUSINESS BANK ACCOUNTS

1. Operating Account: Used to make all CAPK disbursements and for deposits of all cash receipts unless there are requirements to deposit cash in a restricted bank account.

2. Head Start Accrued Vacation: This is an interest-bearing restricted bank account that holds cash reserved for the payment of accrued vacation for Head Start and Early Head Start employees.

3. CSD Advances Account: This is an interest-bearing restricted bank account for CSBG and Energy grants. Advances on the Community Services Block Grant (CSBG), Department of Energy – Weatherization Assistance Program (DOE WAP) and Low-Income Home Energy Assistance Program (LIHEAP) grants are required to be deposited to a restricted bank account until there is an immediate need for the cash. Once the immediate need is determined, the cash is transferred to the Operating Account to make disbursements.

4. Day 1 Families Fund: This is an interest-bearing restricted bank account that is designated for funds received for the Day 1 Families Housing Fund. As the grant is expended, funds are subsequently transferred to the Operating Account.

5. Child Development Reserve #1: This is an interest-bearing restricted bank account that is required by the California Department of Education for center-based contracts, such as General Childcare (CCTR), State Preschool (CSPP) and State Migrant (CMIG) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.

6. Child Development Reserve #2: This is an interest-bearing restricted bank account that is required by the California Department of Education for alternative payment contracts, such as Migrant Childcare Alternative Payment (CMAP) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.

7. Head Start Facilities Fund: This is an interest-bearing restricted bank account required by the Office of Head Start to retain funds from the proceeds of sale for the Central Kitchen and Business Park North properties. These funds will be held in this restricted account and used for the construction of the new Central Kitchen.

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

BANK RECONCILIATION FOR THE MONTH ENDED
September 30, 2025

CITIZENS BUSINESS BANK
701 N HAVEN AVE
ONTARIO, CA 91764

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X5933

BANK BALANCE AT 09/30/25		14,008,180.13
LESS: OUTSTANDING CHECKS	492,021.25	
ADJUSTED BANK BALANCE AT 09/30/25		13,516,158.88
GENERAL LEDGER BALANCE AT 08/31/25		11,831,665.72
ADD: DEPOSITS	4,247,129.58	
US TREAS DRAWDOWNS	6,666,017.11	
FUNDS FROM OTHER GRANTS	1,616,290.36	
TRANSFERS FROM WELLS FARGO	1,339,075.77	
ADP /HEALTH EQUITY REFUND	-	
REIMBURSEMENT OF ALTERED PAYEE	2,600.00	
LOAN	-	
LESS: CHECKS	1,342,482.67	
ADP PAYROLL 09/05/25	2,106,062.44	
ADP PAYROLL 09/19/25	2,099,744.11	
EFTS FOR HRA/HSA/ STD/403B	477,852.18	
REC LOAN PRINCIPAL/INT EXPENSES		
TRANSFERS TO RESTRICTED ACCOUNTS	-	
CREDIT CARD	80,731.52	
BANK FEES		
ACH VOUCHERS	6,079,746.74	
GENERAL LEDGER BALANCE AT 09/30/25		13,516,158.88
	DIFFERENCE:	-

PREPARED BY: NAOMI IBARRA TITLE: Accountant DATE: 11/06/2025

APPROVED BY: Tracy Webster (Nov 6, 2025 13:39:21 PST) TITLE: Chief Financial Officer DATE: 11/06/2025

COMMUNITY ACTION PARTNERSHIP OF KERN
HEADSTART ACCRUED VACATION*
1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2025

CITIZENS BUSINESS BANK
701 N HAVEN AVENUE
ONTARIO, CA 91764

ACCOUNT NO.: XXXXX-X5941

BANK BALANCE ENDING:	**09/30/25**		**1,309,583.14**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/25**		**1,309,583.14**

BALANCE PER G/L	**08/31/25**		**1,318,634.57**
ADD: DEPOSITS		0.00	
INTEREST		23.09	
WAIVE FEE		0.00	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO CITIZENS BUSINESS		9,074.52	
BALANCE PER G/L	**09/30/25**		**1,309,583.14**

DIFFERENCE: 0.00

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

PREPARED BY: Yolanda Nunez TITLE: Accountant DATE: 10/27/25

APPROVED BY: Tracy Webster
Tracy Webster (Nov 7, 2025 16:32:30 PST) TITLE: Chief Financial Officer DATE:

Naomi Ibarra
Naomi Ibarra (Nov 7, 2025 15:43:27 PST)

COMMUNITY ACTION PARTNERSHIP OF KERN
CSD ADVANCES ACCOUNT**
1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2025

CITIZENS BUSINESS BANK
701 N HAVEN AVENUE
ONTARIO, CA 91764

ACCOUNT NO.: XXXXX-X5968

BANK BALANCE ENDING:	**09/30/25**		**380,367.93**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/25**		**380,367.93**

BALANCE PER G/L	**08/31/25**		**1,719,429.69**
ADD: DEPOSITS		0.00	
INTEREST/WAIVE FEE		14.01	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO CITIZENS BUSINESS		1,339,075.77	
BALANCE PER G/L	**09/30/25**		**380,367.93**

DIFFERENCE: 0.00

PREPARED BY: Yolanda Nunez TITLE: Accountant DATE: 10/28/25

APPROVED BY: Tracy Webster (Nov 7, 2025 16:31:47 PST) TITLE: Chief Financial Officer DATE: 11/7/2025

Naomi Ibarra (Nov 7, 2025 15:42:41 PST)

COMMUNITY ACTION PARTNERSHIP OF KERN
DAY 1 FAMILIES ACCOUNT
1300 18TH STREET, SUITE 200
BAKERSFIELD, CA 93301

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2025

CITIZENS BUSINESS BANK
701 N HAVEN AVENUE
ONTARIO, CA 91764

ACCOUNT NO.: XXXXX-X5976

BANK BALANCE ENDING:	**09/30/25**		**25,116.07**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/25**		**25,116.07**
BALANCE PER GENERAL LEDGER	**08/31/25**		**25,115.63**
ADD: DEPOSITS (Credit Card Donations & Shared Fee)		0.00	
WIRE TRANSFER		0.00	
PAYPAL DEPOSIT		0.00	
INTEREST/ WAIVE FEE		0.44	
LESS: APPLIED MERCHANT DEBITS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANKCARD FEES		0.00	
CASH CONCENTRATION FEE		0.00	
FUND TRANSFER TO CITIZENS BUSINESS		0.00	
		0.00	
BALANCE PER GENERAL LEDGER:	**09/30/25**		**25,116.07**

Difference: **0.00**

PREPARED BY: Yolanda Nunez TITLE: Accountant DATE: 10/28/25

APPROVED BY: Tracy Webster (Nov 7, 2025 16:32:55 PST) TITLE: Chief Financial Officer DATE: 11/07/2025

Community Action Partnership of Kern
Journal Entries
09/30/2025 Naomi Ibarra (Nov 7, 2025 15:44:16 PST)

Initiated By Yolanda Nunez 10/28/2025

Approved By 10/28/2025

Account Description	Date	Account Code	Debit	Credit
Restricted Bank Account	9/30/2025	1125-410023-4000-100-400-100	0.44	
Interest Income	9/30/2025	4310-410023-4000-100-400-100		0.44
Client Analysis Charge	9/30/2025	6695-410023-4000-100-400-100	871.81	
Restricted Bank Account	9/30/2025	1155-410023-4000-100-400-100		871.81
Restricted Bank Account	9/30/2025	1155-410023-4000-100-400-100	18,029.04	
Donation	9/30/2025	4310-410023-4000-100-400-100		18,029.04
TO REC DAY 1 FAMILIES, INT, & FEES FOR September 2025			18,901.29	18,901.29

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2025

CITIZENS BUSINESS BANK
701 N HAVEN AVENUE
ONTARIO, CA 91764

ACCOUNT NO.: XXXXX-X5984

BANK BALANCE ENDING:	**09/30/25**		**244,015.01**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/25**		**244,015.01**

BALANCE PER G/L	**08/31/25**		**244,010.73**
ADD:	DEPOSITS/WAIVE FEE	0.00	
	INTEREST	4.28	
	BANK ACCOUNT TRANSFER FROM GENERAL FUND	0.00	
LESS:	CHECKS	0.00	
	CLIENT ANALYSIS SERVICE CHARGE	0.00	
	BANK ACCOUNT TRANSFER TO CITIZENS BUSINESS	0.00	
BALANCE PER G/L	**09/30/25**		**244,015.01**

DIFFERENCE: 0.00

PREPARED BY: Yolanda Nunez TITLE: Accountant DATE: 10/27/25

APPROVED BY: Tracy Webster TITLE: Chief Financial Officer DATE: 11/07/2025
Tracy Webster (Nov 7, 2025 16:33:19 PST)

Naomi Ibarra
Naomi Ibarra (Nov 7, 2025 15:45:00 PST)

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2025

CITIZENS BUSINESS BANK
701 N HAVEN AVENUE
ONTARIO, CA 91764

ACCOUNT NO.: XXXXX-X5992

BANK BALANCE ENDING:	**09/30/25**		**55,267.36**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/25**		**55,267.36**

BALANCE PER G/L	**08/31/25**		**55,266.39**
ADD: DEPOSITS		0.00	
INTEREST		0.97	
BANK ACCOUNT TRANSFER		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER		0.00	
BALANCE PER G/L	**09/30/25**		**55,267.36**

DIFFERENCE: 0.00

PREPARED BY: Yolanda Nunez TITLE: Accountant DATE: 10/28/25

APPROVED BY: Tracy Webster (Nov 7, 2025 16:33:42 PST) TITLE: Chief Financial Officer DATE: 11/07/2025

Naomi Ibarra (Nov 7, 2025 15:46:12 PST)

COMMUNITY ACTION PARTNERSHIP OF KERN
ELAN (CBB) VISA SUMMARY
STATEMENTS DATED September 1, 2025 - September 30, 2025

Cardholder	Position	Amount Charged
CAPK	Accounts Payable	$ -
Catherine Anspach	Foundation Director of Development	1,437.76
Gloria Barbero	Administrator - EHS San Joaquin	1,783.61
Yolanda Gonzales	Director of Head Start/State Child Development Programs	4,154.62
Freddy Hernandez	Director of Youth and Community Services	3,727.37
Lisa McGranahan	Director of Human Resources	1,383.91
Jerry Meade	Assistant Director of Head Start/State Child Development Programs	1,355.40
Pritika Ram	Chief Business Development Officer	6,424.88
Jeremy Tobias	Chief Executive Officer	3,111.10
Emilio Wagner	Chief Facilities and Technology Officer	2,871.29
Tracy Webster	Chief Financial Officer	1,190.40
Rebecca Moreno	Director of Housing Support Services	3,898.83
Susana Magana	Director of Nutrition Services	7,694.45
Sabrina Jones- Roberts	Administrator - 211	-
Deborah Johnson	Director Veteran's Services	-
Veterans - Food Service	Veterans - Food Service	-
Veterans - Fuel Card	Veterans - Fuel Card	-
	Total	$ 39,033.62

Cardholder Activity

Name: ACCOUNTS PAYABLE **Account Number:** **2037 **Cycle End Date:** 09/25/2025

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total	Source Currency Allocation Amount	Currency Amount Accounting Code

Activity Totals	Purchases	Payments
$0.00	$0.00	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: CATHERINE ANSPACH **Account Number:** **0997 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
09/09/2025 09/10/2025	PYRENEES FRENCH BAKERY I BAKERSFIELD, CA	**$491.10** $491.10	USD	491.10	Bread Rolls for the KGET Fundraiser Drive.
09/09/2025 09/10/2025	URBANE CAFE BAKERSFIEL BAKERSFIELD, CA	**$246.09** $246.09	USD	246.09	Lunch Meeting with Bank of the Sierra Staff/Team.
09/09/2025 09/11/2025	FRESCO MEXICAN GRILL BAKERSFIELD, CA	**$124.02** $124.02	USD	124.02	Burritos for staff and Volunteers for the KGET Drive.
09/09/2025 09/11/2025	TRADER JOE S #014 BAKERSFIELD, CA	**$77.88** $77.88	USD	77.88	Flowers for KGET Drive.
09/10/2025 09/11/2025	SONIC DRIVE IN #3919 BAKERSFIELD, CA	**$61.02** $61.02	USD	61.02	Drinks for Staff working the KGET Drive.
09/10/2025 09/12/2025	KRISPY KREME #1222 BAKERSFIELD, CA	**$43.98** $43.98	USD	43.98	Donuts for staff at the KGET drive.
09/15/2025 09/17/2025	MOO CREAMERY BAKERSFIELD, CA	**$108.55** $108.55	USD	108.55	Lunch meeting with Bakersfield West Rotary.
09/16/2025 09/17/2025	SQ *ANGEL FOOD DONUTS BAKERSFIELD, CA	**$339.80** $339.80	USD	339.80	Donuts for Volunteer Box Building Day at Food Bank.

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/18/2025 09/18/2025	–IMPRINTNOW* 281-533-8932, TX	**$314.79** $314.79	USD	314.79	Table and tablecloth for the CAPK Foundation.
09/19/2025 09/22/2025	ZEFFY* INVOICE ZEFFY.COM, DE	**$52.65** $52.65	USD	52.65	Tickets for the PowerHub Mixer. Foundation Staff attended.
09/19/2025 09/22/2025	MEXICALI RESTAURANTS BAKERSFIELD, CA	**$108.20** $108.20	USD	108.20	Lunch Meeting with Central Kitchen.
09/24/2025 09/25/2025	URBANE CAFE BAKERSFIEL BAKERSFIELD, CA	**$360.16** $360.16	USD	360.16	Food for the Foundation Board Meeting.

Activity Totals	Purchases	Payments
$2,328.24	$2,328.24	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: GLORIA BARBERO **Account Number:** **2879 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
08/29/2025 09/01/2025	CITY OF STOCKTON 209-9378561, CA	**$366.00** $366.00	USD	366.00	236 W Fourth St. - Stockton Fire Inspection
08/29/2025 09/01/2025	CITY OF STOCKTON 209-9378561, CA	**$366.00** $366.00	USD	366.00	University Park Child Development Stockton Fire Inspection
09/08/2025 09/09/2025	CI STOCKTON ADMIN SVCS STOCKTON, CA	**$28.00** $28.00	USD	28.00	236 W Fourth St. Business License - Initial Application
09/09/2025 09/11/2025	CITY OF STOCKTON GOVT 209-9378295, CA	**$284.80** $284.80	USD	284.80	Gianone 2024-2025 Annual Fire Permit
09/09/2025 09/11/2025	CITY OF STOCKTON 209-9378561, CA	**$183.00** $183.00	USD	183.00	Gianone 2025-2026 Annual Fire Permit
09/17/2025 09/18/2025	SMORE.COM SMORE.COM, PA	**$179.00** $179.00	USD	179.00	Smore Annual Renewal subscription
09/19/2025 09/22/2025	HILTON CAPITAL WASHINGTON, DC	**$1,523.16** $1,523.16	USD	1,523.16	Capital Hilton Hotel stay for Gloria Barbero attending the 2025 NHSA Fall Leadership Institute 9/15/25-9/18/25 In Washington DC.

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/23/2025	CANVA* I04648-54814256	**$119.99**	USD	119.99	Canva Annual Renewal subscription
09/24/2025	CANVA.COM, DE	$119.99			

Activity Totals	Purchases	Payments
$3,049.95	$3,049.95	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: YOLANDA GONZALES **Account Number:** **7449 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
08/27/2025 08/28/2025	HAWAIIAN AI 1732315196929 HONOLULU, HI	**$977.40** $977.40	USD Hawaiian AI Flight for HS West 2025 Family Engagement Conf. in Maui, HI on 10/13-10/17- Yolanda Gonzales	977.40	108000@31%=$302.99/109000@56%=$547.35/117000@13%=$127.06
09/10/2025 09/11/2025	SCHOOLSTATUS 601-620-0613, MS	**$1,360.00** $1,360.00	USD Smore membership Yearly Renewal for Education and support services	1,360.00	108000@36%=$489.60/109000@64%=$870.40
09/12/2025 09/15/2025	HAWAIIAN AI 1732315453381 HONOLULU, HI	**$737.40** $737.40	USD Hawaiian AI flight for HS West 2025 Family Engagement Conf. in Maui, HI on 10/13-10/17- Elsa Navarrete	737.40	108000@36%=$265.46/109000@64%=$471.94
09/15/2025 09/16/2025	CPS HR CONSULTING 916-2633600, CA	**$4.85** $4.85	USD Registration for CDSS Community Care Licensing CCC Operations & Record Keeping for Nancy Perez @ Stockdale CDC	4.85	109000@100%=4.85
09/15/2025 09/16/2025	CPS HR CONSULTING 916-2633600, CA	**$54.85** $54.85	USD Registration for CDSS Community Care Licensing CCC Application Orientation for Nancy Perez @ Stockdale CDC	54.85	109000@100%=$54.85
09/19/2025 09/22/2025	HILTON CAPITAL WASHINGTON, DC	**$1,576.92** $1,576.92	USD Hilton Capital Lodging for NHSA Fall Leadership Institute in Washington, DC on Sept. 15th-18th for Yolanda G.	1,576.92	108000@31%=$488.85/109000@56%=$883.08/117000@13%=$204.99

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/19/2025 09/22/2025	HILTON CAPITAL WASHINGTON, DC	**$1,576.92** $1,576.92	USD Hilton Capital Lodging for NHSA Fall Leadership Institute in Washington, DC on Sept. 15th-18th for Elsa N.	1,576.92	108000@36%=$567.69/109000@64%=$1,009.23

Activity Totals	Purchases	Payments
$6,288.34	$6,288.34	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: FREDDY HERNANDEZ **Account Number:** **5342 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
08/25/2025 08/26/2025	FROSTY KING SHAFTER, CA	**$320.00** $320.00	USD	320.00	Shafter Youth Center held a CRC Community Meeting and bought client incentives for members.
08/26/2025 08/27/2025	CERTUS FUSION TRAINING WWW.CERTUS.CO, FL	**$172.94** $172.94	USD	172.94	OSHA 30 Training for Alex Villacidal- Energy
08/26/2025 08/27/2025	CERTUS FUSION TRAINING WWW.CERTUS.CO, FL	**$172.94** $172.94	USD	172.94	OSHA 30 Training for Art Flores- Energy
08/28/2025 08/29/2025	NORESCO 303-444-4149, CO	**$1,000.00** $1,000.00	USD	1,000.00	REM Lite Software required but the State of California for the Energy Program.
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	This purchase was for Vivian Hernandez not Freddy Hernandez for the CalCAPA Conference
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Vipassana Chawla
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Abran Gonzalez
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Andres Gonzalez
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Rosa Munguia

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Christopher Ortega
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Adam Wages
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Gary Steves
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Jose Gomez
09/05/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Anthony Lon Anderson
09/06/2025 09/08/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	CalCAPA Conference Registration for Michael Gage
09/11/2025 09/15/2025	HILTON GARDEN INN 909-8064040, CA	**$457.31** $457.31	USD	457.31	UPI-CVI Training Conference- Hilton Garden Inn- Lois Hannible
09/22/2025 09/24/2025	HOLIDAY INN EXP STOCKTON STOCKTON, CA	**$144.10** $144.10	USD	144.10	PG&E Summit Conference- Holiday Inn- Freddy Hernandez
09/22/2025 09/24/2025	HOLIDAY INN EXP STOCKTON 2099461234, CA	**$144.10** $144.10	USD	144.10	PG&E Summit Conference- Holiday Inn- Vipassana Chawla

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/22/2025 09/24/2025	HOLIDAY INN EXP STOCKTON 2099461234, CA	**$144.10** $144.10	USD	144.10	PG&E Summit Conference- Holiday Inn- Vivian Hernandez
09/24/2025 09/25/2025	ELAVON SRV FEE CITY OF BA 678-7315974, GA	**$3.08** $3.08	USD	3.08	Convenience Fee for City of Bakersfield subscription renewal for Energy Program
09/24/2025 09/25/2025	CITY OF BAKERSFIELD CLARI 661-3263762, CA	**$133.86** $133.86	USD	133.86	City of Bakersfield subscription renewal- Energy Program

Activity Totals	Purchases	Payments
$9,842.43	$9,842.43	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Elan™

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO , ND 58125-6343

ACCOUNT NUMBER 4807 9501 2963 7461

AMOUNT DUE $0.00

"MEMO STATEMENT ONLY"
DO NOT REMIT PAYMENT

000195656 01 SP 106481539244141 S
LISA MCGRANAHAN
CAPK
1300 18TH STREET, SUITE 200
BAKERSFIELD CA 93301-4510

MESSAGES:

TRAN DATE	POST DATE	REF #	TRANSACTION DESCRIPTION	AMOUNT	-NOTATION-
09-03	09-04	08308	EZCATER*DONATOS PIZZA 800-488-1803 MA	231.67	Lunch for 09/03/2025 Personel Committee meeting
09-10	09-11	22451	BIOMETRICS4ALL 714-5689888 CA	10.50	LiveScan for pre-employment
09-15	09-16	73772	SAFETY HOLDINGS 888-9472622 NM	1,247.68	Driver monitoring services

ACCOUNTING CODE

SIGNATURE/APPROVAL

CUSTOMER SERVICE CALL

800-344-5696

CARD ACCOUNT NUMBER

4807-9501-2963-7461

STATEMENT DATE:

09/25/25

BILLING OFFICE ACCOUNT NUMBER
4807-9545-5000-8028
BILLING OFFICE CONTACT AND ADDRESS
COMMUNITY ACTION-PYSLC
TRACY WEBSTER
1300 18TH STREET, SUITE 200
BAKERSFIELD CA 93301-4510

ACCOUNT SUMMARY

PURCHASES, FEES & ADJUSTMENTS	0.00
CHECKS/CASH ADVANCES	.00
CREDITS	.00
STATEMENT TOTAL	1,489.85

Cardholder Activity

Name: JERRY MEADE **Account Number:** **3950 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
09/05/2025 09/08/2025	DOMO JAPANESE SUSHI GR 209-9184223, CA	$110.00 $110.00	USD	110.00	Deposit to hold reservation for SJC Ribbon Cutting Dinner taking place on September 29th 2025 in Stockton CA at Domo Japanese Sushi Grill.
09/05/2025 09/08/2025	DOMO JAPANESE SUSHI GR 209-9184223, CA	$112.20 $112.20	USD	112.20	Restaurant mistakenly made a additional charge to this Agency Credit Card after charging the inital deposit (line item 1 above). I am working with the Manager to correct their erron and return the $112.20 back to the card
09/05/2025 09/08/2025	THE BALLOONERY INC 209-466-3601, CA	$977.23 $977.23	USD	977.23	Supplies purchased for the SJC Ribbon cutting at University Park CDC in Stockton, CA on September 30th 2025
09/18/2025 09/19/2025	HILTON CAPITAL WASHINGTON, DC	$1,182.69 $1,182.69	USD	1,182.69	Hotel accommodations for Assistant Director attending the Fall Leadership Institute September 15th - 18th 2025 in Washington DC
09/22/2025 09/23/2025	QR-CODE-GENERATOR.COM BERLIN,	$119.88 $119.88	USD	119.88	QR Codes for Head Start and Early Head Start
09/24/2025 09/25/2025	WAL-MART #2557 BAKERSFIELD, CA	$248.98 $248.98	USD	248.98	Diapers purchased for an immediate Health and Safety need to support EHS Children.

Activity Totals	Purchases	Payments
$2,750.98	$2,750.98	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: PRITIKA RAM **Account Number:** **2500 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
08/29/2025 08/29/2025	QUALTRICS QUALTRICS.COM, UT	**$4,320.00** $4,320.00	USD	4,320.00	Subscription Renewal for Grants Management Software
08/30/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$1,906.25** $1,906.25	USD	1,906.25	Hotel stay for Savannah Oates for NCAP
09/09/2025 09/10/2025	QGV*COMMUNITY ACTION PART 661-3365236, CA	**$225.00** $225.00	USD	225.00	PRE Lunch for committee members on 9/10/2025
09/11/2025 09/15/2025	HILTON GARDEN INN 909-8064040, CA	**$457.31** $457.31	USD	457.31	Hotel Stay for Jessica Gonzales for UPI-CVI training in San Bernardino
09/11/2025 09/15/2025	HILTON GARDEN INN 909-8064040, CA	**$457.31** $457.31	USD	457.31	Hotel Stay for Halonda Naff for UPI-CVI training in San Bernardino
09/18/2025 09/22/2025	HANDLERY HOTEL SAN DIE SAN DIEGO, CA	**$951.66** $951.66	USD	951.66	Hotel stay for Andrea Chavez for San Diego IRS Tax Forum
09/18/2025 09/22/2025	HANDLERY HOTEL SAN DIE SAN DIEGO, CA	**$962.13** $962.13	USD	962.13	Hotel stay for Sulema Garicia for San Diego IRS Tax Forum
09/19/2025 09/19/2025	FACEBK *HYXKF39FM2 650-5434800, CA	**$500.00** $500.00	USD	500.00	Social Media Boosts for Hunger Action Month, KCCD Grant. & Veterans Stand Down event

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/19/2025 09/22/2025	HAMPTON INNS 909-8900600, CA	**$262.28** $262.28	USD	262.28	Hotel Stay for Halonda Naff for UPI-CVI training #2 in San Bernardino
09/20/2025 09/22/2025	FACEBK *XH6R72ZEM2 650-5434800, DE	**$33.10** $33.10	USD	33.10	Social Media Boosts for Hunger Action Month and KCCD Grant
09/22/2025 09/24/2025	OFFICE DEPOT #952 BAKERSFIELD, CA	**$102.78** $102.78	USD	102.78	Tickets for Kern County Fair Feed the Need Can Collections
09/23/2025 09/24/2025	FACEBK *B3AKA35FM2 650-5434800, DE	**$500.00** $500.00	USD	500.00	Social Media Boosts for Hunger Action Month and KCCD Grant

Activity Totals	Purchases	Payments
$10,677.82	$10,677.82	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Elan

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO , ND 58125-6343

ACCOUNT NUMBER 4807 9501 0962 8415

AMOUNT DUE $0.00

"MEMO STATEMENT ONLY"
DO NOT REMIT PAYMENT

000195654 01 SP 106481539244139 S
JEREMY T TOBIAS
CAPK
1300 18TH STREET, SUITE 200
BAKERSFIELD CA 93301-4510

MESSAGES:

TRAN DATE	POST DATE	REF #	TRANSACTION DESCRIPTION	AMOUNT	-NOTATION-
08-27	08-29	30055	ANDIAMO DETROIT RIVERFRON DETROIT MI	606.34	
08-29	09-01	94803	MARRIOTT DETROIT DTOWN DETROIT MI	1,705.20	
			421460 ARRIVAL: 08-23-25		
08-29	09-01	88225	RPS BAKERSFIELD BAKERSFIELD CA	60.00	
09-06	09-08	46687	CHEVRON 0380243 BAKERSFIELD CA	83.13	
09-10	09-11	70775	CURB SF TAXI ASTORIA NY	98.76	
09-12	09-15	80283	SQ *SF TAXI SAN FRANCISCO CA	71.28	
09-12	09-15	77858	RPS BAKERSFIELD BAKERSFIELD CA	24.00	
09-17	09-18	02292	IN *MOO CREAMERY 661-8611130 CA	555.84	
09-18	09-19	16213	PY *FOOD-EX 661-706-1418 CA	442.68	
09-18	09-19	16395	PY *FOOD-EX 661-706-1418 CA	538.62	
09-18	09-19	16478	PY *FOOD-EX 661-706-1418 CA	882.41	
09-18	09-19	16544	PY *FOOD-EX 661-706-1418 CA	192.84	
09-20	09-22	18828	CHEVRON 0380243 BAKERSFIELD CA	59.12	
09-19	09-22	83238	HAMPTON INNS 909-8900600 CA	262.28	
			85534991 ARRIVAL: 09-17-25		
09-19	09-22	83402	HAMPTON INNS 909-8900600 CA	262.28	
			82129455 ARRIVAL: 09-17-25		
09-23	09-24	27715	MISTER CAR WASH #1006 866-2543229 CA	32.99	
09-23	09-24	38327	MS POWER PLATFORM CONF 508-737-5519 FL	3,547.00	
09-24	09-25	92185	RESTO RUNN* RESTO RUNN WWW.RESTAURAN CA	464.07	

ACCOUNTING CODE

SIGNATURE/APPROVAL

CUSTOMER SERVICE CALL

800-344-5696

CARD ACCOUNT NUMBER

4807-9501-0962-8415

STATEMENT DATE:

09/25/25

BILLING OFFICE ACCOUNT NUMBER
4807-9545-5000-8028
BILLING OFFICE CONTACT AND ADDRESS
COMMUNITY ACTION-PYSLC
TRACY WEBSTER
1300 18TH STREET, SUITE 200
BAKERSFIELD CA 93301-4510

ACCOUNT SUMMARY

PURCHASES, FEES & ADJUSTMENTS	0.00
CHECKS/CASH ADVANCES	.00
CREDITS	.00
STATEMENT TOTAL	9,888.84

Cardholder Activity

Name: JEREMY T TOBIAS **Account Number: **8415**

Cycle End Date: 09/24/2025

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Explanation of Expense
08/27/25	Andiamo Detroit Riverfront Restaurant	**$606.34**	Group Dinner at NCAP Convention in Detroit, MI. Attendee list and receipt is attached.
08/29/2025	Marriott Detroit Downtown	**$1705.20**	Hotel Room for J. Tobias at NCAP Convention in Detroit, MI. Two nights were personal charges and was paid back to CAPK during liquidation.
08/29/2025	RPS Bakersfield	**$60.00**	Parking Fee at Bakersfield Airport - NCAP Convention. 2 days were personal and was paid back during liquidation
09/05/2025	Chevron	**$83.13**	Gasoline for CEO's Agency Vehicle
09/10/2025	CURB SF Taxi	**$98.76**	Taxi Fee from SF Airport to Hotel in SF. CalCAPA Board Retreat
09/12/2025	SQ SF Taxi	**$71.28**	Taxi Fee from Hotel to SF Airport. CalCAPA Board Retreat
09/12/2025	RPS Bakersfield	**$24.00**	Parking Fee at Bakersfield Airport - CalCAPA Board Retreat
09/17/2025	Moo Creamery	**$555.84**	Lunch for Friendship House Community Center Advisory Board Lunch at CAPK Admin Office
09/18/2025	Food-Ex	**$442.68**	Lunch for Special Executive Committee Meeting on 3/18/25. Attendee List and Agenda are attached.
09/18/2025	Food-Ex	**$538.62**	Lunch for Board Meeting on 3/26/25. Attendee list and Agenda are attached.
09/18/2025	Food-Ex	**$882.41**	Lunch for Cost of Poverty Meeting on 4/22/25. Attendee List and Agenda are attached.
09/18/2025	Food-Ex	**$192.84**	Lunch for Executive Committee Meeting on 7/16/25. Attendee List and Agenda are attached.
09/19/2025	Hampton Inn	**$262.28**	Hotel Room Fee for Lois Hannible to attend training in Southern CA
09/19/2025	Hampton Inn	**$262.28**	Hotel Room Fee for Jessica Reyes Gonzalez to attend training in Southern CA
09/20/2025	Chevron	**$59.12**	Gasoline for CEO's Agency Vehicle
09/23/2025	Mister Car Wash	**$32.99**	Monthly Car Wash Fee for CEO's Agency Vehicle
09/23/2025	MS Power Platform Conference	**$3547.00**	Registration for Mohamed Ahmed from Operations Division to attend Power Platform Conf. in Las Vegas, NV
09/24/2025	Rest To Runn	**$464.07**	Lunch for Board Meeting on 9/24/25. Agenda and Attendee List are attached
		$9,888.84	**Total Expenses for Cycle with End Date of 09/24/2025**

Cardholder Activity

Name: JEREMY T TOBIAS **Account Number:** **8558 **Cycle End Date:** Open

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total	Source Currency Allocation Amount	Currency Amount Accounting Code

Activity Totals	Purchases	Payments
$0.00	$0.00	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Elan™

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO , ND 58125-6343

ACCOUNT NUMBER 4807 9501 3467 0150

AMOUNT DUE $0.00

"MEMO STATEMENT ONLY"
DO NOT REMIT PAYMENT

000195657 01 SP 106481539244142 S
EMILIO WAGNER
CAPK
1300 18TH STREET, SUITE 200
BAKERSFIELD CA 93301-4510

MESSAGES:

TRAN DATE	POST DATE	REF #	TRANSACTION DESCRIPTION	AMOUNT	-NOTATION-
08-24	08-26	63970	AMERICAN AI 0010275535979 BAKERSFIELD CA WAGNER/EMILIO DEPARTURE: --	40.00	Baggage Fee NCAP Convention Flight
08-29	09-01	09383	UBER *TRIP HELP.UBER.COM CA	43.97	Transportation from hotel to airport NCAP Convention
08-29	09-01	37864	UBER *TRIP HELP.UBER.COM CA	15.00	Transportation from hotel to airport NCAP Convention
08-29	09-01	93714	MARRIOTT DETROIT DTOWN DETROIT MI 392540 ARRIVAL: 08-24-25	1,337.35	Hotel NCAP Convention 8/24-8/29/25 Mohamed Ahmed
08-29	09-01	93961	MARRIOTT DETROIT DTOWN DETROIT MI 394540 ARRIVAL: 08-24-25	1,288.32	Hotel NCAP Convention 8/24-8/29/25 Emilio Wagner
08-29	09-01	88217	RPS BAKERSFIELD BAKERSFIELD CA	60.00	Bakersfield Airport Parking Fee NCAP Convention 8/24-8/29
09-09	09-10	08056	MICROSOFT#G112020696 MICROSOFT.COM WA	1,701.29	Microsoft Azure Standard
09-10	09-11	63049	MICROSOFT*STORE MICROSOFT.COM WA	199.00	Microsoft Windows License
09-11	09-15	07709	MARRIOTT DETROIT DTOWN DETROIT MI M25510 ARRIVAL: 09-11-25	30.00 CR	Hotel Credit Mohamed Ahmed erroneous charge
09-19	09-19	09445	MINDBODY, INC. WWW.MINDBODYO CA	578.65	Recurring Subscription
09-20	09-22	83759	MSFT * E0400X9EX1 BILL.MS.NET WA	556.87	Virtual Network Monthly Bill
09-23	09-23	63031	APPLE.COM/BILL 866-712-7753 CA	19.99	AppleCare+ for Airpods
09-23	09-24	39499	MS POWER PLATFORM CONF 508-737-5519 FL	3,547.00	*PowerPlatform Conference Registration M. Ahmed & J. Figueroa
09-22	09-24	25679	APPLE STORE #R550 BAKERSFIELD CA	269.54	Airpods

*Power Platform Conference 10/26-10/31-25

ACCOUNTING CODE

SIGNATURE/APPROVAL

CUSTOMER SERVICE CALL

800-344-5696

CARD ACCOUNT NUMBER

4807-9501-3467-0150

STATEMENT DATE:

09/25/25

BILLING OFFICE ACCOUNT NUMBER
4807-9545-5000-8028
BILLING OFFICE CONTACT AND ADDRESS
COMMUNITY ACTION-PYSLC
TRACY WEBSTER
1300 18TH STREET, SUITE 200
BAKERSFIELD CA 93301-4510

ACCOUNT SUMMARY

PURCHASES, FEES & ADJUSTMENTS	0.00
CHECKS/CASH ADVANCES	.00
CREDITS	30.00
STATEMENT TOTAL	9,626.98

Cardholder Activity

Name: TRACY WEBSTER **Account Number:** **9950 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
08/26/2025 08/27/2025	AMERICAN AI 0010275617591 PHOENIX, AZ	**$40.00** $40.00	USD	40.00	Baggage Fee for NCAP Conference
08/26/2025 08/27/2025	AMERICAN AI 0010275617589 PHOENIX, AZ	**$40.00** $40.00	USD	40.00	Baggage for Naomi for NCAP Conference
08/27/2025 08/28/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	Conference Registration
08/29/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$880.44** $880.44	USD	880.44	G. Martinez board member hotel room
08/29/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$793.44** $793.44	USD	793.44	G.. Lopez board member hotel room
08/29/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$793.44** $793.44	USD	793.44	T. Webster hotel room NCAP
08/29/2025 09/01/2025	AMERICAN AI 0010275749828 PHOENIX, AZ	**$40.00** $40.00	USD	40.00	Baggage Fee for T. Webster NCAP Conference
08/29/2025 09/01/2025	AMERICAN AI 0010275749825 PHOENIX, AZ	**$40.00** $40.00	USD	40.00	Baggage Fee for N. Ibarra NCAP Conference

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
08/30/2025 09/01/2025	RPS BAKERSFIELD BAKERSFIELD, CA	**$40.00** $40.00	USD	40.00	T. Webster Airport Parking
09/02/2025 09/03/2025	SPECTRUM 855-707-7328, MO	**$762.00** $762.00	USD	762.00	WIC Past Due Payment
09/02/2025 09/03/2025	SPECTRUM 855-707-7328, MO	**$254.00** $254.00	USD	254.00	WIC Payment to get service turned on
09/03/2025 09/05/2025	WIPFLI LLP MADISON, WI	**$1,950.00** $1,950.00	USD	1,950.00	2 Onilne OMB Courses for Accountants
09/17/2025 09/17/2025	DD *DOORDASH SUBWAY DOORDASH.COM, CA	**$161.17** $161.17	USD	161.17	Lunch for Buget & Finance
09/17/2025 09/19/2025	DD *DOORDASH SUBWAY SAN FRANCISCO, CA	**($161.17)** ($161.17)	USD	(161.17)	Credit for Lunch / Subway canceled order
09/18/2025 09/18/2025	DD *DOORDASH PIZZAHUT DOORDASH.COM, CA	**$282.12** $282.12	USD	282.12	Lunch for Budget & Finance

Activity Totals	Purchases	Payments
$6,565.44	$6,565.44	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: REBECCA MORENO **Account Number:** **9741 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
08/25/2025 08/27/2025	0424 - VAGABOND INN - SOU BAKERSFIELD, CA	**$711.10** $711.10	USD	711.10	CalAim client hotel room for R. Elmore 7137-550000-4000-120-480-215
08/27/2025 08/27/2025	UBER *TRIP HELP.UBER.COM, CA	**$20.00** $20.00	USD	20.00	Uber for while traveling for NCAP Detroit, MI 6120-918-4000-100-980-215
08/27/2025 08/28/2025	UBER *TRIP HELP.UBER.COM, CA	**$84.73** $84.73	USD	84.73	Uber (Rebecca) while traveling for NCAP Detroit, MI 6120-918000-4000-100-940-215
08/30/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$1,057.92** $1,057.92	USD	1,057.92	Hotel Cost for Rebecca Moreno while attending NCAP in Detroit, MI 6120-918000-4000-100-480-215
08/30/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$1,173.92** $1,173.92	USD	1,173.92	Hotel Cost for Joseph Aguilar while attending NCAP in Detroit, MI 6120-550000-4000-120-480-215
08/30/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$1,237.32** $1,237.32	USD	1,237.32	Hotel Cost for Veronica Ramos while attending NCAP in Detroit, MI 6120-550000-4000-120-480-215
08/30/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$1,173.92** $1,173.92	USD	1,173.92	Hotel Cost for Marlene Ruiz while attending NCAP in Detroit, MI 6120-550000-4000-120-480-215
08/30/2025 09/01/2025	MARRIOTT DETROIT DTOWN DETROIT, MI	**$1,221.47** $1,221.47	USD	1,221.47	Hotel Cost for Laurie Hughey while attending NCAP in Detroit, MI 6120-275024-4001-101-470-210

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
08/31/2025 09/01/2025	UBER *TRIP HELP.UBER.COM, CA	**$28.95** $28.95	USD	28.95	Uber from DFW Airport in Dallas, TX to hotel due to flight delays/inclement weather 6120-918000-4000-100-480-215
08/31/2025 09/02/2025	TST*TERRY BLACKS BARBEC DALLAS, TX	**$82.30** $82.30	USD	82.30	Meal in Dallas,Texas for Rebecca Moreno and Savannah Oates during flight delays/ inclement weather 6120-918000-4000-100-480-215
09/01/2025 09/02/2025	PAPPASITOS CANTINA DFW DALLAS, TX	**$187.72** $187.72	USD	187.72	Meal in Dallas, Texas during flight delays for Laurie Hughey, Savannah Oates, Joseph Aguilar Veronica Ramos, and Rebecca Moreno 6120-918000-4000-100-480-215
09/01/2025 09/03/2025	COURTYARD BY MARRIOTT IRVING, TX	**$250.70** $250.70	USD	250.70	Hotel Cost for Rebecca Moreno during flight delays returning from NCAP 6120-918000-4000-100-480-215
09/01/2025 09/03/2025	COURTYARD BY MARRIOTT IRVING, TX	**$250.70** $250.70	USD	250.70	Hotel Cost for Savannah Oates during flight delays returning from NCAP 6120-999000-9905-100-960-105
09/01/2025 09/03/2025	COURTYARD BY MARRIOTT IRVING, TX	**$250.70** $250.70	USD	250.70	Hotel Cost for Joseph Aguilar during flight delays returning from NCAP 6120-550000-4000-120-480-215
09/01/2025 09/03/2025	COURTYARD BY MARRIOTT IRVING, TX	**$250.70** $250.70	USD	250.70	Hotel Cost for Marlene Ruiz during flight delays returning from NCAP 6120-550000-4000-120-480-215
09/01/2025 09/03/2025	COURTYARD BY MARRIOTT IRVING, TX	**$250.70** $250.70	USD	250.70	Hotel cost for Laurie Hughey during flight delays returning from NCAP 6120-275024-4001-101-470-210

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/01/2025 09/03/2025	COURTYARD BY MARRIOTT IRVING, TX	**$250.70** $250.70	USD	250.70	Hotel cost for Veronica Ramos during flight delays returning from NCAP 6120-550000-4000-120-480-215
09/01/2025 09/03/2025	COURTYARD BY MARRIOTT IRVING, TX	**$446.20** $446.20	USD	446.20	Hotel cost for TiYonna Mitchell during flight delays returning from NCAP
09/01/2025 09/03/2025	PHX MATTS BIGBRKF N3 1371 PHOENIX, AZ	**$115.66** $115.66	USD	115.66	Meal after flight from DFW Airport to PHX airport for Rebecca Moreno, Savannah Oates, Joseph Aguilar, Veronica Ramos returning fron NCAP
09/02/2025 09/02/2025	UBER *TRIP HELP.UBER.COM, CA	**$31.10** $31.10	USD	31.10	Uber from hotel to DFW Airport after flight delays returning from NCAP 6120-918000-4000-100-480-215
09/04/2025 09/08/2025	STUDIO 6 BAKERSFIELD 5312 BAKERSFIELD, CA	**$1,270.82** $1,270.82	USD	1,270.82	CalAim client hotel room for R. Elmore 7137-550000-4000-120-480-215
09/09/2025 09/10/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	Registration fee for Laurie Hughey to attend CalCAPA conference 6645-277024-4000-100-480-
09/09/2025 09/10/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	Registration fee for Angelica Daniels to attend CalCAPA conference in Indi 6645-277024-4000-100-480-
09/09/2025 09/10/2025	ALIVETEK AM LUNG TRAIN LUNG.TRAINING, FL	**$300.00** $300.00	USD	300.00	Registration for Asthma Instructor Training Course for Hannah Weightman 6645-551000-4000-120-480-215
09/09/2025 09/10/2025	ALIVETEK AM LUNG TRAIN LUNG.TRAINING, FL	**$300.00** $300.00	USD	300.00	Registration for Asthma Instructor Training for Kristin Gamboa 6645-551000-4000-120-480-215

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/09/2025 09/10/2025	ALIVETEK AM LUNG TRAIN LUNG.TRAINING, FL	**$300.00** $300.00	USD	300.00	Asthma Instructor Training Course for Magaly Witz 6645-551000-4000-120-480-215
09/09/2025 09/11/2025	SECURCARE SELF STORAGE 661-3227834, CA	**$293.00** $293.00	USD	293.00	Monthly storage fee for Housing & Supportive Services 6660-55000-4000-120-480-215
09/09/2025 09/11/2025	DOUBLETREE HOTEL FRESNO 559-2681000, CA	**$759.39** $759.39	USD	759.39	Hotel Cost for Nicole Roberson while attending Affordable Housing Summit in Fresno, CA 6120-277024-4000-100-480-215
09/18/2025 09/22/2025	STUDIO 6 BAKERSFIELD 5312 BAKERSFIELD, CA	**$1,260.00** $1,260.00	USD	1,260.00	Cal-Aim client R. Elmore 7137-550000-4000-120-480-215
09/18/2025 09/22/2025	HAMPTON INN-WATSONVILLE WATSONVILLE, CA	**$342.56** $342.56	USD	342.56	Hotel Cost for Kelly Lowery while attending CAFB meeting should have been on Susana Magana's credit card 6120-504000-2001-120-210-135
09/19/2025 09/22/2025	CALCAPA* CALCAPA WWW.CALCAPA.O, CA	**$650.00** $650.00	USD	650.00	Registration fee for Andrew Dominuguez to attend CalCAPA conference in Indi 6645-277024-4000-100-480-

Activity Totals	Purchases	Payments
$15,852.28	$15,852.28	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: SUSANA MAGANA **Account Number:** **4027 **Cycle End Date:** 09/25/2025

Trans Date / Posting Date	Merchant Name / City, State/Prov.	Transaction Total / Allocation Amount	Source Currency / Accounting Code	Currency Amount	
08/26/2025 08/27/2025	QR.IO GENERATOR QR.IO, DE	**$350.00** $350.00	USD	350.00	QR Code Subscription for WIC Cards 6305-115024-2001-120-220-155
08/27/2025 08/28/2025	JERSEY MIKES ONLINE UC HTTPS://PROD., NJ	**$446.50** $446.50	USD	446.50	MCAP - Staff Training Lunch 6685-261025-1000-120-180-145
08/29/2025 09/01/2025	TEXTEDLY TEXTEDLY.COM, CA	**$317.00** $317.00	USD	317.00	Monthly Text Service Subscription for CSFP 6605-147024-2000-120-210-135
09/02/2025 09/03/2025	WALMART.COM 800-925-6278, AR	**$57.67** $57.67	USD	57.67	Purchase of Special Diet Foods/Milk 7145-112024-2000-120-240-115
09/03/2025 09/04/2025	WALMART.COM 800-925-6278, AR	**$111.60** $111.60	USD	111.60	Purchase of Special Diet Foods/Milk 7145-112024-2000-120-240-115
09/03/2025 09/04/2025	LASSENS NATURAL FOODS-BK BAKERSFIELD, CA	**$47.04** $47.04	USD	47.04	Purchase of Special Diet Foods/Milk 7145-112024-2000-120-240-115
09/05/2025 09/05/2025	WALMART.COM WALMART.COM, AR	**($4.80)** ($4.80)	USD	(4.80)	Refund of Order - package was lost
09/05/2025 09/05/2025	WALMART.COM WALMART.COM, AR	**($52.87)** ($52.87)	USD	(52.87)	Refund of Order - package was lost
09/08/2025 09/09/2025	WAL-MART #1624 BAKERSFIELD, CA	**$31.94** $31.94	USD	31.94	Purchase of Special Diet Foods/Milk 7145-112024-2000-120-240-115 Package was lost

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount	
09/09/2025 09/10/2025	2025 FALL EDUCATION EV 191-6572070, CA	**$150.00** $150.00	USD	150.00	WIC Event Ticket for Marissa Ortiz-Cortez 6120-115024-2001-120-220-155
09/11/2025 09/12/2025	USPS PO BOXES ONLINE 800-344-7779, DC	**$226.00** $226.00	USD	226.00	MCAP Fresno County P.O. Box Fees for 12 months Renewal 6205-261025-1000-120-180-601
09/12/2025 09/15/2025	LASSENS NATURAL FOODS-BK BAKERSFIELD, CA	**$21.55** $21.55	USD	21.55	Purchase of Special Diet Foods/Milk 7145-112025-2000-120-240-115
09/17/2025 09/18/2025	WAL-MART #2557 BAKERSFIELD, CA	**$161.82** $161.82	USD	161.82	Purchase of Special Diet Foods/Milk 7145-112024-2000-120-240-115
09/19/2025 09/22/2025	RESTAURANT DEPOT BAKERSFIELD, CA	**$40.92** $40.92	USD	40.92	Purchase of Special Diet Foods/Milk 7145-112024-2000-120-240-115
09/22/2025 09/23/2025	HOBART ESTORE 937-3323000, OH	**$466.00** $466.00	USD	466.00	Repair of Water Softener at Central Kitchen 6665-108000-2000-120-240-115 -50% 6665-109000-2000-120-240-115 - 50%

Activity Totals	Purchases	Payments
$2,370.37	$2,370.37	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

Cardholder Activity

Name: SABRINA JONES-ROBERTS **Account Number:** **6725 **Cycle End Date:** 09/25/2025

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total	Source Currency Allocation Amount	Currency Amount Accounting Code

Activity Totals	Purchases	Payments
$0.00	$0.00	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

491

Cardholder Activity

Name: DEBORAH A JOHNSON **Account Number:** **2145 **Cycle End Date:** 09/25/2025

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total	Source Currency Allocation Amount	Currency Amount Accounting Code

Activity Totals	Purchases	Payments
$0.00	$0.00	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

492

Cardholder Activity

Name: VETERANS A FOOD SERVICES **Account Number:** **2152 **Cycle End Date:** 09/25/2025

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total	Source Currency Allocation Amount	Currency Amount Accounting Code

Activity Totals	Purchases	Payments
$0.00	$0.00	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

493

Cardholder Activity

Name: VETERANS SVC FUEL CARD **Account Number:** **2335 **Cycle End Date:** 09/25/2025

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total	Source Currency Allocation Amount	Currency Amount Accounting Code

Activity Totals	Purchases	Payments
$0.00	$0.00	$0.00

Cardholder Name: _____ **Signature:** _____

Supervisor Name: _____ **Signature:** _____

COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2025 TO FEBRUARY 28, 2026 (7 OF 12 MONTHS OR 58.33%)

Line Item	2025/26 Budget	3/1/25 - 2/28/26 Actual	% Expended	Available Budget
USDA Revenue (Note A)	1,630,185	819,568	50.3%	810,617
Head Start Subsidy	1,405,385	928,574	66.1%	476,811
Total Revenue	3,035,570	1,748,142	57.6%	1,287,428
Expenditures (Note B)				
Salaries	923,953	495,010	53.6%	428,943
Benefits	319,677	168,627	52.7%	151,050
Vehicle Gasoline, Repair/Maintenance	51,300	41,946	81.8%	9,354
Space Costs	121,700	126,849	104.2%	(5,149)
Supplies - Office & Food Service	156,000	36,311	23.3%	119,689
Equipment Repair/Maintenance & Lease	11,000	4,169	37.9%	6,831
Communication	13,000	5,035	38.7%	7,965
Risk Insurance	12,700	19,717	155.3%	(7,017)
Printing	1,000	108	10.8%	892
Hiring & Employee Costs	100	286	285.5%	(186)
First Aid	500	-	0.0%	500
Raw Food/Vended Meals	1,147,647	671,245	58.5%	476,402
Sub Total	2,758,577	1,569,303	56.9%	1,189,274
Adult Meals Prepared	128,794	109,255	84.8%	19,539
Indirect	148,199	69,584	47.0%	78,615
Total Expenditures	3,035,570	1,748,142	57.6%	1,287,428

	Prior Period	SEPTEMBER 2025	Cumulative
Total Meals Prepared and Vended (Note C)	326,441	65,255	391,696
Total Meals Claimed	219,716	44,214	263,930
Difference	106,725	21,041	127,766
Percentage Claimed to Prepared/Vended		67.8%	67.4%

Note A: Source of USDA revenue is monthly report submitted to California Department of Social Services by Head Start/State Child Development Program Division. Revenue is reimbursement for meals claimed.
Note B: Expenditures are for meals prepared, including vended meals.
Note C: Total number of meals delivered to the centers and homebase excluding adult prepared and adult meals vended. The total represents the number of meals available to be served to center and homebase children.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2025/26 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/25 - 6/30/26 (3 OF 12 MONTHS = 25%)

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-5068)														
Adjusted Days of Enrollment - Certified	10,499	10,062	10,269	-	-	-	-	-	-	-	-	-	30,830	
Reimbursement Rate per Child per Day	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	
Revenue Earned	$ 541,202	$ 518,703	$ 529,367	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,589,272	**39.77%**
Maximum Reimburseable Amount (MRA)													**$3,996,470**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	99.09%	99.54%	99.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		**99.09%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		100.00%
CALIFORNIA STATE PRESCHOOL (CSPP-5118)														
Adjusted Days of Enrollment - Certified	7,002	9,193	12,691	-	-	-	-	-	-	-	-	-	28,887	
Reimbursement Rate per Child per Day	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X 55.27	X $55.27	
Revenue Earned	$ 387,028	$ 508,094	$ 701,455	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,596,577	**20.97%**
Maximum Reimburseable Amount (MRA)													**$7,612,170**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	98.35%	99.07%	98.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		**98.35%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		100.00%
MIGRANT CHILD CARE (CMIG-5004)														
Adjusted Days of Enrollment - Certified	-	-	-	-	-	-	-	-	-	-	-	-	0	
Reimbursement Rate per Child per Day	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	X $51.55	
Revenue Earned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
Maximum Reimburseable Amount (MRA)													**$293,823**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		**100.00%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%

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

Note 2: Source of reimbursement rate per child per day and maximum reimburseable amount is per the 2025/26 State contracts.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2025/26 CONTRACTS - EARNED REVENUE
SAN JOAQUIN COUNTY OFFICE OF EDUCATION
FOR THE PERIOD 7/1/25 - 6/30/26 (3 OF 12 MONTHS = 25%)

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-5XXX)														
Adjusted Days of Enrollment - Certified	4,676	5,001	5,052	-	-	-	-	-	-	-	-	-	14,729	
Reimbursement Rate per Child per Day	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	X $48.84	
Revenue Earned	$ 228,392	$ 244,230	$ 246,762	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 719,384	**23.91%**
Maximum Reimburseable Amount (MRA)													**$3,008,544**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)	98.58%	99.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		**98.58%**
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		100.00%
CALIFORNIA STATE PRESCHOOL (CSPP-5XXX)														
Adjusted Days of Enrollment - Certified	-	52	384	-	-	-	-	-	-				436	
Reimbursement Rate per Child per Day	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	X $49.14	
Revenue Earned	$ -	$ 2,541	$ 18,889	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,430	**0.95%**
Maximum Reimburseable Amount (MRA)													**$2,250,612**	
Flex Factor														
Attendance Percentage (Attendance/Enrollment)														
Five Percent Flexibility, Maximum = 100 Percent														

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

Note 2: Source of reimbursement rate per child per day and maximum reimburseable amount is per the 2025/26 Cooperative Agreement with the San Joaquin County Office of Education

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/25 - 6/30/26 (3 OF 12 MONTHS = 25%)

Contract CMAP-5000	July 2025	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total	%	% Earned to MRA
Provider Payments	$ 1,799,376	$ 1,954,173	$ 2,083,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,836,800		
Add: Family Fees	-	-	-	-	-	-	-	-	-	-	-	-	$ -		
Net Provider Payments	$ 1,799,376	$ 1,954,173	$ 2,083,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,836,800	79.48%	
Maximum Reimburseable Amount (MRA) for Provider Payments													**29,398,811**		**19.85%**
Administration & Support Services Revenue															
Provider Payments	$ 1,799,376	$ 1,954,453	$ 2,083,251	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,837,080		
Reimbursement Rate	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%		
Revenue Earned	$ 478,315	$ 519,539	$ 553,776	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,551,630		
Program Administration/Support Services Costs	211,477	256,070	377,587	-	-	-	-	-	-	-	-	-	845,134	11.51%	
Indirect (10% x MTDC) Costs	198,873	218,898	244,014	-	-	-	-	-	-	-	-	-	661,786	9.01%	
Transfer Indirect to CSBG	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Operating Costs	$ 410,351	$ 474,968	$ 621,601	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,506,919	20.52%	
Revenue Earned Over/(Under) Costs	$ 67,965	$ 44,571	$ (67,825)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	44,711		
TOTAL COSTS - NET OF FAMILY FEES	$ 2,209,726	$ 2,429,141	$ 2,704,852	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	7,343,719	100.00%	

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

Provider payments	5,836,800
Reimbursement Rate (21.0% / 79.0%)	x 26.5823%
Revenue Earned	1,551,556

Note 2: The maximum reimburseable amount per the 2024/25 State contract is as follows:

Provider Payments	29,398,811	79.00%
Administration	6,642,643	17.85%
Support Services	1,172,231	3.15%
Maximum Reimbursable Amount (MRA)	37,213,685	100.00%

9,584,682

388%

Division/CFO: Tracy Webster, CFO
Month/Year: September-2025
Program/Work Unit: Not Applicable
Director of Finance: Gabrielle Alexander

Services: Overall financial and accounting functions of the organization

Activities	September 2025		Year to Date 03/1/25 - 09/30/25	
Description	Number	Amount		Amount
Bank/Wire Deposits	68	13,872,551	495	60,194,172
Vendor Checks Issued	1,906	7,418,466	12,035	51,501,735
Payroll Disbursed		4,205,807		31,349,580
Grant Reports Prepared	40		280	
2-1-1				
ARG III - Warm Handoff				
BKRHC Encampment Resolution				
BCSD California Community School Partnership				
BKRHC - HHAP)				
CAL EITC				
CalCAPA Diaper Distribution Pilot				
California State Preschool				
CalVIP (CA Violence Intervention and Prevention)				
CFDA - Healthy Refrigeration Program Grant				
Child and Adult Care Food				
City of Bakersfield FHCC Sports Field				
County of Kern Low Barrier Homeless Shelter				
CSBG (Community Services Block Grant)				
CSFP (Commodity Supplemental Food Program)				
DOE BIL				
E Kern Family Resource Center				
Early Head Start (EHS)/Head Start - Kern & San Joaquin				
EFAP				
Food Bank Capacity Program				
Help Me Grow				
Home Visit Initiative				
HOME-ARP City of Bakersfield 2024-25				
Housing and Urban Development				
HUD CPF Food Bank Expansion				
Internal Revenue Servicie - VITA				
KCCD CERF Regional Convener				
KCCD CWDB High Road Training Partnership				
LIHEAP				
Local Purchase Assistance (LFPA) USDA				
Migrant Alternative Payment				
NEOPB Cal Fresh Healthy Living				
Oasis FRC				
Positive Youth Development Services				
QRIS San Joaquin				
Safe Camping				
San Joaquin COE General Child Care (CCTR)				
San Joaquin QRIS				
SJCOE COE Headstart				
State Disaster Food Boxes				
SNAP (Cal Fresh Outreach)				
WIC (Women, Infants & Children)				

Business Services

Activity	Requested	In-Progress	Processed	Processed YTD
Purchase Orders	575	57	517	2,511
Contracts	40	4	36	166
Leases	8	1	8	35
Requests for Proposals	17	2	15	67

Business Services Projects

Description		% Completed		Comments

Total Division Staffing 32 Positions

CFO	Accountant II (2)	Administrative Coordinator (1)
Director of Finance	Accounting Technician (6)	Procurement Supervisor (1)
Finance Administrator	Accounting Specialist (2)	Business Technician (2)
Controller	Accounting Clerk (1)	
Payroll/HRIS Manager	AP Supervisor (1)	
Accounting Administrator	Fiscal Technician (2)	
Accounting Administrator - Energy	Payroll Specialists (3)	
Accountant (3)	Payroll Supervisor (1)	

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)
AS OF FEBRUARY 28, 2025

ASSETS	
Cash in Bank	25,377,207
Cash - Vacation Reserve	1,107,758
Petty Cash	-
Accounts Receivable	9,329,530
Travel Advance	6,910
Prepaid Expense	895,466
Inventory	4,851,792
Net Fixed Assets - Unrestricted	9,556,452
Net Fixed Assets - Restricted	41,042,599
Operating lease ROU	4,493,179
Total Assets	96,660,894
LIABILITES AND NET ASSETS	
Accounts Payable	6,164,310
Accrued Expenses	4,101,294
Accrued Vacation	2,201,945
Line of Credit	-
Note Payable	7,629,178
Advance Payable	3,890,350
Deferred Revenue	16,523,054
Operating Lease Liability	4,511,411
Total Liabilites	45,021,542
Total Net Assets	51,639,353
Total Liabilities and Net Assets	96,660,895

STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE PERIOD MARCH 1, 2024 TO FEBRUARY 28, 2025

REVENUE	
Grant Revenue	137,819,710
Donations	41,364,481
Other Revenue	2,026,996
In-Kind	65,488
Total Revenue	181,276,675
EXPENDITURES	
Salaries	47,593,937
Benefits	15,542,023
Travel	734,942
Space Costs	10,553,941
Supplies	4,715,779
Consultant/Contract Services	4,883,791
Other Costs	3,655,427
Program Costs	76,420,042
Capital Expenditures	-
Indirect	11,588,968
In-Kind	65,488
Total Expenditures	175,754,338
Net Change in Assets	5,522,337
Net Assets, beginning	46,117,016
Net Assets, ending	51,639,353

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)
AS OF SEPTEMBER 30, 2025

ASSETS	
Cash in Bank	19,442,020
Cash - Vacation Reserve	1,309,583
Petty Cash	-
Accounts Receivable	5,342,242
Travel Advance	29,367
Prepaid Expense	1,047,407
Inventory	4,738,398
Net Fixed Assets - Unrestricted	9,106,614
Net Fixed Assets - Restricted	39,494,977
Operating lease ROU	4,493,179
Total Assets	85,003,786
LIABILITES AND NET ASSETS	
Accounts Payable	3,922,573
Accrued Expenses	1,743,276
Accrued Vacation	1,257,052
Line of Credit	-
Note Payable	7,426,459
Advance Payable	1,012,527
Deferred Revenue	13,097,528
Operating Lease Liability	4,511,411
Total Liabilites	32,970,826
Total Net Assets	52,032,961
Total Liabilities and Net Assets	85,003,787

STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE PERIOD MARCH 1, 2025 TO SEPTEMBER 30, 2025

REVENUE	
Grant Revenue	77,550,498
Donations	251,408
Other Revenue	7,722,861
In-Kind	10,148,071
Total Revenue	95,672,838
EXPENDITURES	
Salaries	30,798,400
Benefits	10,521,590
Travel	584,580
Space Costs	8,414,816
Supplies	2,784,548
Consultant/Contract Services	3,241,573
Other Costs	2,832,023
Program Costs	19,243,786
Capital Expenditures	28,773
Indirect	6,681,070
In-Kind	10,148,071
Total Expenditures	95,279,230
Net Change in Assets	393,608
Net Assets, beginning	51,639,353
Net Assets, ending	52,032,961

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-25 TO 09-30-25 (58.3%)

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	52,648,986	27,954,825	24,694,161	53%
BENEFITS	16,057,706	9,534,896	6,522,810	59%
TRAVEL	1,169,206	490,650	678,556	42%
SPACE COST	8,189,839	6,024,537	2,165,302	74%
SUPPLIES	2,243,864	2,332,112	(88,248)	104%
EQUIPMENT	-	18,447	(18,447)	Not budgeted
CONSULTANT/CONTRACT SERVICES	4,721,997	2,133,566	2,588,431	45%
OTHER COSTS	3,481,549	2,087,065	1,394,484	60%
PROGRAM COSTS	32,585,152	19,126,117	13,459,035	59%
INDIRECT	11,637,040	6,681,070	4,955,970	57%
TOTAL	132,735,339	76,383,285	56,352,054	58%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-25 TO 09-30-25 (58.3%)

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	38,999,924	20,644,823	18,355,101	53%
BENEFITS	11,690,857	7,098,669	4,592,188	61%
TRAVEL	836,996	262,892	574,104	31%
SPACE COST	3,757,138	3,357,943	399,195	89%
SUPPLIES	1,649,146	1,561,990	87,156	95%
EQUIPMENT	-	(475)	475	0%
CONSULTANT/CONTRACT SERVICES	1,407,736	821,965	585,771	58%
OTHER COSTS	1,688,881	853,203	835,678	51%
PROGRAM COSTS	28,405,475	16,761,040	11,644,435	59%
INDIRECT	8,755,735	5,052,962	3,702,773	58%
TOTAL	97,191,888	56,415,011	40,776,877	58%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-25 TO 09-30-25 (58.3%)

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	5,086,849	2,261,621	2,825,228	44%
BENEFITS	1,666,602	802,134	864,468	48%
TRAVEL	115,667	136,397	(20,730)	118%
SPACE COST	733,727	1,001,965	(268,238)	137%
SUPPLIES	199,399	391,943	(192,544)	197%
EQUIPMENT	-	18,922	(18,922)	Not budgeted
CONSULTANT/CONTRACT SERVICES	952,904	566,411	386,493	59%
OTHER COSTS	614,558	376,634	237,924	61%
PROGRAM COSTS	3,061,030	1,587,977	1,473,053	52%
INDIRECT	1,067,671	605,631	462,040	57%
TOTAL	13,498,407	7,749,635	5,748,772	57%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-25 TO 09-30-25 (58.3%)

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	3,026,630	1,469,448	1,557,182	49%
BENEFITS	966,559	477,758	488,801	49%
TRAVEL	80,650	12,138	68,512	15%
SPACE COST	253,000	188,658	64,342	75%
SUPPLIES	136,000	52,554	83,446	39%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	2,078,131	504,090	1,574,041	24%
OTHER COSTS	563,693	338,814	224,879	60%
PROGRAM COSTS	302,662	228,842	73,820	76%
INDIRECT	740,732	327,665	413,067	44%
TOTAL	8,148,057	3,599,968	4,548,090	44%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-25 TO 09-30-25 (58.3%)

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,282,110	2,970,379	1,311,731	69%
BENEFITS	1,347,365	964,055	383,310	72%
TRAVEL	66,742	67,431	(689)	101%
SPACE COST	3,195,293	1,305,960	1,889,333	41%
SUPPLIES	208,638	303,237	(94,599)	145%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	277,476	226,300	51,176	82%
OTHER COSTS	447,277	298,548	148,729	67%
PROGRAM COSTS	812,985	536,108	276,877	66%
INDIRECT	852,469	560,489	291,980	66%
TOTAL	11,490,355	7,232,508	4,257,847	63%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-25 TO 09-30-25 (58.3%)

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	950,312	430,700	519,612	45%
BENEFITS	282,380	147,764	134,616	52%
TRAVEL	43,851	10,815	33,036	25%
SPACE COST	253,681	109,020	144,661	43%
SUPPLIES	31,831	8,591	23,240	27%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	5,750	35	5,715	1%
OTHER COSTS	51,480	35,078	16,402	68%
PROGRAM COSTS	3,000	11,217	(8,217)	374%
INDIRECT	169,042	90,559	78,483	54%
TOTAL	1,791,327	843,778	947,549	47%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-25 TO 09-30-25 (58.3%)

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	303,161	177,855	125,306	59%
BENEFITS	103,943	44,516	59,427	43%
TRAVEL	25,300	977	24,323	4%
SPACE COST	(3,000)	60,991	(63,991)	-2033%
SUPPLIES	18,850	13,797	5,053	73%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	-	14,765	(14,765)	Not budgeted
OTHER COSTS	115,660	184,788	(69,128)	160%
PROGRAM COSTS	-	934	(934)	0%
INDIRECT	51,391	43,763	7,628	85%
TOTAL	615,305	542,386	72,919	88%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2025/26
BUDGET TO ACTUAL - 03/01/25 TO 02/28/26 (7 OF 12 MONTHS = 58.3%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	**$ 11,637,040**	**$ 6,681,070**	**57.4%**	**$ 4,955,970**
Expenditures				
Salaries	6,185,191	3,029,507	49.0%	3,155,684
Benefits @ 23.6% actual	1,946,896	925,947	47.6%	1,020,949
Total Personnel Costs	8,132,087	3,955,454	48.6%	4,176,633
Operating Costs				
Travel	113,200	89,780	79.3%	23,420
Space Costs	459,000	453,553	98.8%	5,448
Supplies	270,486	192,317	71.1%	78,169
Equipment	-	-	0.0%	-
Consultant/Contract	1,254,700	1,042,998	83.1%	211,702
Other Operating Costs	713,015	514,201	72.1%	198,814
Total Operating Costs	2,810,401	2,292,848	81.6%	517,553
Total Expenditures	**$ 10,942,488**	**$ 6,248,302**	**57.1%**	**$ 4,694,186**
Excess (Deficit) Indirect Revenue	**$ 694,552**	**$ 432,768**		

RECAP BY SUPPORT DIVISION	Budget	Actual	% Expended	Available Balance
HR	$ 1,682,171	$ 742,401	44.1%	$ 939,770
Operations	3,779,805	2,297,313	60.8%	1,482,492
Executive	749,484	515,806	68.8%	233,678
Finance	3,354,458	1,997,064	59.5%	1,357,394
Community Development	1,376,570	694,234	50.4%	682,336
	$ 10,942,488	$ 6,248,302	57.1%	$ 4,694,186

Prepared Date: 11/12/25

Community Action Partnership of Kern (CAPK)

Check register

Company name:	Community Action Partnership of Kern (CAPK)
Report name:	Check register
Created on:	11/10/2025

Bank	Date	Vendor	Document no.	Amount
CBB - Operating Acct - Citizens Business Bank	**Account no: 0521105933**			
	9/3/2025	V04620--ADRIANA AREVALO	305018	1,132.92
	9/3/2025	P02901--MARIA D REYES-SOTO	305019	5,668.11
	9/3/2025	P02901--MARIA D REYES-SOTO	Voided - 122234140007401	-5,668.11
	9/3/2025	V02949--KERN COUNTY SUPERINTENDENT OF SCHOOLS	304970	175.00
	9/3/2025	V04822--SEAN BATTLE	304989	1,650.00
	9/3/2025	V04821--JENNIFER STILES	304968	3,150.00
	9/3/2025	V04814--JASON ALLEN FAULK	304967	79.70
	9/3/2025	V04819--OFELIA HERNANDEZ	304978	3,550.00
	9/3/2025	V04816--PARK PALACO TWO APTS LP	304984	3,514.00
	9/3/2025	V04818--DEIRDRA L WINKLER	304952	1,300.00
	9/3/2025	V04817--DELU VENTURES LLC	304953	3,333.33
	9/3/2025	V03496--ANDREW CHAVEZ	304938	185.00
	9/3/2025	V01026--VARNER & SON INC	305014	691.69
	9/3/2025	V04160--MOUNTAINSIDE DISPOSAL, INC.	304977	392.55
	9/3/2025	V00597--LAMONT SANITATION INC	304973	1,255.11
	9/3/2025	V00799--PRICE DISPOSAL	304986	510.62
	9/3/2025	V00801--PRODUCERS DAIRY FOODS INC	304987	2,309.58
	9/3/2025	V00212--CITY OF DELANO	304947	344.37
	9/3/2025	V01756--7200 DIGIORGIO ROAD, LP	304933	2,649.00
	9/3/2025	V01777--AMERICAN REAL ESTATE & PROPERTY MANAGEMENT	304937	4,200.00
	9/3/2025	V03100--HOUSINGAUTHORITY OF THE COUNTY OF KERN	304963	866.00
	9/3/2025	V00992--TOKAY PRESS INC	305012	745.41
	9/3/2025	V00919--SPECTRUM	304999	220.25
	9/3/2025	V00014--Accrue Solutions Holding Co, LLC	304934	200.00
	9/3/2025	V00949--SUPERIOR TECHNICAL SERVICES INC	305010	125.00
	9/3/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	304956	27.00
	9/3/2025	V00207--CINTAS CORPORATION #668	304946	466.38
	9/3/2025	V00919--SPECTRUM	304998	170.25
	9/3/2025	V04116--JAMIE VESTAL	304966	65.00
	9/3/2025	V00592--LAKESHORE PARENT, LLC	304972	409.67
	9/3/2025	V04786--VERONICA RAMOS	305016	95.90
	9/3/2025	V04350--MARICELA PEREZ	304976	70.00
	9/3/2025	V04121--VERONICA FUENTES	305015	70.00
	9/3/2025	V00252--COUNTY OF KERN PUBLIC WORKS	304950	47.75
	9/3/2025	V03172--OFFICE1 LEASING	304983	216.05
	9/3/2025	V03430--SPECTRUM/CHARTER	305004	170.00
	9/3/2025	V00229--COMCAST CORPORATION	304948	1,786.09
	9/3/2025	V00919--SPECTRUM	304997	346.25
	9/3/2025	V00946--SUKHMANI SHERGILL	305008	150.00
	9/3/2025	V01009--ULINE	305013	1,418.01
	9/3/2025	V04658--BEAR MOUNTAIN ROOFING INC.	304940	13,200.00
	9/3/2025	V00370--FEDEX	304961	105.87
	9/3/2025	V00601--LASTAND, INC	304974	20.00
	9/3/2025	V02978--SPECTRUM/CHARTER COMMUNICATIONS	305006	165.20
	9/3/2025	V03059--T-MOBILE USA INC	305011	8,525.60
	9/3/2025	V00919--SPECTRUM	304996	176.25
	9/3/2025	V00787--PG&E	304985	27,432.10
	9/3/2025	V03430--SPECTRUM/CHARTER	305003	220.00
	9/3/2025	V00907--SOCALGAS	304990	188.19
	9/3/2025	V00114--BERKSHIRE HATHAWAY HOMESTATE CO	304941	105,040.88
	9/3/2025	V03157--KERN ISLAND INVESTORS, GP	304971	11,228.28

9/3/2025	V00919--SPECTRUM	304995	945.00
9/3/2025	V00914--SOUTHERN CALIFORNIA EDISON	304991	727.61
9/3/2025	V00948--SUPERIOR SANITATION SERVICE INC	305009	950.03
9/3/2025	V00092--AT&T	304939	2,009.22
9/3/2025	V03430--SPECTRUM/CHARTER	305002	214.00
9/3/2025	V03172--OFFICE1 LEASING	304982	1,183.15
9/3/2025	V03172--OFFICE1 LEASING	304981	851.84
9/3/2025	V03172--OFFICE1 LEASING	304980	455.65
9/3/2025	V03217--KARADANIS SURVIVORS TRUST	304969	595.00
9/3/2025	V03172--OFFICE1 LEASING	304979	454.93
9/3/2025	V00320--EAST NILES COMMUNITY SERVICES DIST	304960	130.50
9/3/2025	V00255--COVERALL NORTH AMERICA INC	304951	1,025.00
9/3/2025	V00320--EAST NILES COMMUNITY SERVICES DIST	304959	2,505.74
9/3/2025	V00169--CALIFORNIA WATER SERVICE	304944	6,701.47
9/3/2025	V00917--SOUTHWEST GAS CORPORATION	304992	11.00
9/3/2025	V00926--STANDARD PLUMBING SUPPLY COMPANY, INC	305007	73.94
9/3/2025	V03314--VESTIS GROUP, INC	305017	72.20
9/3/2025	V03270--HUNTER FAN COMPANY	304965	14,000.00
9/3/2025	V04792--CARL ELIJAH	304945	111.00
9/3/2025	V00297--DEPARTMENT OF SOCIAL SERVICES	304957	1,936.00
9/3/2025	V04797--HOUSTON - GALVESTON AREA FOOD BANK, INC.	304964	2,300.00
9/3/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	304955	27.00
9/3/2025	V03430--SPECTRUM/CHARTER	305001	214.00
9/3/2025	V03430--SPECTRUM/CHARTER	305000	214.00
9/3/2025	V04575--LOWE'S COMPANIES, INC.	304975	595.99
9/3/2025	V02996--DEPARTMENT OF HUMAN RESOURCES	304954	12,809.55
9/3/2025	V04216--ALYSSA HERRERA	304936	65.00
9/3/2025	V04429--BS& E INC	304943	1,720.33
9/3/2025	V03459--AIDE AVELAR	304935	165.90
9/3/2025	V02207--BRYAN LOPEZ	304942	264.60
9/3/2025	V03921--SARAH ESPINOZA	304988	65.00
9/3/2025	V00251--COUNTY OF KERN GENERAL SERVICES, 3RD FLOOR	304949	136,002.66
9/3/2025	V02978--SPECTRUM/CHARTER COMMUNICATIONS	305005	156.25
9/3/2025	V00919--SPECTRUM	304994	220.25
9/3/2025	V00919--SPECTRUM	304993	229.20
9/3/2025	V00458--HOME DEPOT COMMERCIAL CREDIT	304962	5,897.59
9/3/2025	V00302--DINGO ENTERPRISES INC	304958	2,031.83
9/3/2025	P02767--LUCERO L IBARRA	122234140007861	3,393.26
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007860	813.76
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007859	116.85
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007858	16,906.71
9/3/2025	V03175--RACE TELECOMMUNICATIONS INC	122234140007857	238.69
9/3/2025	V04718--HARC, INC.	122234140007856	3,717.16
9/3/2025	V03263--FLOWERS BAKERIES SALES OF SOCAL, LLC	122234140007855	151.34
9/3/2025	V02042--PLAYA AZUL PROPERTY MANAGEMENT, LLC	122234140007854	875.00
9/3/2025	V00640--MANAGEMENT INFORMATION TECHNOLOGY USA	122234140007853	4,347.00
9/3/2025	V00704--MISSION LINEN SUPPLY	122234140007852	59.82
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007851	33.43
9/3/2025	V00478--INDOFF INCORPORATED	122234140007850	2,699.45
9/3/2025	V00257--CREATIVE FINANCIAL STAFFING LLC	122234140007849	4,878.26
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007848	15,568.70
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007847	1,269.33
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007846	1,038.26
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007845	93.65
9/3/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007844	83.24
9/3/2025	V03283--CHUNTE' L. MELVIN dba NITENITE OVERNIGHT CHILI	122234140007843	7,659.94
9/3/2025	V03255--CYNTHIA BORJON-COSBY	122234140007842	5,250.00
9/3/2025	V03246--YESENIA SALAZAR PENA dba BABIES BLOOM LLC	122234140007841	9,000.00
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007840	1,653.63

9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007839	990.00
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007838	646.94
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007837	625.03
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007836	608.23
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007835	606.42
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007834	524.61
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007833	517.06
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007832	384.14
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007831	322.30
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007830	270.53
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007829	179.59
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007828	69.45
9/3/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140007827	58.97
9/3/2025	V00526--JST FAMILY 2021, LLC	122234140007826	1,234.46
9/3/2025	V03213--FRESHPOINT CENTRAL CALIFORNIA, INC	122234140007825	824.40
9/3/2025	V03326--CLEMMER AND COMPANY	122234140007824	1,400.00
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007823	82.90
9/3/2025	V00988--THERMO KING OF CENTRAL CALIFORNIA, INC	122234140007822	1,745.27
9/3/2025	V00905--SMART & FINAL	122234140007821	206.49
9/3/2025	V00060--AN ICON COMPANY, LLC - PRINTDIRTCHEAP	122234140007820	1,958.50
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007819	216.76
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007818	197.21
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007817	140.66
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007816	110.85
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007815	107.32
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007814	99.82
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007813	27.96
9/3/2025	V03263--FLOWERS BAKERIES SALES OF SOCAL, LLC	122234140007812	144.90
9/3/2025	V00937--STINSON STATIONERS	122234140007811	256.28
9/3/2025	V00770--KERN PRINT SERVICES, INC	122234140007810	2,203.68
9/3/2025	V00522--JORGE GALINDO	122234140007809	45.00
9/3/2025	V00312--DONAHUE TRUCK CENTERS	122234140007808	1,200.40
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007807	197.21
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007806	156.22
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007805	129.64
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007804	126.11
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007803	111.57
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007802	109.94
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007801	103.80
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007800	99.82
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007799	27.96
9/3/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140007798	140.00
9/3/2025	V00937--STINSON STATIONERS	122234140007797	364.21
9/3/2025	V00928--STAPLES CONTRACT & COMMERICAL, INC	122234140007796	2,080.97
9/3/2025	V00179--CAZADOR CONSULTING GROUP, INC	122234140007795	1,276.00
9/3/2025	V00937--STINSON STATIONERS	122234140007794	200.77
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007793	241.56
9/3/2025	V00874--SAVE MART SUPERMARKETS	122234140007792	1,061.19
9/3/2025	V00475--INDEPENDENT FIRE & SAFETY	122234140007791	200.50
9/3/2025	V00284--DELK PEST CONTROL	122234140007790	810.00
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007789	45.68
9/3/2025	V00985--THE WARDENS OFFICE	122234140007788	2,283.25
9/3/2025	V04727--ALEXIS SAVEDRA	122234140007787	6,916.65
9/3/2025	V04720--GRC PLUMBING	122234140007786	5,250.00
9/3/2025	V04034--RINGCENTRAL INC.	122234140007785	17,110.33
9/3/2025	V00257--CREATIVE FINANCIAL STAFFING LLC	122234140007784	4,854.36
9/3/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140007783	175.00
9/3/2025	V01020--VALLEY GARBAGE SERVICE	122234140007782	507.74
9/3/2025	V00128--BRADY INDUSTRIES	122234140007781	6,376.21

9/3/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140007780	140.00
9/3/2025	V00306--DISCOUNT SCHOOL SUPPLY	122234140007779	322.35
9/3/2025	V01033--VERNON SORENSON MD INC	122234140007778	67.00
9/3/2025	V03191--VAL-PRO, INC	122234140007777	72.00
9/3/2025	V00997--TRAFFIC MANAGEMENT, INC.	122234140007776	113.66
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007775	58.44
9/3/2025	V03191--VAL-PRO, INC	122234140007774	506.30
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007773	199.55
9/3/2025	V00049--AMAZON CAPITAL SERVICES, INC	122234140007772	12,475.04
9/3/2025	V00029--ADVANCED DATA STORAGE, INC	122234140007771	351.20
9/3/2025	V03159--JOHN REY	122234140007770	234.95
9/3/2025	V00920--SSD ALARM, INC	122234140007769	1,683.09
9/3/2025	V04755--CITIGUARD, INC	122234140007768	4,794.00
9/3/2025	V03328--Hometown Plumbing	122234140007767	135.00
9/3/2025	V03301--COLLETTE ROYAL	122234140007766	5,250.00
9/3/2025	V01044--W W GRAINGER INC	122234140007765	597.13
9/3/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140007764	1,103.40
9/3/2025	V03641--GLORIA BARBERO	122234140007763	521.00
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007762	79.00
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007761	78.69
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007760	75.75
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007759	75.75
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007758	71.42
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007757	67.43
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007756	57.90
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007755	57.70
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007754	49.62
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007753	9.73
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007752	9.73
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007751	490.14
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007750	374.85
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007749	280.68
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007748	276.62
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007747	257.55
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007746	175.90
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007745	160.04
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007744	79.94
9/3/2025	V00683--MCWILLIAMS & WALDEN INC	122234140007743	12,983.39
9/3/2025	V03186--BLUETRITON BRANDS INC	122234140007742	79.00
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007741	285.20
9/3/2025	V00004--4IMPRINT INC AKA NELSON MARKETING	122234140007740	1,454.41
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007739	449.20
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007738	364.49
9/3/2025	V00402--FRONTIER COMMUNICATIONS HOLDINGS LLC	122234140007737	103.33
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007736	218.05
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007735	178.58
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007734	144.22
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007733	10.34
9/3/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140007732	475.35
9/3/2025	V00087--ARVIN COMMUNITY SERVICE DISTRICT	122234140007731	274.73
9/3/2025	V03316--YESENIA MONTOYA	122234140007730	7,500.00
9/3/2025	V03343--CONTINENTAL LABOR RESOURCES, INC.	122234140007729	570.24
9/3/2025	V03065--PIUSER STONE AND TILE, INC.	122234140007728	8,560.00
9/3/2025	V04180--DIESEL DIRECT LLC	122234140007727	1,702.12
9/3/2025	V04066--NICOLE ROBERSON	122234140007726	215.00
9/3/2025	V03174--OFFICE IMAGING, INC	122234140007725	259.91
9/3/2025	V04180--DIESEL DIRECT LLC	122234140007724	1,824.15
9/3/2025	V03334--Pritika Ram	122234140007723	523.65
9/3/2025	V03288--OASIS AIR AND SOLAR	122234140007722	950.00

9/3/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140007721	7,080.00
9/3/2025	V03060--JAB COMMUNICATION INC.	122234140007720	796.75
9/3/2025	V03641--GLORIA BARBERO	122234140007719	61.60
9/3/2025	V03397--MAEGAN ROUSE	122234140007718	357.00
9/3/2025	V04572--ERICA FRIAS	122234140007717	235.90
9/3/2025	V03836--MONICA ZAMUDIO	122234140007716	65.00
9/3/2025	V00306--DISCOUNT SCHOOL SUPPLY	122234140007715	9.12
9/3/2025	V00306--DISCOUNT SCHOOL SUPPLY	122234140007714	16.23
9/3/2025	V00306--DISCOUNT SCHOOL SUPPLY	122234140007713	174.86
9/3/2025	V00024--ADP, LLC.	122234140007712	24,980.38
9/3/2025	V04778--BAKER TILLY ADVISORY GROUP PARENT, LP	122234140007711	9,965.00
9/3/2025	V03667--JANELLE ANDRES	122234140007710	74.20
9/3/2025	V00108--BALCO HOLDINGS, INC. DBA BAY ALARM COMPANY	122234140007709	1,712.25
9/8/2025	V04029--HAYDEE N CORONA	305020	1,427.36
9/9/2025	V02949--KERN COUNTY SUPERINTENDENT OF SCHOOLS	305043	10,124.58
9/9/2025	V01845--DESERT OASIS APTS LLC	305034	3,000.00
9/9/2025	V02985--WELLS FARGO VENDOR FINANCIAL SERVICES, LLC	305074	178.90
9/9/2025	V00229--COMCAST CORPORATION	305033	337.20
9/9/2025	V00370--FEDEX	305036	42.51
9/9/2025	V00801--PRODUCERS DAIRY FOODS INC	305061	822.66
9/9/2025	V01012--UNITED RENTALS INC	305071	204.70
9/9/2025	V03427--LANEISHA HAMMOND	305048	56.00
9/9/2025	V00207--CINTAS CORPORATION #668	305030	399.74
9/9/2025	V00617--LODI HEALTH WEST OCCUPATIONAL MEDICINE	305051	555.91
9/9/2025	V04696--BAKERSFIELD ROOFING, INC.	305024	9,480.00
9/9/2025	V00597--LAMONT SANITATION INC	305047	342.50
9/9/2025	V01049--WASTE MANAGEMENT OF SOUTHERN CALIFORNIA	305073	2,172.42
9/9/2025	V00788--PHILADELPHIA INSURANCE COMPANIES	305060	2,029.00
9/9/2025	V04765--COMCAST CORPORATION	305032	256.93
9/9/2025	V00092--AT&T	305023	459.71
9/9/2025	V00035--ALAMO ALARM CO INC	305021	203.50
9/9/2025	V03249--CALYPSO WEST INC. / BAKERSFIELD ICE	305027	359.95
9/9/2025	V00599--LANGUAGE LINE SERVICES INC	305049	347.98
9/9/2025	V00150--CAL KERN CABINETS INC	305025	5,294.00
9/9/2025	V00596--LAMONT PUBLIC UTILITY DISTRICT	305046	811.70
9/9/2025	V04081--CHRISTOPHER CUZUL	305028	17.44
9/9/2025	V00848--RUBY REYES CRUZ	305062	46.98
9/9/2025	V03713--KAYLONIE HOWARD	305040	33.75
9/9/2025	V03172--OFFICE1 LEASING	305058	1,933.40
9/9/2025	V03172--OFFICE1 LEASING	305057	737.62
9/9/2025	V03172--OFFICE1 LEASING	305056	395.61
9/9/2025	V03172--OFFICE1 LEASING	305055	302.78
9/9/2025	V03172--OFFICE1 LEASING	305054	285.14
9/9/2025	V03172--OFFICE1 LEASING	305053	169.83
9/9/2025	V03147--SEQUOIA PAINT ENTERPRISE	305063	122.91
9/9/2025	V02949--KERN COUNTY SUPERINTENDENT OF SCHOOLS	305042	276.06
9/9/2025	V01009--ULINE	305070	1,706.52
9/9/2025	V00914--SOUTHERN CALIFORNIA EDISON	305066	1,476.77
9/9/2025	V00926--STANDARD PLUMBING SUPPLY COMPANY, INC	305067	66.42
9/9/2025	V00787--PG&E	305059	4,718.12
9/9/2025	V04602--SEQUOIA PEST SOLUTIONS	305064	120.00
9/9/2025	V00075--APEX GENERAL CONSTRUCTION INC	305022	898.00
9/9/2025	V03733--LAURA PORTA	305050	40.09
9/9/2025	V00169--CALIFORNIA WATER SERVICE	305026	257.60
9/9/2025	V00912--SOUTH TULARE RICHGROVE REFUSE INC	305065	460.88
9/9/2025	V00971--THE DAILY INDEPENDENT	305068	913.50
9/9/2025	V00220--CITY OF WASCO	305031	571.68
9/9/2025	V03843--NAOMI IBARRA	305052	833.44
9/9/2025	V01003--TRES HOMBRES FENCE COMPANY	305069	1,574.56

9/9/2025	V01022--VALLEY PROPANE SERVICE	305072	309.35
9/9/2025	V00592--LAKESHORE PARENT, LLC	305044	3,276.88
9/9/2025	V01084--ZONES IT SOLUTIONS INC.	305076	1,860.05
9/9/2025	V00374--FERGUSON ENTERPRISES INC #1350	305037	120.73
9/9/2025	V04052--DIABLO FENCE COMPANY	305035	19,869.00
9/9/2025	V04516--ZIP APPLIANCE REPAIR & SERVICE LLC	305075	1,696.00
9/9/2025	V00206--CHRISTOPHER PERCIVAL	305029	488.10
9/9/2025	V00594--LAMONT ELEMENTARY SCHOOL DISTRICT	305045	25,564.24
9/9/2025	V00562--KEITH C PFEFFER	305041	13,485.18
9/9/2025	V00458--HOME DEPOT COMMERCIAL CREDIT	305038	6,438.83
9/9/2025	V03280--JEREMY MARRS	305039	2,148.00
9/9/2025	V00049--AMAZON CAPITAL SERVICES, INC	122234140007972	90.21
9/9/2025	V04575--LOWE'S COMPANIES, INC.	122234140007971	310.84
9/9/2025	V00937--STINSON STATIONERS	122234140007970	18.47
9/9/2025	V00937--STINSON STATIONERS	122234140007969	103.13
9/9/2025	V00049--AMAZON CAPITAL SERVICES, INC	122234140007968	10,396.01
9/9/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007967	1,380.99
9/9/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140007966	1,086.96
9/9/2025	V00286--DELL TECHNOLOGIES, INC.	122234140007965	1,675.43
9/9/2025	V00286--DELL TECHNOLOGIES, INC.	122234140007964	11,707.44
9/9/2025	V03263--FLOWERS BAKERIES SALES OF SOCAL, LLC	122234140007963	135.24
9/9/2025	V03213--FRESHPOINT CENTRAL CALIFORNIA, INC	122234140007962	428.00
9/9/2025	V00580--KERNVILLE UNION SCHOOL DISTRICT	122234140007961	15,731.03
9/9/2025	V03641--GLORIA BARBERO	122234140007960	506.00
9/9/2025	V00010--ABILA INC	122234140007959	4,266.26
9/9/2025	V03422--LOIS HANNIBLE	122234140007958	215.00
9/9/2025	V00640--MANAGEMENT INFORMATION TECHNOLOGY USA	122234140007957	1,449.00
9/9/2025	V01033--VERNON SORENSON MD INC	122234140007956	150.00
9/9/2025	V03174--OFFICE IMAGING, INC	122234140007955	414.87
9/9/2025	V03174--OFFICE IMAGING, INC	122234140007954	75.84
9/9/2025	V00905--SMART & FINAL	122234140007953	199.34
9/9/2025	V00928--STAPLES CONTRACT & COMMERICAL, INC	122234140007952	1,330.15
9/9/2025	V00937--STINSON STATIONERS	122234140007951	1,632.46
9/9/2025	V00785--PERFECT GIFT LLC	122234140007950	163.20
9/9/2025	V00201--CHILD AND FAMILY PSYCHOLOGY CLINIC, INC	122234140007949	4,410.00
9/9/2025	V00584--KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & I	122234140007948	2,582.10
9/9/2025	V00584--KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & I	122234140007947	9,413.65
9/9/2025	V00683--MCWILLIAMS & WALDEN INC	122234140007946	1,119.22
9/9/2025	V00874--SAVE MART SUPERMARKETS	122234140007945	307.74
9/9/2025	V00988--THERMO KING OF CENTRAL CALIFORNIA, INC	122234140007944	3,721.58
9/9/2025	V01040--VILLATORO POWER WASHING	122234140007943	1,625.00
9/9/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140007942	140.00
9/9/2025	V03344--ANNELISA PEREZ	122234140007941	91.35
9/9/2025	V04139--CUSTOMIZED CUSTODIAL - CCS ACQUISITION LLC	122234140007940	395.44
9/9/2025	V04587--HT SYSTEMS, INC.	122234140007939	3,032.50
9/9/2025	V00108--BALCO HOLDINGS, INC. DBA BAY ALARM COMPANY	122234140007938	411.33
9/9/2025	V00182--CDW LLC	122234140007937	16.51
9/9/2025	V00226--RLH FIRE PROTECTION, INC.	122234140007936	1,023.00
9/9/2025	V00475--INDEPENDENT FIRE & SAFETY	122234140007935	49.00
9/9/2025	V00937--STINSON STATIONERS	122234140007934	3,250.17
9/9/2025	V00985--THE WARDENS OFFICE	122234140007933	1,552.70
9/9/2025	V00683--MCWILLIAMS & WALDEN INC	122234140007932	402.60
9/9/2025	V03174--OFFICE IMAGING, INC	122234140007931	103.41
9/9/2025	V03174--OFFICE IMAGING, INC	122234140007930	37.35
9/9/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140007929	5,195.83
9/9/2025	V00349--ERIE CUSTOM COMPUTER APPLICATIONS	122234140007928	2,940.00
9/9/2025	V00321--ECOLAB FOOD SAFETY SPECIALTIES	122234140007927	252.23
9/9/2025	V00285--DELL FINANCIAL SERVICES LLC	122234140007926	846.81
9/9/2025	V00285--DELL FINANCIAL SERVICES LLC	122234140007925	247.55

9/9/2025	V00045--ALPHA TECHNOLOGIES & ALARM SYSTEMS, INC.	122234140007924	135.00
9/9/2025	V03239--AMAROK, LLC	122234140007923	5,944.51
9/9/2025	V03174--OFFICE IMAGING, INC	122234140007922	127.48
9/9/2025	V01033--VERNON SORENSON MD INC	122234140007921	1,616.00
9/9/2025	V00029--ADVANCED DATA STORAGE, INC	122234140007920	712.56
9/9/2025	V00057--AMERICAN REFUSE, INC.	122234140007919	677.45
9/9/2025	V03681--JERRY MEADE	122234140007918	769.80
9/9/2025	V04587--HT SYSTEMS, INC.	122234140007917	3,465.00
9/9/2025	V00753--ORKIN PEST CONTROL	122234140007916	6,022.99
9/9/2025	V00312--DONAHUE TRUCK CENTERS	122234140007915	427.77
9/9/2025	V00584--KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & I	122234140007914	5,250.00
9/9/2025	V00522--JORGE GALINDO	122234140007913	90.00
9/9/2025	V04587--HT SYSTEMS, INC.	122234140007912	336.18
9/9/2025	V00128--BRADY INDUSTRIES	122234140007911	1,020.52
9/9/2025	V00584--KLEIN DE NATALE GOLDNER COOPER ROSENLIEB & I	122234140007910	108.00
9/9/2025	V03260--DR MARIA CHURCH INTERNATIONAL LLC	122234140007909	14,500.70
9/9/2025	V03328--Hometown Plumbing	122234140007908	135.00
9/9/2025	V00043--ALLIED UNIVERSAL SECURITY SERVICES	122234140007907	78,269.09
9/9/2025	V00226--RLH FIRE PROTECTION, INC.	122234140007906	395.00
9/9/2025	V00812--QUADIENT FINANCE USA INC	122234140007905	3,000.00
9/9/2025	V00867--HECTOR M SANCHEZ	122234140007904	650.62
9/9/2025	V00053--AMERICAN BUSINESS MACHINES	122234140007903	222.37
9/9/2025	V03328--Hometown Plumbing	122234140007902	159.00
9/9/2025	V03288--OASIS AIR AND SOLAR	122234140007901	283.00
9/9/2025	V03080--AZUGA, INC.	122234140007900	495.00
9/9/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140007899	550.00
9/9/2025	V00683--MCWILLIAMS & WALDEN INC	122234140007898	141.06
9/9/2025	V01033--VERNON SORENSON MD INC	122234140007897	25.00
9/9/2025	V03328--Hometown Plumbing	122234140007896	135.00
9/9/2025	V03191--VAL-PRO, INC	122234140007895	425.90
9/9/2025	V03191--VAL-PRO, INC	122234140007894	943.00
9/9/2025	V03186--BLUETRITON BRANDS INC	122234140007893	276.56
9/9/2025	V04690--SAGASER WATKINS & WIELAND PC	122234140007892	30.00
9/9/2025	V00920--SSD ALARM, INC	122234140007891	691.53
9/9/2025	V00004--4IMPRINT INC AKA NELSON MARKETING	122234140007890	396.04
9/9/2025	V03288--OASIS AIR AND SOLAR	122234140007889	5,025.00
9/9/2025	V02330--JEREMY T TOBIAS	122234140007888	150.00
9/9/2025	V03190--ALPHA MEDIA LLC	122234140007887	170.00
9/9/2025	V04036--NANCY COSTA	122234140007886	350.70
9/9/2025	V03290--PLANTS FOR YOUR SOLIE	122234140007885	200.00
9/9/2025	V03186--BLUETRITON BRANDS INC	122234140007884	181.16
9/9/2025	V03423--Jessica Reyes Gonzalez	122234140007883	383.70
9/9/2025	V03425--HALONDA NAFF	122234140007882	215.00
9/9/2025	V00711--MOLLY & BRUCE BUSACCA INC	122234140007881	146.00
9/9/2025	V03343--CONTINENTAL LABOR RESOURCES, INC.	122234140007880	997.92
9/9/2025	V03328--Hometown Plumbing	122234140007879	250.00
9/9/2025	V04180--DIESEL DIRECT LLC	122234140007878	1,570.63
9/9/2025	V03186--BLUETRITON BRANDS INC	122234140007877	9.73
9/9/2025	V03954--TRACY WEBSTER	122234140007876	145.50
9/9/2025	V02324--JAQUELINE GUERRA	122234140007875	255.00
9/9/2025	V04180--DIESEL DIRECT LLC	122234140007874	1,904.40
9/9/2025	V03328--Hometown Plumbing	122234140007873	155.00
9/9/2025	V01044--W W GRAINGER INC	122234140007872	688.86
9/9/2025	V03671--JAYSHREE MADEKA	122234140007871	286.50
9/9/2025	V03492--Andrea Chavez	122234140007870	337.84
9/9/2025	V03939--SULEMA GARCIA	122234140007869	318.70
9/9/2025	V04575--LOWE'S COMPANIES, INC.	122234140007868	10,754.83
9/9/2025	V03437--LETISHA BROOKS	122234140007867	81.20
9/9/2025	V03328--Hometown Plumbing	122234140007866	135.00

9/9/2025	V02658--ELSA NAVARRETE	122234140007865	506.00
9/9/2025	V03986--YOLANDA GONZALES	122234140007864	506.00
9/9/2025	V03188--ACCO ENGINEERED SYSTEMS, INC.	122234140007863	19,188.61
9/9/2025	V03195--ASANA, INC	122234140007862	12,000.00
9/10/2025	V03390--LAURA SERNA	305077	3,012.30
9/10/2025	V03096--PUBLIC AGENCY COALITION ENTERPRISE	122234140007973	914,013.73
9/12/2025	V03390--LAURA SERNA	122234140007974	502.60
9/16/2025	V04595--LOCKHART INVESTMENTS	305124	895.00
9/16/2025	V02116--TNT WESTERN HOMES INC	305178	1,500.00
9/16/2025	V04563--RIDGECREST FAMILY ASSOCIATES, A CA LP	305159	1,500.00
9/16/2025	V02047--RAFIK GENDY	305157	1,500.00
9/16/2025	V04851--MICHELE DEE SLADE	305131	3,500.00
9/16/2025	V01777--AMERICAN REAL ESTATE & PROPERTY MANAGEMENT	305080	1,101.00
9/16/2025	V01845--DESERT OASIS APTS LLC	305107	1,500.00
9/16/2025	V04852--ARVIN VALLEY LLC	305082	1,417.00
9/16/2025	V03863--PALOMA SANDOVAL	305152	562.00
9/16/2025	V03863--PALOMA SANDOVAL	305151	208.78
9/16/2025	V04850--JOSE ERASMO NEVAREZ	305121	3,095.09
9/16/2025	V00370--FEDEX	305110	225.67
9/16/2025	V00885--SEQUOIA SANDWICH COMPANY	305166	626.25
9/16/2025	V03794--MARIBEL LUBEN	305127	138.00
9/16/2025	V04639--CITIZENS BUSIENSS BANK	305093	25.00
9/16/2025	V02687--GUADALUPE A VILLASANA	305116	57.40
9/16/2025	V00207--CINTAS CORPORATION #668	305092	331.28
9/16/2025	V00801--PRODUCERS DAIRY FOODS INC	305155	4,649.92
9/16/2025	V00251--COUNTY OF KERN GENERAL SERVICES, 3RD FLOOR	305099	11,034.94
9/16/2025	V00157--CALIFORNIA DEPARTMENT OF SOCIAL SERVICES	305088	25.00
9/16/2025	V00562--KEITH C PFEFFER	305122	4,631.10
9/16/2025	V00875--SCHOOL HEALTH CORPORATION	305165	1,544.59
9/16/2025	V03430--SPECTRUM/CHARTER	305173	219.99
9/16/2025	V03430--SPECTRUM/CHARTER	305172	301.11
9/16/2025	V03430--SPECTRUM/CHARTER	305171	200.00
9/16/2025	V02978--SPECTRUM/CHARTER COMMUNICATIONS	305174	156.25
9/16/2025	V03643--GLORIA NEVEL	305115	36.40
9/16/2025	V03172--OFFICE1 LEASING	305149	1,738.54
9/16/2025	V03172--OFFICE1 LEASING	305148	614.77
9/16/2025	V03172--OFFICE1 LEASING	305147	321.58
9/16/2025	V03172--OFFICE1 LEASING	305146	304.37
9/16/2025	V03172--OFFICE1 LEASING	305145	260.22
9/16/2025	V03172--OFFICE1 LEASING	305144	240.14
9/16/2025	V03172--OFFICE1 LEASING	305143	188.11
9/16/2025	V03172--OFFICE1 LEASING	305142	188.11
9/16/2025	V03172--OFFICE1 LEASING	305141	188.11
9/16/2025	V03172--OFFICE1 LEASING	305140	187.68
9/16/2025	V03172--OFFICE1 LEASING	305139	139.54
9/16/2025	V03172--OFFICE1 LEASING	305138	138.58
9/16/2025	V03172--OFFICE1 LEASING	305137	137.94
9/16/2025	V00294--DEPARTMENT OF JUSTICE	305100	637.00
9/16/2025	V00960--TEHACHAPI UNIFIED SCHOOL DISTRICT	305176	675.00
9/16/2025	V04741--ED AND J UNITED ROOFING INC.	305108	9,948.00
9/16/2025	V00092--AT&T	305086	1,064.15
9/16/2025	V00216--CITY OF STOCKTON	305097	28.18
9/16/2025	V00682--MCKESSON MEDICAL SURGICAL INC	305130	6,445.31
9/16/2025	V00953--TAFT CITY SCHOOL DISTRICT	305175	2,096.00
9/16/2025	V00829--RIDGECREST CHAMBER OF COMMERCE	305158	315.00
9/16/2025	V03430--SPECTRUM/CHARTER	305170	256.00
9/16/2025	V03430--SPECTRUM/CHARTER	305169	214.00
9/16/2025	V03430--SPECTRUM/CHARTER	305168	200.00
9/16/2025	V00091--AT&T	305085	26.55

9/16/2025	V00091--AT&T	305084	15.63
9/16/2025	V03886--RIGOBERTO REYES	305160	89.60
9/16/2025	V04653--MARITZA CAMACHO	305128	158.20
9/16/2025	V02786--MARIA LAURA GONZALEZ	305126	50.40
9/16/2025	V02597--CATHARYN LAURIE SPROULE	305090	123.90
9/16/2025	V03870--PAULINO CRUZ	305153	18.20
9/16/2025	V03833--MONICA LOPEZ	305133	15.40
9/16/2025	V03810--MARTHA ORDUNA	305129	96.60
9/16/2025	V02479--RONALD SHELAN	305162	434.78
9/16/2025	V03464--ALEXIA KING	305079	105.00
9/16/2025	V00209--CITY OF BAKERSFIELD	305094	11,245.04
9/16/2025	V04159--Estela Corrales	305109	117.60
9/16/2025	V00389--FLYERS ENERGY LLC	305112	868.23
9/16/2025	V04721--MOHAMED J AHMED	305132	43.97
9/16/2025	V03429--TiYONNA MITCHELL	305177	104.30
9/16/2025	V03562--CLAUDIA HUERTA	305098	71.40
9/16/2025	V03459--AIDE AVELAR	305078	212.10
9/16/2025	V03894--ROSA CALLEJAS	305163	135.10
9/16/2025	V00728--NEEDLES PUBLIC UTILITY AUTHORITY	305134	128.68
9/16/2025	V00215--CITY OF SHAFTER	305096	725.21
9/16/2025	V00914--SOUTHERN CALIFORNIA EDISON	305167	5,518.75
9/16/2025	V03172--OFFICE1 LEASING	305136	710.79
9/16/2025	V01009--ULINE	305179	8,816.19
9/16/2025	V04093--AT&T	305083	91.69
9/16/2025	V00854--SAFEWAY INC VONS DIVISION	305164	57.63
9/16/2025	V03662--IVETTE GONZALEZ MEZA	305119	70.00
9/16/2025	V00832--ROBERT B MOSS JR	305161	409.19
9/16/2025	V04802--PAYSTAND, INC.	305154	4,500.00
9/16/2025	V04809--GLORIA BALTIER	305114	166.65
9/16/2025	V00374--FERGUSON ENTERPRISES INC #1350	305111	433.23
9/16/2025	V03420--FREDDY HERNANDEZ	305113	384.00
9/16/2025	V00169--CALIFORNIA WATER SERVICE	305089	124.91
9/16/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	305106	1,280.00
9/16/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	305105	546.00
9/16/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	305104	260.00
9/16/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	305103	27.00
9/16/2025	V01022--VALLEY PROPANE SERVICE	305180	170.27
9/16/2025	V00806--PROTECTION 1/ADT	305156	267.73
9/16/2025	V00642--MANUEL G BARRIOS	305125	75.00
9/16/2025	V04163--HORTENCIA G. GONZALEZ	305118	90.00
9/16/2025	V04111--JAYLEEN VEGA	305120	70.00
9/16/2025	V00157--CALIFORNIA DEPARTMENT OF SOCIAL SERVICES	305087	25.00
9/16/2025	V00458--HOME DEPOT COMMERCIAL CREDIT	305117	2,737.70
9/16/2025	V00206--CHRISTOPHER PERCIVAL	305091	1,697.75
9/16/2025	V00592--LAKESHORE PARENT, LLC	305123	3,367.86
9/16/2025	V00213--CITY OF MANTECA	305095	2,050.20
9/16/2025	V03314--VESTIS GROUP, INC	305181	71.81
9/16/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	305102	27.00
9/16/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	305101	27.00
9/16/2025	V03172--OFFICE1 LEASING	305135	651.95
9/16/2025	V00762--PACIFICA STOCKTON HOTEL LLC - COURTYARD BY M	305150	765.20
9/16/2025	V03496--ANDREW CHAVEZ	305081	52.50
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008134	17.56
9/16/2025	V00559--KAPLAN EARLY LEARNING CO	122234140008133	975.48
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008132	1,191.70
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008131	99.51
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008130	126.17
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008129	59.48
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008128	88.71

9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008127	18,605.07
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008126	2,111.03
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008125	56.83
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008124	625.11
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008123	504.30
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008122	8.95
9/16/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008121	197.46
9/16/2025	V02042--PLAYA AZUL PROPERTY MANAGEMENT, LLC	122234140008120	875.00
9/16/2025	V03326--CLEMMER AND COMPANY	122234140008119	995.00
9/16/2025	V03093--CAESARS ENTERTAINMENT, INC.	122234140008118	1,241.51
9/16/2025	V00785--PERFECT GIFT LLC	122234140008117	1,160.95
9/16/2025	V00123--BLACKHAWK NETWORK, INC	122234140008116	1,529.66
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140008115	3.67
9/16/2025	V00937--STINSON STATIONERS	122234140008114	88.74
9/16/2025	V04575--LOWE'S COMPANIES, INC.	122234140008113	597.07
9/16/2025	V04575--LOWE'S COMPANIES, INC.	122234140008112	69.96
9/16/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140008111	12,500.00
9/16/2025	V00905--SMART & FINAL	122234140008110	134.14
9/16/2025	V00321--ECOLAB FOOD SAFETY SPECIALTIES	122234140008109	179.40
9/16/2025	V03205--CLARK PEST CONTROL OF STOCKTON, INC	122234140008108	64.00
9/16/2025	V03174--OFFICE IMAGING, INC	122234140008107	364.16
9/16/2025	V03205--CLARK PEST CONTROL OF STOCKTON, INC	122234140008106	129.00
9/16/2025	V03205--CLARK PEST CONTROL OF STOCKTON, INC	122234140008105	155.00
9/16/2025	V03205--CLARK PEST CONTROL OF STOCKTON, INC	122234140008104	286.00
9/16/2025	V03213--FRESHPOINT CENTRAL CALIFORNIA, INC	122234140008103	1,088.80
9/16/2025	V04575--LOWE'S COMPANIES, INC.	122234140008102	483.39
9/16/2025	V04720--GRC PLUMBING	122234140008101	3,575.00
9/16/2025	V03174--OFFICE IMAGING, INC	122234140008100	158.44
9/16/2025	V00179--CAZADOR CONSULTING GROUP, INC	122234140008099	382.80
9/16/2025	V03064--CUSTOM L & A CONSTRUCTION INC	122234140008098	86,794.20
9/16/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008097	303.99
9/16/2025	V00704--MISSION LINEN SUPPLY	122234140008096	60.36
9/16/2025	V00704--MISSION LINEN SUPPLY	122234140008095	465.65
9/16/2025	V00704--MISSION LINEN SUPPLY	122234140008094	1,236.44
9/16/2025	V00704--MISSION LINEN SUPPLY	122234140008093	1,198.72
9/16/2025	V00704--MISSION LINEN SUPPLY	122234140008092	576.74
9/16/2025	V04490--KINDER SYSTEMS INC.	122234140008091	3,484.60
9/16/2025	V00874--SAVE MART SUPERMARKETS	122234140008090	332.61
9/16/2025	V00937--STINSON STATIONERS	122234140008089	350.25
9/16/2025	V03295--RANCHO DE STINE LLC	122234140008088	975.00
9/16/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140008087	140.00
9/16/2025	V00182--CDW LLC	122234140008086	10.08
9/16/2025	V04575--LOWE'S COMPANIES, INC.	122234140008085	1,720.87
9/16/2025	V00198--CHEVRON AND TEXACO BUSINESS CARD SERVICES	122234140008084	666.65
9/16/2025	V04755--CITIGUARD, INC	122234140008083	6,657.00
9/16/2025	V00522--JORGE GALINDO	122234140008082	280.00
9/16/2025	V00198--CHEVRON AND TEXACO BUSINESS CARD SERVICES	122234140008081	8,564.82
9/16/2025	V00182--CDW LLC	122234140008080	10.08
9/16/2025	V03174--OFFICE IMAGING, INC	122234140008079	43.21
9/16/2025	V03174--OFFICE IMAGING, INC	122234140008078	293.39
9/16/2025	V00182--CDW LLC	122234140008077	1,886.79
9/16/2025	V00182--CDW LLC	122234140008076	1,886.79
9/16/2025	V00402--FRONTIER COMMUNICATIONS HOLDINGS LLC	122234140008075	888.93
9/16/2025	V00128--BRADY INDUSTRIES	122234140008074	12,438.41
9/16/2025	V03328--Hometown Plumbing	122234140008073	465.00
9/16/2025	V03421--REBECCA MORENO	122234140008072	65.75
9/16/2025	V00920--SSD ALARM, INC	122234140008071	7,780.89
9/16/2025	V00938--STOCKTON COMMUNITY KITCHEN	122234140008070	29,888.30
9/16/2025	V03191--VAL-PRO, INC	122234140008069	96.55

9/16/2025	V03411--SAVANNAH OATES	122234140008068	260.97
9/16/2025	V00402--FRONTIER COMMUNICATIONS HOLDINGS LLC	122234140008067	82.50
9/16/2025	V03606--ELIZABETH WILLIAMS	122234140008066	105.00
9/16/2025	V03462--ALAN RODRIGUEZ	122234140008065	63.00
9/16/2025	V03441--JANEY FELSOCI	122234140008064	212.10
9/16/2025	V03440--LUZVIMINDA ADAMS	122234140008063	197.40
9/16/2025	V03439--MARY ANN MOONEY	122234140008062	186.20
9/16/2025	V03438--LIZETTE BRAVO	122234140008061	168.00
9/16/2025	V03437--LETISHA BROOKS	122234140008060	12.60
9/16/2025	V03353--Cynthia Magdaleno	122234140008059	35.00
9/16/2025	V03339--ANGELICA NELSON	122234140008058	54.60
9/16/2025	V03331--TINA MOUA	122234140008057	31.50
9/16/2025	V03057--CSG-NAM, LLC	122234140008056	756.75
9/16/2025	V03006--GRACE COMMUNITY CHURCH	122234140008055	2,909.79
9/16/2025	V00226--RLH FIRE PROTECTION, INC.	122234140008054	893.00
9/16/2025	V04749--PHONTHIP PADICHITH	122234140008053	86.80
9/16/2025	V04647--TRISHA LOR	122234140008052	56.70
9/16/2025	V04631--Arnoldo Galindo Castro	122234140008051	77.70
9/16/2025	V04614--BRANDON NGUYEN	122234140008050	89.60
9/16/2025	V04589--HOMECARE SOFTWARE SOLUTIONS LLC	122234140008049	69.42
9/16/2025	V04549--THUY TRANG TRAN	122234140008048	17.50
9/16/2025	V04525--BRENDA ORTIZ	122234140008047	38.50
9/16/2025	V04363--MICHELLE RUIZ	122234140008046	39.90
9/16/2025	V04240--ASHLEY MCALLISTER	122234140008045	9.10
9/16/2025	V04204--JANELL NICOLE GORE	122234140008044	39.20
9/16/2025	V04043--ALONDRA MURILLO	122234140008043	182.00
9/16/2025	V04041--STEPHANIE CORONEL	122234140008042	190.40
9/16/2025	V03852--NICOLE NINO	122234140008041	96.60
9/16/2025	V03849--NELLY MENDOZA	122234140008040	29.40
9/16/2025	V03848--NAYELI ARAMBULA	122234140008039	128.80
9/16/2025	V03765--Magaly Witz	122234140008038	23.10
9/16/2025	V03667--JANELLE ANDRES	122234140008037	209.30
9/16/2025	V03645--GLORIANA TEIXEIRA	122234140008036	309.40
9/16/2025	V03641--GLORIA BARBERO	122234140008035	37.10
9/16/2025	V03508--ANTHONY CONRAD CHAVEZ	122234140008034	112.70
9/16/2025	V03584--DENISE COOPER	122234140008033	105.70
9/16/2025	V03191--VAL-PRO, INC	122234140008032	755.80
9/16/2025	V01044--W W GRAINGER INC	122234140008031	647.70
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140008030	111.66
9/16/2025	V00402--FRONTIER COMMUNICATIONS HOLDINGS LLC	122234140008029	92.51
9/16/2025	V00711--MOLLY & BRUCE BUSACCA INC	122234140008028	696.51
9/16/2025	V00402--FRONTIER COMMUNICATIONS HOLDINGS LLC	122234140008027	324.66
9/16/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008026	1,900.00
9/16/2025	V00127--BOOT BARN	122234140008025	29.17
9/16/2025	V00227--COFER & OBERLIES INC	122234140008024	150.00
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140008023	9.73
9/16/2025	V04459--SPECIALTY TRIM AND AWNING INC	122234140008022	1,234.05
9/16/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008021	257.18
9/16/2025	V03412--SARA ELIAS	122234140008020	200.00
9/16/2025	V04180--DIESEL DIRECT LLC	122234140008019	1,988.42
9/16/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008018	1,900.00
9/16/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008017	225.00
9/16/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008016	479.50
9/16/2025	V03343--CONTINENTAL LABOR RESOURCES, INC.	122234140008015	609.12
9/16/2025	V00820--RAYMOND'S TROPHY AWARDS	122234140008014	12.72
9/16/2025	V03328--Hometown Plumbing	122234140008013	135.00
9/16/2025	V04180--DIESEL DIRECT LLC	122234140008012	1,848.99
9/16/2025	V03529--BRADLEY RYAN FERGON	122234140008011	247.73
9/16/2025	V04180--DIESEL DIRECT LLC	122234140008010	1,032.35

9/16/2025	V03718--KELLY LOWERY	122234140008009	129.00
9/16/2025	V00049--AMAZON CAPITAL SERVICES, INC	122234140008008	13,313.42
9/16/2025	V00260--CROWN EQUIPMENT CORPORATION	122234140008007	2,023.35
9/16/2025	V00257--CREATIVE FINANCIAL STAFFING LLC	122234140008006	3,825.83
9/16/2025	V03484--AMBER PUMPHREY	122234140008005	1,530.00
9/16/2025	V02868--SAFIYA PRICE	122234140008004	141.85
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140008003	459.25
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140008002	9.73
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140008001	58.74
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140008000	125.28
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140007999	505.13
9/16/2025	V03954--TRACY WEBSTER	122234140007998	200.00
9/16/2025	V03328--Hometown Plumbing	122234140007997	1,185.00
9/16/2025	V03174--OFFICE IMAGING, INC	122234140007996	3,163.65
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140007995	3.67
9/16/2025	V03186--BLUETRITON BRANDS INC	122234140007994	357.91
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007993	225.00
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007992	140.00
9/16/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140007991	1,000.00
9/16/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140007990	700.00
9/16/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140007989	650.00
9/16/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140007988	350.00
9/16/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140007987	250.00
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007986	452.33
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007985	452.33
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007984	452.33
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007983	452.33
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007982	398.57
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007981	311.43
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007980	311.43
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007979	280.90
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007978	280.90
9/16/2025	V00794--PLC SYSTEM SERVICES LLC	122234140007977	280.90
9/16/2025	V04066--NICOLE ROBERSON	122234140007976	174.75
9/16/2025	V04690--SAGASER WATKINS & WIELAND PC	122234140007975	810.00
9/17/2025	V04854--KAITLYN NICOLE ALSPAW	305182	917.72
9/17/2025	P02386--GREGORIA GALLEGOS	305203	8,872.74
9/17/2025	P02932--SILVIA ELENA ACOSTA RODRIGUEZ	305229	1,546.00
9/17/2025	P02907--MARIA MENDEZ DE CASTRO	305219	5,062.29
9/17/2025	P02943--YOLANDA GARCIA SABINO	305234	1,582.82
9/17/2025	P02938--ANGELICA IBARRA DE ALVAREZ	305188	589.84
9/17/2025	P02910--VIRGINIA OSORIO ARANDA	305233	1,920.34
9/17/2025	P02772--ROSA ELENA BUSTOS	305226	1,911.90
9/17/2025	P02617--SONIA C LOPEZ DE JUAREZ	305231	1,789.72
9/17/2025	P02873--GABRIELA IBARRA	305200	872.06
9/17/2025	P02770--GUADALUPE AYON DE MENDOZA	305204	926.74
9/17/2025	P02831--CINDY G CORONA	305192	1,978.90
9/17/2025	P02854--FERNANDO MARQUEZ ROMERO	305198	6,044.07
9/17/2025	P00526--ANDRADE ESTELA Y JOSE FAMILY CHILD CARE	305186	2,733.76
9/17/2025	P02791--LUZ A ESQUIVEL MORENO	305210	1,256.50
9/17/2025	P02614--ORELLANA RODIGUEZ TOMASA MARISOL	305223	1,244.76
9/17/2025	P02783A--CELENY FLORES	305191	2,951.49
9/17/2025	P02925--SANTOS MIRIAM CRUZ	305228	8,135.40
9/17/2025	P02820--ROCIO GARDUNO MAGO	305225	1,615.48
9/17/2025	P02900--FABIOLA LEDEZMA DE NAVARRO	305197	1,445.05
9/17/2025	P02865--JENNIFER REYES	305207	1,013.51
9/17/2025	P02494A--MARIA LOURDES MORENO ESQUIVEL	305218	1,910.60
9/17/2025	P02855--CLAUDIA OROZCO CORONA	305193	1,911.90
9/17/2025	P02903--MARIA GUADALUPE LEMUS ORTIZ	305216	2,196.43

9/17/2025	P02876--ESPERANZA GALLEGOS-RUIZ	305196	2,217.91
9/17/2025	P00801--ROSAURA QUINTERO DE LOPEZ	305227	3,881.23
9/17/2025	P00039--GUILLERMINA RAMIREZ	305206	2,453.82
9/17/2025	P02945--GABRIELA FRANCO DE ALCANTAR	305199	784.00
9/17/2025	P02777--BELEN IZAZAGA MERCADO	305189	1,713.83
9/17/2025	P02315--CRISTINA SOTO DE MARTINEZ	305195	1,796.26
9/17/2025	P02252--ANDREA R RIVERA	305187	3,482.52
9/17/2025	P02100--SOCORRO LARA DE GOVEA	305230	989.71
9/17/2025	P01805--CONSUELO RAMIREZ DE MAGDALENO	305194	5,009.82
9/17/2025	P01754--VERONICA L ESCOBAR	305232	6,413.59
9/17/2025	P01593--MANUELA P MEDINA	305212	4,166.96
9/17/2025	P01229--MARIA PICOS DE GARCIA	305220	1,821.50
9/17/2025	P00705--AMPARO MAGANA	305183	1,296.19
9/17/2025	P00444--LUZ E VENEGAS	305211	7,503.91
9/17/2025	P00383--PATRICIA H MARTINEZ	305224	2,614.98
9/17/2025	P00053--GLORIA GARCIA DE MADERA	305201	10,797.25
9/17/2025	P02457--MARIA ELENA CORONA DE IBARRA	305214	7,505.89
9/17/2025	P02414--BERTHA NERTO	305190	7,804.73
9/17/2025	P02407--GUADALUPE ELIZABETH PENUELAS	305205	2,834.09
9/17/2025	P02396--ANA MARIA RAMIREZ MEJIA	305185	1,881.76
9/17/2025	P02344--MARIA SANCHEZ IBARRA	305221	507.03
9/17/2025	P02326--MARIA J MARTINEZ DE GARCIA	305217	2,499.84
9/17/2025	P02887--LAURA IVETH ESQUIVEL	305209	2,706.31
9/17/2025	P02709--ANA MARIA ACOSTA DE ARIZAGA	305184	1,328.88
9/17/2025	P02692--KASANDRA LOPEZ-CORDERO	305208	1,169.36
9/17/2025	P02643--MARIA V SOSA	305222	1,292.98
9/17/2025	P02626--YULISA OROZCO LEMUS	305235	5,488.42
9/17/2025	P01663--MARCELA CHAVEZ OSEGUERA	305213	4,739.92
9/17/2025	P00833--GLORIA LEMUS DE LEMUS	305202	1,844.38
9/17/2025	P00823--MARIA EUGENIA GARCIA DE VEGA	305215	3,564.02
9/17/2025	P02949--ANDREA MEDRANO MANDUJANO	122234140008516	773.39
9/17/2025	P02946--GLADY RABANALES MORALES	122234140008515	311.44
9/17/2025	P02941--NANCY M GUILLEN CORTES	122234140008514	1,848.07
9/17/2025	P02939--GRISELDA PALMERIN	122234140008513	425.73
9/17/2025	P02937--MAGDALENA MAGANA	122234140008512	1,891.70
9/17/2025	P02936--ERICKA PEREZ SAUCEDO	122234140008511	738.25
9/17/2025	P02935--MAYRA PATRICIA LOPEZ BARRAZA	122234140008510	1,004.45
9/17/2025	P02934--ESTELA CHAVEZ ANTONIO	122234140008509	3,840.99
9/17/2025	P02931--ALICIA KARINA VENEGAS BRAVO	122234140008508	1,094.36
9/17/2025	P02930--LUBI I RANGEL MAGANA	122234140008507	979.71
9/17/2025	P02929--ELOISA E RAMIREZ GARCIA	122234140008506	3,218.24
9/17/2025	P02928--JOCELYN MARTEL	122234140008505	1,773.46
9/17/2025	P02926--ELIA AYALA	122234140008504	1,819.88
9/17/2025	P02923--ARACELI SANTOS PACHECO	122234140008503	4,576.01
9/17/2025	P02922--ROSAURA MARTINEZ GARCIA	122234140008502	2,587.31
9/17/2025	P02920--SOFIA ALONSO ALVARADO	122234140008501	3,533.92
9/17/2025	P02918A--LITTLE DREAMERS CHILD CARE LLC	122234140008500	3,120.53
9/17/2025	P02916--BLANCA MAGDALENO	122234140008499	341.76
9/17/2025	P02915--SANDRA VEGA HERNANDEZ	122234140008498	2,556.62
9/17/2025	P02913--ANA MARIA RODRIGUEZ	122234140008497	6,410.41
9/17/2025	P02912--ELENA GONZALEZ	122234140008496	2,832.03
9/17/2025	P02911--KIDZ R US CHILDCARE	122234140008495	1,104.33
9/17/2025	P02905--ALICIA MORENO CISNEROS	122234140008494	1,796.07
9/17/2025	P02904--MAYRA ESTHER MENDOZA	122234140008493	4,109.71
9/17/2025	P02901--MARIA D REYES-SOTO	122234140008492	7,959.04
9/17/2025	P02899--ANGELICA MORENO ESPINO	122234140008491	1,796.07
9/17/2025	P02898--JASMIN HERRERA	122234140008490	1,841.71
9/17/2025	P02896--MARTA CORONA DE TORRES	122234140008489	5,793.13
9/17/2025	P02894--MARIBEL GARCIA RAMIREZ	122234140008488	1,832.88

9/17/2025	P02893--GABRIELA OLIVA LOPEZ	122234140008487	4,938.46
9/17/2025	P02892--SANDRA GABRIELA ARMENDARIZ	122234140008486	3,484.08
9/17/2025	P02885--ANA RIOS	122234140008485	4,853.69
9/17/2025	P02884--ALONDRA SESILIA MEZA ZUNIGA	122234140008484	2,409.14
9/17/2025	P02879--MAYRA A. RAMIREZ	122234140008483	988.32
9/17/2025	P02877--GRISELDA FERNANDEZ SALGADO	122234140008482	2,736.22
9/17/2025	P02874--DELMA CERVANTES CORTES	122234140008481	2,195.56
9/17/2025	P02872--STEPHANIE GARIBAY ZARAGOZA	122234140008480	2,600.18
9/17/2025	P02871--MIRIAM ELIZABETH JAIME	122234140008479	5,818.66
9/17/2025	P02870--ANA MARIA MARTINEZ	122234140008478	1,273.49
9/17/2025	P02869--DINA GONZALEZ	122234140008477	3,694.48
9/17/2025	P02868--JOANNA CORTEZ	122234140008476	946.82
9/17/2025	P02866--BIBIANA LIZETTE HUERTA ARIAS	122234140008475	2,070.67
9/17/2025	P02863--LAURA ANDRADE	122234140008474	1,100.32
9/17/2025	P02857--IRMA VILLA DE OLIVARES	122234140008473	4,885.35
9/17/2025	P02856--CONSUELO LIRA DE LEMUS	122234140008472	3,643.30
9/17/2025	P02853--BERTHA LILIA RUELAS DEL TORO	122234140008471	1,647.83
9/17/2025	P02851--MARIA A ROMERO DE CRUZ	122234140008470	1,005.82
9/17/2025	P02849--LUCERO AMAIRANI VILLASENOR BOTELLO	122234140008469	2,052.06
9/17/2025	P02848--ANA LAURA RODRIGUEZ	122234140008468	4,058.22
9/17/2025	P02847--ELSA LARREYNAGA BATRES	122234140008467	6,521.77
9/17/2025	P02845--CARLOS ESTEVAN GARCIA	122234140008466	1,718.84
9/17/2025	P02842--ELIA SANCHEZ	122234140008465	3,777.37
9/17/2025	P02841--LAURA LILIANA RAMIREZ ALCALA	122234140008464	2,756.56
9/17/2025	P02839--CARLAANGELA RUIZ	122234140008463	1,699.48
9/17/2025	P02837--ADELINA BELTRAN	122234140008462	1,626.48
9/17/2025	P02835--LORENA QUINTERO	122234140008461	2,095.34
9/17/2025	P02833--MANUEL VILLAGOMEZ	122234140008460	2,691.65
9/17/2025	P02828--MARIA FERNANDA GARIBAY	122234140008459	2,615.37
9/17/2025	P02826--SILVIA LEMUS DE OROSCO	122234140008458	4,907.93
9/17/2025	P02824--ODILIA ELIZABETH VALENCIA	122234140008457	1,715.60
9/17/2025	P02815--VICTORIA GOMEZ CRUZ	122234140008456	2,417.66
9/17/2025	P02813--YESENIA CAYETANO HERNANDEZ	122234140008455	3,446.36
9/17/2025	P02810--MARIA R LEMUS OROZCO	122234140008454	3,386.27
9/17/2025	P02803--JAQUELINE MATURINO MONARREZ	122234140008453	4,273.49
9/17/2025	P02802--GUADALUPE DURAN	122234140008452	579.96
9/17/2025	P02799--ARACELI CASTRO BARRAZA	122234140008451	4,288.65
9/17/2025	P02798--MARGARITA VALENCIA AVILA	122234140008450	6,820.72
9/17/2025	P02796--NEREYDA LIRA LOPEZ	122234140008449	7,390.65
9/17/2025	P02793--JULISSIA LIZBETH RODRIGUEZ	122234140008448	1,711.06
9/17/2025	P02788--SILVIA MAGALLON DE REYES	122234140008447	6,589.16
9/17/2025	P02786--MARISOL PEREZ	122234140008446	1,921.88
9/17/2025	P02781--YESENIA GUADALUPE QUINTERO TAPIA	122234140008445	693.06
9/17/2025	P02780--MARISSA LOPEZ LOPEZ	122234140008444	4,215.46
9/17/2025	P02779--REBECCA MENDOZA VAZQUEZ	122234140008443	2,292.84
9/17/2025	P02776--BRENDA BENAVIDEZ	122234140008442	2,817.06
9/17/2025	P02775--NORA E LEMUS	122234140008441	5,269.71
9/17/2025	P02771--MARIA T HERNANDEZ	122234140008440	1,916.16
9/17/2025	P02769--BEATRIZ BUENO	122234140008439	2,793.28
9/17/2025	P02768--ALICIA MONTEJANO PENA	122234140008438	4,693.58
9/17/2025	P02766--MIREYA GUZMAN CRISTOBAL	122234140008437	3,634.01
9/17/2025	P02765--MARIA DEL CARMEN GUTIERREZ BRITO	122234140008436	5,462.82
9/17/2025	P02764--MARGARITA GARIBAY CORTES	122234140008435	10,800.56
9/17/2025	P02759--VIANEY VILLANUEVA MAGALLON	122234140008434	1,793.60
9/17/2025	P02757--BERTHA CARAVES	122234140008433	1,246.08
9/17/2025	P02755--LORRAINE DIAZ	122234140008432	2,210.46
9/17/2025	P02754A--ANTONIO PERALTA DUQUE	122234140008431	4,473.98
9/17/2025	P02750--ROSA HILDA NAVARRO	122234140008430	3,947.14
9/17/2025	P02749--ROSALIA MARTINEZ DE MENDOZA	122234140008429	1,743.75

9/17/2025	P02744--CAROLINA HERNANDEZ DE SOLORIO	122234140008428	2,314.30
9/17/2025	P02742--JOANNA ROBLES	122234140008427	726.62
9/17/2025	P02740A--LUCEROS DAYCARE	122234140008426	846.61
9/17/2025	P02736--CLAUDIA ZAVALA CISNEROS	122234140008425	2,608.28
9/17/2025	P02722--BRENDA SUJEY MARTINEZ	122234140008424	2,834.09
9/17/2025	P02721--OLGA LIRA DE GALLARDO	122234140008423	4,745.99
9/17/2025	P02720--GUADALUPE LEMUS LEMUS	122234140008422	2,797.72
9/17/2025	P02717--JOSELINE ARREDONDO	122234140008421	2,301.92
9/17/2025	P02716--ESPERANZA RESENDEZ	122234140008420	1,785.12
9/17/2025	P02713--MARIA ESTHER GONZALEZ AVALOS	122234140008419	4,335.02
9/17/2025	P02711--MARIA ELIZABETH MARIN	122234140008418	2,012.02
9/17/2025	P02707--MAGDALENA GUERRERO DE PARRA	122234140008417	5,666.11
9/17/2025	P02704--JANETH G SARABIA	122234140008416	9,754.34
9/17/2025	P02696--MARIA ASUSENA GONZALEZ-GUTIERREZ	122234140008415	1,485.28
9/17/2025	P02690--STEPHANIE VERDUGO	122234140008414	4,470.20
9/17/2025	P02689--GUADALUPE OLAZABAL	122234140008413	1,131.86
9/17/2025	P02687--ELIM RODRIGUEZ	122234140008412	4,297.05
9/17/2025	P02683--MARIA GUADALUPE GONZALEZ	122234140008411	5,159.36
9/17/2025	P02682--ELOISA QUINTINO DE MARTINEZ	122234140008410	397.44
9/17/2025	P02673--NANCY GARIBAY HERNANDEZ	122234140008409	1,531.71
9/17/2025	P02667--MARIA ANGELA DIAZ	122234140008408	4,917.23
9/17/2025	P02666--LUCERO MILLAN GARCIA	122234140008407	1,881.76
9/17/2025	P02664--LESLIE KARINA TOSCANO CRUZ	122234140008406	449.35
9/17/2025	P02663--DIANE LOMELI	122234140008405	2,782.58
9/17/2025	P02659--ARACELI MORALES DE MARTINEZ	122234140008404	5,304.25
9/17/2025	P02654--MARIA C CUEVAS DE GARCIA	122234140008403	506.06
9/17/2025	P02650--MA BELEN RODRIGUEZ BRAVO	122234140008402	4,372.30
9/17/2025	P02645--JANET IBARRA	122234140008401	3,451.71
9/17/2025	P02640--TERESA MENDOZA	122234140008400	989.71
9/17/2025	P02638--MARIA HAYDEE CRUZ DE SEGOVIA	122234140008399	9,411.87
9/17/2025	P02637--DEANNA RAMIREZ	122234140008398	2,834.09
9/17/2025	P02635--MARIA E CUARA	122234140008397	1,175.41
9/17/2025	P02634--EVA DILMA VARGAS	122234140008396	1,637.65
9/17/2025	P02620--ARACELI JIMENEZ AVILA	122234140008395	911.22
9/17/2025	P02618--MARIA CHRISTINA RUBALCAVA	122234140008394	3,862.08
9/17/2025	P02615--NINFA E. RODRIGUEZ	122234140008393	3,751.82
9/17/2025	P02611--ALAPIZCO FCC AKA EDU-CARE FAMILY CHILD CARE I	122234140008392	5,359.06
9/17/2025	P02609--ROSAURA IBARRA OROZCO	122234140008391	6,608.71
9/17/2025	P02602--ADRIANA GOMEZ	122234140008390	12,127.33
9/17/2025	P02598--MIRIAM LOPEZ GUTIERREZ	122234140008389	9,183.60
9/17/2025	P02597--INES MARISCAL MACIAS	122234140008388	611.31
9/17/2025	P02594--GUILLERMINA HERNANDEZ GOMEZ	122234140008387	5,281.80
9/17/2025	P02592--ELDA KARINA IBARRA	122234140008386	8,845.05
9/17/2025	P02589--BEATRIZ GONZALEZ DUENAS	122234140008385	1,197.86
9/17/2025	P02584--NORMA PULIDO CRUZ	122234140008384	3,972.41
9/17/2025	P02581--MARIA ELENA ESCOBAR	122234140008383	1,784.52
9/17/2025	P02579--YOLANDA LIRA LEMUS	122234140008382	7,676.95
9/17/2025	P02578--MARIA NANCY CRUZ	122234140008381	1,469.16
9/17/2025	P02576--PRECIOSA ISABEL CHAMALE CASTRO	122234140008380	1,292.98
9/17/2025	P02570--TINA MARIE LOPEZ	122234140008379	9,435.17
9/17/2025	P02562--IRMA FLORES	122234140008378	1,571.01
9/17/2025	P02561--JACINTA GLORIA CRUZ	122234140008377	3,499.93
9/17/2025	P02560--VERONICA HERNANDEZ	122234140008376	3,691.23
9/17/2025	P02557--MARIA A LOPEZ	122234140008375	1,816.03
9/17/2025	P02555--OGARIDT ALCANZAR MAGANA	122234140008374	2,533.34
9/17/2025	P02553--ELENA OCHOA CONTRERAS	122234140008373	1,256.50
9/17/2025	P02549--MARIA REINA OROZCO MORA	122234140008372	5,662.38
9/17/2025	P02547--CLAUDIA GARCIA	122234140008371	2,773.33
9/17/2025	P02545--ROCIO OROZCO IBARRA	122234140008370	11,221.27

9/17/2025	P02542A--LA ESTACION CHILDCARE LLC	122234140008369	3,196.51
9/17/2025	P02539--KASANDRA BASURTO	122234140008368	1,619.22
9/17/2025	P02535--JESSICA MICHELLE ANDRADE	122234140008367	5,143.69
9/17/2025	P02533--LIZET MONSERRAT PRECIADO	122234140008366	1,740.77
9/17/2025	P02526--MARTINA RANGEL	122234140008365	5,014.47
9/17/2025	P02525--LETICIA HERNANDEZ PEREZ	122234140008364	1,711.23
9/17/2025	P02519--ANDREA PIMENTEL DE DOMINGUEZ	122234140008363	12,619.81
9/17/2025	P02516A--EVANY MURILLO	122234140008362	909.94
9/17/2025	P02515--SUNSHINE BILINGUAL DAYCARE	122234140008361	7,325.79
9/17/2025	P02510A--NUBIA IVETTE ACEVES RODRIGUEZ	122234140008360	1,592.44
9/17/2025	P02507--LETICIA HERNANDEZ	122234140008359	1,780.79
9/17/2025	P02505--YANELY GARCIA	122234140008358	1,523.02
9/17/2025	P02486--ROSALINDA VARGAS MATA	122234140008357	3,482.58
9/17/2025	P02483--JASMINE CANCHOLA	122234140008356	812.69
9/17/2025	P02479--ORALIA QUIROZ	122234140008355	4,186.66
9/17/2025	P02477--MAGANA IRIS FCC LLC	122234140008354	5,240.32
9/17/2025	P02476--DOLORES M PLATERO	122234140008353	3,489.45
9/17/2025	P02468--DAVID PANTOJA	122234140008352	7,750.62
9/17/2025	P02467--KARLA ELIZABETH HULING	122234140008351	2,832.66
9/17/2025	P02466--ROSA ELENA ARELLANO	122234140008350	2,682.76
9/17/2025	P02464--GLADYS ISELA RODRIGUEZ	122234140008349	5,601.06
9/17/2025	P02455--LUCIA MENDOZA OCHOA	122234140008348	3,597.85
9/17/2025	P02454--INOCENCIA SALAS ROJAS	122234140008347	5,358.52
9/17/2025	P02453--LORENA TRUJILLO ESCOBEDO	122234140008346	2,924.30
9/17/2025	P02450--RUBICEL RUIZ SOLORIO	122234140008345	7,633.29
9/17/2025	P02448--JANET RODRIGUEZ	122234140008344	5,319.51
9/17/2025	P02446--MARIA DOLORES GOMEZ	122234140008343	6,017.44
9/17/2025	P02443--MONICA VEGA	122234140008342	5,018.30
9/17/2025	P02438--GEORGINA CONCEPCION WARREN COSTALES	122234140008341	5,626.91
9/17/2025	P02432--LILIANA SOLORIO	122234140008340	1,609.92
9/17/2025	P02430--ALMA AYDE GOMEZ ALVAREZ	122234140008339	3,460.12
9/17/2025	P02426--ANNA DELFINA REYES	122234140008338	12,173.71
9/17/2025	P02424--DALILA J CAVAZOS	122234140008337	11,467.66
9/17/2025	P02422--ELIZABETH DIAZ	122234140008336	3,506.84
9/17/2025	P02418--BERTHA ALICIA GOMEZ	122234140008335	4,665.07
9/17/2025	P02416--DANIELA GUADALUPE ESPINOZA	122234140008334	3,600.80
9/17/2025	P02413--MIGUEL ANGEL GARCIA JIMENEZ	122234140008333	2,589.06
9/17/2025	P02411--MAYRA ELENA GONZALEZ MORALES	122234140008332	7,393.71
9/17/2025	P02402--EDITH ELIZABETH SANCHEZ	122234140008331	1,763.33
9/17/2025	P02397--ELVIRA GAMBOA	122234140008330	922.19
9/17/2025	P02393--ADRIANA CEJA GONZALEZ	122234140008329	5,086.36
9/17/2025	P02387--MARIA G SANCHEZ ESCALERA	122234140008328	1,835.63
9/17/2025	P02380--ZEFERINO GONZALEZ	122234140008327	1,173.76
9/17/2025	P02375--MARTHA ESTHELA SANCHEZ	122234140008326	6,617.60
9/17/2025	P02374--SUNSHINE CENTER	122234140008325	1,024.91
9/17/2025	P02367--BEATRIZ ADRIANA CARRILLO HERNANDEZ	122234140008324	6,125.58
9/17/2025	P02342--SANDRA PEREZ	122234140008323	8,832.73
9/17/2025	P02336--PAULA GARCIA	122234140008322	7,338.53
9/17/2025	P02334--SILVIA E ZUNIGA	122234140008321	11,485.81
9/17/2025	P02333--MITZI G CHAVEZ MAGALLON	122234140008320	4,472.70
9/17/2025	P02331--PAULA LARA VALDOVINOS	122234140008319	8,084.82
9/17/2025	P02329--JULISSA MARIE ARAGON	122234140008318	3,432.21
9/17/2025	P02328--YADIRA CARDONA FAMILY CHILD CARE	122234140008317	1,503.19
9/17/2025	P02327--REYNA TORRES DE CASTRO	122234140008316	6,321.48
9/17/2025	P02325--ANDREA FRANCISCA SANTOS MENDOZA	122234140008315	11,288.37
9/17/2025	P02323--SONIA PANTOJA	122234140008314	2,765.75
9/17/2025	P02322--MARGARITA BUSTAMANTE DE FELIX	122234140008313	4,865.46
9/17/2025	P02320--LILIANA REYES GONZALEZ	122234140008312	1,159.93
9/17/2025	P02319--MARIA PERLA GARCIA DE ARCIGA	122234140008311	4,511.22

9/17/2025	P02314--KENDAHL ROSE ROWE	122234140008310	8,396.06
9/17/2025	P02313--MARIA GUADALUPE BARAJAS DE GARCIA	122234140008309	2,367.50
9/17/2025	P02310--MARIA G RAMIREZ DE MARTINEZ	122234140008308	10,733.78
9/17/2025	P02303--MARTHA A ANGUIANO REYES	122234140008307	1,647.83
9/17/2025	P02296--DOLORES SANCHEZ LOPEZ	122234140008306	837.20
9/17/2025	P02295--EDUVIJES SUAREZ	122234140008305	3,568.76
9/17/2025	P02280--NORMA MENDOZA	122234140008304	7,632.08
9/17/2025	P02278--HAYDEE ESTEBAN	122234140008303	813.89
9/17/2025	P02277--MARIBEL RAMIREZ ROSAS FAMILY CHILD CARE	122234140008302	11,996.78
9/17/2025	P02276--MARIA E CORONA HEREDIA	122234140008301	814.41
9/17/2025	P02267--MARTHA SALGADO	122234140008300	11,814.40
9/17/2025	P02266--ELIZABETH CHAVEZ	122234140008299	6,146.07
9/17/2025	P02265--ELSA YANETH QUEVEDO ORTIZ	122234140008298	3,595.20
9/17/2025	P02263--MARISOL GONZALEZ	122234140008297	3,301.84
9/17/2025	P02261--JUANA MORILLON GUILLEN	122234140008296	5,967.49
9/17/2025	P02260--MARIA GUADALUPE ALVAREZ	122234140008295	6,053.42
9/17/2025	P02259--MARIA GUADALUPE CONTRERAS VARGAS	122234140008294	1,469.16
9/17/2025	P02258--MARISOL MEDINA	122234140008293	7,341.01
9/17/2025	P02249--ADRIANA AGUIRRE GAONA	122234140008292	4,143.82
9/17/2025	P02246--CAROLINA GIL	122234140008291	1,672.13
9/17/2025	P02242--TERESA LUZ RUIZ	122234140008290	3,861.51
9/17/2025	P02241--ANA PATRICIA CAMARGO	122234140008289	4,286.22
9/17/2025	P02240--MARIA SANTOS DE LOPEZ	122234140008288	10,085.13
9/17/2025	P02238--MATILDE VILLAFAN DE MARAVILLA	122234140008287	4,871.89
9/17/2025	P02237--IRMA SANDOVAL ROBLES	122234140008286	5,975.42
9/17/2025	P02236--ROSEMARY ZAVALA	122234140008285	5,895.95
9/17/2025	P02235--GABRIELA ARREGUIN	122234140008284	3,395.60
9/17/2025	P02222--MARIA GARCIA	122234140008283	11,802.32
9/17/2025	P02218--ADELA RUIZ	122234140008282	10,405.38
9/17/2025	P02215--ERIKA L CENTENO	122234140008281	9,551.78
9/17/2025	P02214--CECILIA ATAI PEREZ	122234140008280	5,757.66
9/17/2025	P02208--CELFIDA SANTOS DE RUIZ	122234140008279	4,534.62
9/17/2025	P02200--GLORIA PADILLA MONTES DE OCA	122234140008278	1,814.02
9/17/2025	P02190--ESPERANZA TORRES	122234140008277	1,880.88
9/17/2025	P02189--MARIA ELENA CASTILLO	122234140008276	4,732.70
9/17/2025	P02176--MA DEL CARMEN GOMEZ GRANADOS	122234140008275	17,578.99
9/17/2025	P02174--NORMA M. ZARAZUA	122234140008274	1,630.13
9/17/2025	P02173--BERTHA CONTRERAS	122234140008273	1,006.18
9/17/2025	P02172--MARIA LEDESMA DE GARCIA	122234140008272	11,416.18
9/17/2025	P02163--ALICIA DE LA GARZA	122234140008271	1,555.02
9/17/2025	P02161--SANDRA MARTINEZ VARELA	122234140008270	2,729.84
9/17/2025	P02154--GUADALUPE CABRERA	122234140008269	12,745.96
9/17/2025	P02152--EDELMIRA L VIVEROS	122234140008268	2,471.04
9/17/2025	P02147--MARIA GUADALUPE CHAVEZ	122234140008267	6,053.12
9/17/2025	P02146--RAQUEL SANCHEZ	122234140008266	1,647.83
9/17/2025	P02144--MARICELA SANDOVAL RODRIGUEZ	122234140008265	5,239.37
9/17/2025	P02130--ARACELY CRUZ DE MONTERROSA	122234140008264	12,861.02
9/17/2025	P02125--AUDELIA RIOS	122234140008263	9,895.03
9/17/2025	P02118--ODAIVA GUADALUPE CENTENO	122234140008262	8,296.84
9/17/2025	P02109--JACLYN PRADO	122234140008261	4,467.46
9/17/2025	P02093--SUSY I SANTACRUZ DE SAHAGUN	122234140008260	5,632.69
9/17/2025	P02092--CATALINA RIVERA DE ESPINOZA	122234140008259	2,389.03
9/17/2025	P02083--MARIA PAZ	122234140008258	2,288.26
9/17/2025	P02080--MARIA F MARTINEZ	122234140008257	4,229.80
9/17/2025	P02053--ANA BERTHA BALLESTEROS JAIME	122234140008256	6,273.68
9/17/2025	P02051--ANA MARTINEZ	122234140008255	982.75
9/17/2025	P02044--AYDE JAIME	122234140008254	4,381.76
9/17/2025	P02036--VIRGINIA FERREIRA	122234140008253	19,142.36
9/17/2025	P02032--MARIA F AGUILAR DE SANDOVAL	122234140008252	4,687.09

9/17/2025	P01999--BERENICE IBARRA	122234140008251	1,363.04
9/17/2025	P01984--IRMA YOLANDA ARCINIEGA	122234140008250	3,592.52
9/17/2025	P01975--MARIA GUADALUPE DIAZ DE RUIZ	122234140008249	1,967.64
9/17/2025	P01972--RUBICELA ALCANTAR DE TORRES	122234140008248	2,953.51
9/17/2025	P01969--ANA MARIA NAVARRO GUTIERREZ	122234140008247	6,514.86
9/17/2025	P01968--LOURDES PEREZ DE GARCIA	122234140008246	6,986.42
9/17/2025	P01955--LIDIA ALONDRA BRAVO DE MENDOZA	122234140008245	3,870.49
9/17/2025	P01954--MARIA GUADALUPE ZAMORA RODRIGUEZ	122234140008244	2,002.46
9/17/2025	P01951--IRENE R SIXTOS	122234140008243	8,460.71
9/17/2025	P01934--MARIA A MAGALLON OROZCO	122234140008242	4,027.74
9/17/2025	P01928--ANGELINA VASQUEZ	122234140008241	1,853.00
9/17/2025	P01917--DAISY ALMIDA GONZALEZ	122234140008240	7,356.57
9/17/2025	P01910--ANDREA BUENROSTRO	122234140008239	9,590.37
9/17/2025	P01908A--JAIMES ADELA FAMILY CHILD CARE INC	122234140008238	9,485.58
9/17/2025	P01906--SOFIA ALVAREZ DE GONZALEZ	122234140008237	7,231.95
9/17/2025	P01901--XOCHITL QUIROZ DE ALCALA	122234140008236	847.46
9/17/2025	P01889--MARIA SANDRA L DE ESTRADA	122234140008235	1,819.88
9/17/2025	P01877--ANTONIA PANIAGUA ROSALES	122234140008234	13,346.34
9/17/2025	P01867--IRMA AYALA CONTRERAS	122234140008233	461.45
9/17/2025	P01865--DINA BEATRIZ GONZALEZ	122234140008232	5,177.92
9/17/2025	P01848--EDILIA GUTIERREZ DE GARCIA	122234140008231	3,420.31
9/17/2025	P01843--MARIANELA G ORTIZ	122234140008230	4,277.87
9/17/2025	P01809--CONSUELO PUGA	122234140008229	1,620.28
9/17/2025	P01807--FELISITA GOMEZ DE GOMEZ	122234140008228	3,706.35
9/17/2025	P01804--CECILIA ZAMORA	122234140008227	958.34
9/17/2025	P01793--MARIA GUADALUPE BELTRAN SALCIDO	122234140008226	1,948.56
9/17/2025	P01782--MONICA MARTINEZ	122234140008225	1,781.18
9/17/2025	P01735--MARGARITA PADILLA BARAJAS	122234140008224	7,893.92
9/17/2025	P01734--MARGARITA CORTES DE BARAJAS	122234140008223	12,533.07
9/17/2025	P01724--HEIDY ESMERALDA SANDOVAL	122234140008222	4,354.91
9/17/2025	P01718--ONOFRE ZAMORA	122234140008221	12,485.00
9/17/2025	P01692--MARIA PAZ RUIZ	122234140008220	3,655.95
9/17/2025	P01666--PATRICIA SANCHEZ	122234140008219	6,488.12
9/17/2025	P01652--TRINIDAD TINOCO	122234140008218	3,789.47
9/17/2025	P01638--ELIZABETH GONZALEZ	122234140008217	2,884.17
9/17/2025	P01628--DORA LUZ RIVERA	122234140008216	8,055.34
9/17/2025	P01561--ANA M. DAVILA	122234140008215	6,419.54
9/17/2025	P01522--ALIDA MERCADO DE GARNICA	122234140008214	1,710.33
9/17/2025	P01518--ROMELIA MORENO DE ESPINOZA	122234140008213	6,850.36
9/17/2025	P01508--ROCELIA OROZCO LEMUS	122234140008212	4,141.22
9/17/2025	P01507--MARIANA NAVA	122234140008211	4,812.94
9/17/2025	P01493--NORMA LISA GUZMAN	122234140008210	1,711.23
9/17/2025	P01482--ROSA ANGELA ORTIZ	122234140008209	7,404.49
9/17/2025	P01465--ESMERALDA ALCANTARA	122234140008208	3,013.09
9/17/2025	P01460--MARILU GARZA	122234140008207	8,586.55
9/17/2025	P01456--ESTHER MELENDREZ	122234140008206	1,386.12
9/17/2025	P01431--CLAUDIA ZARAGOZA DE RODRIGUEZ	122234140008205	13,934.92
9/17/2025	P01382--LUZ MARIA VILLAGOMEZ	122234140008204	12,922.79
9/17/2025	P01373--ELOISA LEMUS	122234140008203	5,774.48
9/17/2025	P01366--MARIA R GARCIA DE ARAMBULA	122234140008202	2,874.63
9/17/2025	P01318--MARIA CONCEPCION CEJA	122234140008201	4,574.29
9/17/2025	P01307--MELANEA FIERROS HIDALGO	122234140008200	6,579.18
9/17/2025	P01304--MARIA GUADALUPE JAYME	122234140008199	4,458.57
9/17/2025	P01298--LETICIA MORALES	122234140008198	6,707.64
9/17/2025	P01288--DOLORES PALACIOS DE GUZMAN	122234140008197	10,679.15
9/17/2025	P01285--ADELA GARCIA DE SOSA	122234140008196	9,459.50
9/17/2025	P01280--SILVIA MEJIA	122234140008195	9,881.58
9/17/2025	P01279--AIDEE SANDOVAL	122234140008194	1,984.19
9/17/2025	P01256--ALMA R RANGEL	122234140008193	5,231.33

9/17/2025	P01208--MARIA M ANGULO	122234140008192	6,002.45
9/17/2025	P01189--RAQUEL POSADAS DE GIRON	122234140008191	7,199.40
9/17/2025	P01187--MARIA LOURDES NIEVAS DE SALAZAR	122234140008190	4,252.29
9/17/2025	P01177--SARA ESTELA POSADA	122234140008189	9,465.15
9/17/2025	P01171--ARACELI EMMA GUERRERO DE MENDEZ	122234140008188	2,243.04
9/17/2025	P01128--VIRGINIA RANGEL	122234140008187	5,602.82
9/17/2025	P01122--MARIA DEL SOCORRO CARMONA	122234140008186	889.54
9/17/2025	P01114--ROCIO SALAZAR	122234140008185	3,163.61
9/17/2025	P01108--IMELDA MARIN DE JUAREZ	122234140008184	7,806.76
9/17/2025	P01105--ANGELICA MAGANA MARES	122234140008183	5,540.32
9/17/2025	P01096--LAURA A RODRIGUEZ	122234140008182	4,141.49
9/17/2025	P01091--BIVIANA MANRIQUEZ	122234140008181	9,988.51
9/17/2025	P01075--ROSALBA GONZALEZ	122234140008180	8,680.86
9/17/2025	P01067--ANNA V MENDEZ	122234140008179	756.26
9/17/2025	P01054--IRMA VERONICA OSEGUERA	122234140008178	1,922.86
9/17/2025	P01050--LILIA YAZMIN JUAREZ	122234140008177	9,715.46
9/17/2025	P01033--BLANCA ESTELA JIMENEZ	122234140008176	1,880.88
9/17/2025	P01027--MA L MONROY DE SEVILLA	122234140008175	1,685.97
9/17/2025	P01024--MACARMEN LUCATERO	122234140008174	1,578.38
9/17/2025	P01013--MARIA DE JESUS REYNA	122234140008173	1,887.98
9/17/2025	P01000--CLAUDIA ANDREA MUNOZ	122234140008172	4,374.56
9/17/2025	P00931--CARMEN MORALES DIAZ	122234140008171	9,334.54
9/17/2025	P00903--PATRICIA HERNANDEZ	122234140008170	12,885.72
9/17/2025	P00852--ELISA GONZALES	122234140008169	6,323.08
9/17/2025	P00837--AGUSTINA MORENO	122234140008168	1,885.10
9/17/2025	P00818--MARICELA CORTEZ	122234140008167	2,777.62
9/17/2025	P00808--MERCEDES CORRALES HIGUERA	122234140008166	857.95
9/17/2025	P00805--ELVA BORUNDA FLORES	122234140008165	9,306.81
9/17/2025	P00780--MAYRA FLORES	122234140008164	891.67
9/17/2025	P00769--LETICIA MARIA BOTELLO	122234140008163	5,009.91
9/17/2025	P00735--LAURA A GUTIERREZ	122234140008162	10,907.10
9/17/2025	P00718--JUANA CORTEZ DE PEREZ	122234140008161	7,832.93
9/17/2025	P00699--BLANCA EVELIA RUIZ DE SOLORIO	122234140008160	10,470.77
9/17/2025	P00661--SOCORRO A MENDOZA	122234140008159	3,688.10
9/17/2025	P00635--ESTELA N. VEGA	122234140008158	1,144.42
9/17/2025	P00608--ISABEL GARCIA	122234140008157	1,858.82
9/17/2025	P00593--RITA GARCIA	122234140008156	6,564.82
9/17/2025	P00582--JUANA H PIMENTEL	122234140008155	8,038.88
9/17/2025	P00523--BEATRIZ TELLEZ DE TORRES	122234140008154	2,435.85
9/17/2025	P00489--ESPERANZA B TOBAR	122234140008153	1,907.12
9/17/2025	P00446--OLGA ZAMAGO	122234140008152	1,796.50
9/17/2025	P00435--PATRICIA MUNOZ VASQUEZ	122234140008151	9,830.72
9/17/2025	P00425--JUDITH ADRIANA PAREDES DE QUEZADA	122234140008150	1,343.52
9/17/2025	P00402--YOLANDA MUNOZ	122234140008149	13,699.91
9/17/2025	P00349--YOLANDA JUAREZ	122234140008148	5,662.38
9/17/2025	P00329--MARIA GUADALUPE LOPEZ CORZA	122234140008147	9,056.87
9/17/2025	P00251--EVANGELINA CERVANTES DE RAMOS	122234140008146	5,485.23
9/17/2025	P00163--LETICIA G HERNANDEZ	122234140008145	8,944.73
9/17/2025	P00161--ALICIA GARCIA DE LEYVA	122234140008144	3,316.65
9/17/2025	P00147--JOSEFINA GARCIA	122234140008143	942.92
9/17/2025	P00114--MARTHA ANGELICA SOLORIO DE ARCEO	122234140008142	5,052.00
9/17/2025	P00076--LILIA HORTENCIA OSEGUERA	122234140008141	4,989.97
9/17/2025	P00021--ANA ROSA M SANCHEZ	122234140008140	10,667.61
9/17/2025	P00019--TERESA CAROLINA OROPEZA	122234140008139	5,991.17
9/17/2025	P00014--LILIA ISORDIA DE RANGEL	122234140008138	4,585.05
9/17/2025	P00003--CATALINA CASTRO AYALA	122234140008137	10,132.98
9/17/2025	P00002--NORA ELIA JAIME	122234140008136	1,819.88
9/17/2025	P02833--MANUEL VILLAGOMEZ	122234140008135	2,221.30
9/17/2025	P02833--MANUEL VILLAGOMEZ	Voided - 304740	-2,221.30

9/19/2025	V00860--SAN JOAQUIN COUNTY OFFICE OF EDUCATION	305236	22,104.15
9/23/2025	V04643--KYLE NORMAN	305240	936.05
9/23/2025	V04643--KYLE NORMAN	Voided - 303993	-936.05
9/23/2025	V04013--JA'NELL NICOLE GORE	305237	2,534.79
9/23/2025	V04875--MYRNA ANETTE LOPEZ	305239	4,653.34
9/23/2025	V04876--MAKAYLLAH ARIAS	305238	720.36
9/24/2025	V04728--HEATHER A WHEELER	305471	1,255.74
9/24/2025	V03278--LODI MUSLIM MOSQUE	122234140008853	5,000.00
9/24/2025	V00526--JST FAMILY 2021, LLC	305338	1,701.48
9/24/2025	V02136--WATSON REALTY SERVICES, INC	305441	978.00
9/24/2025	V02116--TNT WESTERN HOMES INC	305426	1,435.00
9/24/2025	V01845--DESERT OASIS APTS LLC	305294	945.00
9/24/2025	V04878--KERN HOUSING XIV LLC	305348	600.00
9/24/2025	V03114--FS FORTIETH STREET LP	305312	570.50
9/24/2025	V04761--MIJOY STEPHENS	305378	800.00
9/24/2025	V03051--GINA MARTINEZ	305316	72.75
9/24/2025	V03157--KERN ISLAND INVESTORS, GP	305349	7,022.35
9/24/2025	V03124--1020 CECIL LLC	305241	945.00
9/24/2025	V00798--PREWITT FAMILY DECEDENTS TRUST	305394	925.00
9/24/2025	V01041--VINELAND SCHOOL DISTRICT	305439	375.00
9/24/2025	V02690--HEARTS & LIVES	305321	550.00
9/24/2025	V02673--FIRST 5 MADERA COUNTY	305308	1,223.14
9/24/2025	V01005--TULARE COUNTY OFFICE OF EDUCATION	305430	500.00
9/24/2025	V03413--DENISE BOSHERS	305291	72.75
9/24/2025	V03429--TiYONNA MITCHELL	305425	185.00
9/24/2025	V03356--CYNTHIA RODRIGUEZ	305285	72.75
9/24/2025	V03003--FIRST CONGREGATIONAL CHURCH BAKERSFIELD	305309	5,004.92
9/24/2025	V03774--MARIA CONTRERAS	305364	72.75
9/24/2025	V00932--STELLAR PLAZA LLC	305418	3,253.61
9/24/2025	V00689--MERCED COUNTY OFFICE OF EDUCATION	305376	253.67
9/24/2025	V02479--RONALD SHELAN	305400	5,538.00
9/24/2025	V02424--MCFARLAND UNIFIED SCHOOL DISTRICT	305372	100.00
9/24/2025	V02973--OMNI FAMILY HEALTH	305390	6,337.00
9/24/2025	V02967--MORE THAN ONE DIMENSION, INC.	305381	1,800.00
9/24/2025	V02227--CITY OF ARVIN	305276	671.95
9/24/2025	V02966--MOJAVE UNIFIED SCHOOL DISTRICT	305380	450.00
9/24/2025	V02949--KERN COUNTY SUPERINTENDENT OF SCHOOLS	305347	2,200.00
9/24/2025	V02933--COMMUNITY SERVICES AND EMPLOYMENT TRAINING	305281	978.50
9/24/2025	V00432--GUADALUPE PEREZ	305319	72.75
9/24/2025	V00251--COUNTY OF KERN GENERAL SERVICES, 3RD FLOOR	305283	363.12
9/24/2025	V00977--THE HOUSING AUTHORITY OF THE COUNTY OF KERN	305423	700.00
9/24/2025	V02580--BEAR MOUNTAIN RECREATION & PARK DISTRICT	305261	3,700.00
9/24/2025	V00953--TAFT CITY SCHOOL DISTRICT	305422	4,923.64
9/24/2025	V00947--SUNRISE VILLA PARTNERS	305421	700.00
9/24/2025	V00365--FAIRFAX SCHOOL DISTRICT	305306	3,303.00
9/24/2025	V04678--GRUPE HUBER COMPANY	305318	7,787.70
9/24/2025	V04837--GEMA PEREZ	305315	72.75
9/24/2025	V00801--PRODUCERS DAIRY FOODS INC	305395	2,386.66
9/24/2025	V03367--VALERIE CAMACHO	305433	333.90
9/24/2025	V03453--ADILENE NAVA	305242	185.50
9/24/2025	V02549--AMY A JIMENEZ	305248	66.50
9/24/2025	V04096--JUANA CAMACHO	305340	133.70
9/24/2025	V04396--SANDRA MEJIA ESPARZA	305403	229.60
9/24/2025	V00576--KERN RIVER PROPANE INC	305350	5,156.00
9/24/2025	V01012--UNITED RENTALS INC	305432	375.30
9/24/2025	V01009--ULINE	305431	1,839.75
9/24/2025	V03379--CITLALY MARQUEZ	305275	60.20
9/24/2025	V03364--IRIS GONZALEZ	305327	155.40
9/24/2025	V03842--NANCY SANCHEZ PICAZO	305384	68.00

9/24/2025	V03760--LUCIA ALVARADO	305358	328.00
9/24/2025	V02979--SUBURBAN PROPANE	305419	2,869.82
9/24/2025	V00207--CINTAS CORPORATION #668	305274	399.74
9/24/2025	V04786--VERONICA RAMOS	305436	168.75
9/24/2025	V01049--WASTE MANAGEMENT OF SOUTHERN CALIFORNIA	305440	2,260.00
9/24/2025	V00290--DELTA LIQUID ENERGY	305290	2,289.40
9/24/2025	V00058--AMERIGAS LAKE ISABELLA	305247	720.30
9/24/2025	V00477--INDIAN WELLS VALLEY WATER DISTRICT	305326	1,346.65
9/24/2025	V00902--SIERRA SANDS UNIFIED SCHOOL DIST	305409	1,147.50
9/24/2025	V00213--CITY OF MANTECA	305278	253.89
9/24/2025	V00149--CAL FOODS LOGISTICS	305264	68,217.12
9/24/2025	V03680--JENNY CHAU RIVERO	305334	138.00
9/24/2025	V00320--EAST NILES COMMUNITY SERVICES DIST	305297	143.46
9/24/2025	V04658--BEAR MOUNTAIN ROOFING INC.	305262	6,500.00
9/24/2025	V00320--EAST NILES COMMUNITY SERVICES DIST	305296	2,376.14
9/24/2025	V03653--HANNAH MARIE WEIGHTMAN	305320	49.70
9/24/2025	V00194--CHARTER COMMUNICATIONS	305271	126.25
9/24/2025	V03217--KARADANIS SURVIVORS TRUST	305342	595.00
9/24/2025	V01003--TRES HOMBRES FENCE COMPANY	305428	1,350.00
9/24/2025	V03430--SPECTRUM/CHARTER	305415	180.00
9/24/2025	V03486--ANA CARRENO	305249	40.60
9/24/2025	V02978--SPECTRUM/CHARTER COMMUNICATIONS	305417	156.25
9/24/2025	V03430--SPECTRUM/CHARTER	305414	499.00
9/24/2025	V00907--SOCALGAS	305411	162.38
9/24/2025	V00914--SOUTHERN CALIFORNIA EDISON	305412	1,587.64
9/24/2025	V00092--AT&T	305260	2,552.05
9/24/2025	V00657--MARIA MARTINEZ	305365	98.70
9/24/2025	V03396--MICHELLE OLIVEROS	305377	76.30
9/24/2025	V03386--JAZMIN LEON	305331	198.10
9/24/2025	V03355--CHANTAL QUINO	305269	133.70
9/24/2025	V03882--REGINA HINES	305398	72.10
9/24/2025	V03745--LISA MORENO	305354	50.40
9/24/2025	V03582--DELIA SANCHEZ	305289	46.20
9/24/2025	V04095--KATERINA GONZALEZ-ROSARIO	305343	100.80
9/24/2025	V04094--ANA MARTINEZ	305251	105.70
9/24/2025	V00216--CITY OF STOCKTON	305279	273.46
9/24/2025	V04097--VICTORIA FLORES	305438	112.00
9/24/2025	V02978--SPECTRUM/CHARTER COMMUNICATIONS	305416	246.25
9/24/2025	V03785--MARIA MORENO GOMEZ	305367	73.50
9/24/2025	V00919--SPECTRUM	305413	211.23
9/24/2025	V04133--MARIA VILLANUEVA	305368	18.20
9/24/2025	V04829--CESAR SERRANO	305268	11.20
9/24/2025	V00093--AT&T	305259	233.41
9/24/2025	V02949--KERN COUNTY SUPERINTENDENT OF SCHOOLS	305346	9,629.75
9/24/2025	V04024--MARIA CERVANTES	305363	69.30
9/24/2025	V02700--JACINTA ZEPEDA	305330	211.40
9/24/2025	V00787--PG&E	305393	15,548.24
9/24/2025	V04000--MARI BARRIENTOS	305361	11.20
9/24/2025	V04654--ASHELY HALTERMAN	305258	14.00
9/24/2025	V04832--SIDDNEY D. EDWARDS	305408	49.00
9/24/2025	V00946--SUKHMANI SHERGILL	305420	150.00
9/24/2025	V00846--ROUTE 66 BROADBAND LLC	305402	218.13
9/24/2025	V04836--KIWANIS CLUB OF MANTECA-SUNRISE	305352	150.00
9/24/2025	V03172--OFFICE1 LEASING	305388	824.56
9/24/2025	V03513--ASELIDA DEL TORO	305257	238.00
9/24/2025	V04155--ADRIANA VENTURA	305243	8.40
9/24/2025	P00485--MARIA P COSIO	305461	9,355.47
9/24/2025	P02861--GUADALUPE LARA GONZALEZ	305452	1,085.17
9/24/2025	V04161--LORENA ORTIZ IBARRA	305355	48.30

9/24/2025	P02881--PERLA GUADALUPE DIAZ MORENO	305464	1,223.87
9/24/2025	V04219--ANA E HERNANDEZ PALAEROS	305250	39.90
9/24/2025	V04362--MELIZA PEREZ VERDUSCO	305375	46.20
9/24/2025	V04331--LORETTA SERRA	305356	102.65
9/24/2025	V04112--MARISOL HERNANDEZ	305369	46.20
9/24/2025	V04102--IRIS LOPEZ	305328	101.50
9/24/2025	V04103--GABRIELA MORENO	305314	92.40
9/24/2025	V04104--LUZ YOUNG	305359	33.60
9/24/2025	V04115--ESTEFANY AVITIA	305302	39.90
9/24/2025	V04668--ILEANA STOKES	305325	46.20
9/24/2025	V04142--VANESSA ALVAREZ	305434	7.00
9/24/2025	V04834--MIRTHA ANDRADE	305379	49.00
9/24/2025	V04833--KEYRY BARRAGAN SANTILLAN	305351	151.20
9/24/2025	V04831--KATHERINE GAMA MIRANDA	305344	338.10
9/24/2025	P02950--NORA NOELIA LUCATERO MORENO	305463	752.84
9/24/2025	P02528--MARIA SOFIA MENDOZA DE ORTIZ	305462	1,204.80
9/24/2025	P02676--ALMA YANETH NUNEZ GUTIERREZ	305445	603.48
9/24/2025	V02996--DEPARTMENT OF HUMAN RESOURCES	305292	13,748.25
9/24/2025	P02819--JAQUILINA GARCIA OSORIO	305455	622.38
9/24/2025	V03869--PAULA HUERTA	305392	49.00
9/24/2025	V03862--OSCAR W MARTINEZ	305391	200.20
9/24/2025	V03859--OLIVIA OTANEZ	305389	11.20
9/24/2025	V03840--NALLELY SANCHEZ	305382	128.80
9/24/2025	V04025--NANCY PEREZ	305383	46.90
9/24/2025	V04008--ARELYS EVANGELISTA	305256	35.00
9/24/2025	V03989--YVONNE SALDANA	305443	65.10
9/24/2025	V03963--VANESSA MOLINA	305435	114.10
9/24/2025	V03950--TINA NUNEZ	305424	186.20
9/24/2025	V04021--NATASHA CHUDY	305385	72.80
9/24/2025	V03921--SARAH ESPINOZA	305405	46.20
9/24/2025	V03498--ANGEL TEJEDA	305253	36.40
9/24/2025	V03491--ANDREA ARCEO	305252	54.60
9/24/2025	V03662--IVETTE GONZALEZ MEZA	305329	6.30
9/24/2025	V03656--HEIDY ESPINOZA	305322	200.02
9/24/2025	V03644--GLORIA VERGARA	305317	46.20
9/24/2025	V03770--MANUELA CASTILLO	305360	102.20
9/24/2025	V03712--KATHY VALDIVIA	305345	102.20
9/24/2025	V03808--MARTHA LARA	305371	19.60
9/24/2025	V03629--GABRIELA MCCAULEY	305313	39.20
9/24/2025	V03628--FRANCIS VEGA	305310	148.40
9/24/2025	V03626--EVELYN BALLESTEROS	305305	84.00
9/24/2025	V03624--EVA RODRIGUEZ	305304	151.20
9/24/2025	V03823--MELISSA DEWITT	305374	130.90
9/24/2025	V03615--ERIKA VENTURA	305301	186.20
9/24/2025	V03610--ENEDINA MARTINEZ	305299	46.20
9/24/2025	V03694--JUANITA JACKSON	305341	208.00
9/24/2025	V03599--EDNA QUINONEZ	305298	246.40
9/24/2025	V03442--JEREMIN EASTER	305335	99.40
9/24/2025	V03568--CRISEL AVELAR	305284	46.20
9/24/2025	V03538--CARELI LEYVA	305266	49.00
9/24/2025	P01870--MARCELA G NUNEZ DE GUTIERREZ	305457	9,998.32
9/24/2025	P01849--LORI MACIAS CERNA	305456	4,333.32
9/24/2025	P01805--CONSUELO RAMIREZ DE MAGDALENO	305450	54.70
9/24/2025	P01775--CECILIA GAYTAN DE ZARATE	305449	889.54
9/24/2025	V00896--SHEVADA DOVE-WILLIAMS	305407	279.30
9/24/2025	V02178--ANGELICA HERALDEZ	305254	49.00
9/24/2025	V02946--ICELA GUTIERREZ CUEVAS	305324	99.40
9/24/2025	V02944--ESTHER REYES-GARZA	305303	117.60
9/24/2025	V00806--PROTECTION 1/ADT	305396	48.30

9/24/2025	V02905--TRINA HAVILAND	305429	50.40
9/24/2025	V02777--MARIA ALICIA HUIZAR	305362	301.00
9/24/2025	V03404--MARITZA LARA MARTINEZ	305370	246.40
9/24/2025	V03405--NICOLE CALLAHAN	305386	68.60
9/24/2025	P02523--MARCELINA PERALTA	305458	1,675.43
9/24/2025	P02489--VANESSA NICOLE MEJIA	305470	2,768.77
9/24/2025	P01544--MARIA B CRUZ DE PULIDO	305459	11,808.72
9/24/2025	V00209--CITY OF BAKERSFIELD	305277	112.94
9/24/2025	P01069--HERLINDA NOLASCO DE GONZALEZ	305453	984.41
9/24/2025	P00716--ELIZABETH MARTINEZ	305451	922.19
9/24/2025	P00682--BERTHA MORENO	305447	8,972.13
9/24/2025	P02224--ROCIO JOSEFINA HERNANDEZ	305465	11,428.63
9/24/2025	P02180--SANDRA ELIZABETH SAMAYOA	305469	3,925.29
9/24/2025	P02160--ROSALBA CABRAL	305468	976.85
9/24/2025	P02431--ROCIO VERONICA MUNIZ CERECEDA	305466	3,029.82
9/24/2025	P01884--BLANCA NELLY VERA	305448	1,524.38
9/24/2025	P02952--BASILIA GASGA VILLEGA	305446	291.98
9/24/2025	V04791--ALMA C MENDOZA	305246	46.20
9/24/2025	P02908--ROSA ELVIA ROJAS DE LOPEZ	305467	1,981.55
9/24/2025	V04855--FREDY COLOP	305311	70.36
9/24/2025	P02951--IRENE FUENTES-TAPIA	305454	731.26
9/24/2025	P02917--MARIA E ESPINOZA ANDRADE	305460	285.19
9/24/2025	V04551--DALIA RODRIGUEZ	305286	49.00
9/24/2025	V00458--HOME DEPOT COMMERCIAL CREDIT	305323	3,060.48
9/24/2025	V04858--COMMUNITY PROPERTY MANAGMENT & INVESTMENT	305280	1,625.00
9/24/2025	V04859--BETA PROPERTY INVESTMENTS, LLC	305263	612.00
9/24/2025	V00206--CHRISTOPHER PERCIVAL	305273	25.98
9/24/2025	V00169--CALIFORNIA WATER SERVICE	305265	1,760.76
9/24/2025	V00295--DEPARTMENT OF MOTOR VEHICLES	305293	27.00
9/24/2025	V00282--DELANO UNION SCHOOL DISTRICT	305288	2,422.50
9/24/2025	V03280--JEREMY MARRS	305336	1,770.00
9/24/2025	V00273--DANIELLS PHILLIPS VAUGHAN & BOCK	305287	46,500.00
9/24/2025	V04619--CHILDREN FIRST	305272	2,000.00
9/24/2025	V00511--JIM'S TOWING SERVICE, INC	305337	117.00
9/24/2025	V04856--ERIC FLORES	305300	68.00
9/24/2025	V00241--COMPUTER LINX	305282	842.08
9/24/2025	V04308--JENNIFER TUCKER	305333	70.00
9/24/2025	V03894--ROSA CALLEJAS	305401	102.65
9/24/2025	V04190--SERENITY HERRERA	305406	70.00
9/24/2025	V04849--MELISSA BARROGA	305373	64.00
9/24/2025	V00592--LAKESHORE PARENT, LLC	305353	499.15
9/24/2025	V00374--FERGUSON ENTERPRISES INC #1350	305307	77.93
9/24/2025	V04848--MARIA MARTINEZ NAVA	305366	59.00
9/24/2025	V04847--SARA H. DIAZ	305404	102.65
9/24/2025	V04846--ANTOINETTE DIAZ	305255	65.00
9/24/2025	V04845--SKY GARCIA	305410	65.00
9/24/2025	V04844--JUANA AVILA FELIX	305339	65.00
9/24/2025	V04812--JENNIFER JONES	305332	65.00
9/24/2025	V03192--ROBERT D. STANE - AMERICAN TERMITE SOLUTIONS	305399	75.00
9/24/2025	V04419--YOLANDA HINOJOSA	305442	102.65
9/24/2025	V04254--CHARLETTE R MCRAE	305270	1,430.00
9/24/2025	V04052--DIABLO FENCE COMPANY	305295	1,875.00
9/24/2025	V02159--ALICIA D RODRIGUEZ	305244	2,960.00
9/24/2025	V04516--ZIP APPLIANCE REPAIR & SERVICE LLC	305444	197.00
9/24/2025	V03756--LORRAINE PALOMO	305357	37.80
9/24/2025	V03474--ALICIA GAMINO	305245	22.40
9/24/2025	V03358--REBECCA ROCHA	305397	65.80
9/24/2025	V03354--TOMASA JARA	305427	101.50
9/24/2025	V00737--NORTH BAKERSFIELD TOYOTA	305387	401.92

9/24/2025	V03547--CASSANDRA WORTHY	305267	100.80
9/24/2025	V03314--VESTIS GROUP, INC	305437	66.77
9/24/2025	P02572--ESTHER NAVARRO	122234140008852	4,812.77
9/24/2025	P02567--LORENA PEREZ MELGOZA	122234140008851	9,726.48
9/24/2025	P02554--YESICA SANCHEZ ARRIAGA	122234140008850	9,033.66
9/24/2025	P02551--ANGELICA VALIENTE DE BARRAGAN	122234140008849	6,128.63
9/24/2025	P02544--ANABEL A MARTINEZ	122234140008848	1,464.76
9/24/2025	P02537--MIRIAM GOMEZ ZARATE	122234140008847	2,307.96
9/24/2025	P02513--ESMERALDA Y GONZALES	122234140008846	1,557.35
9/24/2025	P02511A--GLAFIRA E CAMACHO DE TRUJILLO	122234140008845	1,355.76
9/24/2025	P02504--VIRGINIA RUELAS DE LEYVA	122234140008844	5,902.81
9/24/2025	P02481--MARICELA MUNOZ SANCHEZ	122234140008843	1,979.42
9/24/2025	P02463--YADIRA REBOLLEDO	122234140008842	3,972.13
9/24/2025	P02462--IRMA L IBARRA	122234140008841	7,427.98
9/24/2025	P02416--DANIELA GUADALUPE ESPINOZA	122234140008840	726.62
9/24/2025	P02415--TERESA DE LA LUZ SALAZAR MARTINEZ	122234140008839	3,332.41
9/24/2025	P02385--TEODORA GIRON MORALES	122234140008838	3,728.68
9/24/2025	P02368--CARMEN SANTOS PACHECO	122234140008837	5,771.93
9/24/2025	P02351--ALMA DELIA WENCES	122234140008836	1,682.80
9/24/2025	P02324--LUZ MARIA RAMIREZ	122234140008835	1,746.82
9/24/2025	P02300--ELOISA MONTES DE ROMERO	122234140008834	625.76
9/24/2025	P02298--SIDRONIA G VALDEZ	122234140008833	960.17
9/24/2025	P02287--SILVIA BAHENA OCAMPO	122234140008832	1,210.57
9/24/2025	P02284--ANDREA GUADALUPE DIAZ	122234140008831	1,886.50
9/24/2025	P02271--GUADALUPE CARRIZOZA DE CASTILLO	122234140008830	7,425.16
9/24/2025	P02217--MARIA LUISA CASAS	122234140008829	13,011.24
9/24/2025	P02210--ANA HERMELINDA SANTOS PACHECO	122234140008828	5,076.28
9/24/2025	P02206--CECILIA ALONSO DE RODRIGUEZ	122234140008827	2,870.79
9/24/2025	P02201--BERTHA GOMEZ NUNEZ	122234140008826	13,946.69
9/24/2025	P02195--LINDA'S CHILD CARE PROVIDER INC	122234140008825	10,979.15
9/24/2025	P02163--ALICIA DE LA GARZA	122234140008824	421.55
9/24/2025	P02158--CASA DE ADORACION TULARE	122234140008823	7,510.29
9/24/2025	P02138--JACOBA C DE ANDRACA	122234140008822	8,336.28
9/24/2025	P02089--MARIA LAURA RAYA GOMEZ	122234140008821	5,615.61
9/24/2025	P02088--MARIA Z RODRIGUEZ DE OCHOA	122234140008820	2,768.77
9/24/2025	P01963--ELVIRA OCHOA GOMEZ	122234140008819	9,178.91
9/24/2025	P01943--GLORIA MORENO DE HERNANDEZ	122234140008818	1,871.85
9/24/2025	P01941--JUANA RAMOS MUNOZ	122234140008817	1,048.70
9/24/2025	P01919--MARIA FRANCISCA MENA	122234140008816	8,497.97
9/24/2025	P01853--MARIA C ZEPEDA DE NUNEZ	122234140008815	5,321.97
9/24/2025	P01850--RUTH CARINA PAREDES	122234140008814	4,028.84
9/24/2025	P01837--ISABEL C MEDINA DE GARCIA	122234140008813	1,102.08
9/24/2025	P01806--MARIA E SANCHEZ DE GOMEZ	122234140008812	8,724.51
9/24/2025	P01802--SAIDY LORENA MAYEN	122234140008811	5,223.33
9/24/2025	P01789--MARIA G AYALA	122234140008810	5,793.13
9/24/2025	P01765--VERONICA ALVAREZ	122234140008809	5,009.36
9/24/2025	P01759--MARIBEL MEDINA VARGAS	122234140008808	2,566.95
9/24/2025	P01685--SILVIA PRECIADO	122234140008807	1,685.95
9/24/2025	P01664--ELIDA CRUZ	122234140008806	3,599.62
9/24/2025	P01654--HILDA ARACELI ARAMBULA MORENO	122234140008805	873.28
9/24/2025	P01556--YNEZ ATHENA CHAVEZ-ANDRADE	122234140008804	7,799.30
9/24/2025	P01377--MARIA GUADALUPE NAVARRO DE ORTIZ	122234140008803	3,508.95
9/24/2025	P01353--CARMEN BELTRAN	122234140008802	7,881.49
9/24/2025	P01266--MARIA CARRILLO DE GUTIERREZ	122234140008801	5,171.05
9/24/2025	P01106--HILDA BARAJAS JUAREZ	122234140008800	1,976.64
9/24/2025	P00966--ELIDIA O RANGEL	122234140008799	7,374.64
9/24/2025	P00837--AGUSTINA MORENO	122234140008798	1,885.10
9/24/2025	P00832--YOLANDA CORTES DE MENDOZA	122234140008797	1,328.57
9/24/2025	P00810--MAGDA F. SALDIVAR	122234140008796	7,621.12

9/24/2025	P00803--DELIA IRENE ARAUJO DOMINGUEZ	122234140008795	5,839.94
9/24/2025	P00773--ROSALINDA G. OCHOA	122234140008794	11,056.87
9/24/2025	P00760--MARYPAZ ALVARADO PEREZ	122234140008793	1,287.04
9/24/2025	P00524--IRMA GUTIERREZ	122234140008792	3,776.38
9/24/2025	P00468--GABRIELA GARCIA DE RODRIGUEZ	122234140008791	6,255.55
9/24/2025	P00090--MARIA ELENA CEJA	122234140008790	882.70
9/24/2025	P00043--MARIA TERESA ALANIS	122234140008789	1,748.24
9/24/2025	P02944--ELEAZAR VALENZUELA	122234140008788	816.70
9/24/2025	P02942--CECILIA SANCHEZ	122234140008787	488.60
9/24/2025	P02933--MARIBEL RIVERA RAMIREZ	122234140008786	2,910.27
9/24/2025	P02919--ANA KAREN VALENCIA TRUJILLO	122234140008785	2,677.10
9/24/2025	P02906--ANA LILIA SANTILLAN VALENCIA	122234140008784	1,291.81
9/24/2025	P02888--FANY J PEREZ DE RAMIREZ	122234140008783	1,047.67
9/24/2025	P02871--MIRIAM ELIZABETH JAIME	122234140008782	997.18
9/24/2025	P02864--REINA SANTIAGO PEREZ	122234140008781	2,000.35
9/24/2025	P02843--ESMERALDA OSEGUERA HERRERA	122234140008780	2,692.84
9/24/2025	P02838--MALVINA RAMIREZ LOPEZ	122234140008779	3,113.13
9/24/2025	P02835--LORENA QUINTERO	122234140008778	3,055.97
9/24/2025	P02823--DANIELA ALVAREZ	122234140008777	5,699.25
9/24/2025	P02808--MARIELA SANCHEZ	122234140008776	997.18
9/24/2025	P02767--LUCERO L IBARRA	122234140008775	2,512.30
9/24/2025	P02739--CELESTINA ANDREAH CONTRERAS	122234140008774	584.68
9/24/2025	P02733--ANA M HERNANDEZ DE RIOS	122234140008773	6,824.83
9/24/2025	P02728--AMALIA BUENROSTRO	122234140008772	10,233.67
9/24/2025	P02725--BAUDELINA SANTOS PACHECO	122234140008771	5,427.90
9/24/2025	P02679--ROSELIA MADERA CALDERA	122234140008770	1,638.55
9/24/2025	P02665--LETICIA GARIBAY DE CEJA	122234140008769	909.94
9/24/2025	P02661--MARIA TERESA HEREDIA	122234140008768	943.25
9/24/2025	P02648--ISABEL MARTINEZ-LOMELI	122234140008767	4,621.72
9/24/2025	P02603--SILVIA DAVALOS DE ANGUIANO	122234140008766	1,848.97
9/24/2025	P02574--OLGA NOVELA DE HUERTA	122234140008765	7,441.07
9/24/2025	V03305--PAUL SKARPHOL	122234140008764	63,250.00
9/24/2025	V03305--PAUL SKARPHOL	122234140008763	149,662.51
9/24/2025	V03305--PAUL SKARPHOL	122234140008762	197,506.25
9/24/2025	V03213--FRESHPOINT CENTRAL CALIFORNIA, INC	122234140008761	1,720.00
9/24/2025	V00559--KAPLAN EARLY LEARNING CO	122234140008760	15,782.84
9/24/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008759	685.76
9/24/2025	V03263--FLOWERS BAKERIES SALES OF SOCAL, LLC	122234140008758	199.64
9/24/2025	V03263--FLOWERS BAKERIES SALES OF SOCAL, LLC	122234140008757	48.30
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008756	200.70
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008755	177.42
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008754	371.32
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008753	291.71
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008752	6.87
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008751	22,384.51
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008750	16,886.39
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008749	1,739.25
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008748	1,607.56
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008747	1,220.96
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008746	1,212.98
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008745	1,090.58
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008744	848.16
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008743	683.01
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008742	579.13
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008741	529.87
9/24/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008740	88.71
9/24/2025	V00286--DELL TECHNOLOGIES, INC.	122234140008739	5,152.01
9/24/2025	V00820--RAYMOND'S TROPHY AWARDS	122234140008738	191.60
9/24/2025	V00820--RAYMOND'S TROPHY AWARDS	122234140008737	63.87

9/24/2025	V03174--OFFICE IMAGING, INC	122234140008736	306.58
9/24/2025	V03174--OFFICE IMAGING, INC	122234140008735	338.51
9/24/2025	V03326--CLEMMER AND COMPANY	122234140008734	1,032.00
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008733	1,293.03
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008732	686.86
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008731	128.90
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008730	60.36
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008729	48.66
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008728	931.15
9/24/2025	V00808--PROTEUS INC	122234140008727	500.00
9/24/2025	V00747--OLLIE SHANKLE TRUSTEE (LESSOR)	122234140008726	10,525.00
9/24/2025	V00718--M-R PROPERTIES	122234140008725	7,291.00
9/24/2025	V00064--ANA VIGIL	122234140008724	72.75
9/24/2025	V03159--JOHN REY	122234140008723	1,875.00
9/24/2025	V03071--COUNTY OF KERN - MORTGAGE PAYMENT ONLY	122234140008722	44,367.81
9/24/2025	V03007--JANET Y YU	122234140008721	700.00
9/24/2025	V03006--GRACE COMMUNITY CHURCH	122234140008720	5,690.37
9/24/2025	V02796--MARK AND HELENE MCELYEA	122234140008719	4,000.00
9/24/2025	V02658--ELSA NAVARRETE	122234140008718	72.75
9/24/2025	V02330--JEREMY T TOBIAS	122234140008717	72.75
9/24/2025	V02263--DIVERSIFIED PROJECT SERVICES INTL., INC.	122234140008716	9,555.00
9/24/2025	V02261--DIOCESE OF FRESNO EDUCATION CORPORATION	122234140008715	3,532.50
9/24/2025	V02150--5905 NILES ST LLC	122234140008714	4,460.04
9/24/2025	V01072--YABITO CORPORATION	122234140008713	1,598.00
9/24/2025	V00937--STINSON STATIONERS	122234140008712	453.01
9/24/2025	V04715--ASSOCIATED FILIPINO ORGANIZATIONS OF SAN JOA	122234140008711	5,688.00
9/24/2025	V04715--ASSOCIATED FILIPINO ORGANIZATIONS OF SAN JOA	122234140008710	666.98
9/24/2025	V04640--NEEDLES FOR THE FUTURE	122234140008709	444.57
9/24/2025	V04631--Arnoldo Galindo Castro	122234140008708	259.00
9/24/2025	V04593--ORCHARD ALLIANCE - WAYSIDE CHAPEL	122234140008707	21,097.00
9/24/2025	V04591--STAR 2 HOLDING LLC	122234140008706	1,123.20
9/24/2025	V04143--NEORIA FAMILY REVOCABLE TRUST, PARAMPAL SINC	122234140008705	6,335.00
9/24/2025	V03954--TRACY WEBSTER	122234140008704	72.75
9/24/2025	V03681--JERRY MEADE	122234140008703	208.00
9/24/2025	V03618--ERNESTO LEON	122234140008702	259.00
9/24/2025	V03608--EMILIO WAGNER	122234140008701	72.75
9/24/2025	V03437--LETISHA BROOKS	122234140008700	72.75
9/24/2025	V03411--SAVANNAH OATES	122234140008699	259.00
9/24/2025	V03295--RANCHO DE STINE LLC	122234140008698	14,592.00
9/24/2025	V03247--BKAT, INC	122234140008697	11,247.60
9/24/2025	V00257--CREATIVE FINANCIAL STAFFING LLC	122234140008696	4,942.44
9/24/2025	V00744--ODP BUSINESS SOLUTIONS LLC	122234140008695	1,240.31
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008694	558.77
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008693	96.00
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008692	3,018.75
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008691	228.00
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008690	228.00
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008689	225.60
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008688	132.00
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008687	57.60
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008686	56.00
9/24/2025	V00697--MICROSOFT CORPORATION	122234140008685	9.00
9/24/2025	V00937--STINSON STATIONERS	122234140008684	88.74
9/24/2025	V00928--STAPLES CONTRACT & COMMERICAL, INC	122234140008683	1,475.48
9/24/2025	V03334--Pritika Ram	122234140008682	2,068.26
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008681	1,156.86
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008680	77.10
9/24/2025	V00284--DELK PEST CONTROL	122234140008679	90.00
9/24/2025	V00182--CDW LLC	122234140008678	561.58

9/24/2025	V00060--AN ICON COMPANY, LLC - PRINTDIRTCHEAP	122234140008677	950.44
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008676	1,200.00
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008675	1,190.21
9/24/2025	V03205--CLARK PEST CONTROL OF STOCKTON, INC	122234140008674	140.00
9/24/2025	V00905--SMART & FINAL	122234140008673	193.10
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008672	150.87
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008671	120.33
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008670	119.81
9/24/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140008669	180.00
9/24/2025	V00992--TOKAY PRESS INC	122234140008668	140.29
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008667	409.25
9/24/2025	V03867--PATRICIA ROBLES WESLEY	122234140008666	213.50
9/24/2025	V03822--MELISSA DELA GARZA	122234140008665	140.70
9/24/2025	V03692--JOSEPH AGUILAR	122234140008664	215.73
9/24/2025	V03397--MAEGAN ROUSE	122234140008663	305.20
9/24/2025	V03384--GLORIA GONZALEZ	122234140008662	198.80
9/24/2025	V03394--MARIA DIAZ CORNEJO	122234140008661	70.70
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008660	1,055.24
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008659	563.77
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008658	80.46
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008657	1,024.71
9/24/2025	V00475--INDEPENDENT FIRE & SAFETY	122234140008656	76.86
9/24/2025	V03174--OFFICE IMAGING, INC	122234140008655	269.29
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008654	1,900.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008653	1,500.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008652	1,200.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008651	1,200.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008650	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008649	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008648	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008647	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008646	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008645	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008644	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008643	800.00
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008642	400.00
9/24/2025	V03065--PIUSER STONE AND TILE, INC.	122234140008641	33,889.20
9/24/2025	V03065--PIUSER STONE AND TILE, INC.	122234140008640	5,016.00
9/24/2025	V00704--MISSION LINEN SUPPLY	122234140008639	2,831.00
9/24/2025	V03365--MANUEL BALTIER	122234140008638	144.90
9/24/2025	V00595--LAMONT GENERAL STORE	122234140008637	17.31
9/24/2025	V00979--THE MARCOM GROUP, INC.	122234140008636	95.00
9/24/2025	V00979--THE MARCOM GROUP, INC.	122234140008635	95.00
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008634	557.85
9/24/2025	V00257--CREATIVE FINANCIAL STAFFING LLC	122234140008633	5,372.07
9/24/2025	V03191--VAL-PRO, INC	122234140008632	680.15
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008631	607.88
9/24/2025	V04768--ORQUIDIA FRAUSTO	122234140008630	11,000.00
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008629	41.11
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008628	30.81
9/24/2025	V03173--TRUTECHTOOLS LTD	122234140008627	2,591.81
9/24/2025	V00312--DONAHUE TRUCK CENTERS	122234140008626	364.62
9/24/2025	V04699--FYLE, INC.	122234140008625	215.88
9/24/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140008624	550.00
9/24/2025	V00812--QUADIENT FINANCE USA INC	122234140008623	4,000.00
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008622	25.98
9/24/2025	V00128--BRADY INDUSTRIES	122234140008621	6,649.58
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008620	41.11
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008619	8.21

9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008618	20.42
9/24/2025	V00559--KAPLAN EARLY LEARNING CO	122234140008617	25.72
9/24/2025	V04575--LOWE'S COMPANIES, INC.	122234140008616	51.88
9/24/2025	V00585--KNIGHT'S SITE SERVICES INC	122234140008615	4,650.68
9/24/2025	V03191--VAL-PRO, INC	122234140008614	79.65
9/24/2025	V00004--4IMPRINT INC AKA NELSON MARKETING	122234140008613	2,302.61
9/24/2025	V03191--VAL-PRO, INC	122234140008612	146.25
9/24/2025	V01064--WIPFLI LLP	122234140008611	75,000.00
9/24/2025	V00350--ESCUELITA HERNANDEZ LITTLE SCHOOL	122234140008610	9,902.82
9/24/2025	V03191--VAL-PRO, INC	122234140008609	818.20
9/24/2025	V03380--CARITINA PEREZ	122234140008608	107.10
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008607	950.00
9/24/2025	V00306--DISCOUNT SCHOOL SUPPLY	122234140008606	369.85
9/24/2025	V03359--RACHEL LECKKIRK	122234140008605	54.60
9/24/2025	V00029--ADVANCED DATA STORAGE, INC	122234140008604	159.81
9/24/2025	V03849--NELLY MENDOZA	122234140008603	56.50
9/24/2025	V03382--DENA WALKER	122234140008602	184.10
9/24/2025	V03398--OLGA CASTRO	122234140008601	126.70
9/24/2025	V03388--KAREN RIOS	122234140008600	70.00
9/24/2025	V03387--JAZMYN REDICK	122234140008599	100.80
9/24/2025	V03376--ANGELICA PALMA	122234140008598	55.30
9/24/2025	V02330--JEREMY T TOBIAS	122234140008597	75.00
9/24/2025	V02330--JEREMY T TOBIAS	122234140008596	114.50
9/24/2025	V00874--SAVE MART SUPERMARKETS	122234140008595	1,720.72
9/24/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008594	645.86
9/24/2025	V03186--BLUETRITON BRANDS INC	122234140008593	251.77
9/24/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008592	337.50
9/24/2025	V03186--BLUETRITON BRANDS INC	122234140008591	96.06
9/24/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008590	1,900.00
9/24/2025	V00384--FIVE9 INC	122234140008589	5,428.09
9/24/2025	V03392--Unum Insurance Company	122234140008588	31,757.30
9/24/2025	V04180--DIESEL DIRECT LLC	122234140008587	1,734.56
9/24/2025	V00384--FIVE9 INC	122234140008586	3,660.53
9/24/2025	V03095--AMERITAS LIFE INSURANCE CORP.	122234140008585	4,995.20
9/24/2025	V03095--AMERITAS LIFE INSURANCE CORP.	122234140008584	36,548.47
9/24/2025	V02955--LOANA LUGO	122234140008583	152.60
9/24/2025	V02888--SUSIE E MARTINEZ	122234140008582	23.80
9/24/2025	V02411--MARISELA P. GONZALEZ	122234140008581	168.00
9/24/2025	V00407--GARDEN PATHWAYS INC	122234140008580	6,836.70
9/24/2025	V04062--SOPHIN LOCK	122234140008579	105.00
9/24/2025	V04023--SILVIA HULSEY	122234140008578	60.20
9/24/2025	V03898--ROSA RABAGO	122234140008577	193.20
9/24/2025	V03866--PATRICIA MEXICANO	122234140008576	88.90
9/24/2025	V03836--MONICA ZAMUDIO	122234140008575	58.80
9/24/2025	V03832--MONICA CASTANEDA	122234140008574	39.20
9/24/2025	V03788--MARIA RAMOS	122234140008573	79.10
9/24/2025	V03784--MARIA MORALES	122234140008572	48.30
9/24/2025	V03742--LILLIAN URREA	122234140008571	53.20
9/24/2025	V03688--JESSICA RIVERA	122234140008570	49.00
9/24/2025	V03637--GIRLHENE SORIANO	122234140008569	148.40
9/24/2025	V03636--GIOVANNI ARAGON	122234140008568	49.00
9/24/2025	V03620--ESTEFANIE VIDAURY	122234140008567	120.40
9/24/2025	V03603--ELIZABETH CISNEROS	122234140008566	47.60
9/24/2025	V03601--ELENA GARCIA	122234140008565	102.90
9/24/2025	V03586--DESIREE JACKSON	122234140008564	179.20
9/24/2025	V03583--DELORES PATRICIO	122234140008563	68.60
9/24/2025	V03561--CLAUDIA GARIBALDO	122234140008562	21.70
9/24/2025	V03493--ANDREA MARQUEZ	122234140008561	135.80
9/24/2025	V03490--ANABEL JIMENEZ	122234140008560	62.30

9/24/2025	V03484--AMBER PUMPHREY	122234140008559	18.20
9/24/2025	V03415--STACY MERRIFIELD	122234140008558	2.80
9/24/2025	V03414--ALMA SANCHEZ	122234140008557	1.40
9/24/2025	V03407--CINDY RUIZ	122234140008556	200.20
9/24/2025	V03406--KATHYA CORRALES VARGAS	122234140008555	50.40
9/24/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140008554	727.89
9/24/2025	V03343--CONTINENTAL LABOR RESOURCES, INC.	122234140008553	1,036.80
9/24/2025	V00049--AMAZON CAPITAL SERVICES, INC	122234140008552	12,169.69
9/24/2025	V01044--W W GRAINGER INC	122234140008551	360.64
9/24/2025	V04180--DIESEL DIRECT LLC	122234140008550	1,921.44
9/24/2025	V00711--MOLLY & BRUCE BUSACCA INC	122234140008549	506.51
9/24/2025	V00260--CROWN EQUIPMENT CORPORATION	122234140008548	899.50
9/24/2025	V00024--ADP, LLC.	122234140008547	28,330.73
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008546	1,053.42
9/24/2025	V03328--Hometown Plumbing	122234140008545	210.00
9/24/2025	V00721--NARAMA INC. - TREK IMAGING	122234140008544	4,928.08
9/24/2025	V03328--Hometown Plumbing	122234140008543	335.00
9/24/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008542	1,929.97
9/24/2025	V03070--RELIABLE ENERGY MANAGEMENT, INC.	122234140008541	6,979.60
9/24/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140008540	1,550.00
9/24/2025	V00445--HD SUPPLY FACILITIES MAINTENANCE LTD	122234140008539	27.66
9/24/2025	V00445--HD SUPPLY FACILITIES MAINTENANCE LTD	122234140008538	52.87
9/24/2025	V00445--HD SUPPLY FACILITIES MAINTENANCE LTD	122234140008537	494.70
9/24/2025	V00776--PAUL H BROOKES PUBLISHING CO., INC.	122234140008536	849.90
9/24/2025	V00146--CA ASSOCIATION OF FOOD BANKS	122234140008535	831.57
9/24/2025	V03670--Jason Rojas	122234140008534	335.30
9/24/2025	V03328--Hometown Plumbing	122234140008533	135.00
9/24/2025	V03804--MARLENE RUIZ HERNANDEZ	122234140008532	210.00
9/24/2025	V00005--A-1 BATTERY COMPANY	122234140008531	140.83
9/24/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140008530	1,950.00
9/24/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008529	350.00
9/24/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008528	240.00
9/24/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008527	820.00
9/24/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008526	720.00
9/24/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008525	562.85
9/24/2025	V03986--YOLANDA GONZALES	122234140008524	208.00
9/24/2025	V00024--ADP, LLC.	122234140008523	17.20
9/24/2025	V03186--BLUETRITON BRANDS INC	122234140008522	394.94
9/24/2025	V02965--MICHAEL K BROWN LANDSCAPE & MAINTENANCE CC	122234140008521	550.00
9/24/2025	V02995--CUSG PERFORMANCE SOLUTIONS LLC	122234140008520	67,887.00
9/24/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008519	75.78
9/24/2025	V04573--AIDA S CRUZ	122234140008518	375.00
9/24/2025	V04573--AIDA S CRUZ	122234140008517	225.00
9/24/2025	V03547--CASSANDRA WORTHY	Voided - 304457	-100.80
9/26/2025	V03392--Unum Insurance Company	122234140008855	31,725.60
9/26/2025	V00047--ALTEC	122234140008854	2,596.82
9/29/2025	V03429--TiYONNA MITCHELL	Voided - 305425	-185.00
9/29/2025	V03769--MANUEL LOPEZ	305472	6,736.87
9/29/2025	V04899--MARITZA GARCIA	305473	6,382.63
9/30/2025	P02854--FERNANDO MARQUEZ ROMERO	305541	6,044.07
9/30/2025	P02468--DAVID PANTOJA	122234140009004	645.20
9/30/2025	P02854--FERNANDO MARQUEZ ROMERO	Voided - 305198	-6,044.07
9/30/2025	V03372--EFRAIN RODRIGUEZ RAMIREZ	305489	279.00
9/30/2025	V00821--REGION IX HEAD START ASSOCIATION	305516	2,760.00
9/30/2025	V04760--NORMA ST APTS LLC	305507	1,500.00
9/30/2025	V03891--ROBERT ESPINOSA	305517	279.00
9/30/2025	V03114--FS FORTIETH STREET LP	305493	608.50
9/30/2025	V02116--TNT WESTERN HOMES INC	305536	1,073.00
9/30/2025	V04864--BAKERSFIELD OAK PARK, LLC	305478	1,506.25

9/30/2025	V04866--EAST HILLS ASSOCIATES LP	305488	392.00
9/30/2025	V03280--JEREMY MARRS	305497	1,200.00
9/30/2025	V00919--SPECTRUM	305525	170.25
9/30/2025	V00801--PRODUCERS DAIRY FOODS INC	305514	96.33
9/30/2025	V03430--SPECTRUM/CHARTER	305532	170.00
9/30/2025	V04602--SEQUOIA PEST SOLUTIONS	305519	220.00
9/30/2025	V00611--LEVEL 3 FINANCING INC	305500	1,605.68
9/30/2025	V01009--ULINE	305537	925.14
9/30/2025	V00207--CINTAS CORPORATION #668	305483	512.34
9/30/2025	V01084--ZONES IT SOLUTIONS INC.	305540	1,650.31
9/30/2025	V00014--Accrue Solutions Holding Co, LLC	305475	230.00
9/30/2025	V00229--COMCAST CORPORATION	305485	240.80
9/30/2025	V00906--SNIDERS	305520	20.41
9/30/2025	V00919--SPECTRUM	305524	220.25
9/30/2025	V03172--OFFICE1 LEASING	305512	1,264.93
9/30/2025	V03172--OFFICE1 LEASING	305511	455.65
9/30/2025	V02978--SPECTRUM/CHARTER COMMUNICATIONS	305533	156.25
9/30/2025	V03430--SPECTRUM/CHARTER	305531	259.00
9/30/2025	V03430--SPECTRUM/CHARTER	305530	220.00
9/30/2025	V00601--LASTAND, INC	305499	22.00
9/30/2025	V03172--OFFICE1 LEASING	305510	6,755.88
9/30/2025	V04052--DIABLO FENCE COMPANY	305487	1,950.00
9/30/2025	V03430--SPECTRUM/CHARTER	305529	945.00
9/30/2025	V00919--SPECTRUM	305523	226.24
9/30/2025	V00907--SOCALGAS	305521	80.59
9/30/2025	V03430--SPECTRUM/CHARTER	305528	214.00
9/30/2025	V00389--FLYERS ENERGY LLC	305492	639.80
9/30/2025	V00914--SOUTHERN CALIFORNIA EDISON	305522	4,134.03
9/30/2025	V03172--OFFICE1 LEASING	305509	454.93
9/30/2025	V03172--OFFICE1 LEASING	305508	231.83
9/30/2025	V03799--MARISSA ORTIZ-CORTEZ	305504	238.00
9/30/2025	V00169--CALIFORNIA WATER SERVICE	305480	1,906.58
9/30/2025	V00092--AT&T	305477	721.34
9/30/2025	V04888--ANITA ANDERSEN	305476	215.00
9/30/2025	V04514--TAMAERA WATKINS	305535	215.00
9/30/2025	V00787--PG&E	305513	46,346.36
9/30/2025	V03430--SPECTRUM/CHARTER	305527	214.00
9/30/2025	V03430--SPECTRUM/CHARTER	305526	214.00
9/30/2025	V03740--Liliana Altamirano	305502	382.20
9/30/2025	V04384--RAUL GONZALEZ	305515	80.50
9/30/2025	P02895--MARIA D LEPE DE CURIEL	305542	1,773.34
9/30/2025	V03370--ROSLYN TORRES	305518	203.00
9/30/2025	V03389--LIGIA JOHNSON	305501	150.50
9/30/2025	V00252--COUNTY OF KERN PUBLIC WORKS	305486	34.30
9/30/2025	V04061--CALIFORNIA STATE UNIVERSITY BAKERSFIELD FOUN	305479	1,000.00
9/30/2025	V01022--VALLEY PROPANE SERVICE	305538	222.78
9/30/2025	V04813--MARIA NAVAS	305503	65.00
9/30/2025	V00357--EVERYCHILD CALFORNIA	305490	1,270.00
9/30/2025	V04881--JANET GARCIA	305496	138.00
9/30/2025	V04445--HYATT CORP WRC NEWPORT LLC, A DELAWARE COPI	305495	1,010.03
9/30/2025	V03405--NICOLE CALLAHAN	305506	102.65
9/30/2025	V04877--CARMEN TOZCANO PARRA	305481	70.00
9/30/2025	V03554--CHRISTINA BUSTAMANTE	305482	279.00
9/30/2025	V00374--FERGUSON ENTERPRISES INC #1350	305491	542.10
9/30/2025	V03314--VESTIS GROUP, INC	305539	72.20
9/30/2025	V00592--LAKESHORE PARENT, LLC	305498	10,700.30
9/30/2025	V04261--CLAUDIA ZUNIGA	305484	70.00
9/30/2025	V04362--MELIZA PEREZ VERDUSCO	305505	65.00
9/30/2025	V00926--STANDARD PLUMBING SUPPLY COMPANY, INC	305534	105.02

9/30/2025	V00458--HOME DEPOT COMMERCIAL CREDIT	305494	1,325.74
9/30/2025	V00286--DELL TECHNOLOGIES, INC.	122234140009003	3,799.90
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140009002	337.09
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140009001	33.37
9/30/2025	V03263--FLOWERS BAKERIES SALES OF SOCAL, LLC	122234140009000	161.00
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008999	861.91
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008998	790.22
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008997	639.16
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008996	599.97
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008995	522.96
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008994	299.31
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008993	256.80
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008992	169.50
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008991	82.27
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008990	82.08
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008989	72.17
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008988	70.79
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008987	50.00
9/30/2025	V00444--HD MAINTENANCE INC	122234140008986	2,524.04
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008985	32.99
9/30/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008984	1,098.17
9/30/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008983	1,192.33
9/30/2025	V00951--SYSCO FOOD SERVICES OF VENTURA INC	122234140008982	1,654.89
9/30/2025	V00770--KERN PRINT SERVICES, INC	122234140008981	562.68
9/30/2025	V03096--PUBLIC AGENCY COALITION ENTERPRISE	122234140008980	912,961.60
9/30/2025	V03438--LIZETTE BRAVO	122234140008979	279.00
9/30/2025	V03987--YOLANDA LOPEZ	122234140008978	279.00
9/30/2025	V03670--Jason Rojas	122234140008977	279.00
9/30/2025	V03551--CHASE RANGEL	122234140008976	279.00
9/30/2025	V04820--RUPINDER GILL	122234140008975	2,295.00
9/30/2025	V03416--PAULA DAOUTIS	122234140008974	200.00
9/30/2025	V03388--KAREN RIOS	122234140008973	279.00
9/30/2025	V03353--Cynthia Magdaleno	122234140008972	279.00
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008971	455.84
9/30/2025	V00284--DELK PEST CONTROL	122234140008970	720.00
9/30/2025	V03305--PAUL SKARPHOL	122234140008969	82,318.74
9/30/2025	V00785--PERFECT GIFT LLC	122234140008968	1,504.95
9/30/2025	V00711--MOLLY & BRUCE BUSACCA INC	122234140008967	145.00
9/30/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008966	1,600.75
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008965	442.75
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008964	373.68
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008963	325.03
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008962	182.53
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008961	109.52
9/30/2025	V03425--HALONDA NAFF	122234140008960	301.00
9/30/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008959	413.12
9/30/2025	V03288--OASIS AIR AND SOLAR	122234140008958	10,097.50
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008957	25.72
9/30/2025	V00226--RLH FIRE PROTECTION, INC.	122234140008956	131.00
9/30/2025	V00231--COMMUNITY ACTION PARTNERSHIP OF KERN FOUND	122234140008955	137.00
9/30/2025	V00226--RLH FIRE PROTECTION, INC.	122234140008954	345.00
9/30/2025	V00226--RLH FIRE PROTECTION, INC.	122234140008953	311.00
9/30/2025	V00226--RLH FIRE PROTECTION, INC.	122234140008952	131.00
9/30/2025	V00182--CDW LLC	122234140008951	1,410.63
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008950	29.05
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008949	25.72
9/30/2025	V03047--LEO BLANCO / LEO'S MOBILE CAR WASH & DETAIL	122234140008948	310.00
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008947	2,769.08
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008946	953.52

9/30/2025	V03174--OFFICE IMAGING, INC	122234140008945	801.30
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008944	171.78
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008943	142.61
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008942	138.73
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008941	122.72
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008940	121.34
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008939	115.02
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008938	114.91
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008937	109.80
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008936	27.96
9/30/2025	V03328--Hometown Plumbing	122234140008935	202.50
9/30/2025	V04139--CUSTOMIZED CUSTODIAL - CCS ACQUISITION LLC	122234140008934	246.27
9/30/2025	V04139--CUSTOMIZED CUSTODIAL - CCS ACQUISITION LLC	122234140008933	1,628.42
9/30/2025	V04575--LOWE'S COMPANIES, INC.	122234140008932	1,260.12
9/30/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008931	1,622.69
9/30/2025	V00874--SAVE MART SUPERMARKETS	122234140008930	645.83
9/30/2025	V04575--LOWE'S COMPANIES, INC.	122234140008929	113.09
9/30/2025	V03191--VAL-PRO, INC	122234140008928	620.30
9/30/2025	V00384--FIVE9 INC	122234140008927	3,846.77
9/30/2025	V00744--ODP BUSINESS SOLUTIONS LLC	122234140008926	839.27
9/30/2025	V00744--ODP BUSINESS SOLUTIONS LLC	122234140008925	1,233.09
9/30/2025	V00744--ODP BUSINESS SOLUTIONS LLC	122234140008924	160.57
9/30/2025	V00744--ODP BUSINESS SOLUTIONS LLC	122234140008923	52.06
9/30/2025	V00744--ODP BUSINESS SOLUTIONS LLC	122234140008922	16.43
9/30/2025	V00744--ODP BUSINESS SOLUTIONS LLC	122234140008921	12.25
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008920	661.19
9/30/2025	V03174--OFFICE IMAGING, INC	122234140008919	6,755.88
9/30/2025	V03191--VAL-PRO, INC	122234140008918	747.90
9/30/2025	V00905--SMART & FINAL	122234140008917	298.59
9/30/2025	V00198--CHEVRON AND TEXACO BUSINESS CARD SERVICES	122234140008916	1,649.50
9/30/2025	V00358--EXACT STAFF, INC	122234140008915	2,072.00
9/30/2025	V00402--FRONTIER COMMUNICATIONS HOLDINGS LLC	122234140008914	103.33
9/30/2025	V03288--OASIS AIR AND SOLAR	122234140008913	1,510.12
9/30/2025	V04575--LOWE'S COMPANIES, INC.	122234140008912	9.23
9/30/2025	V00526--JST FAMILY 2021, LLC	122234140008911	713.98
9/30/2025	V04575--LOWE'S COMPANIES, INC.	122234140008910	16.43
9/30/2025	V04575--LOWE'S COMPANIES, INC.	122234140008909	27.19
9/30/2025	V00402--FRONTIER COMMUNICATIONS HOLDINGS LLC	122234140008908	964.63
9/30/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008907	820.15
9/30/2025	V03423--Jessica Reyes Gonzalez	122234140008906	301.00
9/30/2025	V03228--IMPERIAL BAG & PAPER CO, LLC	122234140008905	455.84
9/30/2025	V00961--TEL TEC SECURITY SYSTEMS INC	122234140008904	6.13
9/30/2025	V03422--LOIS HANNIBLE	122234140008903	808.03
9/30/2025	V03718--KELLY LOWERY	122234140008902	255.75
9/30/2025	V00306--DISCOUNT SCHOOL SUPPLY	122234140008901	40.59
9/30/2025	V00306--DISCOUNT SCHOOL SUPPLY	122234140008900	120.72
9/30/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008899	728.16
9/30/2025	V03328--Hometown Plumbing	122234140008898	205.00
9/30/2025	V03939--SULEMA GARCIA	122234140008897	362.00
9/30/2025	V02324--JAQUELINE GUERRA	122234140008896	362.00
9/30/2025	V00260--CROWN EQUIPMENT CORPORATION	122234140008895	2,383.98
9/30/2025	V00683--MCWILLIAMS & WALDEN INC	122234140008894	848.68
9/30/2025	V03492--Andrea Chavez	122234140008893	362.00
9/30/2025	V03084--SUNRISE GARDENING SERVICE, LLC	122234140008892	7,080.00
9/30/2025	V00029--ADVANCED DATA STORAGE, INC	122234140008891	237.60
9/30/2025	V00049--AMAZON CAPITAL SERVICES, INC	122234140008890	11,233.73
9/30/2025	V02411--MARISELA P. GONZALEZ	122234140008889	86.10
9/30/2025	P02759--VIANEY VILLANUEVA MAGALLON	122234140008888	219.97
9/30/2025	V02958--MARIA D FLORES TORRES	122234140008887	662.90

	9/30/2025	V03366--RHINA PEREZ	122234140008886	40.60
	9/30/2025	V03402--VERLINDA DENWITTY	122234140008885	118.30
	9/30/2025	V01032--VERIZON WIRELESS	122234140008884	3,546.18
	9/30/2025	V03385--GABRIELA PADILLA	122234140008883	329.00
	9/30/2025	V03374--ADRIANA LOPEZ	122234140008882	379.40
	9/30/2025	V03064--CUSTOM L & A CONSTRUCTION INC	122234140008881	1,200.00
	9/30/2025	V03064--CUSTOM L & A CONSTRUCTION INC	122234140008880	1,600.00
	9/30/2025	V00134--BRONCO ELECTRIC INC	122234140008879	1,471.01
	9/30/2025	V00123--BLACKHAWK NETWORK, INC	122234140008878	1,529.66
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008877	660.00
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008876	360.00
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008875	1,945.00
	9/30/2025	V02658--ELSA NAVARRETE	122234140008874	232.60
	9/30/2025	V03986--YOLANDA GONZALES	122234140008873	308.49
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008872	120.00
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008871	538.57
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008870	270.00
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008869	300.00
	9/30/2025	V04690--SAGASER WATKINS & WIELAND PC	122234140008868	2,974.66
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008867	510.00
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008866	326.80
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008865	713.40
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008864	240.00
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008863	894.28
	9/30/2025	V00060--AN ICON COMPANY, LLC - PRINTDIRTCHEAP	122234140008862	804.26
	9/30/2025	V01044--W W GRAINGER INC	122234140008861	378.13
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008860	360.79
	9/30/2025	V03328--Hometown Plumbing	122234140008859	165.00
	9/30/2025	V00794--PLC SYSTEM SERVICES LLC	122234140008858	240.00
	9/30/2025	V00776--PAUL H BROOKES PUBLISHING CO., INC.	122234140008857	1,275.00
	9/30/2025	V04575--LOWE'S COMPANIES, INC.	122234140008856	22.09
	9/30/2025	V04903--AIME MORALES	305474	1,323.03
Total for CBB - Operating Acct				**7,418,466.46**

MEMORANDUM

To: Board of Directors

From: Lisa Gonzales, Program Governance Coordinator

Date: November 24, 2025

Subject: *Agenda Item VI(a)*: November Policy Council Report – **Action Item**

The Policy Council convened on October 28, 2025 for a member recognition event and with a quorum established conducted its final meeting of the 2024-2025 term.

Yolanda Gonzales, Director of Head Start/State Child Development and Jerry Meade, Assistant Director of Program recognized the 2024-2025 Policy Council members and applauded them for their time, commitment, and dedication that they have shown in service to the Council. Gratitude and appreciation were expressed for the support that members have demonstrated for the Head Start program acknowledging their work on the Council has had a direct impact and benefit for the children and families the program serves.

There were several new business action items presented to the Council with each item subsequently approved independently of one another. The items were as follows, the 2026-2027 Head Start/Early Head Start Training and Technical Assistance Plan, 2026-2027 Head Start/Early Head Start Refunding Application, including budget detail as well as the CAPK Head Start Bylaws with revisions. Each new business item was presented to the Council independent of one another followed by an opportunity for member questions and/or discussion; subsequently the Council approved all items.

The next Policy Council meeting will take place on November 18, 2025, which will be the first meeting of the 2025-2026 term. This meeting is scheduled one week earlier than usual due to the Thanksgiving holiday.

Recommendation:
The Policy Council requests Board approval of the November Policy Council Report and the meeting minutes from September 22, 2025.

Attachment:
Policy Council Meeting Minutes from September 22, 2025

COMMUNITY ACTION PARTNERSHIP OF KERN
POLICY COUNCIL MEETING MINUTES
September 22, 2025
CAPK Administrative Office
1300 18th Street, Bakersfield, CA 93301

1. **Call to Order**

The meeting was called to order at 5:31 p.m. by Chairperson, Ruby Cruz.

a. Roll call was taken, and a quorum was established.

Policy Council Members Present: Alejandra Verduzco, Christopher Cuzul, Dominique Bassi, Gabriela Rangel, Ian Anderson, Kaylonie Howard, Maria Worthy, Michelle Jara-Rangel, Rene Mayhorn Williams, Ruby Cruz
Policy Council Members Absent: Ashley Trent, Jennifer Wilson, Paula De La Riva

2. **Public Comments**

The public may address the Policy Council on items not included on the agenda at this time. However, the Policy Council will take no action other than that of referring the item(s) to staff for study and analysis. Speakers are limited to three 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.

None

3. **Committee Verbal Reports**

a. **Budget & Finance Committee – Gabriela Rangel**
The Budget & Finance Committee met on September 16, 2025 and reviewed all financial reports for the period from March 1, 2025 through July 31, 2025. Additional reports reviewed included Non-Federal Share (in-kind), Parent Activities as well as Parent Local Travel & Childcare Reimbursement. It was noted that the program is on track for the current fiscal year and will also surpass its non-federal share requirement. The next Budget & Finance Committee meeting will take place on Tuesday, September 16, 2025 at 5:30 p.m.

b. **Bylaws Committee – Dominique Bassi**
The Bylaws Committee met on September 17, 2025 and continued its review of the balance of the bylaws document. Over the course of the committee meetings, recommendations for revisions were made for various articles of the document. The committee will have its final meeting on October 7, 2025 at which time they will review the draft version of the bylaws which will contain all recommended committee revisions.

c. **Planning Committee – Christopher Cuzul**
The Planning Committee met on September 9, 2025 and reviewed the Division Program Activity Report for the month of August 2025. Early Head Start reported 97% enrollment and Head Start reported 78% enrollment during this reporting period. The Central Kitchen prepared a total of 40,296 meals and there were 46,918 meals delivered during the month of July. A current enrollment update was also provided to the committee. The next Planning Meeting will take place at 5:30 p.m. on October 14, 2025.

d. **School Readiness Committee – Kaylonie Howard**
It was shared that full year centers have completed the Desired Results Developmental Profile assessments for children with part-year centers completing their assessments at a later date. The current school readiness domain is social and emotional development with the goal that children will strengthen their skills and social behavior, emotional regulation, and emotional wellbeing. School readiness means that children possess the knowledge and skills necessary not only for success in school but for later learning as well which helps to build a solid foundation for long term life skills across all areas.

4. **New Business**

a. **2025 Enrollment Update – Robert Espinosa, Program Design and Management Administrator – *Information Item***
In providing an update on the enrollment status for the program, Robert stated that the goal is to meet the required enrollment criteria by the end of September. This is essential for a number of reasons, most

notably to prevent any fallout from occurring due to the program's current enrollment plan of action. Robert reviewed reports, sharing data and providing specific figures as it relates to enrollment for both Head Start and Early Head Start. It was noted that with 8-days left to reach reportable full enrollment, Head Start was at 83% (not including non-accepted children). Nine hundred eight children are needed to reach the minimum mark of 97%. Robert also shared that one of the biggest challenges the program has faced is transitional kindergarten (TK), as TK is now accepting 3-year-old as well as 4-year-old children. It was clarified that though 97% is a reportable number for full enrollment, we always want to strive to achieve 100% full enrollment. Discussion continued on various components of enrollment such as over-income families, recruitment opportunities and events, family childcare contracts, staffing as well as potential partnerships and memorandums of understanding with community agencies and more. Upon conclusion of all discussion, Robert thanked everyone for all the work that is being done to support reaching full enrollment, noting that it is a team effort.

5. <u>Presentations</u>

a. Family Engagement – Angel Arevalo, Family Engagement Supervisor
Angel began the presentation by stating that family engagement is a collaboration between teachers, school staff, parents, and the community. He added that everyone attending the meeting is family engagement; all working together to support children's learning and development. In continuing the presentation Angel engaged Council members by asking them to think back to when they were children, and what they wanted to be when they grew up. Several members shared their responses which ranged from a veterinarian to a classical musician to a pilot, a lawyer and more! Angel shared that every school meeting, school event, parent teacher conference, participation in activities of their interest ensures that children succeed, and that they feel loved and supported. Pictures of their children as provided by parent members were shown followed by the parent member sharing a bit about their child. In continuing with the balance of the presentation, information was shared about a variety of ways in which Head Start supports parents and children succeed. Information shared included but was not limited to ReadyRosie, the family partnership agreement, family referrals, resources and more. Angel also spoke about the 3rd Annual Fatherhood Conference which will take place in January 2026 and shared video footage from the 2nd Annual Fatherhood Conference. In closing, Angel shared that as we (parents) are raising children, time goes by very quickly and the most important thing to remember is spending time with them is so important; it's not about giving them material things. Gifts and other things will come and go, however, when parents spend time with their children that is what they will remember. The times you showed up for them, no matter how big or small.

6. <u>Consent Agenda</u> ***ACTION**

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

a. Policy Council Meeting Minutes – August 26, 2025
b. Policy Council Budget & Finance Committee Meeting Minutes – August 19, 2025
c. Policy Council Planning Committee Meeting Minutes – September 9, 2025
d. Head Start Budget to Actual Report, March 1, 2025, through July 31, 2025
e. Early Head Start Budget to Actual Report, March 1, 2025, through July 31, 2025
f. Head Start and Early Head Start Kern Non-Federal and In-Kind Report, March 1, 2025, through July 31, 2025
g. Early Head Start Childcare Partnerships Non-Federal Share and In-Kind Report, March 1, 2025 through July 31, 2025
h. Parent Travel & Childcare through July 31, 2025
i. Parent Activities through July 31, 2025
j. Head Start Program Review & Evaluation Report – August 2025
k. Self-Care September Calendar – Action for Happiness

l. Backpack Connection Series: How to Use Positive Language to Improve Your Child's Behavior (English/Spanish)
m. BrightLife Kids – CalHOPE
n. FREE Monthly Community Health Screenings – Dignity Health Kern County (English/Spanish)
o. The Open Door Network – Delano Center
p. Head Start Alumni – CAPK Head Start
q. Tell Us Your Head Start Story – Head Start California (English/Spanish)
r. CAPK Food Bank Feed the Need Food Drive – September 23, 2025, Kern County Fair (English/Spanish)
s. Recruitment & Selection Plan Meeting – September 25, 2025, CAPK Board Room
t. Kern County Veterans Stand Down – October 9, 2025, Stramler Park
u. North of the River FREE Drone Show – October 11, 2025, Polo Community Park
v. Dr. Kirk Parent Training – October 14, 2025, Angela Martinez Child Development Center (English/Spanish)
w. Kern County Sheriff's National Night Out – October 21, 2025, Stramler Park (English/Spanish)
x. Movies in the Park: *The Haunted Mansion* – October 24, 2025, Silver Creek Park
y. Healthful Harvest – October 25, 2025, Bear Mountain Elementary School, Arvin, CA (English/Spanish)
z. Head Start Recruitment Flyer (English/Spanish)
aa. Early Head Start San Joaquin Flyer (English/Spanish)
bb. Home Visiting Program Flyer (English/Spanish)
cc. Budget & Finance Committee Meeting Dates
dd. Bylaws Committee Meeting Dates
ee. Planning Committee Meeting Dates
ff. Policy Council Meeting Dates

A motion was made by Michelle Jara-Rangel and seconded by Gabriela Rangel to approve consent agenda items (a) through (ff). Motion carried unanimously.

7. <u>Standing Reports</u>

a. **Program Governance – Lisa Gonzales, Program Governance Coordinator**

Lisa thanked members for pivoting and meeting virtually due to the power outage earlier in the day at the Administrative Office.

Information was shared about the Head Start Alumni survey from the CAPK Community Development Team. She encouraged members to complete the survey, to share their Head Start experience. Data from the survey will support the events taking place in October for Head Start Awareness Month, which also coincides this year with Head Start's 60th Birthday. Additionally, similar information was shared with members about the Head Start California campaigns request to share Head Start stories with them as well. Lisa shared a bit about her Head Start story with the Council.

Additional information shared included the Feed the Need Event taking place at the Kern County Fair to benefit the CAPK Food Bank, the upcoming Recruitment and Selection Plan Meeting as well as the October Dr. Kirk Parent Training. Lisa stated that flyers for these events and more can be found in the Policy Council packet.

Lisa reminded members to mark their calendar for the final meeting of the term. This meeting will also serve as a member recognition event. She stated that a flyer would be sent out soon, with more information to follow. Lisa also shared that the hope for this year's event is that those newly elected members for the 2025-2026 term are able to attend this event as well. This will provide them with the opportunity to see a Policy Council meeting prior to the start of their term, as well as give them the opportunity to connect with current members who can share their experiences with them. Incoming members will also have the opportunity to meet staff.

In closing Lisa stated that Regional Parent Committee meetings will be held on various dates next month to elect members to serve on the 2025-2026 Policy Council. She reiterated that should anyone want to continue for another term on the Council, they must be a Regional Parent Committee (RPC) Representative. The selection process for RPC takes place at the monthly parent meeting. Clarification was requested as to in what manner the meetings will be held. It was shared that all meetings, RPC, Policy Council and Policy Council

committee meetings will be held in person at the Administrative Office. It was further suggested that this information be shared with staff so parents can make a more informed decision about their participation.

b. **Community Representative – Ian Anderson, Kern Adult Literacy Council**
Ian shared that ESL classes have begun at the Family Resource Center in Lamont and will be a 12-week course. Ian stated that there is still space available and encouraged members to share this information with anyone they may know that might benefit. He also added, if they cannot attend at this time, they can attend the next course as it is an ongoing service. Ian shared that the Kern Adult Literacy Council (KALC) has just begun to provide tutoring services at the Police Activities League (PAL). Tutors will be available during afterschool hours. He also announced that they are in the process of starting some adult focused classes such as GED, ESL, career soft skills, etc. Ian shared that they continue to recruit for the U.S. Citizenship course which is a test preparation course. There are a few students in the course, and they would like to see more enrollment. Classes are on Tuesday mornings from 10:00 a.m. until 12:00 p.m. The Literacy Council received a book donation from the Shafter Youth Center which in turn will be used to support the free Little Libraries located throughout the community.

c. **Community Representative – Paula De La Riva, First 5 Kern**
No report was provided as Paula was unable to attend the meeting.

d. **Board of Directors – Michelle Jara-Rangel, CAPK Board of Directors Representative**
Michelle stated the Board of Directors met on August 20, 2025 and began with a moment of silence observed in memory of Board member Yolanda Ochoa. There was also a special presentation in recognition of outgoing member, and Policy Representative to the Board of Directors, Fatima Echeverria.

There were several action items as well as informational items presented to the Board under new business. Most noteworthy were the election results for the Eastern Kern Low-Income CAPK Board of Directors position. Election outcomes revealed that Yolanda Ochoa won the election by a large margin. However, due to the unexpected passing of Board Member Ochoa, the Board was tasked with how to proceed in filling this vacancy. A decision is not expected until the September meeting. Additional action items presented were the 2025-2029 Strategic Plan, Conclusion and Closure of the Cal Fresh Healthy Living Program, Youth and Community Access Grant Program, the 2026-2027 Head Start Program Goals and Objectives and the Financial Reports for June 2025. Each action item was presented independently and in detail to the Board followed by an opportunity for discussion. Upon conclusion of each presentation, all action items were approved. The informational items shared were the Closeout Report for the 2021-2025 Strategic Plan as well as the recognition of CAPK as a National Community Action 2025 Pathways to Excellence Silver Tier Agency.

The reports for the CalVet's Assistance Foundation, and the Policy Council were presented and approved. Chief Executive Officer Jeremy Tobias provided an update on the federal and state budgets. It was stated that all of CAPKs core program were funded, including a small Cost of Living Adjustment for Head Start.

The Board convened for closed session to conference with legal counsel regarding potential litigation. The Board of Directors will meet next on September 24, 2025.

e. **Head Start/State Child Development – Yolanda Gonzales, Head Start/State Child Development Director**
Yolanda shared that as a result of conversations with Kern Health Systems, the program recently held its first mobile health clinic at the Angela Martinez site, and it went very well. She stated that the program will continue to collaborate with Kern Health Systems to have the mobile health units at some of the larger centers. This service is beneficial, especially at the beginning of the year when children need to obtain additional immunizations, physicals or simply for parents to gain resources that benefit children's health and well-being.

Recruitment of children as previously shared is ongoing, not only to help support full enrollment but to support having a waitlist. This is not only the expectation but is necessary to have in place so that when a child drops from the program, we have a list of children that we can pull from to fill that open spot to ensure we are always fully enrolled.

Yolanda mentioned that parent teacher conferences are coming up and thanked parents for their support in this area. She added, as presented earlier, this is part of the reason for family engagement. Parents can engage in developing their child's goals as well as with the development of their family partnership agreements.

Gratitude was expressed to the Council for all the work they have done and continue to do. In addressing those members who are leaving the Council, Yolanda shared her appreciation for joining staff on this journey over the past year. She added that staff are ready to welcome those new members who will serve on the Council for the 2025-2026 term. Yolanda stated that the Policy Council is a particularly important part of Head Start, and she looks forward to seeing members next month. Members were thanked again for their support of Policy Council as well as for the support they have shown for our Head Start centers.

In closing, Yolanda shared that in-kind totals for the program have been above and beyond, and this is a direct result of parent participation. She thanked parents for all the time they spend with their children, for making that investment which will last a lifetime.

8. Policy Council Chairperson Report

None.

9. Policy Council Member Comments

Members had an opportunity to share a comment if they would like.

Gabriela Rangel stated that she wanted to speak on the ReadyRosie workshops and the other family engagement activities that are provided to families. She shared that she felt those things were one of the best parts of the program. It is through all of those activities that you really get to discover your children in other ways. Gabriela shared that earlier in the year when the center had a Teatime for Mother's Day, it was incredibly special and meant so much to her to have that experience.

Michelle Jara-Rangel shared that she was really looking forward to meeting in person because she hasn't been able to do so for a while. She thanked Lisa for all the time and effort she puts forth in finding all the community flyers and resources. Michelle stated they are beneficial, and she shares them on her Facebook page as well as with others in the community. She thanked Lisa again for all her hard work.

10. Next Scheduled Meeting

The next Policy Council meeting, which will be the final meeting of the term will held on October 28, 2025 at 5:30 p.m. in the Board Room.

11. Adjournment

The meeting was adjourned at 6:53 p.m.