



DATE	January 19, 2023
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	Click here to join the meeting
PHONE NUMBER	(213) 204-2374 / ID 429 556 075#

Audit & Pension Committee Agenda

Per Governor's Executive Order N-29-20, Meeting to be held via Tele-Conference. Members of the public may join the tele-conference or listen to the call from the CAPK office at 5005 Business Park North, Bakersfield, CA 93309

1. Call to Order

2. Roll Call

Jimmie Childress
Curtis Floyd

Yolanda Ochoa
Marian Panos

3. Approval of Agenda

4. Public Forum

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

5. New Business

- | | |
|---|---|
| a. Pension Plan Update for 2022– Info Item (p. 2-12) | Tracy Webster, Chief Financial Officer
Tom Ming, Pensionmark |
| b. Daniells Phillips Vaughn & Bock Presentation of the Independent Audit Reports for the Year Ended February 28, 2022, and the Special Purpose Financial Statements for the Year Ended June 30, 2022 – Action Item (p. 13-265) | Tracy Webster, Chief Financial Officer
Shannon Webster, DPVB
Nancy Belton, DPVB |

6. Committee Member Comments

7. Next Scheduled Meeting

Audit & Pension Committee
12:00 pm
April 20, 2023
5005 Business Park North
Bakersfield, CA 93309

8. Adjournment

This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 5005 Business Park North, Bakersfield, CA and online at www.capk.org by 5:00 pm, January 13, 2023. Paula Daoutis, Administrative Coordinator.



Audit & Pension Committee Meeting

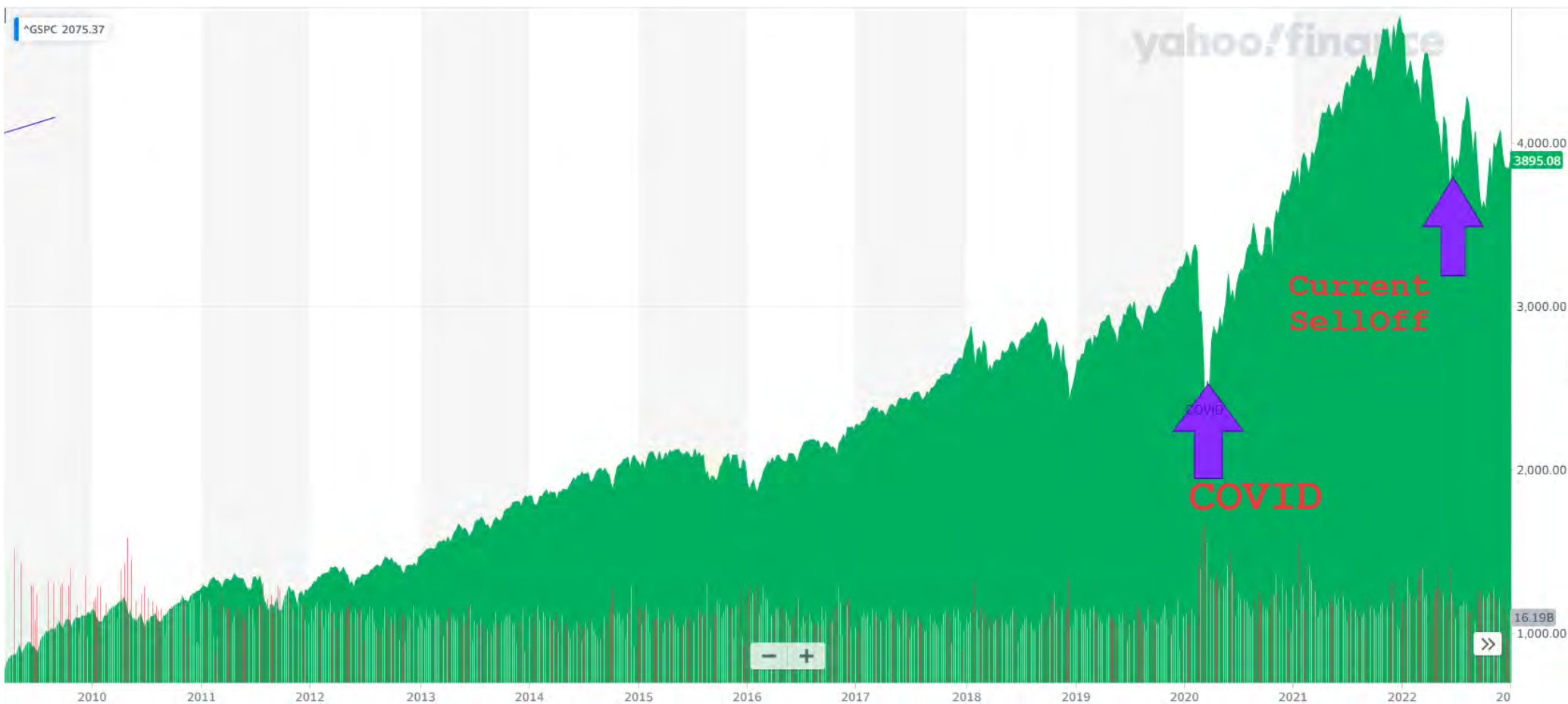
January 19, 2023



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Domestic Equity

- The S&P 500 ended the quarter down 4.9% and is now down over 24% from the start of the year.
- Small Cap (Russell 2000) outperformed Large Cap (Russell 1000).
- Growth (Russell 1000 Growth) outperformed Value (Russell 1000 Value).
- Consumer Cyclical and Energy were the only positive sectors during the quarter. Communication Services, Real Estate, and Materials were the worst performing sectors.
- Equity markets fell in the face of persistent inflation and a more hawkish Federal Reserve.
- Concerns around economic growth and a weakening housing market further weighed on equity markets.



EXECUTIVE SUMMARY


Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
21	2	1	1	25

Investment Additions

Investment Name	Status	Morningstar Rating
Small Growth		
 Vanguard Explorer Adm	Passing	****

Investments on Watch

Investment Name	# of Participants	Plan Assets	% of total plan	Status	Quarters Failing Criteria	Morningstar Rating
Allocation--30% to 50% Equity						
 Putnam Dynamic Asset Allocation Cnsv Y	17	\$387,283.55	1.89%	Watch	3	***
Large Growth						
 TIAA-CREF Large-Cap Growth Inst	62	\$268,801.09	1.31%	Watch	1	****

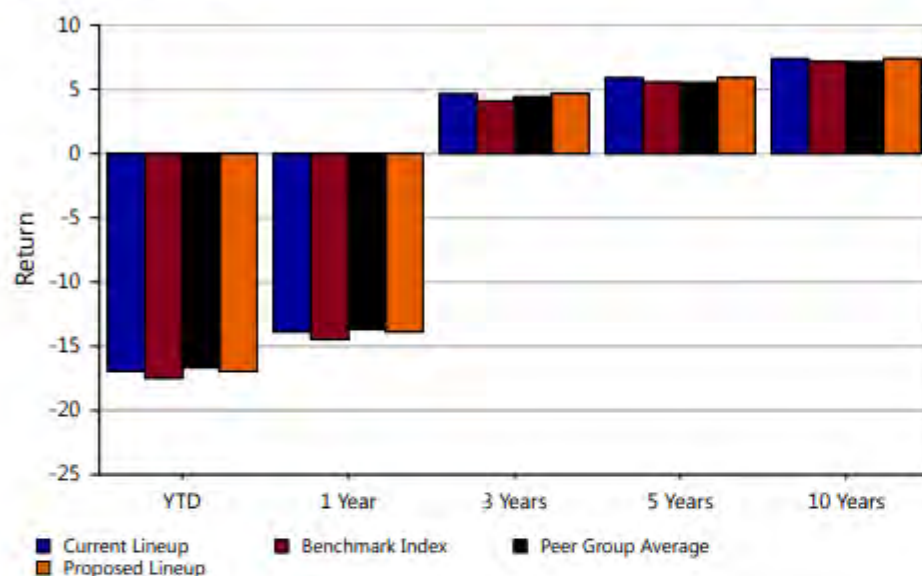
Investments Targeted for Review

Investment Name	# of Participants	Plan Assets	% of total plan	Status	Morningstar Rating
Small Growth					
 Janus Henderson Triton T	37	\$115,003.75	0.56%	Review	***
 Vanguard Explorer Adm	0			Passing	****

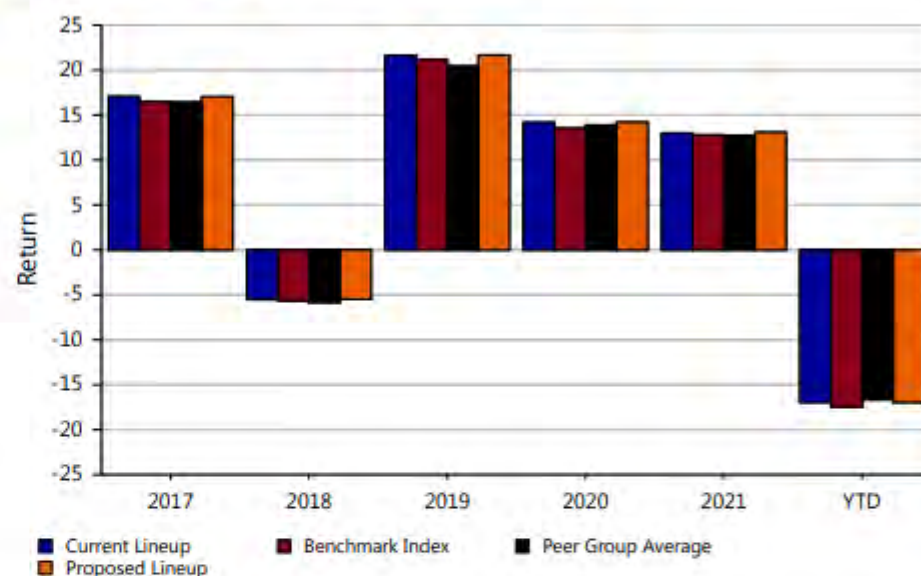
PORTFOLIO | RETURNS



Annualized Returns



Calendar Year Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	-16.95	-13.87	4.63	5.88	7.37	0.16
Benchmark Index	-17.47	-14.47	4.08	5.54	7.17	NA
Peer Group Average	-16.66	-13.69	4.41	5.51	7.11	0.73
Proposed Lineup	-16.96	-13.87	4.67	5.91	7.38	0.15

Calendar Year Returns

	2017	2018	2019	2020	2021	YTD	Net Exp.Ratio
Current Lineup	17.06	-5.52	21.65	14.18	12.99	-16.95	0.16
Benchmark Index	16.47	-5.66	21.15	13.53	12.78	-17.47	NA
Peer Group Average	16.43	-5.85	20.43	13.88	12.75	-16.66	0.73
Proposed Lineup	17.03	-5.49	21.67	14.20	13.08	-16.96	0.15

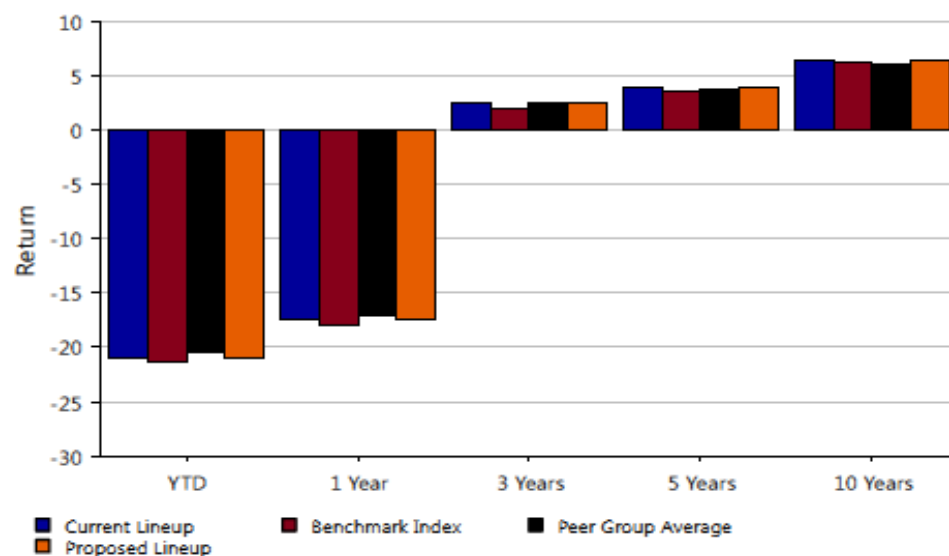
The Benchmark Index is constructed utilizing the underlying indexes of the Plan's investment options weighted in proportion to the asset allocation of the Plan. The underlying indexes are illustrated on the standardized performance pages of the report. For source information, please see the "Important 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.

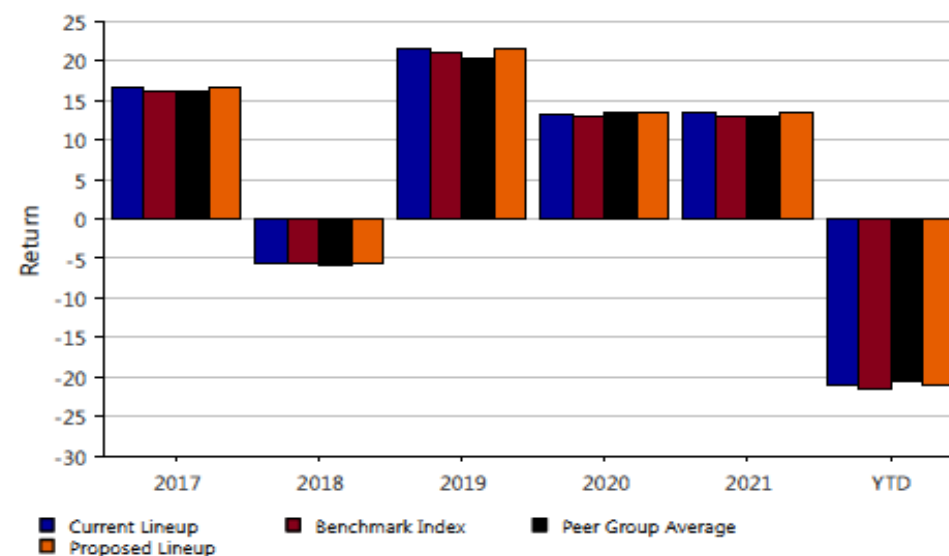
PORTFOLIO | RETURNS



Annualized Returns



Calendar Year Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	-21.04	-17.42	2.46	3.92	6.39	0.19
Benchmark Index	-21.41	-18.00	2.03	3.67	6.17	NA
Peer Group Average	-20.49	-16.99	2.56	3.73	6.16	0.75
Proposed Lineup	-21.04	-17.41	2.49	3.94	6.39	0.19

Calendar Year Returns

	2017	2018	2019	2020	2021	YTD	Net Exp.Ratio
Current Lineup	16.67	-5.66	21.54	13.35	13.39	-21.04	0.19
Benchmark Index	16.06	-5.63	21.15	12.94	13.00	-21.41	NA
Peer Group Average	16.19	-5.97	20.42	13.38	13.10	-20.49	0.75
Proposed Lineup	16.66	-5.64	21.56	13.37	13.44	-21.04	0.19

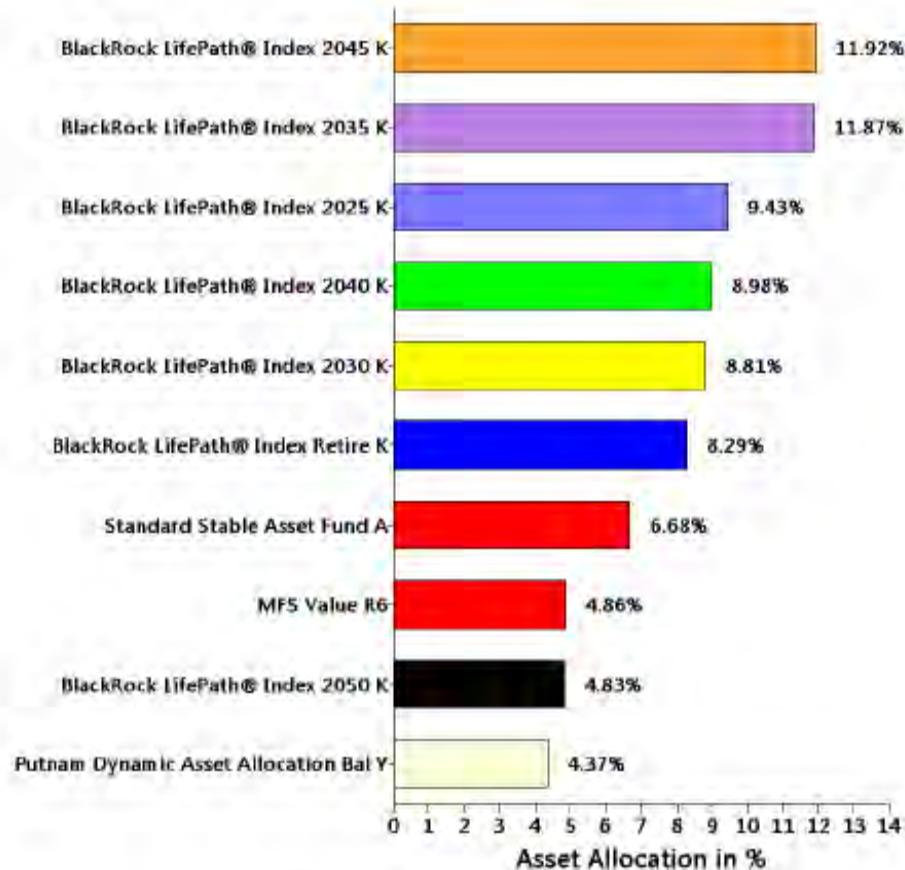
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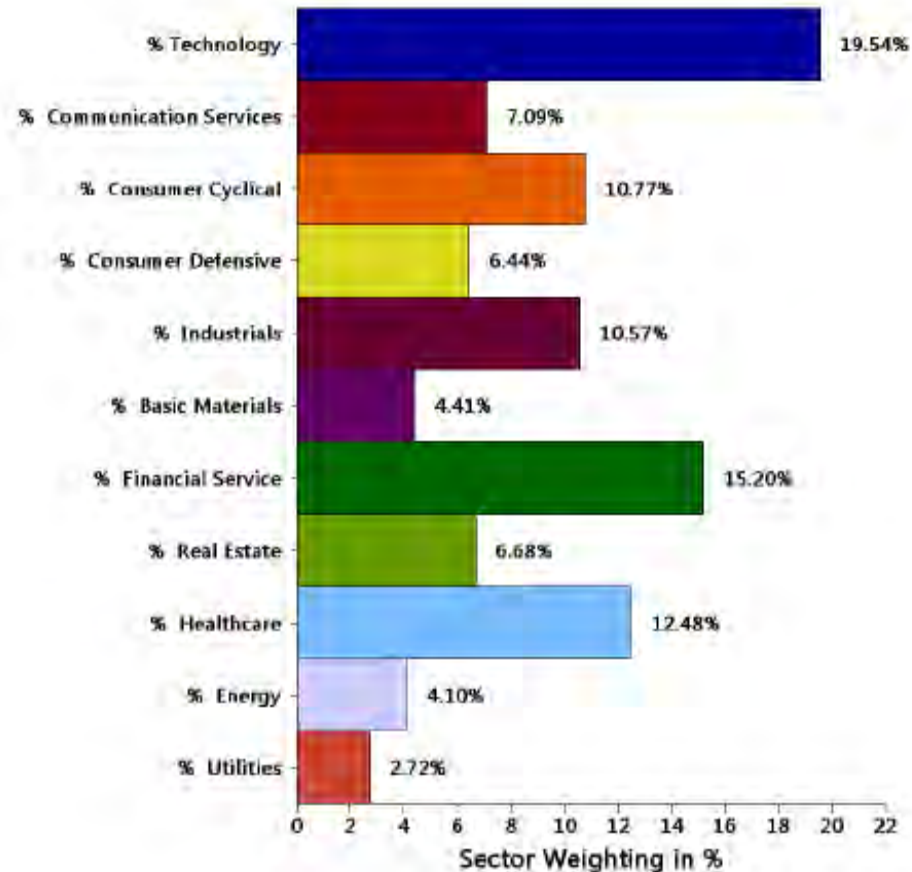
PORTFOLIO | HOLDINGS & SECTOR ALLOCATION



Top 10 Holdings



Sector Allocation



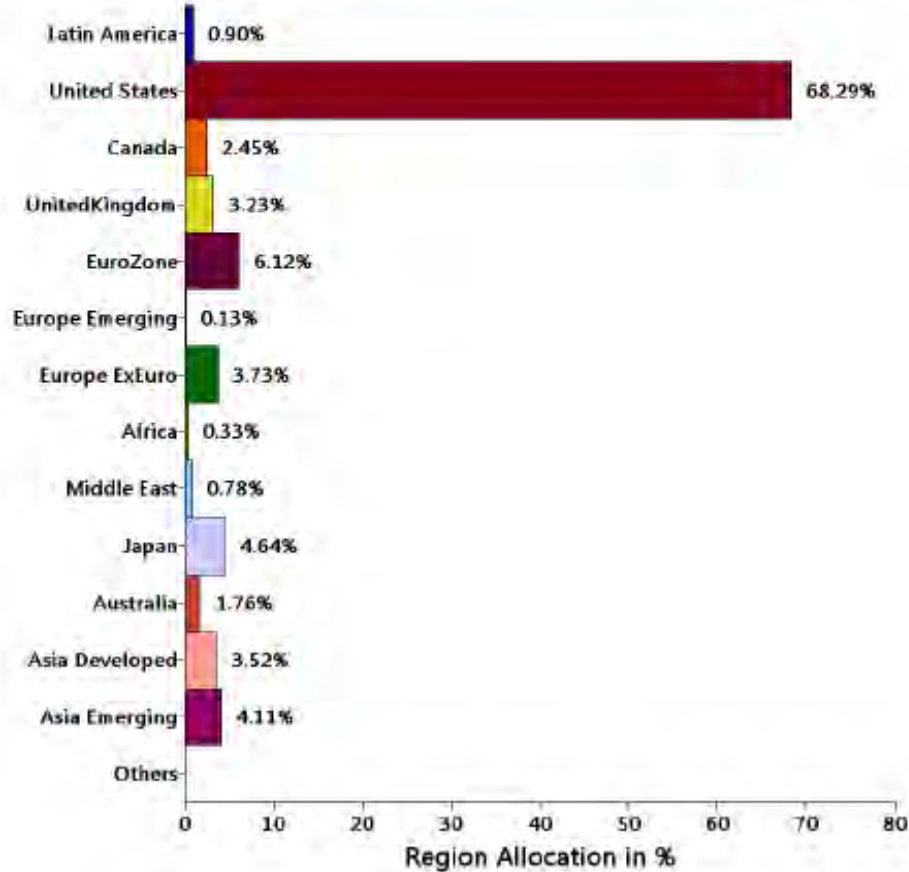
For source information, please see the "Important Disclosures" section of this report.

CAPK

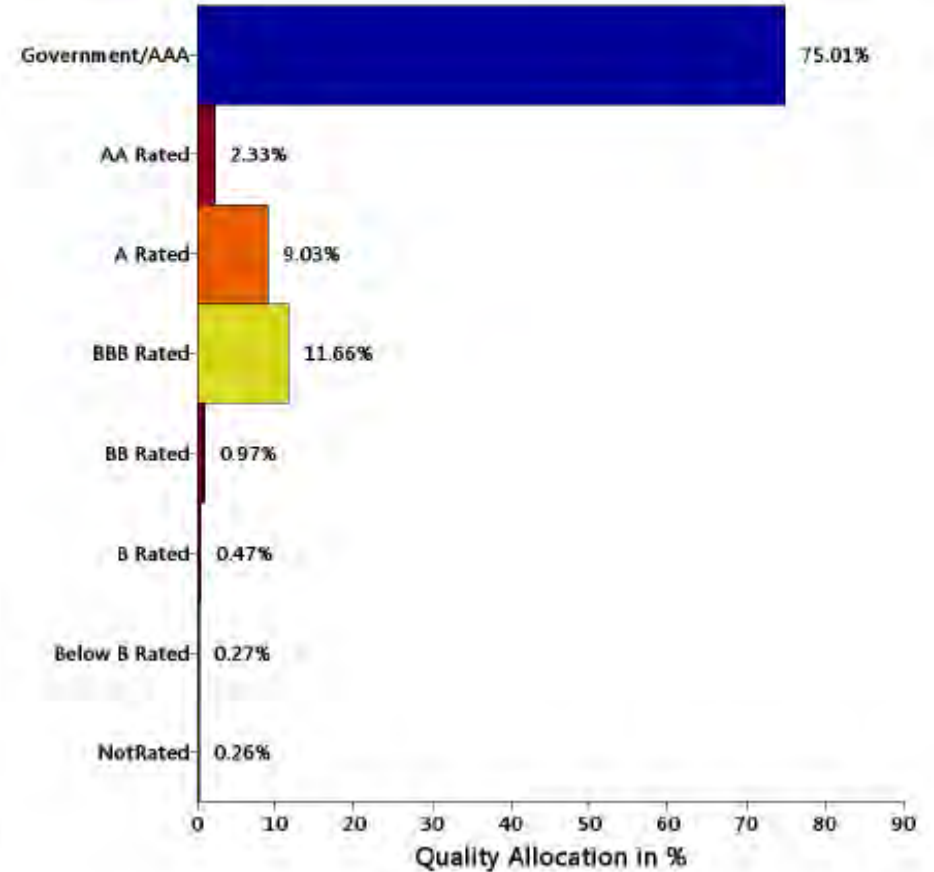
PORTFOLIO | REGION & QUALITY ALLOCATION



Region Allocation



Quality Allocation



For source information, please see the "Important Disclosures" section of this report.

Investment Review- 100 Point Scoring

INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q2/22	Q1/22	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20
Intermediate Core Bond											
Vanguard Total Bond Market Index Adm - VBTX	100	59	\$403,745.11	1.97%	100	100	92	92	92	92	100
Allocation--30% to 50% Equity											
Putnam Dynamic Asset Allocation Cnsv Y - PACYX	64	17	\$387,283.55	1.89%	80	80	74	74	76	70	77
Allocation--50% to 70% Equity											
Putnam Dynamic Asset Allocation Bal Y - PABYX	70	46	\$898,117.69	4.37%	83	73	73	74	72	66	83
Allocation--70% to 85% Equity											
Putnam Dynamic Asset Allocation Gr Y - PAGYX	77	11	\$490,602.04	2.39%	88	82	80	73	79	73	77
Target-Date Retirement											
BlackRock LifePath® Index Retire K - LIRKX	83	55	\$1,703,551.74	8.29%	88	93	90	90	90	90	90
Target-Date 2025											
BlackRock LifePath® Index 2025 K - LIBKX	73	75	\$1,936,632.88	9.43%	77	80	79	79	81	82	84
Target-Date 2030											
BlackRock LifePath® Index 2030 K - LINKX	77	87	\$1,808,680.36	8.81%	85	83	76	73	77	78	79
Target-Date 2035											
BlackRock LifePath® Index 2035 K - LIJKX	81	95	\$2,438,001.02	11.87%	86	85	84	79	79	79	81
Target-Date 2040											
BlackRock LifePath® Index 2040 K - LIKKX	83	96	\$1,845,428.06	8.98%	90	83	82	82	82	82	80
Target-Date 2045											
BlackRock LifePath® Index 2045 K - LIHKX	85	153	\$2,447,874.27	11.92%	88	89	85	80	81	81	78
Target-Date 2050											
BlackRock LifePath® Index 2050 K - LIPKX	87	141	\$991,432.19	4.83%	93	90	87	86	86	83	80

Investment Review- 100 Point Scoring

INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q1/22	Q1/22	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20
Target-Date 2055											
BlackRock LifePath® Index 2055 K - LIVKX	90	110	\$477,924.03	2.33%	89	90	87	85	84	81	80
Target-Date 2060											
BlackRock LifePath® Index 2060 K - LIZKX	88	123	\$354,631.88	1.73%	87	88	83	80	82	79	81
Large Value											
MFS Value R6 - MEIKX	80	62	\$998,271.44	4.86%	75	76	88	96	82	85	90
Large Blend											
iShares S&P 500 Index K - WFSFX	100	42	\$510,699.98	2.49%	100	100	100	100	100	100	100
Large Growth											
TIAA-CREF Large-Cap Growth Inst - TILGX	68	62	\$268,801.09	1.31%	71	75	82	87	91	98	88
Mid-Cap Value											
Allspring Special Mid Cap Value Inst - WFMIX	93	1	\$5,060.48	0.02%	91	92	80	82	82	81	89
Mid-Cap Blend											
Vanguard Mid Cap Index Admiral - VIMAX	100	7	\$65,644.79	0.32%	100	100	100	100	100	100	100
Mid-Cap Growth											
MassMutual Mid Cap Growth I - MEFZX	71	59	\$583,586.01	2.84%	73	72	73	70	67	66	66
Small Value											
DFA US Targeted Value I - DFFVX	96	56	\$175,391.34	0.85%	96	96	93	87	85	85	80
Small Growth											
Janus Henderson Triton T - JATTX	66	37	\$115,003.75	0.56%	66	70	71	68	66	66	73
Vanguard Explorer Adm - VEXRX	88	0			91	90	89	84	82	88	85

Investment Review- 100 Point Scoring

INVESTMENT SCORECARD | CURRENT & HISTORICAL SCORING



Investment Name	Current Status	# of Participants	Assets	% of Plan	Q2/22	Q1/22	Q4/21	Q3/21	Q2/21	Q1/21	Q4/20
Foreign Large Blend											
Hartford International Opportunities R6 - IHOVX	90	1	\$42.31	0.00%	84	90	90	8A	87	8A	90
Diversified Emerging Mkts											
American Funds New World R6 - RNWGX	92	59	\$256,930.21	1.25%	94	97	97	95	96	95	96
Real Estate											
Principal Real Estate Securities Inst - PIREX	90	3	\$3,931.47	0.02%	85	86	86	90	90	86	93

Review : Watch : Addition :

Denotes potential addition or replacement option(s). Option(s) are subject to final approval as platforms may discontinue option availability.

For source information, please see the "Important Disclosures" section of this report. Please see further details on the scoring methodology in the "Investment Scoring Methodology" section of this report.

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

January 19, 2023

Items to be presented:

- Audit report for Community Action Partnership of Kern for the year ended February 28, 2022
- Special Purpose audit report for Community Action Partnership of Kern for the year ended June 30, 2022
- Audit report for Community Action Partnership of Kern 401(a) Plan for the year ended February 28, 2022
- Audit report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2021
- Report to the Audit Committee
- Form 990 – Return of Organization Exempt From Income Tax – for the year ended February 28, 2022



COMMUNITY ACTION PARTNERSHIP OF KERN

**Financial Report
February 28, 2022**

5005 Business Park North
Bakersfield, CA 93309



Helping People... Changing Lives.

COMMUNITY ACTION PARTERSHIP OF KERN
FINANCIAL REPORT
FEBRUARY 28, 2022

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1-3
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FINANCIAL STATEMENTS	
Statements of financial position	4
Statements of activities	5
Statements of cash flows	6
Statements of functional expenses	7
Notes to financial statements	8-18

SUPPLEMENTARY INFORMATION	
Schedule of expenditures of federal and state awards	19-23
Schedules of revenue and expenditures for completed contracts	24-64
California Department of Community Services and Development – schedules of revenue and expenditures	65-74

OTHER INDEPENDENT AUDITOR'S REPORTS	
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 <i>Government Auditing Standards</i>	75-76
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	77-79
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	80-82

FINDINGS AND RECOMMENDATIONS SECTION	
Schedule of findings and questioned costs	83-86
Summary schedule of prior audit findings	87

NANCY C. BELTON

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 statements of financial position as of February 28, 2022 and 2021, 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 **Community Action Partnership of Kern** as of February 28, 2022 and 2021, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Finance Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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.

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 24-74, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2022 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 8, 2022

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF FINANCIAL POSITION

February 28, 2022 and 2021

	2022	2021
ASSETS		
Current Assets		
Cash	\$ 7,621,686	\$ 7,143,419
Grants and contracts receivable (Note 3)	12,434,537	3,954,464
Inventories (Note 4)	1,046,445	1,212,729
Prepaid expenses	672,994	600,015
Total current assets	21,775,662	12,910,627
Noncurrent Assets		
Cash restricted for program use by funding agencies	754,658	601,052
Property and equipment (Notes 5 and 7)	18,020,352	10,440,221
Total noncurrent assets	18,775,010	11,041,273
Total assets	\$ 40,550,672	\$ 23,951,900
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of long-term debt (Note 7)	\$ 379,626	\$ 389,169
Accounts payable	6,205,028	2,354,622
Accrued expenses	5,201,099	2,520,322
Advances payable	2,168,574	327,594
Deferred revenue (Note 10)	4,159,814	3,068,355
Total current liabilities	18,114,141	8,660,062
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 7)	703,741	1,084,055
Total liabilities	18,817,882	9,744,117
Commitments and Contingencies (Note 11)		
Net Assets		
With donor restrictions (Note 12)	144,994	118,491
Without donor restrictions		
Board designated for accrued vacation liability	993,149	977,652
Undesignated	20,594,647	13,111,640
Total net assets	21,732,790	14,207,783
Total liabilities and net assets	\$ 40,550,672	\$ 23,951,900

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF ACTIVITIES

Years Ended February 28, 2022 and 2021

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:			
Federal grants	\$ 66,214,201	\$ -	\$ 66,214,201
State grants	22,964,214	-	22,964,214
Local grants	1,241,435	41,295	1,282,730
Donations:			
Food	27,283,257	-	27,283,257
Cash	268,900	57,461	326,361
Contributions in-kind (Note 1)	206,158	-	206,158
Other revenue	839,238	-	839,238
Net assets released from restriction	72,253	(72,253)	-
Total revenue, gains and other support	119,089,656	26,503	119,116,159
Program expenses:			
Child care and education	52,853,627	-	52,853,627
Nutrition	39,575,215	-	39,575,215
Energy conservation	4,061,760	-	4,061,760
Community services	7,265,711	-	7,265,711
General and administrative	7,720,305	-	7,720,305
Fundraising	114,534	-	114,534
Total expenses	111,591,152	-	111,591,152
 Change in net assets	 7,498,504	 26,503	 7,525,007
 Net assets, beginning	 14,089,292	 118,491	 14,207,783
Net assets, ending	\$ 21,587,796	\$ 144,994	\$ 21,732,790

See Notes to Financial Statements.

2021		
Without Donor Restrictions	With Donor Restrictions	Total
\$ 63,381,731	\$ -	\$ 63,381,731
15,437,416	-	15,437,416
1,448,872	18,732	1,467,604
35,342,864	-	35,342,864
442,966	54,830	497,796
350,625	-	350,625
1,422,293	-	1,422,293
18,890	(18,890)	-
117,845,657	54,672	117,900,329
46,744,681	-	46,744,681
52,806,092	-	52,806,092
3,766,067	-	3,766,067
5,821,772	-	5,821,772
7,760,726	-	7,760,726
24,233	-	24,233
116,923,571	-	116,923,571
922,086	54,672	976,758
13,167,206	63,819	13,231,025
\$ 14,089,292	\$ 118,491	\$ 14,207,783

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS

Years Ended February 28, 2022 and 2021

	2022	2021
Cash Flows From Operating Activities		
Change in net assets	\$ 7,525,007	\$ 976,758
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,438,391	1,222,564
Debt forgiveness grant revenue	(65,052)	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	(8,480,073)	841,260
Inventories	166,284	207,068
Prepaid expenses	(72,979)	(157,191)
Increase (decrease) in:		
Accounts payable	3,850,406	(441,431)
Accrued expenses	2,680,777	571,427
Advances payable	1,840,980	324,681
Deferred revenue	1,091,459	1,512,042
Net cash provided by operating activities	9,975,200	4,992,126
Cash Flows From Investing Activities		
Purchase of property and equipment -		
Net cash (used in) investing activities	(9,018,522)	(1,227,301)
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
Net cash (used in) financing activities	(324,805)	(314,528)
Net increase in cash	631,873	3,450,297
Cash:		
Beginning	7,744,471	4,294,174
Ending	\$ 8,376,344	\$ 7,744,471
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	\$ 47,834	\$ 61,478
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	\$ 206,158	\$ 350,625

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended February 28, 2022 and 2021

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

See Notes to Financial Statements

2021

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 23,839,842	\$ 4,281,891	\$ 1,613,377	\$ 2,550,732	\$ 351,455	\$ 9,819	\$ 32,647,116
Fringe benefits	6,924,496	1,117,425	392,896	555,828	283,455	1,166	9,275,266
Consultant/contract services	719,300	444,545	731,317	411,643	97,838	6,050	2,410,693
Travel	90,461	153,642	9,555	10,683	-	-	264,341
Space cost	3,420,146	817,566	186,574	812,166	3,203	-	5,239,655
Consumable supplies	1,875,963	527,803	82,093	389,285	121,516	2,342	2,999,002
Other costs	1,274,298	620,426	512,872	409,550	120,352	4,856	2,942,354
Program costs	8,377,153	3,026,762	209,286	481,946	-	-	12,095,147
Depreciation	223,022	428,685	28,097	190,499	352,261	-	1,222,564
Indirect expenses	-	-	-	-	6,430,646	-	6,430,646
Donated commodities	-	41,387,347	-	9,440	-	-	41,396,787
Total expenditures	<u>\$ 46,744,681</u>	<u>\$ 52,806,092</u>	<u>\$ 3,766,067</u>	<u>\$ 5,821,772</u>	<u>\$ 7,760,726</u>	<u>\$ 24,233</u>	<u>\$ 116,923,571</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

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

Global Pandemic: The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant declines in value resulting from uncertainty caused by the pandemic. The Organization is closely monitoring its liquidity and is actively working to minimize the impact of these declines. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Organization's grantors, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Organization's financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

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

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

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

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

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

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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

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

The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2022 and 2021, there was \$754,658 and \$601,052, respectively, in separate bank accounts.

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

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

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

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

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

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

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

Donated Services: Donated services are recognized in the financial statements as revenue and expense in equal amounts at their estimated fair values. In-kind grantee contributions totaling \$206,158 and \$350,625 are included in the statements of activities for the years ended February 28, 2022 and 2021, respectively, and include donations of supplies and professional volunteer time charged at a rate pursuant to related contract provisions. In-kind contributions of volunteer time by parents participating in the Head Start and Early Head Start programs are not included in the statements of activities, because they do not meet the criteria for recognition. The totals are \$2,412,740 and \$2,026,649 for the years ended February 28, 2022 and 2021, respectively.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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

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

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

Authoritative Pronouncements Not Yet Adopted: In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statements of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities.

A modified retrospective transition approach is required. An entity may adopt the guidance either (1) retrospectively to each prior reporting period presented in the financial statements with a cumulative-effect adjustment recognized at the beginning of the earliest comparative period presented or (2) retrospectively at the beginning of the period of adoption through a cumulative-effect adjustment. The Organization expects to adopt the guidance retrospectively at the beginning of the period of adoption, March 1, 2022, through a cumulative-effect adjustment, and will not apply the new standard to comparative periods presented.

The new standard provides a number of practical expedients. Upon adoption, the Organization expects to elect the transition package of practical expedients permitted within the new standard, which among other things, allows the carryforward of the historical lease classification.

The Organization is currently evaluating the impact of the pending adoption of the new standard on its financial statements.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which requires a not-for-profit entity to present contributed nonfinancial assets in the statement of activities as a line item that is separate from contributions of cash or other financial assets. ASU 2020-07 also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets received, disaggregated by category. This ASU is effective for the Organization on March 1, 2022. The adoption of ASU 2020-07 is not expected to have a significant impact on the Organization's financial statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Subsequent Events: The Organization has evaluated subsequent events through November 8, 2022, the date on which the financial statements were available to be issued. There were no subsequent events identified by management which would require disclosure in the financial statements.

Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 28, 2022 and 2021:

	2022	2021
Financial assets at year-end:		
Cash	\$ 8,376,344	\$ 7,744,471
Grants and contracts receivable	12,434,537	3,954,464
	<u>20,810,881</u>	<u>11,698,935</u>
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	754,658	601,052
Net assets with donor restrictions	144,994	118,491
	<u>899,652</u>	<u>719,543</u>
Financial assets available to meet expenditures over the next twelve months	<u>\$ 19,911,229</u>	<u>\$ 10,979,392</u>

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 \$9.3 million), as this is approximately the Grants and Contracts Receivable Days Outstanding. In addition to the financial assets available to meet general expenditures over the next twelve months as of February 28, 2022, of \$19,911,229, the Organization maintains a line of credit with a bank totaling \$1.5 million to assist with cash flow needs.

Note 3. Grants and Contracts Receivable

The grants and contracts receivable at February 28, 2022 and 2021 are as follows:

	2022	2021
Federal funds	\$ 8,130,897	\$ 2,881,913
State funds	4,087,191	992,512
Other	216,449	80,039
	<u>\$ 12,434,537</u>	<u>\$ 3,954,464</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 4. Inventories

Inventories as of February 28, 2022 and 2021 are comprised of the following:

	2022	2021
Food commodities	\$ 906,476	\$ 1,024,048
Weatherization supplies	139,969	188,681
	<u>\$ 1,046,445</u>	<u>\$ 1,212,729</u>

Note 5. Property and Equipment

Property and equipment as of February 28, 2022 and 2021 is comprised of the following:

	2022	2021
Land	\$ 1,776,669	\$ 1,776,669
Buildings	20,231,245	17,864,689
Renovations	5,862,616	5,862,616
Vehicles	4,556,155	4,300,302
Equipment	2,833,400	2,389,224
Construction in progress	5,983,782	-
	<u>41,243,867</u>	<u>32,193,500</u>
Less accumulated depreciation	<u>23,223,515</u>	<u>21,753,279</u>
	<u>\$ 18,020,352</u>	<u>\$ 10,440,221</u>

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

The federal government has a reversionary interest in property and equipment at February 28, 2022 and 2021 in the amount of \$36,357,406 and \$27,307,039, respectively, with accumulated depreciation of \$19,302,538 and \$18,157,109, respectively.

Note 6. Note Payable

The Organization has a \$1,500,000 revolving line of credit agreement with a bank, which provides for credit through January 2023. As of February 28, 2022, the full amount was available to the Organization for draws under the agreement. The note bears interest at the secured overnight financing rate (SOFR) (0.05% as of February 28, 2022) plus 3.85% and is unsecured.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 7. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 28, 2022 and 2021:

	2022	2021
Note payable to a bank:		
Secured by deed of trust, due in monthly installments of \$23,790 including interest at 4.2%, due July 2025	\$ 891,133	\$ 1,133,098
Secured by land and building, due in monthly installments of \$6,903 including interest at 3.98%, due December 2022	62,130	144,970
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant, secured by deed of trust, due in annual installments of \$65,052 through 2023 (*)	130,104	195,156
	<u>\$ 1,083,367</u>	<u>\$ 1,473,224</u>

* A Department of Corrections and Rehabilitation (formerly the Department of the Youth Authority) loan from the State of California was secured and executed July 16, 1999, in the amount of \$1,301,040 for the construction of a facility located in the City of Shafter and County of Kern for use as a youth center. Equal annual installments of \$65,052 are due through 2023. Each annual payment due is to be deemed forgiven, in whole, or in part, as long as the Organization operates the facility as a youth center for a period of 20 years, beginning with 2003, the year operations began in the completed center. The balances outstanding at February 28, 2022 and 2021, represent cash drawn on the note, net of debt forgiveness to date.

Aggregate maturities of long-term debt as of February 28, 2022 are due in future years as follows:

Year ending February 28,	
2023	\$ 379,626
2024	328,458
2025	274,799
2026	100,484
	<u>\$ 1,083,367</u>

Note 8. Retirement Plans

401 (a) Plan

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

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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, 2022 and 2021 was \$1,484,061 and \$1,609,117, 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, 2022 or 2021.

457(b) Plan

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

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the employer. The Organization contributed \$2,348 and \$10,974 for the years ended February 28, 2022 and 2021, respectively.

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 9. Accrued Vacation

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The liability is recognized in the program to which the liability relates. The value of accumulated vacation at February 28, 2022 and 2021, is as follows:

	2022	2021
Early Head Start	\$ 439,577	\$ 472,595
Indirect Fund	427,869	384,061
Head Start	321,579	291,133
Early Head Start San Joaquin	215,351	200,635
Low Income Home Energy Assistance Program	79,009	74,357
Women, Infants, and Children	57,138	96,651
Community Services Block Grant	45,445	56,040
Migrant Alternative Payment	45,026	48,597
County of Kern 211	18,793	20,787
Early Head Start Expansion	16,642	13,169
Commodity Supplement Food Program	854	5,785
	<u>\$ 1,667,283</u>	<u>\$ 1,663,810</u>

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 28, 2022 and 2021:

	2022	2021
Early Head Start	\$ 439,577	\$ 472,595
Head Start	321,579	291,133
Early Head Start San Joaquin	215,351	200,635
Early Head Start Expansion	16,642	13,169
	<u>\$ 993,149</u>	<u>\$ 977,532</u>

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

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 10. Deferred Revenue

Deferred revenue as of February 28, 2022 and 2021, is as follows:

	2022	2021
Migrant Alternative Payment	\$ 1,662,589	\$ 511,336
Early Head Start COVID-19	418,013	-
Food Bank Expansion	375,936	181,818
Community Services Block Grant	317,177	260,174
General Child Care and Development	259,071	-
General Child Care and Development - San Joaquin COE	189,484	-
State Drought Food Assistance	168,778	192,085
Health Net	130,000	-
California Association of Food Banks	129,581	235,722
Sierra Foundation - Asthma Mitigation	91,784	153,575
DOE WAP	81,765	13,941
Migrant Child Care	72,821	81,659
Wonderful Foundation	63,134	84,743
California State Preschool	54,750	775,350
Early Head Start Expansion	54,585	-
Wells Fargo Foundation	46,982	46,982
Senior Farmers Market Nutrition Program	26,075	16,254
Early Head Start San Joaquin	7,810	83,796
Child Development Reserve Fund No. 1	4,671	-
California Endowment	2,000	2,000
Kaiser Foundation	1,739	95,000
Dignity Health	1,049	4,677
Disgorgement Assistance Program (DAP)	20	-
Silicon Valley Community Foundation	-	107,652
Virginia & Alfred Harrell Foundation Literacy Program	-	87,396
Feed America Senior Hunger	-	50,000
Anthem Blue Cross Food Bank	-	46,149
Southern California Edison	-	19,613
Volunteer Income Tax Assistance	-	10,000
NALEO Educational Fund	-	7,109
United Way	-	905
County of Kern 211	-	288
Migrant Specialized Services	-	131
	<u>\$ 4,159,814</u>	<u>\$ 3,068,355</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 11. Commitments and Contingencies

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

The Organization leases various facilities under noncancelable operating leases that expire through June 2033. Rental expense for the years ended February 28, 2022 and 2021, was \$1,766,427 and \$1,741,025, respectively. At February 28, 2022, total annual rental commitments are as follows:

Year ending February 28,

2023	\$ 1,232,707
2024	657,687
2025	261,086
2026	88,198
2027	37,312
Later years	167,200
	<u>\$ 2,444,190</u>

Note 12. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 28, 2022 and 2021, are as follows:

	2022	2021
Tax Assistance	\$ 35,500	\$ -
East Kern Family Resource Center	22,943	18,912
M Street Navigation Center	22,024	7,390
Friendship House - Advisory Board	21,739	19,739
Blue Shield Wellness Program	19,948	19,948
Oasis Family Resource Center	9,245	-
Friendship House	5,486	10,824
Youth Centers - Robotics/STEM	2,548	2,548
Shafter Youth Center	2,526	4,104
WIC	1,521	3,577
Youth Centers - Macy's STEM	1,250	2,500
Youth Centers - First Aid	200	200
Food Bank - Backpack Buddies	64	-
Food Bank Expansion	-	24,623
Differential Response	-	3,926
Volunteer Income Tax Assistance Program	-	200
	<u>\$ 144,994</u>	<u>\$ 118,491</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

Note 13. Concentration of Revenue

For the years ended February 28, 2022 and 2021 approximately 52% and 51%, respectively, of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2022

Page 1 of 5

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
<i>Direct Program</i>				
Early Head Start Expansion	93.600	09HP000163-03	\$ 4,116,361	
Early Head Start Expansion - CARES Act	93.600	09HP000163-03C3	20,993	
Early Head Start (EHS) Head Start - Kern	93.600	09CH011132-03	31,310,162	
Early Head Start (EHS)/Head Start - Kern CARES ACT	93.600	09CH011132-03C3	500,732	
EHS San Joaquin	93.600	09CH011406-02	5,472,351	
EHS San Joaquin - CARES ACT	93.600	09CH011406-01C3	99,645	
Head Start CRRSA and ARP	93.600	09HE000432-01	670,559	
				42,190,803
<i>State of California- Pass through Programs</i>				
Department of Community Services and Development				
Community Services Block Grant	93.569	20F-3015	35,634	
Community Services Block Grant	93.569	21F-4015	1,274,323	
Community Services Block Grant	93.569	22F-5015	335,023	
Community Services Block Grant - CARES ACT	93.569	20F-3654	1,222,653	
Community Services Block Grant - Discretionary	93.569	20F-3654	9	
Community Services Block Grant - Discretionary	93.569	21F-4416	28,250	
				2,895,892
Low Income Home Energy Assistance Program	93.568	20B-2012	118,838	
Low Income Home Energy Assistance Program	93.568	21B-5012	3,895,840	
Low Income Home Energy Assistance Program	93.568	22B-4012	103,848	
Low Income Home Energy Assistance Program ARPA	93.568	21V-5561	136,120	
Low Income Home Energy Assistance Program CARES ACT	93.568	20U-2561	123,664	
				4,378,310
Department of Education				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-0052	266,708	
General Child Care and Development	93.596	CCTR-1057	321,855	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-1057	145,952	
Migrant Alternative Payment	93.575	CMAF-0000	2,597,540	
Migrant Alternative Payment	93.575	CMAF-1000	1,630,163	
Migrant Child Care	93.575	CMIG-1004	109	
Total Child Care Development Fund Cluster				4,962,327
United Way Stanislaus				
211 Rental Assistance	21.023	N/A	80,064	
				80,064
U.S. Department of Housing and Urban Development				
<i>Pass Through United Way of Kern County</i>				
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D0419.01	88,834	
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D0420.02	110,128	
				198,962

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2022

Page 2 of 5

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Emergency Services Grant CARES Act	14.231	752-2020	827,638	
Emergency Services Grant Coordinated Entry Services COVID-19	14.231	2021-017	60,633	888,271
CDBG City of Bakersfield Food Bank Expansion	14.218	2021-187	209,872	
Total Community Development Block Grant Entitlement Grants Cluster				209,872
U.S. Department of the Treasury				
<i>Direct Program</i>				
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	21VITA0243	85,830	
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	22VITA0297	61,140	146,970
U.S. Department of Agriculture				
<i>State of California - Pass Through Programs</i>				
Department of Public Health				
Women, Infants, and Children (WIC)	10.557	19-10139	2,085,730	
Women, Infants, and Children (WIC)	10.557	19-10139	1,388,348	3,474,078
Department of Social Services				
Commodity Supplemental Food Program	10.565	16-MOU-20-6003	231,771	
Commodity Supplemental Food Program	10.565	16-MOU-20-6003	124,858	
Emergency Food Assistance Program (EFAP)	10.568	15-MOU-00118	266,379	
Emergency Food Assistance Program (EFAP)	10.568	15-MOU-00118	161,096	
Emergency Food Assistance Program (EFAP) CARES ACT	10.568	15-MOU-00118	67,593	
EFAP Families First Coronavirus Response Act	10.568	15-MOU-00118	120,445	
EFAP Coronavirus Relief Fund	10.568	15-MOU-00118	31,938	
EFAP CCRS	10.568	15-MOU-00118	288,169	
EFAP Build Back Better	10.568	15-MOU-00118	51,865	
EFAP Commodities	10.569	N/A	3,031,101	
Total Food Distribution Cluster				4,375,215
Senior Farmers Market Nutrition Program	10.576	N/A	5,929	5,929
Supplemental Nutrition Assistance				
Cal Fresh	10.561	18-SUB-7012	29,573	
Cal Fresh	10.561	21-1004-SUB	27,534	
Cal Fresh Healthy Living	10.561	19-10324	592,549	
Cal Fresh Healthy Living	10.561	19-10324	435,206	1,084,862
Child and Adult Care Food - Kern	10.558	15-1248-OJ	481,291	
Child and Adult Care Food - Kern - COVID 19	10.558	15-1248-OJ	10,545	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	382,091	
Child and Adult Care Food - Kern - COVID 19	10.558	15-1248-OJ	119,948	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	65,694	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	33,138	1,092,707

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2022

Page 3 of 5

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
U.S. Department of Health and Human Services				
<i>State of California-Office of Child Abuse Prevention</i>				
Economic Empowerment	93.590	EE-KERN 17-20	<u>3,823</u>	3,823
U.S. Department of Homeland Security				
<i>Pass Through Program - United Way of KC (Local Board)</i>				
Emergency Food and Shelter	97.024	Phase 37	51,096	
Emergency Food and Shelter	97.024	Phase 38	60,255	
Emergency Food and Shelter	97.024	Phase CARES	<u>101,598</u>	212,949
U.S. Department of Education				
<i>Department of Education-First 5 California</i>				
QRIS (Quality Rating and Improvement System)				
- San Joaquin	84.412	N/A	<u>13,167</u>	13,167
				<u>\$ 66,214,201</u>
STATE:				
State of California - Department of Education				
California State Preschool		CSPP-0126	1,272,131	
California State Preschool		CSPP-1123	2,235,693	
California State Preschool - COVID		N/A	245,858	
Child Development Center Based Reserve Fund		N/A	(13)	
General Child Care and Development		CCTR-0052	809,752	
General Child Care and Development		CCTR-1057	1,517,379	
General Child Care and Development - COVID		N/A	70,560	
Head Start - CD Stipend		N/A	222,000	
Migrant Alternative Payment		CMAP-0000	628,495	
Migrant Alternative Payment		CMAP-1000	6,468,013	
Migrant Alternative Payment - AB82 Stipend		N/A	422,809	
Migrant Alternative Payment - COVID Stipend		N/A	556,200	
Migrant Child Care		CMIG-0004	36,902	
Migrant Child Care		CMIG-1004	41,298	
Migrant Specialized Services		CMSS-0004	23,140	
Migrant Specialized Services		CMSS-1004	24,594	
San Joaquin COE General Child Care (CCTR)		N/A	1,330,584	
San Joaquin COE General Child Care (CCTR) COVID		N/A	28,933	
San Joaquin COE General Child Care (CCTR) QRIS		N/A	<u>(23,094)</u>	15,911,234
State of California - Department of Human Services				
Home Visit Initiative		411-2020	688,316	
Home Visit Initiative		079-2021	1,748,481	
Positive Youth Development Services		642-2020	33,073	
Positive Youth Development Services		258-2021	38,759	
Positive Youth Development Services - MEDI-CAL		165-2020	77,536	
Positive Youth Development Services - MEDI-CAL		752-2021	188,236	
California Emergency Solutions and Housing Program		18-CESH-12453	<u>906</u>	2,775,307

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended June 30, 2022

Page 4 of 5

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
State of California - Department of Public Health			
Sierra Foundation - Asthma Mitigation	N/A	261,791	261,791
State of California - Department of Social Services			
State Tax Check-Off	15-MOU-00118	13,749	
State Tax Check-Off	15-MOU-00118	26,179	
State Emergency Food Assistance	15-MOU-00118	81,471	
State Emergency Food Assistance	15-MOU-00118	128,197	
State Drought Food Assistance	15-MOU-00118	33,035	
State Disaster Food Boxes	15-MOU-00118	50,179	
Differential Response	N/A	59,154	
Differential Response	N/A	107,860	
County of Kern Low Barrier Homeless Shelter	017-2020	1,696,774	
City of Bakersfield Homeless Housing Assistance & Prevention	2020-026	17,552	
City of Bakersfield Homeless Housing Assistance & Prevention	2020-213	40,255	
Bakersfield Kern Regional Homeless Collaborative (HHAP)	N/A	30,482	
County of Kern Housing for the Harvest Expanded Program	485-2021	967,026	
			3,251,913
Department of Community Services and Development			
CAL EITC Free Tax Preparation Assistance Grant	19T-9011	103,557	
CAL EITC Free Tax Preparation Assistance Grant	20T-1015	71,316	
			174,873
Department of Corrections and Rehabilitation			
Shafter Youth Center	99 - 011	65,052	
			65,052
California Children and Families Commission			
2-1-1	2020.2.05	7,766	
2-1-1	2020.2.05	61,357	
E Kern Family Resource Center	2020.2.06	44,622	
E Kern Family Resource Center	2020.2.06	90,049	
Help Me Grow	2020.1.06	23,371	
Help Me Grow	2020.1.06	109,027	
Oasis FRC	2020.2.18	54,009	
Oasis FRC	2020.2.18	97,914	
Differential Response	N/A	6,984	
Differential Response	N/A	28,945	
			524,044
			<u>\$ 22,964,214</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPEDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2022

Page 5 of 5

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, 2022. 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 \$3,031,101 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2022.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALEITC EDUCATION OUTREACH CONTRACT NO. 19T-9011
FOR THE PERIOD OCTOBER 1, 2020 THROUGH JUNE 30, 2021**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Jun. 30, 2021	TOTAL
REVENUE			
State Grant Revenue	\$ 51,030	\$ 103,557	\$ 154,587
Total Revenue	<u>51,030</u>	<u>103,557</u>	<u>154,587</u>
EXPENDITURES			
Salaries	16,299	20,843	37,142
Fringe Benefits	2,328	1,948	4,276
Travel	127	668	795
Space Costs	-	-	-
Consumable Supplies	261	52	313
Equipment	-	-	-
Consultant/Contract Services	13,436	46,564	60,000
Other Costs	13,941	24,068	38,009
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>4,638</u>	<u>9,414</u>	<u>14,052</u>
Total Expenditures	<u>51,030</u>	<u>103,557</u>	<u>154,587</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - KERN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 435,737	\$ 481,291	\$ 917,028
Total Revenue	<u>435,737</u>	<u>481,291</u>	<u>917,028</u>
EXPENDITURES			
Salaries	305,195	304,861	610,056
Fringe Benefits	90,604	100,622	191,226
Travel	8,810	15,591	24,401
Space Costs	42,126	67,004	109,130
Consumable Supplies	34,495	65,910	100,405
Equipment	-	0	0
Consultant/Contract Services	-	-	-
Other Costs	25,435	35,268	60,703
Program Costs	(109,976)	(150,623)	(260,599)
Depreciation	-	-	-
Administration Cost	<u>39,048</u>	<u>42,658</u>	<u>81,706</u>
Total Expenditures	<u>435,737</u>	<u>481,291</u>	<u>917,028</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - SAN JOAQUIN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 40,296	\$ 65,694	\$ 105,990
Total Revenue	<u>40,296</u>	<u>65,694</u>	<u>105,990</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	36,633	59,722	96,355
Depreciation	-	-	-
Administration Cost	<u>3,663</u>	<u>5,972</u>	<u>9,635</u>
Total Expenditures	<u>40,296</u>	<u>65,694</u>	<u>105,990</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CAL FRESH HEALTHY LIVING GRANT NO. 19-10324
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 457,751	\$ 592,549	\$ 1,050,300
Total Revenue	<u>457,751</u>	<u>592,549</u>	<u>1,050,300</u>
EXPENDITURES			
Salaries	189,179	219,032	408,211
Fringe Benefits	43,778	28,783	72,561
Travel	1,955	2,417	4,372
Space Costs	14,249	19,456	33,705
Consumable Supplies	6,631	1,696	8,327
Equipment	-	-	-
Consultant/Contract Services	152,759	308,124	460,883
Other Costs	8,599	5,566	14,165
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	40,601	7,475	48,076
Total Expenditures	<u>457,751</u>	<u>592,549</u>	<u>1,050,300</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20B-2012
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021

	<u>Oct. 1, 2019 through Feb. 29, 2020</u>	<u>Mar. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Dec. 31, 2021</u>	<u>TOTAL</u>
REVENUE				
Federal Grant Revenue	\$ <u>1,035,887</u>	\$ <u>3,777,796</u>	\$ <u>118,838</u>	\$ <u>4,932,521</u>
Total Revenue	<u>1,035,887</u>	<u>3,777,796</u>	<u>118,838</u>	<u>4,932,521</u>
EXPENDITURES				
Salaries	255,173	1,478,464	113,257	1,846,894
Fringe Benefits	55,241	358,234	48,783	462,258
Travel	2,815	8,794	2,141	13,750
Space Costs	53,955	183,102	32,339	269,396
Consumable Supplies	89,016	56,584	11,034	156,634
Equipment	58,731	-	-	58,731
Consultant/Contract Services	316,236	757,446	(178,361)	895,321
Other Costs	88,315	456,592	56,950	601,857
Program Costs	33,338	135,488	24,321	193,147
Depreciation	-	-	-	-
Administration Cost	<u>83,067</u>	<u>343,092</u>	<u>8,374</u>	<u>434,533</u>
Total Expenditures	<u>1,035,887</u>	<u>3,777,796</u>	<u>118,838</u>	<u>4,932,521</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20D-1012
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021

	<u>Oct. 1, 2019 through Feb. 29, 2020</u>	<u>Mar. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Dec. 31, 2021</u>	<u>TOTAL</u>
REVENUE				
Federal Grant Revenue	\$ <u>936</u>	\$ <u>102,682</u>	\$ <u>60,456</u>	\$ <u>164,074</u>
Total Revenue	<u>936</u>	<u>102,682</u>	<u>60,456</u>	<u>164,074</u>
EXPENDITURES				
Salaries	-	12,601	9,444	22,045
Fringe Benefits	-	2,845	3,701	6,546
Travel	-	76	82	158
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	50	493	249	792
Other Costs	801	10,210	4,754	15,765
Program Costs	-	67,125	34,352	101,477
Depreciation	-	-	-	-
Administration Cost	<u>85</u>	<u>9,332</u>	<u>7,874</u>	<u>17,291</u>
Total Expenditures	<u>936</u>	<u>102,682</u>	<u>60,456</u>	<u>164,074</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20U-2561
FOR THE PERIOD JULY 1, 2020 THROUGH SEPTEMBER 30, 2021

	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 163,554	\$ 123,664	\$ 287,218
Total Revenue	<u>163,554</u>	<u>123,664</u>	<u>287,218</u>
EXPENDITURES			
Salaries	106,820	78,511	185,331
Fringe Benefits	24,389	22,651	47,040
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	22,687	-	22,687
Equipment	-	-	-
Consultant/Contract Services	2,803	76	2,879
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>6,855</u>	<u>22,426</u>	<u>29,281</u>
Total Expenditures	<u>163,554</u>	<u>123,664</u>	<u>287,218</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 20F-3015
FOR THE PERIOD JANUARY 1, 2020 THROUGH MAY 31, 2021**

	Jan. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through May 31, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 1,499,909	\$ 35,634	\$ 1,535,543
Total Revenue	<u>1,499,909</u>	<u>35,634</u>	<u>1,535,543</u>
EXPENDITURES			
Salaries	631,592	5,890	637,482
Fringe Benefits	211,176	1,294	212,470
Travel	2,604	-	2,604
Space Costs	189,954	-	189,954
Consumable Supplies	18,785	-	18,785
Equipment	-	-	-
Consultant/Contract Services	927	25,000	25,927
Other Costs	49,312	-	49,312
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	395,559	3,450	399,009
Total Expenditures	<u>1,499,909</u>	<u>35,634</u>	<u>1,535,543</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 20F-3654
FOR THE PERIOD MARCH 27, 2020 THROUGH MAY 31, 2021**

	Mar. 27, 2020 through Feb. 28, 2021	Mar. 1, 2021 through May 31, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 40,361	\$ 9	\$ 40,370
Total Revenue	<u>40,361</u>	<u>9</u>	<u>40,370</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	36,692	8	36,700
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>3,669</u>	<u>1</u>	<u>3,670</u>
Total Expenditures	<u>40,361</u>	<u>9</u>	<u>40,370</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 21F-4015
FOR THE PERIOD JANUARY 1, 2021 THROUGH DECEMBER 31, 2021**

	Jan. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Dec. 31, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 271,632	\$ 1,274,323	\$ 1,545,955
Total Revenue	<u>271,632</u>	<u>1,274,323</u>	<u>1,545,955</u>
EXPENDITURES			
Salaries	162,645	465,794	628,439
Fringe Benefits	41,228	145,537	186,765
Travel	59	2,219	2,278
Space Costs	35,631	203,756	239,387
Consumable Supplies	645	20,698	21,343
Equipment	-	-	-
Consultant/Contract Services	62	16,868	16,930
Other Costs	5,363	41,755	47,118
Program Costs	-	118	118
Depreciation	-	-	-
Administration Cost	<u>25,999</u>	<u>377,578</u>	<u>403,577</u>
Total Expenditures	<u>271,632</u>	<u>1,274,323</u>	<u>1,545,955</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 21F-4416
FOR THE PERIOD JUNE 1, 2021 THROUGH NOVEMBER 30, 2021**

	June 1, 2021 through Nov. 30, 2021	TOTAL
REVENUE		
Federal Grant Revenue	\$ 28,250	\$ 28,250
Total Revenue	<u>28,250</u>	<u>28,250</u>
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	25,682	25,682
Other Costs	-	-
Program Costs	-	-
Depreciation	-	-
Administration Cost	<u>2,568</u>	<u>2,568</u>
Total Expenditures	<u>28,250</u>	<u>28,250</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN 211 GRANT NO. 1004-2016
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2022**

	July 1, 2021 through Feb. 28, 2022	TOTAL
REVENUE		
Local Grant Revenue	\$ 45,000	\$ 45,000
Total Revenue	<u>45,000</u>	<u>45,000</u>
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	22,615	22,615
Consumable Supplies	1,664	1,664
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	16,696	16,696
Program Costs	-	-
Depreciation	-	-
Administration Cost	<u>4,025</u>	<u>4,025</u>
Total Expenditures	<u>45,000</u>	<u>45,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
DIFFERENTIAL RESPONSE
FOR THE PERIOD JULY 1, 2020 THROUGH FEBRUARY 28, 2022

	STATE DEPARTMENT OF SOCIAL SERVICES				First 5 Kern			
	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through June 30, 2021	TOTAL	July 1, 2021 through Feb. 28, 2022	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through June 30, 2021	TOTAL	July 1, 2021 through Feb. 28, 2022
REVENUE								
State Grant Revenue	\$ 87,479	\$ 59,154	\$ 146,633	\$ 102,780	\$ 21,952	\$ 6,984	\$ 28,936	\$ 34,025
Total Revenue	<u>87,479</u>	<u>59,154</u>	<u>146,633</u>	<u>102,780</u>	<u>21,952</u>	<u>6,984</u>	<u>28,936</u>	<u>34,025</u>
EXPENDITURES								
Salaries	49,859	30,803	80,662	51,737	16,775	4,089	20,864	26,722
Fringe Benefits	10,752	6,980	17,732	14,184	4,334	2,626	6,960	5,995
Travel	1,494	72	1,566	3,487	-	-	-	-
Space Costs	9,803	4,494	14,297	9,372	-	-	-	-
Consumable Supplies	1,319	8,332	9,651	5,594	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	7,846	4,054	11,900	10,939	-	-	-	-
Program Costs	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Administration Cost	6,406	4,419	10,825	7,467	843	269	1,112	1,308
Total Expenditures	<u>87,479</u>	<u>59,154</u>	<u>146,633</u>	<u>102,780</u>	<u>21,952</u>	<u>6,984</u>	<u>28,936</u>	<u>34,025</u>
REVENUE OVER/(UNDER)								
EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START/HEAD START AWARD NO. 09CH011132-03
FOR THE PERIOD MARCH 1, 2021 THROUGH FEBRUARY 28, 2022

	<u>EARLY HEAD START BASE</u>	<u>EARLY HEAD START T & TA</u>	<u>EARLY HEAD START CARRYOVER</u>	<u>EARLY HEAD START CARES ACT</u>	<u>HEAD START BASE</u>	<u>HEAD START T & TA</u>	<u>HEAD START CARRYOVER</u>	<u>HEAD START CARES ACT</u>	
	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>TOTAL</u>
REVENUE									
Federal Grant Revenue	\$ 7,420,902	\$ 144,074	\$ 3,076,908	\$ 94,182	\$ 17,609,135	\$ 177,586	\$ 2,881,557	\$ 406,550	\$ 31,810,894
Other Revenue	3,855	-	-	-	29,154	-	-	-	33,009
Donations	181	-	-	-	495	-	-	-	676
In-Kind	3,696	-	-	-	7,885,413	-	-	-	7,889,109
Total Revenue	<u>7,428,634</u>	<u>144,074</u>	<u>3,076,908</u>	<u>94,182</u>	<u>25,524,197</u>	<u>177,586</u>	<u>2,881,557</u>	<u>406,550</u>	<u>39,733,688</u>
EXPENDITURES									
Salaries	4,233,726	-	-	35,102	9,161,993	-	-	80,843	13,511,664
Fringe Benefits	1,209,679	-	-	28,570	2,613,112	-	-	52,540	3,903,901
Travel	29,669	6,725	-	-	76,721	16,568	-	-	129,683
Space Costs	370,688	-	-	86	1,596,311	-	-	647	1,967,732
Consumable Supplies	352,796	20,197	-	21,720	576,103	48,364	-	228,076	1,247,256
Equipment	-	-	-	-	-	-	-	-	-
Consultant/Contract Services	69,492	66,585	-	-	166,340	24,140	-	-	326,557
Other Costs	165,004	37,535	3,076,089	170	733,799	72,478	2,877,467	7,740	6,970,282
Program Costs	320,366	-	-	-	913,034	-	-	-	1,233,400
Depreciation	11,370	-	-	-	263,699	-	-	-	275,069
Administration Cost	662,148	13,032	819	8,534	1,537,672	16,036	4,090	36,704	2,279,035
In-Kind	3,696	-	-	-	7,885,413	-	-	-	7,889,109
Total Expenditures	<u>7,428,634</u>	<u>144,074</u>	<u>3,076,908</u>	<u>94,182</u>	<u>25,524,197</u>	<u>177,586</u>	<u>2,881,557</u>	<u>406,550</u>	<u>39,733,688</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
TAX CHECK-OFF GRANT NO. 15-MOU-00118
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>TOTAL</u>
REVENUE		
State Grant Revenue	\$ 26,179	\$ 26,179
Total Revenue	<u>26,179</u>	<u>26,179</u>
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Program Costs	<u>26,179</u>	<u>26,179</u>
Total Expenditures	<u>26,179</u>	<u>26,179</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FOOD BANK STATE EMERGENCY GRANT NO. 15-MOU-00118
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021

	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through June 30, 2021	TOTAL
REVENUE			
State Grant Revenue	\$ 192,778	\$ 81,471	\$ 274,249
Total Revenue	<u>192,778</u>	<u>81,471</u>	<u>274,249</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Program Costs	185,420	88,829	274,249
Administration Cost	<u>7,358</u>	<u>(7,358)</u>	<u>-</u>
Total Expenditures	<u>192,778</u>	<u>81,471</u>	<u>274,249</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2020 THROUGH FEBRUARY 28, 2022**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL	Oct. 1, 2021 through Feb. 28, 2022
REVENUE				
Federal Grant Revenue	\$ 136,580	\$ 266,379	\$ 402,959	\$ 161,096
Total Revenue	<u>136,580</u>	<u>266,379</u>	<u>402,959</u>	<u>161,096</u>
EXPENDITURES				
Salaries	79,349	95,320	174,669	70,220
Fringe Benefits	12,063	13,319	25,382	10,739
Travel	2,622	4,124	6,746	4,657
Space Costs	5,005	25,198	30,203	22,756
Consumable Supplies	11,099	7,826	18,925	9,380
Equipment	23	78,737	78,760	-
Consultant/Contract Services	717	1,707	2,424	8,277
Other Costs	18,958	24,976	43,934	20,456
Program Costs	-	-	-	-
Indirect Expense	<u>6,744</u>	<u>15,172</u>	<u>21,916</u>	<u>14,611</u>
Total Expenditures	<u>136,580</u>	<u>266,379</u>	<u>402,959</u>	<u>161,096</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM CRRS GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

	<u>Oct. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Sept. 30, 2021</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ -	\$ 288,169	\$ 288,169
Total Revenue	<u>-</u>	<u>288,169</u>	<u>288,169</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	19,723	19,723
Equipment	-	266,474	266,474
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Indirect Expense	-	1,972	1,972
Total Expenditures	<u>-</u>	<u>288,169</u>	<u>288,169</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM CARES GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ -	\$ 67,593	\$ 67,593
Total Revenue	<u>-</u>	<u>67,593</u>	<u>67,593</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	38,997	38,997
Equipment	-	24,696	24,696
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Indirect Expense	<u>-</u>	<u>3,900</u>	<u>3,900</u>
Total Expenditures	<u>-</u>	<u>67,593</u>	<u>67,593</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM FFCRA GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ -	\$ 120,445	\$ 120,445
Total Revenue	<u>-</u>	<u>120,445</u>	<u>120,445</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	2,800	2,800
Consumable Supplies	-	58,116	58,116
Equipment	-	53,892	53,892
Consultant/Contract Services	-	-	-
Other Costs	-	(413)	(413)
Program Costs	-	-	-
Indirect Expense	-	6,050	6,050
Total Expenditures	<u>-</u>	<u>120,445</u>	<u>120,445</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD AND SHELTER
FOR THE PERIOD MARCH 1, 2021 THROUGH SEPTEMBER 31, 2021**

	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE		
Federal Grant Revenue	\$ 212,949	\$ 212,949
Total Revenue	<u>212,949</u>	<u>212,949</u>
EXPENDITURES		
Salaries / Taxes	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Supplies	-	-
Other Costs	-	-
Program Costs	212,949	212,949
Indirect Expense	<u>-</u>	<u>-</u>
Total Expenditures	<u>212,949</u>	<u>212,949</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMODITY SUPPLEMENTAL FOOD PROGRAM GRANT NO. 16-MOU-20-6003
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 170,912	\$ 231,771	\$ 402,683
Total Revenue	<u>170,912</u>	<u>231,771</u>	<u>402,683</u>
EXPENDITURES			
Salaries / Taxes	64,493	63,478	127,971
Fringe Benefits	18,211	19,686	37,897
Travel	5,207	9,946	15,153
Space Costs	26,414	37,867	64,281
Supplies	35,765	73,740	109,505
Consultant/Contract Services	425	-	425
Other Costs	6,882	11,040	17,922
Indirect Expense	<u>13,515</u>	<u>16,014</u>	<u>29,529</u>
Total Expenditures	<u>170,912</u>	<u>231,771</u>	<u>402,683</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WONDERFUL FOUNDATION - FARMER'S MARKETS
FOR THE PERIOD OCTOBER 1, 2020 THROUGH FEBRUARY 28, 2022**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL	Oct. 1, 2021 through Feb. 28, 2022
REVENUE				
Private Revenue	\$ 106,161	\$ 84,743	\$ 190,904	\$ 11,866
Total Revenue	<u>106,161</u>	<u>84,743</u>	<u>190,904</u>	<u>11,866</u>
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	645	-	645	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Raw Food	-	-	-	-
Receiving	-	-	-	-
Other Costs	-	-	-	-
Program Costs	95,865	77,039	172,904	10,703
Indirect Expense	<u>9,651</u>	<u>7,704</u>	<u>17,355</u>	<u>1,163</u>
Total Expenditures	<u>106,161</u>	<u>84,743</u>	<u>190,904</u>	<u>11,866</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - HELP ME GROW
AGREEMENT NO. 2020.1.06
FOR THE PERIOD JULY 1, 2020 THROUGH FEBRUARY 28, 2022

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through June 30, 2021</u>	<u>TOTAL</u>	<u>July 1, 2021 through Feb. 28, 2022</u>
REVENUE				
State Grant Revenue	\$ <u>132,720</u>	\$ <u>23,371</u>	\$ <u>156,091</u>	\$ <u>109,027</u>
Total Revenue	<u>132,720</u>	<u>23,371</u>	<u>156,091</u>	<u>109,027</u>
EXPENDITURES				
Salaries	102,325	16,013	118,338	78,936
Fringe Benefits	22,674	5,146	27,820	22,196
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	2,620	1,310	3,930	1,097
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	2,620
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	<u>5,101</u>	<u>902</u>	<u>6,003</u>	<u>4,178</u>
Total Expenditures	<u>132,720</u>	<u>23,371</u>	<u>156,091</u>	<u>109,027</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN 211 AGREEMENT NO. 2020.2.05
FOR THE PERIOD JULY 1, 2020 THROUGH FEBRUARY 28, 2022

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1 2021 through June 30, 2021</u>	<u>TOTAL</u>	<u>July 1, 2021 through Feb. 28, 2022</u>
REVENUE				
State Grant Revenue	\$ <u>74,382</u>	\$ <u>7,766</u>	\$ <u>82,148</u>	\$ <u>61,357</u>
Total Revenue	<u>74,382</u>	<u>7,766</u>	<u>82,148</u>	<u>61,357</u>
EXPENDITURES				
Salaries	59,478	6,104	65,582	48,993
Fringe Benefits	12,044	1,364	13,408	10,004
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	<u>2,860</u>	<u>298</u>	<u>3,158</u>	<u>2,360</u>
Total Expenditures	<u>74,382</u>	<u>7,766</u>	<u>82,148</u>	<u>61,357</u>
REVENUE OVER/(UNDER)				
EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.18
FOR THE PERIOD JULY 1, 2020 THROUGH FEBRUARY 28, 2022

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through June 30, 2021</u>	<u>TOTAL</u>	<u>July 1, 2021 through Feb. 28, 2022</u>
REVENUE				
State Grant Revenue	\$ <u>2,059</u>	\$ <u>54,009</u>	\$ <u>56,068</u>	\$ <u>97,914</u>
Total Revenue	<u>2,059</u>	<u>54,009</u>	<u>56,068</u>	<u>97,914</u>
EXPENDITURES				
Salaries	-	23,721	23,721	69,914
Fringe Benefits	-	4,524	4,524	15,430
Travel	-	1,469	1,469	1,314
Space Costs	1,980	5,099	7,079	1,997
Consumable Supplies	-	15,105	15,105	3,080
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	502	502	927
Program Costs	-	1,512	1,512	1,487
Depreciation	-	-	-	-
Administration Cost	<u>79</u>	<u>2,077</u>	<u>2,156</u>	<u>3,765</u>
Total Expenditures	<u>2,059</u>	<u>54,009</u>	<u>56,068</u>	<u>97,914</u>
REVENUE OVER/(UNDER)				
EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.06
FOR THE PERIOD JULY 1, 2020 THROUGH FEBRUARY 28, 2022

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through June 30, 2021</u>	<u>TOTAL</u>	<u>July 1, 2021 through Feb. 28, 2022</u>
REVENUE				
State Grant Revenue	\$ <u>75,027</u>	\$ <u>44,622</u>	\$ <u>119,649</u>	\$ <u>90,049</u>
Total Revenue	<u>75,027</u>	<u>44,622</u>	<u>119,649</u>	<u>90,049</u>
EXPENDITURES				
Salaries	49,447	24,563	74,010	59,867
Fringe Benefits	9,737	4,292	14,029	12,619
Travel	317	219	536	1,358
Space Costs	6,465	3,499	9,964	6,186
Consumable Supplies	871	5,875	6,746	1,598
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	5,303	2,821	8,124	4,957
Program Costs	-	1,636	1,636	-
Depreciation	-	-	-	-
Administration Cost	<u>2,887</u>	<u>1,717</u>	<u>4,604</u>	<u>3,464</u>
Total Expenditures	<u>75,027</u>	<u>44,622</u>	<u>119,649</u>	<u>90,049</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HUD GRANT NO. CA1799L9D0419.01
FOR THE PERIOD AUGUST 1, 2020 THROUGH JULY 31, 2021

	<u>Aug. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through July 31, 2021</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 148,003	\$ 88,834	\$ 236,837
In-Kind	<u>-</u>	<u>85,592</u>	<u>85,592</u>
Total Revenue	<u>148,003</u>	<u>174,426</u>	<u>322,429</u>
EXPENDITURES			
Salaries	104,476	63,227	167,703
Fringe Benefits	30,077	17,532	47,609
Travel	-	-	-
Space Costs	(5)	-	(5)
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	13,455	8,075	21,530
In-Kind	<u>-</u>	<u>85,592</u>	<u>85,592</u>
Total Expenditures	<u>148,003</u>	<u>174,426</u>	<u>322,429</u>
REVENUE OVER/(UNDER)			
EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

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

	July 1, 2020 through Feb. 28, 2021	Mar. 1 2021 through June 30, 2021	TOTAL
REVENUE			
State Grant Revenue	\$ 1,052,848	\$ 688,316	\$ 1,741,164
Total Revenue	<u>1,052,848</u>	<u>688,316</u>	<u>1,741,164</u>
EXPENDITURES			
Salaries	672,472	386,023	1,058,495
Fringe Benefits	205,768	107,007	312,775
Travel	2,155	4,118	6,273
Space Costs	38,178	20,216	58,394
Consumable Supplies	12,484	98,847	111,331
Equipment	-	-	-
Consultant/Contract Services	1,703	1,278	2,981
Other Costs	25,697	8,920	34,617
Program Costs	-	-	-
Depreciation	749	428	1,177
Administration Cost	93,642	61,479	155,121
Total Expenditures	<u>1,052,848</u>	<u>688,316</u>	<u>1,741,164</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH DEVELOPMENT SERVICES NO.642-2020
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE, 30 2021**

	July 1, 2020 through Feb. 28, 2021	Mar. 1 2021 through June 30, 2021	TOTAL
REVENUE			
State Grant Revenue	\$ 35,277	\$ 33,073	\$ 68,350
Total Revenue	<u>35,277</u>	<u>33,073</u>	<u>68,350</u>
EXPENDITURES			
Salaries	23,823	16,436	40,259
Fringe Benefits	4,248	3,384	7,632
Travel	144	333	477
Space Costs	15	165	180
Consumable Supplies	1,288	523	1,811
Equipment	-	-	-
Consultant/Contract Services	250	-	250
Other Costs	535	241	776
Program Costs	1,775	8,976	10,751
Depreciation	-	-	-
Administration Cost	3,199	3,015	6,214
Total Expenditures	<u>35,277</u>	<u>33,073</u>	<u>68,350</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH MEDI - CAL NO. 165-2020
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

	July 1, 2020 through Feb. 28, 2021	Mar. 1 2021 through June 30, 2021	TOTAL
REVENUE			
State Grant Revenue	\$ 125,121	\$ 77,536	\$ 202,657
Total Revenue	<u>125,121</u>	<u>77,536</u>	<u>202,657</u>
EXPENDITURES			
Salaries	86,368	49,851	136,219
Fringe Benefits	19,224	12,653	31,877
Travel	547	713	1,260
Space Costs	1,651	756	2,407
Consumable Supplies	651	4,573	5,224
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	5,359	1,889	7,248
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>11,321</u>	<u>7,101</u>	<u>18,422</u>
Total Expenditures	<u>125,121</u>	<u>77,536</u>	<u>202,657</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR-0052
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through June 30, 2021</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 399,292	\$ 266,708	\$ 666,000
State Grant Revenue	1,213,227	809,752	2,022,979
Parent Fees	<u>344</u>	<u>400</u>	<u>744</u>
Total Revenue	<u>1,612,863</u>	<u>1,076,860</u>	<u>2,689,723</u>
EXPENDITURES			
Salaries	1,124,501	772,186	1,896,687
Fringe Benefits	332,094	204,269	536,363
Travel	-	-	-
Space Costs	702	235	937
Consumable Supplies	2,266	1,412	3,678
Equipment	-	-	-
Consultant/Contract Services	2,540	317	2,857
Other Costs	4,142	546	4,688
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>146,618</u>	<u>97,895</u>	<u>244,513</u>
Total Expenditures	<u>1,612,863</u>	<u>1,076,860</u>	<u>2,689,723</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP-0000
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through June 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 3,232,812	\$ 2,597,540	\$ 5,830,352
State Grant Revenue	1,925,643	1,051,304	2,976,947
Funds Private	86,211	31,973	118,184
Parent Fees	66,241	55,672	121,913
Total Revenue	<u>5,310,907</u>	<u>3,736,489</u>	<u>9,047,396</u>
EXPENDITURES			
Salaries	448,120	203,011	651,131
Fringe Benefits	92,020	39,329	131,349
Travel	376	174	550
Space Costs	60,078	29,300	89,378
Consumable Supplies	5,553	2,302	7,855
Equipment	-	-	-
Consultant/Contract Services	4,616	2,287	6,903
Other Costs	41,631	19,871	61,502
Program Costs	4,436,171	3,100,546	7,536,717
Depreciation			
Administration Cost	222,342	339,669	562,011
Total Expenditures	<u>5,310,907</u>	<u>3,736,489</u>	<u>9,047,396</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-0004
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through June 30, 2021</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 71,735	\$ 36,902	\$ 108,637
Total Revenue	<u>71,735</u>	<u>36,902</u>	<u>108,637</u>
EXPENDITURES			
Salaries	47,986	25,025	73,011
Fringe Benefits	16,105	8,259	24,364
Travel	-	-	-
Space Costs	263	88	351
Consumable Supplies	146	81	227
Equipment	-	-	-
Consultant/Contract Services	267	33	300
Other Costs	448	62	510
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>6,520</u>	<u>3,354</u>	<u>9,874</u>
Total Expenditures	<u>71,735</u>	<u>36,902</u>	<u>108,637</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-0126
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through June 30, 2021	TOTAL
REVENUE			
State Grant Revenue	\$ 1,787,842	\$ 1,272,131	\$ 3,059,973
Parent Fees	311	77	388
Total Revenue	<u>1,788,153</u>	<u>1,272,208</u>	<u>3,060,361</u>
EXPENDITURES			
Salaries	1,179,439	861,817	2,041,256
Fringe Benefits	395,622	285,617	681,239
Travel	-	-	-
Space Costs	29,554	1,180	30,734
Consumable Supplies	5,065	3,965	9,030
Equipment	-	-	-
Consultant/Contract Services	10,560	1,320	11,880
Other Costs	7,737	1,258	8,995
Program Costs	-	1,409	1,409
Depreciation	-	-	-
Administration Cost	160,176	115,642	275,818
Total Expenditures	<u>1,788,153</u>	<u>1,272,208</u>	<u>3,060,361</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT CHILD CARE - SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-0004
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

	July 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through June 30, 2021	TOTAL
REVENUE			
State Grant Revenue	\$ 16,259	\$ 23,140	\$ 39,399
Total Revenue	<u>16,259</u>	<u>23,140</u>	<u>39,399</u>
EXPENDITURES			
Salaries	12,980	17,438	30,418
Fringe Benefits	1,795	3,593	5,388
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	6	6	12
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>1,478</u>	<u>2,103</u>	<u>3,581</u>
Total Expenditures	<u>16,259</u>	<u>23,140</u>	<u>39,399</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 18-SUB-7012
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

	<u>Oct. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Sept. 30, 2021</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 65,434	\$ 29,573	\$ 95,007
Total Revenue	<u>65,434</u>	<u>29,573</u>	<u>95,007</u>
EXPENDITURES			
Salaries	52,625	23,026	75,651
Fringe Benefits	6,861	3,859	10,720
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>5,948</u>	<u>2,688</u>	<u>8,636</u>
Total Expenditures	<u>65,434</u>	<u>29,573</u>	<u>95,007</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
VITA GRANT NO. 21VITA0243
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2020 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 54,171	\$ 85,830	\$ 140,001
Other Revenue	-	10,000	10,000
In-Kind	<u>28,992</u>	<u>116,323</u>	<u>145,315</u>
Total Revenue	<u>83,163</u>	<u>212,153</u>	<u>295,316</u>
EXPENDITURES			
Salaries	34,023	41,289	75,312
Fringe Benefits	4,737	4,099	8,836
Travel	258	402	660
Space Costs	-	8,582	8,582
Consumable Supplies	9,525	381	9,906
Equipment	-	-	-
Consultant/Contract Services	-	33,000	33,000
Other Costs	702	546	1,248
Program Costs	-	327	327
Depreciation	-	-	-
Administration Cost	4,926	7,204	12,130
In-Kind	<u>28,992</u>	<u>116,323</u>	<u>145,315</u>
Total Expenditures	<u>83,163</u>	<u>212,153</u>	<u>295,316</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WOMEN, INFANTS & CHILDREN (WIC) GRANT NO. 19-10139
FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

	Oct. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	TOTAL
REVENUE			
Federal Grant Revenue	\$ 1,666,454	\$ 2,085,730	\$ 3,752,184
Private Revenue	2,000	(2,000)	-
Other Revenue	1,889	(1,816)	73
Total Revenue	<u>1,670,343</u>	<u>2,081,914</u>	<u>3,752,257</u>
EXPENDITURES			
Salaries	1,014,279	1,171,434	2,185,713
Fringe Benefits	262,622	335,603	598,225
Travel	348	1,524	1,872
Space Costs	153,299	208,903	362,202
Consumable Supplies	13,348	37,248	50,596
Equipment	-	22,767	22,767
Consultant/Contract Services	-	-	-
Other Costs	84,087	119,351	203,438
Program Costs	-	11,708	11,708
Depreciation	-	240	240
Administration Cost	142,360	173,136	315,496
Total Expenditures	<u>1,670,343</u>	<u>2,081,914</u>	<u>3,752,257</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
UNITED WAY STANISLAUS 211 RENTAL ASSISTANCE
FOR THE PERIOD MARCH 1, 2021 THROUGH DECEMBER 31, 2021**

	Mar. 1, 2021 through Dec. 31, 2021	TOTAL
REVENUE		
Federal Grant Revenue	\$ 80,064	\$ 80,064
Total Revenue	<u>80,064</u>	<u>80,064</u>
EXPENDITURES		
Salaries / Taxes	66,133	66,133
Fringe Benefits	6,652	6,652
Travel	-	-
Space Costs	-	-
Supplies	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Indirect Expense	<u>7,279</u>	<u>7,279</u>
Total Expenditures	<u>80,064</u>	<u>80,064</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
BKRHC MOTEL
FOR THE PERIOD MARCH 1, 2021 THROUGH DECEMBER 31, 2021

	Mar. 1, 2021 through Dec. 31, 2021	TOTAL
REVENUE		
State Grant Revenue	\$ 17,552	\$ 17,552
Total Revenue	<u>17,552</u>	<u>17,552</u>
EXPENDITURES		
Salaries / Taxes	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Supplies	-	-
Consultant/Contract Services	-	-
Other Costs	3,466	3,466
Program Costs	14,186	14,186
Indirect Expense	<u>(100)</u>	<u>(100)</u>
Total Expenditures	<u>17,552</u>	<u>17,552</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20F - 3015 (CSBG 2020)
FOR THE PERIOD JANUARY 1, 2020 THROUGH MAY 31, 2021**

	<u>Jan. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through May 31, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 1,499,909	\$ 35,634	\$ 1,535,543	\$ 	\$ 1,535,543
Total Revenue	<u>\$ 1,499,909</u>	<u>\$ 35,634</u>	<u>\$ 1,535,543</u>	<u>\$ -</u>	<u>\$ 1,535,543</u>
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	<u>395,559</u>	<u>3,450</u>	<u>399,009</u>	<u>399,009</u>	<u>399,009</u>
Total Administrative Costs	395,559	3,450	399,009	399,009	399,009
Program Costs					
Salaries and Wages	631,592	5,890	637,482	637,482	637,482
Fringe Benefits	211,176	1,294	212,470	212,470	212,470
Operating Expenses	211,343	-	211,343	261,582	261,582
Contract/Consultant Services	927	25,000	25,927	25,000	25,000
Other Costs	<u>49,312</u>	<u>-</u>	<u>49,312</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>1,104,350</u>	<u>32,184</u>	<u>1,136,534</u>	<u>1,136,534</u>	<u>1,136,534</u>
Total Expenditures	<u>\$ 1,499,909</u>	<u>\$ 35,634</u>	<u>\$ 1,535,543</u>	<u>\$ 1,535,543</u>	<u>\$ 1,535,543</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20F - 3654 (CSBG CARES Discretionary)
FOR THE PERIOD MARCH 27, 2020 THROUGH MAY 31, 2021**

	<u>Mar. 27, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through May 31, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 40,361	\$ 9	\$ 40,370	\$	\$ 40,370
Total Revenue	<u>\$ 40,361</u>	<u>\$ 9</u>	<u>\$ 40,370</u>	<u>\$ -</u>	<u>\$ 40,370</u>
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	<u>3,669</u>	<u>1</u>	<u>3,670</u>	<u>3,670</u>	<u>3,670</u>
Total Administrative Costs	3,669	1	3,670	3,670	3,670
Program Costs					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	36,692	8	36,700	36,700	36,700
Contract/Consultant Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>36,692</u>	<u>8</u>	<u>36,700</u>	<u>36,700</u>	<u>36,700</u>
Total Expenditures	<u>\$ 40,361</u>	<u>\$ 9</u>	<u>\$ 40,370</u>	<u>\$ 40,370</u>	<u>\$ 40,370</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21F - 4015 (CSBG 2021)
FOR THE PERIOD JANUARY 1, 2021 THROUGH DECEMBER 31, 2021**

	<u>Jan. 1, 2021 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Dec. 31, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 271,632	\$ 1,274,323	\$ 1,545,955	\$ 	\$ 1,545,955
Total Revenue	<u>\$ 271,632</u>	<u>\$ 1,274,323</u>	<u>\$ 1,545,955</u>	<u>\$ -</u>	<u>\$ 1,545,955</u>
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	<u>25,999</u>	<u>377,578</u>	<u>403,577</u>	<u>403,577</u>	<u>403,577</u>
Total Administrative Costs	25,999	377,578	403,577	403,577	403,577
Program Costs					
Salaries and Wages	162,645	465,794	628,439	628,439	628,439
Fringe Benefits	41,228	145,537	186,765	186,765	186,765
Operating Expenses	41,760	285,414	327,174	327,174	327,174
Contract/Consultant Services	-	-	-	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>245,633</u>	<u>896,745</u>	<u>1,142,378</u>	<u>1,142,378</u>	<u>1,142,378</u>
Total Expenditures	<u>\$ 271,632</u>	<u>\$ 1,274,323</u>	<u>\$ 1,545,955</u>	<u>\$ 1,545,955</u>	<u>\$ 1,545,955</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21F -4416 (CSBG Discretionary)
FOR THE PERIOD JUNE 1, 2021 THROUGH NOVEMBER 30, 2021**

	<u>June 1, 2021 through Nov. 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE				
Grant Revenue Awarded	\$ <u>28,250</u>	\$ <u>28,250</u>	\$ <u></u>	\$ <u>28,250</u>
Total Revenue	\$ <u><u>28,250</u></u>	\$ <u><u>28,250</u></u>	\$ <u><u>-</u></u>	\$ <u><u>28,250</u></u>
EXPENDITURES				
Administrative Costs				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Contract/Consultant Services	-	-	-	-
Other Costs	<u>2,568</u>	<u>2,568</u>	<u>2,568</u>	<u>2,568</u>
Total Administrative Costs	2,568	2,568	2,568	2,568
Program Costs				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Contract/Consultant Services	<u>25,682</u>	<u>25,682</u>	<u>25,682</u>	<u>25,682</u>
Total Program Costs	<u>25,682</u>	<u>25,682</u>	<u>25,682</u>	<u>25,682</u>
Total Expenditures	\$ <u><u>28,250</u></u>	\$ <u><u>28,250</u></u>	\$ <u><u>28,250</u></u>	\$ <u><u>28,250</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 19T - 9011 (CalEITC)
FOR THE PERIOD OCTOBER 1, 2020 THROUGH JUNE 30, 2021**

	<u>Oct. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 211,078	\$ 103,557	\$ 314,635	\$ 	\$ 314,635
Total Revenue	<u>\$ 211,078</u>	<u>\$ 103,557</u>	<u>\$ 314,635</u>	<u>\$ -</u>	<u>\$ 314,635</u>
EXPENDITURES					
Education and Outreach Activities					
Web	\$ 7,996	\$ 2,590	\$ 10,586	\$ -	\$ 10,586
Social Media	11,947	7,243	19,190	-	19,190
Canvassing	44,296	18,682	62,978	-	62,978
Media	58,773	37,664	96,437	-	96,437
Collateral Messaging	54,397	24,773	79,170	-	79,170
Group Events	19,158	12,605	31,763	-	31,763
Free Tax Preparation Assistance and Outreach	14,511	-	14,511	-	14,511
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>211,078</u>	<u>103,557</u>	<u>314,635</u>	<u>-</u>	<u>314,635</u>
Total Expenditures	<u>\$ 211,078</u>	<u>\$ 103,557</u>	<u>\$ 314,635</u>	<u>\$ -</u>	<u>\$ 314,635</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20B-2012 (WX)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021**

	<u>Oct. 1, 2019 through Feb. 29, 2020</u>	<u>Mar. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Dec. 31, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE						
Grant Revenue	\$ 529,174	\$ 1,826,503	\$ 164,557	\$ 2,520,234	\$	\$ 2,520,234
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	<u>\$ 529,174</u>	<u>\$ 1,826,503</u>	<u>\$ 164,557</u>	<u>\$ 2,520,234</u>	<u>\$ -</u>	<u>\$ 2,520,234</u>
EXPENDITURES						
Weatherization Program Costs						
Intake	\$ 24,804	\$ 141,539	\$ 35,155	\$ 201,498	\$ 201,498	\$ 201,619
Outreach	2,482	6,739	22,353	31,574	31,574	126,012
Training & Technical Assistance	(468)	126,046	-	125,578	125,578	126,012
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	1,076	16,879	2,616	20,571	20,571	-
General Operating Expenditures	124,620	182,819	54,767	362,206	362,206	-
Other Program Costs	84,141	856,634	174,282	1,115,057	1,115,057	-
Total Weatherization Program Costs:	<u>236,655</u>	<u>1,330,656</u>	<u>289,173</u>	<u>1,856,484</u>	<u>1,856,484</u>	<u>453,643</u>
Weatherization Direct Program Costs						
Total Weatherization Activity Expenditures	<u>292,519</u>	<u>495,847</u>	<u>(124,616)</u>	<u>663,750</u>	<u>663,750</u>	<u>2,066,591</u>
Total Expenditures	<u>\$ 529,174</u>	<u>\$ 1,826,503</u>	<u>\$ 164,557</u>	<u>\$ 2,520,234</u>	<u>\$ 2,520,234</u>	<u>\$ 2,520,234</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20B-2012 (EHA)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021**

	<u>Oct. 1, 2019 through Feb. 29, 2020</u>	<u>Mar. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Dec. 31, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE						
Grant Revenue	\$ 506,114	\$ 1,951,293	\$ (45,719)	\$ 2,411,688	\$ 	\$ 2,411,688
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue	<u>\$ 506,114</u>	<u>\$ 1,951,293</u>	<u>\$ (45,719)</u>	<u>\$ 2,411,688</u>	<u>\$ -</u>	<u>\$ 2,411,688</u>
EXPENDITURES						
Assurance 16 Costs						
Administrative Costs	\$ 45,855	\$ 237,306	\$ 8,993	\$ 292,154	\$ 292,154	\$ 507,757
Administrative Costs						
Administrative Costs	83,067	343,092	8,374	434,533	434,532	507,757
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	<u>128,922</u>	<u>580,398</u>	<u>17,367</u>	<u>726,687</u>	<u>726,686</u>	<u>1,015,514</u>
Program Support Costs						
Intake	102,543	331,653	21,192	455,388	455,388	485,626
Outreach	23,173	208,368	7,492	239,033	239,032	303,516
Training & Technical Assistance	1,465	11,833	-	13,298	13,299	121,406
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	353	5,637	162	6,152	6,152	-
General Operating Expenditures	130,432	196,943	(8,267)	319,108	319,109	-
Automation Supplemental	-	-	-	-	-	-
Other Program Costs	22,247	213,621	15,662	251,530	251,531	-
Total Program Costs	<u>280,213</u>	<u>968,055</u>	<u>36,241</u>	<u>1,284,509</u>	<u>1,284,511</u>	<u>910,548</u>
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	77,538	333,271	(106,657)	304,152	304,151	485,626
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	19,441	69,569	7,330	96,340	96,340	-
Total Program Services Costs	<u>96,979</u>	<u>402,840</u>	<u>(99,327)</u>	<u>400,492</u>	<u>400,491</u>	<u>485,626</u>
Total Expenditures	<u>\$ 506,114</u>	<u>\$ 1,951,293</u>	<u>\$ (45,719)</u>	<u>\$ 2,411,688</u>	<u>\$ 2,411,688</u>	<u>\$ 2,411,688</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20D-1012 (WX)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021**

	<u>Oct. 1, 2019 through Feb. 29, 2020</u>	<u>Mar. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Dec. 31, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE						
Grant Revenue	\$ 794	\$ 90,128	\$ 52,578	\$ 143,500	\$	\$ 143,500
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	<u>\$ 794</u>	<u>\$ 90,128</u>	<u>\$ 52,578</u>	<u>\$ 143,500</u>	<u>\$ -</u>	<u>\$ 143,500</u>
EXPENDITURES						
Weatherization Program Costs						
Intake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,480
Outreach	-	-	-	-	-	7,175
Training & Technical Assistance	-	-	94	94	94	7,175
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	840	1,383	2,223	2,223	-
General Operating Expenditures	734	4,405	1,504	6,643	6,643	-
Other Program Costs	60	13,065	17,180	30,305	30,305	-
Total Weatherization Program Costs:	<u>794</u>	<u>18,310</u>	<u>20,161</u>	<u>39,265</u>	<u>39,265</u>	<u>25,830</u>
Weatherization Direct Program Costs						
Total Weatherization Activity Expenditures	-	71,818	32,417	104,235	104,235	117,670
Total Expenditures	<u>\$ 794</u>	<u>\$ 90,128</u>	<u>\$ 52,578</u>	<u>\$ 143,500</u>	<u>\$ 143,500</u>	<u>\$ 143,500</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20D-1012 (EHA)
FOR THE PERIOD OCTOBER 1, 2019 THROUGH DECEMBER 31, 2021**

	Oct. 1, 2019 through Feb. 29, 2020	Mar. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Dec. 31, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 85	\$ 12,376	\$ 7,896	\$ 20,357		\$ 20,738
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	<u>\$ 85</u>	<u>\$ 12,376</u>	<u>\$ 7,896</u>	<u>\$ 20,357</u>	<u>\$ -</u>	<u>\$ 20,738</u>
EXPENDITURES						
Assurance 16 Costs						
Administrative Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,385
Administrative Costs						
Administrative Costs	85	9,331	7,896	17,312	17,312	17,312
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	<u>85</u>	<u>9,331</u>	<u>7,896</u>	<u>17,312</u>	<u>17,312</u>	<u>20,697</u>
Program Support Costs						
Intake	-	-	-	-	-	-
Outreach	-	-	-	-	-	-
Training & Technical Assistance	-	40	-	40	40	41
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	-	3,005	-	3,005	3,005	-
Total Program Costs	<u>-</u>	<u>3,045</u>	<u>-</u>	<u>3,045</u>	<u>3,045</u>	<u>41</u>
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-	-
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-	-
Total Program Services Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 85</u>	<u>\$ 12,376</u>	<u>\$ 7,896</u>	<u>\$ 20,357</u>	<u>\$ 20,357</u>	<u>\$ 20,738</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 20U-2561
FOR THE PERIOD JULY 1, 2020 THROUGH SEPTEMBER 30, 2021**

	Jul. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Sept. 30, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 163,554	\$ 123,664	\$ 287,218	\$	\$ 287,218
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	\$ 163,554	\$ 123,664	\$ 287,218	\$ -	\$ 287,218
EXPENDITURES					
Assurance 16 Costs					
Administrative Costs	\$ 59,960	\$ 28,298	\$ 88,258	\$ 88,258	\$ 100,602
Administrative Costs					
Administrative Costs	6,855	22,426	29,281	29,281	40,602
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	66,815	50,724	117,539	117,539	141,204
Program Support Costs					
Intake	49,849	24,170	74,019	74,019	74,019
Outreach	15,226	9,664	24,890	24,890	32,512
Training & Technical Assistance	535	-	535	535	11,005
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	2,767	-	2,767	2,767	-
Business Continuation Plan	22,687	-	22,687	22,687	23,454
Automation Supplemental	-	-	-	-	-
Other Program Costs	5,675	39,106	44,781	44,781	-
Total Program Costs	96,739	72,940	169,679	169,679	140,990
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	5,024
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
Total Program Services Costs	-	-	-	-	5,024
Total Expenditures	\$ 163,554	\$ 123,664	\$ 287,218	\$ 287,218	\$ 287,218

NANCY C. BELTON

**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, 2022, 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 November 8, 2022.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 8, 2022

NANCY C. BELTON

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, 2022. **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, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance.

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items FA-2022-001 through FA-2022-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on **Community Action Partnership of Kern's** response to the noncompliance findings identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the responses.

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
November 8, 2022

NANCY C. BELTON

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, 2022.

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, 2022.

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
November 8, 2022

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2022

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?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None reported

Type of auditor's report issued 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

Identification of major programs

Federal Assistance
Listing Number

Name of Federal Program or Cluster

10.557

Women Infant Children (WIC)

10.558

Child and Adult Care Food (CACFP)

10.565/10.568/

Emergency Food Assistance Program / Commodity

10.569

Supplemental Food Program

14.231

Emergency Solutions Grants (ESG)

93.489/93.575/

93.596

Child Care and Development Fund Cluster

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

\$1,980,038

Auditee qualified as low-risk auditee?

 X Yes _____ No

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2022

SECTION II. FINANCIAL STATEMENT FINDINGS

None

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FA-2022-001 *Child Care Development Fund, California Department of Education Federal Assistance listing #93.596 Contract No. CCTR-0052.*

Condition: The Organization inaccurately reported waived family fee revenue of \$34,139 under contract CCTR-1057 for the period of October 1, 2021 through December 31, 2021. However, the correct waived family fee revenue amount for the period was \$30,365 resulting in an overstatement of \$3,774.

Criteria: Per the CCTR-1057 grant agreement administered by the California Department of Social Services, the Organization is required to accurately report financial activity for the quarter.

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

Effect: Failure to accurately report financial information may result in a reduction or loss of future funding.

Recommendation: Management should provide additional training related to proper financial reporting. Additionally, management should perform an internal review over the programs financial reports to verify that the policies and procedures set forth in the grant agreement are followed.

Management's Response/Planned Corrective Action: The Attendance Coordinator, Enrollment and Attendance Manager and the Program Design and Management Administrator will attend trainings (in-person or virtual) related to financial reporting to ensure all aspects of the reporting process are followed as indicated by the CDSS. Furthermore, to improve the internal processes, additional layers of monitoring will be incorporated. These processes include, but are not limited to the following: Peer Review, Coordinator Review, Manager Review, Administrator Review, and a random sample review from the Quality Assurance department. Additionally, policies and procedures are being updated to reflect the processes necessary to achieve accuracy in reporting.

As an additional measure of checks and balances, the Attendance team will provide full documentation back-up to Finance monthly for reporting purposes. This will allow for additional audit and review.

Policies and procedures are expected to be updated by December 2022. Staff training started in October 2022. Enhancement in reporting to Finance with supplemental documentation will start in November 2022. The Attendance team has adopted a continuous training and improvement strategy for all line staff.

Implementer: Robert Espinosa, Program Design and Management Administrator

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2022

FA-2022-002 *Child Care Development Fund, California Department of Education Federal Assistance listing #93.575/93.596 Contract Nos. CMAP-0000 and CMAP-1000.*

Condition: The Organization failed to provide supporting documentation to substantiate \$16,215 of waived family fee revenue reported on the close-out financial report under contract CMAP-0000 and \$79,200 of waived family fee revenue reported on December 2021 financial report under contract CMAP-1000.

Criteria: Per the CMAP-0000 and CMAP-1000 grant agreements administered by the California Department of Social Services, the Organization is required to accurately report financial activity.

Cause: Lack of training and lack of enforcement over the Organization's Accounting and Financial Policies and Procedures Manual requiring document retention.

Effect: Failure to accurately report financial information may result in a reduction or loss of future funding.

Recommendation: Management should maintain appropriate audit evidence to substantiate amounts reported. Additionally, management should perform an internal review over the programs to verify that the policies and procedures set forth in the Accounting and Financial Policies and Procedures Manual are being adhered to.

Management's Response/Planned Corrective Action: The documentation provided by CMAP program staff will be modified to include the detailed family fee spreadsheet. Reconciliations will be completed in collaboration with program and finance staff on a periodic basis. Program and finance staff will work together to improve the accuracy of data reported on the monthly 9500's.

This strategy will be accomplished by November 2022.

Implementer: Laura Porta, Program Administrator-CMAP
Susana Bailon, Subsidized Reimbursement Manager

FA-2022-003 *Commodity Supplemental Food Program and Emergency Food Assistance Program, California Department of Agriculture Federal Assistance listing #10.565 Contract No. 16-MOU-20-6003.*

Condition: For two of forty participants tested, the participant application did not appropriately document the recertification of the participant at the twelve and/or twenty-four-month period.

Criteria: Per the California Department of Social Services (CDSS) Policy Notice, "implementation of the CSFP Three Year Certification", the Organization is required to document verbal recertifications performed at the twelve-and twenty-four-month periods.

Cause: Lack of training and enforcement over internal review of applications provided by participants of the program.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2022

Effect: Failure to properly document participant recertification may result in a reduction or loss of future funding.

Recommendation: Management should strengthen their current controls to internally inspect all participant applications to verify all documentation requirements are met, prior to providing program services.

Management's Response/Planned Corrective Action: The Food Bank staff is actively engaged in improving the overall training and processes with respect to tracking eligibility for the CSFP program. The targeted approach will include:

1. Complete process mapping to identify gaps in documentation
2. Improve quality review and internal audit of certification, recertification and eligibility
3. Explore software solutions to aide in compliance
4. Actively engage in state-wide user groups and training

A full quality review and internal audit will be completed by November 2022. Based on review, process mapping to be completed by December 2022. Food Bank staff will work with IT department to research and evaluate software solutions. The Food Bank staff is actively engaged with the State of California CSFP Program Consultant to identify appropriate training and resources.

Implementer: Kelly Lowery, Food Bank Administrator
Matthew Jacobs, CSFP Coordinator

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED FEBRUARY 28, 2022

- FA-2021-001 For three of forty procurement transactions tested for the Commodity Supplemental Food Program and the Emergency Food Assistance Program, the Organization did not maintain complete documentation to substantiate that the Organization complied with all the requirements of the procurement process. *Corrective Action taken during the year.*
- FA-2021-002 For four of forty participants tested under the Commodity Supplemental Food Program and Emergency Food Assistance Program, the participants were incorrectly classified as eligible to receive benefits for the period of March 1, 2020 through February 28, 2021. *Corrective Action taken during the Year.*



SPECIAL PURPOSE FINANCIAL STATEMENTS
June 30, 2022

C O N T E N T S

INDEPENDENT AUDITOR'S REPORT	1-2
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SPECIAL PURPOSE FINANCIAL STATEMENTS

Schedule of expenditures of state awards	3
Schedule of revenue and expenditures:	
California State Preschool Programs CSPP-1123	4
General Child Care and Development Programs CCTR-1057	5
Migrant Child Care CMIG-1004	6
Migrant Specialized Services CMSS-1004	7
Migrant Alternative Payment CMAP-1000	8-9
Child and Adult Care Food 15-1248-OJ	10
Combining schedule of expenditures by state categories	11
Combining schedule of administrative costs	12
Combining schedule of renovation and repair expenditures	13
Combining schedule of equipment expenditures	14
Child and Adult Care Food Program:	
Schedule of reported, adjusted and allowed meals and earned reimbursement	15
Schedule of reported, adjusted and allowed meals	16-19
Schedule of reported, adjusted and allowed enrollment – Child Care Centers	20
Reconciliation of single audit to program audit	21
Note to special purpose financial statements	22

OTHER INDEPENDENT AUDITOR'S REPORT

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 <i>Government Auditing Standards</i>	23-24
---	-------

AUDITED ATTENDANCE AND FISCAL REPORT

California State Preschool Programs CSPP-1123	25-30
Child Development Programs CCTR-1057	31-38
Child Development Programs CMIG-1004	39-46

AUDITED FISCAL REPORT

Migrant Special Contracts CMSS-1004	47-50
CalWORKS, Alternative Payment or Family Child Care Home Programs CMAP-1000	51-54

AUDITED RESERVE ACCOUNT ACTIVITY REPORTS

Center based programs	55
Alternate payment programs	56
California State Preschool Programs	57

FINDINGS AND RECOMMENDATIONS SECTION

Schedule of Findings and Questioned Costs	58-60
Summary Schedule of Prior Audit Findings	61

NANCY C. BELTON

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, 2022, and the related note to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

In our opinion, the special purpose financial statements present fairly, in all material respects, the special purpose financial statements of the California Department of Education funds of the Organization for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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 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 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.

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

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2022 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 14, 2022

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Period July 1, 2021 through June 30, 2022

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
STATE:		
State of California - Department of Education		
California State Preschool Programs	CSPP - 1123	\$ <u>4,223,441</u>
State of California - Department of Social Services		
General Child Care and Development Programs	CCTR - 1057	4,091,168
Migrant Child Care	CMIG - 1004	85,915
Migrant Specialized Services	CMSS - 1004	40,079
Migrant Alternative Payment	CMAF - 1000	13,446,736
Migrant Alternative Payment - Stipend	CMAF - 1000	556,200
Child and Adult Care Food	15-1248-OJ	984,406
Total State of California - Department of Social Services		<u>19,204,504</u>
Total State of California		\$ <u><u>23,427,945</u></u>

Basis of Presentation

The accompanying schedule of expenditures of state awards includes the state award activity of **Community Action Partnership of Kern** under programs of the state government for the year ended June 30, 2022. 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-1123
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
State Grant Revenue	\$ 2,235,693	\$ 1,406,787	\$ 3,642,480
Head Start	380,963	199,998	580,961
Total Revenue	<u>2,616,656</u>	<u>1,606,785</u>	<u>4,223,441</u>
EXPENDITURES			
Salaries	1,801,693	1,098,405	2,900,098
Fringe Benefits	595,983	376,646	972,629
Consultant/Contract Services	-	2,425	2,425
Travel	-	-	-
Space Costs	4,448	47	4,495
Consumable Supplies	9,080	1,125	10,205
Other Costs	2,227	247	2,474
Program Costs	-	-	-
Indirect Costs	203,225	127,890	331,115
Total Expenditures	<u>2,616,656</u>	<u>1,606,785</u>	<u>4,223,441</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 467,806	\$ 408,134	\$ 875,940
State Grant Revenue	1,517,379	1,009,904	2,527,283
Head Start	<u>604,562</u>	<u>83,383</u>	<u>687,945</u>
Total Revenue	<u>2,589,747</u>	<u>1,501,421</u>	<u>4,091,168</u>
EXPENDITURES			
Salaries	1,865,667	1,069,149	2,934,816
Fringe Benefits	533,021	299,818	832,839
Consultant/Contract Services	-	1,862	1,862
Travel	-	-	-
Space Costs	891	4	895
Consumable Supplies	5,590	461	6,051
Other Costs	4,056	1,246	5,302
Program Costs	-	-	-
Indirect Costs	<u>180,522</u>	<u>128,881</u>	<u>309,403</u>
Total Expenditures	<u>2,589,747</u>	<u>1,501,421</u>	<u>4,091,168</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 110	\$ -	\$ 110
State Grant Revenue	41,298	39,557	80,855
Head Start	<u>4,170</u>	<u>780</u>	<u>4,950</u>
Total Revenue	<u>45,578</u>	<u>40,337</u>	<u>85,915</u>
EXPENDITURES			
Salaries	31,186	27,242	58,428
Fringe Benefits	9,954	9,341	19,295
Consultant/Contract Services	-	124	124
Travel	-	-	-
Space Costs	332	4	336
Consumable Supplies	172	20	192
Other Costs	171	10	181
Program Costs	-	-	-
Indirect Costs	<u>3,763</u>	<u>3,596</u>	<u>7,359</u>
Total Expenditures	<u>45,578</u>	<u>40,337</u>	<u>85,915</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

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

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 1,630,163	\$ 1,571,753	\$ 3,201,916
State Grant Revenue	<u>6,468,013</u>	<u>3,776,807</u>	<u>10,244,820</u>
Total Revenue	<u>8,098,176</u>	<u>5,348,560</u>	<u>13,446,736</u>
EXPENDITURES			
Salaries	512,154	246,851	759,005
Fringe Benefits	91,814	49,516	141,330
Consultant/Contract Services	4,002	3,508	7,510
Travel	452	440	892
Space Costs	66,040	46,845	112,885
Consumable Supplies	9,595	8,184	17,779
Other Costs	44,618	32,170	76,788
Program Costs	6,734,796	4,479,106	11,213,902
Indirect Costs	<u>634,705</u>	<u>481,940</u>	<u>1,116,645</u>
Total Expenditures	<u>8,098,176</u>	<u>5,348,560</u>	<u>13,446,736</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 556,200	\$ -	\$ 556,200
Total Revenue	<u>556,200</u>	<u>-</u>	<u>556,200</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	556,200	-	556,200
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>556,200</u>	<u>-</u>	<u>556,200</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL
REVENUE			
Federal Grant Revenue	\$ 599,859	\$ 384,547	\$ 984,406
Total Revenue	<u>599,859</u>	<u>384,547</u>	<u>984,406</u>
EXPENDITURES			
Salaries	420,025	232,831	652,856
Fringe Benefits	123,697	66,513	190,210
Consultant/Contract Services	-	3,500	3,500
Travel	20,006	9,293	29,299
Space Costs	111,555	41,935	153,490
Consumable Supplies	83,007	48,056	131,063
Other Costs	67,376	25,037	92,413
Program Costs	(267,811) *	(78,352) *	(346,163) *
Indirect Costs	<u>42,004</u>	<u>35,734</u>	<u>77,738</u>
Total Expenditures	<u>599,859</u>	<u>384,547</u>	<u>984,406</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Program Costs represent food subsidies provided by Head Start.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

	STATE PRESCHOOL CSPP - 1123	GENERAL CHILD CARE CCTR - 1057	MIGRANT CHILD CARE CMIG - 1004	MIGRANT SPECIALIZED SERVICES CMSS - 1004	MIGRANT ALTERNATIVE PAYMENT CMAP - 1000	TOTAL REIMBURSABLE
1000 CERTIFICATED SALARIES	\$ 2,043,540	\$ 2,466,047	\$ 40,142	\$ 16,231	\$ -	\$ 4,565,960
1100 TEACHERS' SALARIES	2,000,743	2,459,686	38,651	16,231	-	4,515,311
1300 CERTIFICATED SUPERVISORS' & ADMINISTRATORS' SALARIES	42,797	6,361	1,491	-	-	50,649
2000 CLASSIFIED SALARIES	856,558	468,769	18,286	15,282	759,005	2,117,900
2100 INSTRUCTIONAL AIDES' SALARIES	629,953	464,170	11,814	15,282	19,809	1,141,028
2200 CLASSIFIED SUPPORT SALARIES	-	-	-	-	-	-
2300 CLASSIFIED SUPERVISORS' & ADMINISTRATORS' SALARIES	92,861	7,211	3,012	-	-	103,084
2400 CLERICAL, TECHNICAL, & OFFICE STAFF SALARIES	133,744	(2,612)	3,460	-	739,196	873,788
3000 EMPLOYEE BENEFITS	972,629	832,839	19,295	4,922	141,330	1,971,015
3301 OASDI/MEDICARE/ALTERNATIVE CERTIFICATED	670,668	103,230	12,770	1,069	-	787,737
3302 OASDI/MEDICARE/ALTERNATIVE CLASSIFIED	281,113	19,623	5,817	1,007	57,118	364,678
3401 HEALTH AND WELFARE BENEFITS CERTIFICATED	12,649	488,965	418	507	-	502,539
3402 HEALTH AND WELFARE BENEFITS CLASSIFIED	5,302	92,947	191	478	70,678	169,596
3501 STATE UNEMPLOYMENT INSURANCE CERTIFICATED	867	31,096	29	476	-	32,468
3502 STATE UNEMPLOYMENT INSURANCE CLASSIFIED	363	5,911	13	448	9,622	16,357
3601 WORKERS' COMPENSATION INSURANCE CERTIFICATED	1,175	76,521	39	483	-	78,218
3602 WORKERS' COMPENSATION INSURANCE CLASSIFIED	492	14,546	18	454	3,912	19,422
4000 BOOKS AND SUPPLIES	10,205	6,051	192	-	17,779	34,227
4300 MATERIALS & SUPPLIES	10,205	6,051	192	-	17,779	34,227
4400 NONCAPITALIZED EQUIPMENT	-	-	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	9,394	8,059	641	-	11,411,977	11,430,071
5200 TRAVEL AND CONFERENCES	285	154	13	-	689	1,141
5300 DUES AND MEMBERSHIPS	-	-	-	-	6,100	6,100
5400 INSURANCE	98	20	7	-	9,350	9,475
5500 OPERATIONS AND HOUSEKEEPING SERVICES	1,989	386	149	-	1,616	4,140
5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENTS	2,847	577	213	-	125,569	129,206
5800 PROFESSIONAL/CONSULTING SVCS & OPERATING EXPENDITURES	3,111	6,710	180	-	11,247,022	11,257,023
5900 COMMUNICATIONS	1,064	212	79	-	21,631	22,986
Start Up Costs	-	-	-	-	-	-
6200 BUILDINGS AND IMPROVEMENTS OF BUILDINGS	-	-	-	-	-	-
6400 EQUIPMENT	-	-	-	-	-	-
Start Up Costs	-	-	-	-	-	-
INDIRECT COSTS	331,115	309,403	7,359	3,644	1,116,645	1,768,166
TOTAL	\$ 4,223,441	\$ 4,091,168	\$ 85,915	\$ 40,079	\$ 13,446,736	\$ 21,887,339

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

The Stipend funds received for CMAP-1000 are intentionally not included on the Combining Schedule of Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	STATE PRESCHOOL CSPP - 1123	GENERAL CHILD CARE CCTR - 1057	MIGRANT CHILD CARE CMIG - 1004	MIGRANT SPECIALIZED SERVICES CMSS - 1004	MIGRANT ALTERNATIVE PAYMENT CMAP - 1000	Total Costs
CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES	\$ 71,621	\$ (4,361)	\$ 1,749	\$ -	\$ 567,445	\$ 636,454
EMPLOYEE BENEFITS	41,195	(1,093)	952	-	106,582	147,636
MATERIALS AND SUPPLIES	9,913	3,811	167	-	15,389	29,280
TRAVEL AND CONFERENCES	254	146	12	-	545	957
DUES AND MEMBERSHIPS	-	-	-	-	4,384	4,384
INSURANCE	79	19	2	-	6,947	7,047
OPERATIONS AND HOUSEKEEPING SERVICES	1,609	396	50	-	1,476	3,531
RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENTS	2,303	577	72	-	91,253	94,205
PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	3,109	3,307	180	-	28,683	35,279
COMMUNICATIONS	861	212	26	-	16,381	17,480
INDIRECT COSTS	331,115	309,403	7,359	3,644	1,116,645	1,768,166
TOTAL ADMINISTRATIVE COSTS	\$ 462,059	\$ 312,417	\$ 10,569	\$ 3,644	\$ 1,955,730	\$ 2,744,419

The Stipend funds received for CMAP-1000 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, 2021 THROUGH JUNE 30, 2022**

	STATE PRESCHOOL CSPP - 1123	GENERAL CHILD CARE CCTR - 1057	MIGRANT CHILD CARE CMIG - 1004	MIGRANT SPECIALIZED SERVICES CMSS - 1004	MIGRANT ALTERNATIVE PAYMENT CMAP - 1000	Total Costs
<u>Unit Costs Under \$10,000 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$10,000 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$10,000 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Renovation and Repair Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Stipend funds received for CMAP-1000 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	STATE PRESCHOOL CSPP - 1123	GENERAL CHILD CARE CCTR - 1057	MIGRANT CHILD CARE CMIG - 1004	MIGRANT SPECIALIZED SERVICES CMSS - 1004	MIGRANT ALTERNATIVE PAYMENT CMAP - 1000	Total Costs
<u>Unit Costs Under \$7,500 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$7,500 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$7,500 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Equipment Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Stipend funds received for CMAP-1000 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2021 to June 2022	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	138,835	-	138,835	\$1.97	\$ 273,504	\$ -	\$ 273,504
Reduced	-	-	-	\$1.67	-	-	-
Base	-	-	-	\$0.33	-	-	-
Total	<u>138,835</u>	<u>-</u>	<u>138,835</u>		<u>\$ 273,504</u>	<u>\$ -</u>	<u>\$ 273,504</u>
Lunch							
Free	144,523	-	144,523	\$3.66	\$ 528,954	\$ -	\$ 528,954
Reduced	-	-	-	\$3.26	-	-	-
Base	-	-	-	\$0.35	-	-	-
Total	<u>144,523</u>	<u>-</u>	<u>144,523</u>		<u>\$ 528,954</u>	<u>\$ -</u>	<u>\$ 528,954</u>
HS Snack							
Free	29,596	-	29,596	\$1.00	\$ 29,597	\$ -	\$ 29,597
Reduced	-	-	-	\$0.05	-	-	-
Base	-	-	-	\$0.09	-	-	-
Total	<u>29,596</u>	<u>-</u>	<u>29,596</u>		<u>\$ 29,597</u>	<u>\$ -</u>	<u>\$ 29,597</u>
State Snack							
Free	72,813	-	72,813	\$1.00	\$ 72,813	\$ -	\$ 72,813
Reduced	-	-	-	\$0.05	-	-	-
Base	-	-	-	\$0.09	-	-	-
Total	<u>72,813</u>	<u>-</u>	<u>72,813</u>		<u>\$ 72,813</u>	<u>\$ -</u>	<u>\$ 72,813</u>
Total Rate X Meals	<u>385,767</u>	<u>-</u>	<u>385,767</u>		<u>\$ 904,868</u>	<u>\$ -</u>	<u>\$ 904,868</u>
State Reimbursements	<u>226,454</u>	<u>-</u>	<u>226,454</u>	\$0.1853	<u>\$ 41,962</u>	<u>\$ -</u>	<u>\$ 41,962</u>
Cash-in-Lieu	<u>144,523</u>	<u>-</u>	<u>144,523</u>	\$0.2600	<u>\$ 37,576</u>	<u>\$ -</u>	<u>\$ 37,576</u>
Total Federal Reimbursement					<u>\$ 984,406</u>	<u>\$ -</u>	<u>\$ 984,406</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>July 1, 2021 to July 31, 2021</u>			<u>August 1, 2021 to August 31, 2021</u>			<u>September 1, 2021 to September 30, 2021</u>		
<u>Breakfast</u>									
Free	8,113	-	8,113	7,930	-	7,930	11,547	-	11,547
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>8,113</u>	<u>-</u>	<u>8,113</u>	<u>7,930</u>	<u>-</u>	<u>7,930</u>	<u>11,547</u>	<u>-</u>	<u>11,547</u>
<u>Lunch</u>									
Free	8,273	-	8,273	9,075	-	9,075	11,966	-	11,966
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>8,273</u>	<u>-</u>	<u>8,273</u>	<u>9,075</u>	<u>-</u>	<u>9,075</u>	<u>11,966</u>	<u>-</u>	<u>11,966</u>
<u>HS Snack</u>									
Free	3,426	-	3,426	1,467	-	1,467	1,691	-	1,691
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>3,426</u>	<u>-</u>	<u>3,426</u>	<u>1,467</u>	<u>-</u>	<u>1,467</u>	<u>1,691</u>	<u>-</u>	<u>1,691</u>
<u>State Snack</u>									
Free	3,048	-	3,048	4,850	-	4,850	6,462	-	6,462
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>3,048</u>	<u>-</u>	<u>3,048</u>	<u>4,850</u>	<u>-</u>	<u>4,850</u>	<u>6,462</u>	<u>-</u>	<u>6,462</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>October 1, 2021 to October 31, 2021</u>			<u>November 1, 2021 to November 30, 2021</u>			<u>December 1, 2021 to December 31, 2021</u>		
<u>Breakfast</u>									
Free	12,358	-	12,358	11,451	-	11,451	10,432	-	10,432
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>12,358</u>	<u>-</u>	<u>12,358</u>	<u>11,451</u>	<u>-</u>	<u>11,451</u>	<u>10,432</u>	<u>-</u>	<u>10,432</u>
<u>Lunch</u>									
Free	13,212	-	13,212	12,088	-	12,088	11,094	-	11,094
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>13,212</u>	<u>-</u>	<u>13,212</u>	<u>12,088</u>	<u>-</u>	<u>12,088</u>	<u>11,094</u>	<u>-</u>	<u>11,094</u>
<u>HS Snack</u>									
Free	1,861	-	1,861	1,719	-	1,719	1,370	-	1,370
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>1,861</u>	<u>-</u>	<u>1,861</u>	<u>1,719</u>	<u>-</u>	<u>1,719</u>	<u>1,370</u>	<u>-</u>	<u>1,370</u>
<u>State Snack</u>									
Free	7,068	-	7,068	6,804	-	6,804	6,283	-	6,283
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>7,068</u>	<u>-</u>	<u>7,068</u>	<u>6,804</u>	<u>-</u>	<u>6,804</u>	<u>6,283</u>	<u>-</u>	<u>6,283</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>January 1, 2022 to January 31, 2022</u>			<u>February 1, 2022 to February 28, 2022</u>			<u>March 1, 2022 to March 31, 2022</u>		
<u>Breakfast</u>									
Free	10,746	-	10,746	11,698	-	11,698	17,623	-	17,623
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>10,746</u>	<u>-</u>	<u>10,746</u>	<u>11,698</u>	<u>-</u>	<u>11,698</u>	<u>17,623</u>	<u>-</u>	<u>17,623</u>
<u>Lunch</u>									
Free	11,369	-	11,369	12,335	-	12,335	19,091	-	19,091
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>11,369</u>	<u>-</u>	<u>11,369</u>	<u>12,335</u>	<u>-</u>	<u>12,335</u>	<u>19,091</u>	<u>-</u>	<u>19,091</u>
<u>HS Snack</u>									
Free	1,213	-	1,213	1,622	-	1,622	10,048	-	10,048
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>1,213</u>	<u>-</u>	<u>1,213</u>	<u>1,622</u>	<u>-</u>	<u>1,622</u>	<u>10,048</u>	<u>-</u>	<u>10,048</u>
<u>State Snack</u>									
Free	6,200	-	6,200	6,618	-	6,618	2,572	-	2,572
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>6,200</u>	<u>-</u>	<u>6,200</u>	<u>6,618</u>	<u>-</u>	<u>6,618</u>	<u>2,572</u>	<u>-</u>	<u>2,572</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>April 1, 2022 to April 30, 2022</u>			<u>May 1, 2022 to May 31, 2022</u>			<u>June 1, 2022 to June 30, 2022</u>		
<u>Breakfast</u>									
Free	14,439	-	14,439	15,038	-	15,038	7,460	-	7,460
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>14,439</u>	<u>-</u>	<u>14,439</u>	<u>15,038</u>	<u>-</u>	<u>15,038</u>	<u>7,460</u>	<u>-</u>	<u>7,460</u>
<u>Lunch</u>									
Free	12,297	-	12,297	16,082	-	16,082	7,641	-	7,641
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>12,297</u>	<u>-</u>	<u>12,297</u>	<u>16,082</u>	<u>-</u>	<u>16,082</u>	<u>7,641</u>	<u>-</u>	<u>7,641</u>
<u>HS Snack</u>									
Free	1,915	-	1,915	2,228	-	2,228	1,036	-	1,036
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>1,915</u>	<u>-</u>	<u>1,915</u>	<u>2,228</u>	<u>-</u>	<u>2,228</u>	<u>1,036</u>	<u>-</u>	<u>1,036</u>
<u>State Snack</u>									
Free	8,769	-	8,769	8,806	-	8,806	5,333	-	5,333
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>8,769</u>	<u>-</u>	<u>8,769</u>	<u>8,806</u>	<u>-</u>	<u>8,806</u>	<u>5,333</u>	<u>-</u>	<u>5,333</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ENROLLMENT - CHILD CARE CENTERS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

FIXED PERCENTAGE METHOD

Enrollment	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<u>Total</u>												
Reported	594	1,065	1,139	1,280	1,309	1,345	1,394	1,237	1,431	1,457	1,181	612
Adjusted	891	420	346	205	176	140	91	248	54	28	304	873
Allowed	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485
<u>Free</u>												
Reported	594	1,065	1,139	1,280	1,309	1,345	1,394	1,237	1,431	1,457	1,181	612
Adjusted	891	420	346	205	176	140	91	248	54	28	304	873
Allowed	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,485
<u>Reduced</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
<u>Base</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Note to Special Purpose Financial Statements.

**Community Action Partnership of Kern
Reconciliation of Single Audit to Program Audit
Period Ended February 28, 2022 and June 30, 2022**

	Single Audit Feb. 28, 2022	Less: Mar. 1, 2021 thru June 30, 2021 and Eliminations *	Mar. 1, 2022 Thru June 30, 2022	Program Audit June 30, 2022
ASSETS				
Current Assets				
Cash	\$ 7,621,686	\$ (4,477,127)	\$ 881,515	\$ 4,026,074
Grants and contracts receivable	12,434,537	(9,685,960)	332,252	3,080,829
Inventories	1,046,445	(1,046,445)	-	-
Prepaid expenses	672,994	(652,276)	17,617	38,335
Total current assets	<u>21,775,662</u>	<u>(15,861,808)</u>	<u>1,231,384</u>	<u>7,145,238</u>
Noncurrent Assets				
Cash restricted for program use by funding agencies	754,658	(754,658)	-	-
Property and equipment	18,020,352	(18,020,352)	-	-
Total noncurrent assets	<u>18,775,010</u>	<u>(18,775,010)</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 40,550,672</u>	<u>\$ (34,636,818)</u>	<u>\$ 1,231,384</u>	<u>\$ 7,145,238</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Current maturities of long-term debt	\$ 379,626	\$ (379,626)	\$ -	\$ -
Accounts payable	6,205,028	(4,590,855)	(433,076)	1,181,097
Accrued expenses	5,201,099	(5,028,753)	(83,271)	89,075
Advances payable	2,168,574	(130,162)	3,280,514	5,318,926
Deferred revenue	4,159,814	(2,105,913)	(2,014,167)	39,734
Total current liabilities	<u>18,114,141</u>	<u>(12,235,309)</u>	<u>750,000</u>	<u>6,628,832</u>
Noncurrent Liabilities				
Long-term debt, less current maturities	703,741	(703,741)	-	-
Total liabilities	<u>18,817,882</u>	<u>(12,939,050)</u>	<u>750,000</u>	<u>6,628,832</u>
Net Assets:				
With donor restrictions	144,994	(144,994)	-	-
Without donor restrictions				
Board designated for accrued vacation liability	993,149	(993,149)	-	-
Undesignated	20,594,647	(20,559,625)	481,384	516,406
Total net assets	<u>21,732,790</u>	<u>(21,697,768)</u>	<u>481,384</u>	<u>516,406</u>
Total liabilities and net assets	<u>\$ 40,550,672</u>	<u>\$ (34,636,818)</u>	<u>\$ 1,231,384</u>	<u>\$ 7,145,238</u>
SUPPORT AND REVENUE				
Program Revenues				
Federal grants	\$ 66,214,201	\$ (62,526,570)	\$ 2,648,596	\$ 6,336,227
State grants	22,964,214	(12,088,699)	6,256,805	17,132,320
Local grants	1,282,730	(1,282,730)	-	-
Public Support				
Contributions in-kind	206,158	(206,158)	-	-
Donations				
Food	27,283,257	(27,283,257)	-	-
Cash	326,361	(326,361)	-	-
Other	839,238	(839,200)	21	59
Total support and revenue	<u>119,116,159</u>	<u>(104,552,975)</u>	<u>8,905,422</u>	<u>23,468,606</u>
EXPENDITURES	<u>111,591,152</u>	<u>(97,060,341)</u>	<u>8,897,134</u>	<u>23,427,945</u>
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 7,525,007</u>	<u>\$ (7,492,634)</u>	<u>\$ 8,288</u>	<u>\$ 40,661</u>

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

See Note 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-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, 2022, 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, 2022 were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The schedules of revenue and expenditures presented on pages 4-10 represent the program activity for each state grant for the year ended June 30, 2022. They are intended to assist the State Department of Education in reconciling to the Organization's fiscal year ended February 28, 2022.

The special purpose financial statements presented herein on pages 11-22 and 25-57 were prepared specifically to comply with California Department of Education reporting requirements at each program level, using the fiscal year of the state.

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

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

Property: Property purchased with California Department of Education contract funds during fiscal year 2021-2022 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.

NANCY C. BELTON

**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, 2022, and the related note 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 14, 2022.

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-2022-001 through SA-2022-003.

Community Action Partnership of Kern's Response to Findings

Community Action Partnership of Kern's responses to findings identified in our audit are described in the accompanying schedule of findings and questioned costs. **Community Action Partnership of Kern's** responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 14, 2022

Contractor Name: Community Action Partnership of Kern

California Department of Education

Audited Enrollment, Attendance and Fiscal

Report for California State Preschool Program

Contract Number: CSPP1123

Fiscal Year Ended: June 30, 2022

Vendor Code: Y320

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: **4**

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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	91,258		91,258	
Total Certified Days of Enrollment with Mental Health Consultation Services	0		0	
Days of Attendance (including MHCS)	55,494	34,049	89,543	N/A
Total Non-Certified Days of Enrollment	16,621		16,621	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0		0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	246		246	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
County Maintenance of Effort (EC Section 8279)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	0	0	0

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

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children	73,357		73,357
Interest Earned on Child Development Apportionment Payments			0
Fees for Non-Certified Children			0
Unrestricted Income: Head Start	580,960		580,960
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)	0		0
1000 Certificated Salaries	2,043,540		2,043,540
2000 Classified Salaries	856,558		856,558
3000 Employee Benefits	972,629		972,629
4000 Books and Supplies	10,205		10,205
5000 Services and Other Operating Expenses	9,394		9,394
6100/6200 Other Approved Capital Outlay	0		0
6400 New Equipment (program-related)	0		0
6500 Equipment Replacement (program-related)	0		0
Depreciation or Use Allowance	0		0
Start-up Expenses (service level exemption)	0		0
Indirect Costs (include in Total Administrative Cost)	313,431	17,684	331,115
TOTAL REIMBURSABLE EXPENSES	4,205,757	17,684	4,223,441

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

Approved Indirect Cost Rate:

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	444,375	17,684	462,059
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

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: Covid	0	245,858	245,858
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	245,858	245,858

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries	0	178,681	178,681
3000 Employee Benefits	0	44,826	44,826
4000 Books and Supplies			0
5000 Services and Other Operating Expenses			0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs	0	22,351	22,351
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	245,858	245,858

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)	91,258	0	91,258
Days of Operation	246	0	246
Days of Attendance (including MHCS)	55,494	34,049	89,543
Total Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	0	0	0
Transfer from Reserve	0	0	0
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	4,205,757	17,684	4,223,441
Total Administrative Cost	444,375	17,684	462,059
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

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

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

Section 8 – Comments

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

AUDITED ATTENDANCE AND FISCAL REPORT FOR CHILD DEVELOPMENT PROGRAMS

Fiscal Year Ending **June 30, 2022**Contract Number **CCTR-1057**Vendor Code **Y320**Full Name of Contractor **Community Action Partnership of Kern**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	153		153	2.8792	440.5176
Infants (up to 18 months) Full-time	6,059		6,059	2.4400	14,783.96
Infants (up to 18 months) Three-quarters-time (July to December 2021)	1,723		1,723	1.8300	3,153.09
Infants (up to 18 months) One-half-time	984		984	1.3420	1,320.528
Toddlers (18 up to 36 months) Full-time-plus	83		83	2.1240	176.292
Toddlers (18 up to 36 months) Full-time	17,231		17,231	1.8000	31,015.8
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)	4,204		4,204	1.3500	5,675.4
Toddlers (18 up to 36 months) One-half-time	4,554		4,554	0.9900	4,508.46
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older Three-quarters-time (July to December 2021)				0.7500	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.5500	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

Contract Number

CCTR-1057

Full Name of Contractor **Community Action Partnership of Kern****Section 1 - Days of Enrollment Certified Children (continued)**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	
Limited and Non-English Proficient Full-time				1.1000	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
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 Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL CERTIFIED DAYS OF ENROLLMENT	34,991		34,991	N/A	61,074.0476
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	34,486		34,486	N/A	N/A

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

☐ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Contract Number

CCTR-1057

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)	524		524	1.8300	958.92
Infants (up to 18 months) One-half-time	651		651	1.3420	873.642
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) Three-quarters-time (July to December 2021)	5,865		5,865	1.3500	7,917.75
Toddlers (18 up to 36 months) One-half-time	3,635		3,635	0.9900	3,598.65
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older Three-quarters-time (July to December 2021)				0.7500	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.5500	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

Contract Number

CCTR-1057

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	
Limited and Non-English Proficient Full-time				1.1000	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
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 Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	10,675		10,675	N/A	13,348.962

Contract Number

CCTR-1057

Full Name of Contractor

Community Action Partnership of Kern

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Waived Family Fees for Certified Children	77,107	-1,828	75,279
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	687,945		687,945
Unrestricted Income - Other:			
Total Revenue	687,945		687,945

Comments:

Contract Number

CCTR-1057

Full Name of Contractor **Community Action Partnership of Kern****Section 4 - Reimbursable Expenses**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	2,307,546	158,501	2,466,047
2000 Classified Salaries	436,974	31,795	468,769
3000 Employee Benefits	824,775	8,064	832,839
4000 Books and Supplies	6,051		6,051
5000 Services and Other Operating Expenses	7,708	351	8,059
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	294,001	15,402	309,403
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	3,877,055	214,113	4,091,168
Total Administrative Cost (included in Section 4 above)	296,840	15,577	312,417
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Contract Number

CCTR-1057

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 6 - Supplemental Expenses

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

Contract Number

CCTR-1057

Full Name of Contractor Community Action Partnership of Kern

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	34,991		34,991
Days of Operation	247		247
Days of Attendance	34,486		34,486
Restricted Program Income			
Transfer from Reserve			
Waived Family Fees for Certified Children	77,107	-1,828	75,279
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	3,877,055	214,113	4,091,168
Total Administrative Cost	296,840	15,577	312,417
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment

61,074.0476

Total Non-Certified Adjusted Days of Enrollment

13,348.962

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 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Yes

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

AUDITED ATTENDANCE AND FISCAL REPORT FOR CHILD DEVELOPMENT PROGRAMS

Fiscal Year Ending **June 30, 2022**Contract Number **CMIG-1004**Vendor Code **Y320**Full Name of Contractor **Community Action Partnership of Kern**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
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) Three-quarters-time (July to December 2021)				1.3500	
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	121		121	1.0000	121
Three Years and Older Three-quarters-time (July to December 2021)				0.7500	
Three Years and Older One-half-time				0.5500	
Total Standard Rate (July 2021 through June 2022)					
Three Years and Older One-half-time				Direct Service Counties	
Total Direct Service Counties (January 2022 through June 2022)*					
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time	140		140	1.5400	215.6
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

Contract Number

CMIG-1004

Full Name of Contractor **Community Action Partnership of Kern****Section 1 - Days of Enrollment Certified Children (continued)**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus	311		311	1.2980	403.678
Limited and Non-English Proficient Full-time	687		687	1.1000	755.7
Limited and Non-English Proficient Three-quarters-time (July to December 2021)		1	1	0.8250	0.825
Limited and Non-English Proficient One-half-time	123	-1	122	0.6050	73.81
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 Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL CERTIFIED DAYS OF ENROLLMENT	1,382		1,382	N/A	1,570.613
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	1,371		1,371	N/A	N/A

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

☐ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Contract Number

CMIG-1004

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
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) Three-quarters-time (July to December 2021)				1.3500	
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 Three-quarters-time (July to December 2021)	15		15	0.7500	11.25
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)	58		58	0.5500	31.9
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time	21		21	1.5400	32.34
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

Contract Number

CMIG-1004

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	
Limited and Non-English Proficient Full-time				1.1000	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time	58		58	0.6050	35.09
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 Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	152		152	N/A	110.58

Contract Number **CMIG-1004**

Full Name of Contractor **Community Action Partnership of Kern**

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Waived Family Fees for Certified Children	2,088		2,088
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	4,950		4,950
Unrestricted Income - Other:			
Total Revenue	4,950		4,950

Comments:

Contract Number

CMIG-1004

Full Name of Contractor **Community Action Partnership of Kern****Section 4 - Reimbursable Expenses**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	40,141		40,141
2000 Classified Salaries	18,286		18,286
3000 Employee Benefits	19,295		19,295
4000 Books and Supplies	192		192
5000 Services and Other Operating Expenses	642		642
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)	6,458	901	7,359
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	85,014	901	85,915
Total Administrative Cost (included in Section 4 above)	9,668	901	10,569
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Contract Number

CMIG-1004

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 6 - Supplemental Expenses

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

Contract Number

CMIG-1004

Full Name of Contractor Community Action Partnership of Kern

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	1,382		1,382
Days of Operation	247		247
Days of Attendance	1,371		1,371
Restricted Program Income			
Transfer from Reserve			
Waived Family Fees for Certified Children	2,088		2,088
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	85,014	901	85,915
Total Administrative Cost	9,668	901	10,569
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment

1,570.613

Total Non-Certified Adjusted Days of Enrollment

110.58

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 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Yes

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

AUDITED FISCAL REPORT FOR MIGRANT SPECIAL CONTRACTS

Fiscal Year Ending	June 30, 2022
Contract Number	CMSS-1004
Vendor Code	Y320

Full Name of Contractor	Community Action Partnership of Kern
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Section 1 - Revenue

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

Contract Number

CMSS-1004

Full Name of Contractor

Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	30,895	618	31,513
3000 Employee Benefits	4,923	-1	4,922
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	3,581	63	3,644
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	39,399	680	40,079
Total Administrative Cost (included in Section 2 above)	3,581	63	3,644
Days of Operation	247		247

Approved Indirect Cost Rate:

10.0%

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

Contract Number

CMSS-1004

Full Name of Contractor

Community Action Partnership of Kern

Section 3 - Supplemental Revenue

	Column A Cumulative CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 4 - Supplemental Expenses

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

Contract Number **CMSS-1004**

Full Name of Contractor **Community Action Partnership of Kern**

Section 5 - Summary

	Column A Cumulative CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	39,399	680	40,079
Total Administrative Cost	3,581	63	3,644
Days of Operation	247		247

Comments:

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

Fiscal Year Ending

June 30, 2022

Contract Number

CMAP-1000

Vendor Code

Y320

Full Name of Contractor **Community Action Partnership of Kern**

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children (July-August) FY 2020-21 USE ONLY*				
Waived Family Fees for Certified Children (Sept.-June FY 2020-21 and FY 2021-22)*		244,919		244,919
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)				

Contract Number

CMA-1000

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		11,213,902		11,213,902
1000 Certificated Salaries				
2000 Classified Salaries		759,005		759,005
3000 Employee Benefits		142,237	-907	141,330
4000 Books and Supplies		26,112	-8,333	17,779
5000 Services and Other Operating Expenses		188,211	9,864	198,075
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)		1,117,200	-555	1,116,645
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		13,446,667	69	13,446,736
Total Administrative Cost (included in Section 2 above)		1,955,662	68	1,955,730
Days of Operation		248		248

Approved Indirect Cost Rate:

10.0%

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

Contract Number

CMAF-1000

Full Name of Contractor Community Action Partnership of Kern

Section 3 - Supplemental Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding				
Other: CSBG and COVID Supplemental			719,279	719,279
Total Supplemental Revenue			719,279	719,279

Section 4 - Supplemental Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers			556,200	556,200
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			160,079	160,079
Non-Reimbursable Supplemental Expenses				
Total Supplemental Expenses			716,279	716,279

Contract Number

CMAP-1000

Full Name of Contractor

Community Action Partnership of Kern

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		11,213,902		11,213,902
Total Administrative Cost		1,955,662	68	1,955,730
Days of Operation		248		248
Total Reimbursable Expenses		13,446,667	69	13,446,736

Comments:

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End

June 30, 2022

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 (2020–21 AUD 9530A Ending Balance)	2,171
2. Plus Transfers to Reserve Account:	Per 2020–21 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2020–21 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2020–21 Post-Audit CDNFS 9530	2,171

Section 2 - Current Year (2021–22) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:			
6. Less Transfers to Contracts from Reserve:			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2022	2,171		2,171

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

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End

June 30, 2022

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 (2020–21 AUD 9530A Ending Balance)	34,986
2. Plus Transfers to Reserve Account:	Per 2020–21 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2020–21 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2020–21 Post-Audit CDNFS 9530	34,986

Section 2 - Current Year (2021–22) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	58		58
6. Less Transfers to Contracts from Reserve:			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2022	35,044		35,044

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

California Department of Education
Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2022

Vendor Code: Y320

Contractor Name: Community Action Partnership of Kern

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2020–21 AUD 9530A Ending Balance):

2,499

2. Plus Transfers to Reserve Account:

2020–21 Contract No.	Per 2020–21 Post-Audit CDFS 9530
Total Transferred from 2020–21 Contracts	0

3. Less Excess Reserve to be Billed:

4. 2020–21 CDFS 9530 Reserve Balance After Billing:

2,499

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			0

6. Less Transfers to Contracts from Reserve:

2021–22 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, 2022	2,499	0	2,499

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, 2022

SECTION I. SUMMARY OF AUDITOR'S RESULTS

State Awards

Internal control over major programs:

Material weakness(es) identified?

☐ Yes ☒ No

Significant deficiency(ies) identified?

☐ Yes ☒ None reported

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

Unmodified

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

☒ Yes ☐ No

SECTION II. STATE AWARD FINDINGS AND QUESTIONED COSTS

SA-2022-001 Attendance –California State Preschool CSPP-1123

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part D Attendance, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall maintain a system to properly document child attendance, which includes maintaining daily sign-in/sign-out attendance sheets.

Condition: For one of two months selected for testing, which includes 2,855 days of attendance, for the month of January 2022 the Contractor did not maintain a system to properly document child attendance resulting in an error. For the CSPP-1123 Program the Contractor over reported one day of full-time day and under reported one three quarters day attendance and enrollment on the CD 9400 as compared to the daily sign-in/sign-out sheet.

Effect: The error resulted in an overpayment to the Contractor of \$12.97. Failure to report attendance properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of training and internal review at the program level related to tabulation and reporting of attendance.

Recommendation: Management should provide additional training related to proper attendance tabulation and reporting at the program level. Additionally, management should perform an internal review over the programs to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The Attendance Coordinator, Enrollment and Attendance Manager and the Program Design and Management Administrator will attend trainings (in-person or virtual) related to financial reporting to ensure all aspects of the reporting process are followed as indicated by the CDE. Furthermore, to improve the internal processes, additional layers of monitoring will be incorporated. These processes include, but are not limited to the following: Peer Review, Coordinator Review, Manager Review, Administrator Review, and a random sample review from the Quality Assurance department. Additionally, policies and procedures are being updated to reflect the processes necessary to achieve accuracy in reporting.

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2022

As an additional measure of checks and balances, the Attendance team will provide full documentation back-up to Finance monthly for reporting purposes. This will allow for additional audit and review.

Policies and procedures are expected to be updated by December 2022. Staff training started in October 2022. Enhancement in reporting to Finance with supplemental documentation will start in November 2022. The Attendance team has adopted a continuous training and improvement strategy for all line staff.

Implementer: Robert Espinosa, Program Design and Management Administrator

SA-2022-002 Financial Reporting – Migrant Alternative Payment CMAP-1000

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue, which includes maintaining supporting documentation.

Condition: For the month of December 2021 for contract CMAP-1000, the Contractor did not maintain a system to properly document waived family fees as the Contractor did not maintain any supporting documentation to substantiate the amount reported as waived family fee revenue.

Effect: The error resulted in an overstatement of waived family fee revenue of \$79,200 for CMAP-1000. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

Cause: The error stems from a lack of training and internal review at the program level related to tabulation of waived family fee revenue.

Recommendation: Management should provide additional training related to proper waived family fee revenue tabulation and reporting at the program level. Additionally, management should perform an internal review over the programs to verify that the policies and procedures are adhered to.

Management's Response/Planned Corrective Action: The documentation provided by CMAP program staff will be modified to include the detailed family fee spreadsheet. Reconciliations will be completed in collaboration with program and finance staff on a periodic basis. Program and finance staff will work together to improve the accuracy of data reported on the monthly 9500's.

This strategy will be accomplished by November 2022.

Implementer: Laura Porta, Program Administrator-CMAP
Susana Bailon, Subsidized Reimbursement Manager

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2022

SA-2022-003 Financial Reporting – General Child Care CCTR-1057

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue, which includes maintaining supporting documentation.

Condition: The Organization inaccurately reported waived family fee revenue of \$34,139 under contract CCTR-1057 for the period of October 1, 2021 through December 31, 2021. However, the correct waived family fee revenue amount for the period was \$30,365, resulting in an overstatement of \$3,774.

Effect: The error resulted in an overstatement of waived family fee revenue of \$3,774 for CCTR-1057. Failure to accurately report financial information may result in a reduction or loss of future funding.

Cause: The error stems from a lack of training and internal review at the program level related to tabulation of waived family fee revenue.

Recommendation: Management should provide additional training related to proper financial reporting. Additionally, management should perform an internal review over the programs financial reports to verify that the policies and procedures set forth in the grant agreement are followed.

Management's Response/Planned Corrective Action: The Attendance Coordinator, Enrollment and Attendance Manager and the Program Design and Management Administrator will attend trainings (in-person or virtual) related to financial reporting to ensure all aspects of the reporting process are followed as indicated by the CDSS. Furthermore, to improve the internal processes, additional layers of monitoring will be incorporated. These processes include, but are not limited to the following: Peer Review, Coordinator Review, Manager Review, Administrator Review, and a random sample review from the Quality Assurance department. Additionally, policies and procedures are being updated to reflect the processes necessary to achieve accuracy in reporting.

As an additional measure of checks and balances, the Attendance team will provide full documentation back-up to Finance monthly for reporting purposes. This will allow for additional audit and review.

Policies and procedures are expected to be updated by December 2022. Staff training started in October 2022. Enhancement in reporting to Finance with supplemental documentation will start in November 2022. The Attendance team has adopted a continuous training and improvement strategy for all line staff.

Implementer: Robert Espinosa, Program Design and Management Administrator

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE PERIOD ENDED JUNE 30, 2022

- SA-2021-001** For the two months selected for testing under CCTR-0052 and CSPP-0126 contracts, which includes 2,725 days of attendance, for the months of September 2020 and December 2020 the Contractor did not maintain a system to properly document child attendance resulting in variances between reported attendance and the underlying documentation. *Similar item noted in the current year. See SA-2022-001.*
- SA-2021-002** For three of forty students tested under the CCTR-0052 contract the sign-in/sign-out sheet related to absences and best interest days did not agree to the amount reported to the California Department of Education (CDE) resulting in the Contractor underreporting the number of excused absences to the CDE. *Corrective action taken during the year.*
- SA-2021-003** For the two months selected for testing, September 2020 and December 2020, under the Child and Adult Care Food Program, contained various reporting and tabulation errors related to the number of meals reported as compared to the underlying documents used to prepare the reports. *Corrective action taken during the year.*

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

FINANCIAL REPORT
February 28, 2022



C O N T E N T S

INDEPENDENT AUDITOR'S REPORT	1-3
------------------------------	-----

FINANCIAL STATEMENTS	
Statements of net assets available for benefits	4
Statement of changes in net assets available for benefits	5
Notes to financial statements	6-10

SUPPLEMENTAL SCHEDULE	
Schedule H, Line 4i – Schedule of assets (held at end of year)	11

INDEPENDENT AUDITOR'S REPORT

To the Trustee

Community Action Partnership of Kern 401 (a) Plan

Bakersfield, California

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements

We have performed an audit 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 statement of net assets available for benefits as of February 28, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 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 audit 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of and for the year ended February 28, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section

- The amounts and disclosures in the accompanying 2022 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 2022 financial statements related to assets held by and certified to by qualified institution 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 on the 2022 Financial Statements

We conducted our audit 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 2022 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 audit. 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 2022 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 that 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 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements 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 audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2022 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 Matters

2022 Supplemental Schedule Required by ERISA

The supplemental Schedule H, Line 4i, Schedule of Assets (held at end of year) as of February 28, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that 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 agreed to or is derived from the certified investment information, are 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).

Auditor's Report on the 2021 Financial Statements

We were engaged to audit the 2021 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by qualified institutions. In our report dated December 9, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2021 financial statements, and (b) the form and content of the information included in the 2021 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 28, 2022

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

February 28, 2022 and 2021

	2022	2021
ASSETS		
Cash	\$ -	\$ 50
Investments at fair value (Notes 3 and 4)	23,176,774	22,083,229
Investments at contract value (Notes 3 and 5)	1,355,546	1,575,681
Employer contribution receivable	139,149	-
Dividends receivable	-	1,028
Net assets available for benefits	<u>\$ 24,671,469</u>	<u>\$ 23,659,988</u>

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, 2022

Additions:

Investment income (Note 3):

Net appreciation in fair value of investments	\$ 1,141,749
Interest and dividends	24,998
	<u>1,166,747</u>

Contributions:

Employer	1,668,536
Rollovers	2,253
	<u>1,670,789</u>

Total additions	<u>2,837,536</u>
------------------------	------------------

Deductions:

Benefits paid to participants	1,665,333
Administrative expenses	160,722
	<u>1,826,055</u>

Total deductions	<u>1,826,055</u>
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Net increase	1,011,481
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Net assets available for benefits:

Beginning of year	23,659,988
End of year	<u>\$ 24,671,469</u>

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

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

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

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

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

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

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

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

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

Forfeited Accounts: During the years ended February 28, 2022 and 2021, forfeitures were allocated among the participants who were employees on the last day of the Plan year in the ratio that each such participant’s compensation for that Plan year bears to the compensation of all such Plan participants for the Plan year. For the year ended February 28, 2022, forfeitures reallocated to participant accounts were \$126,916. At February 28, 2022 and 2021, forfeited nonvested accounts totaled \$94,600 and \$164,175, respectively, which will be used to reduce future employer contributions.

Note 2. Significant Accounting Policies

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

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

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

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

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

Payment of Benefits. Benefits are recorded when paid.

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

Subsequent Events. The Plan Administrator has evaluated subsequent events through October 28, 2022, the date on which the financial statements were available to be issued. There were no subsequent events identified which would require disclosure in the financial statements.

Note 3. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at February 28, 2022 and 2021, and net appreciation in fair value of investments, interest and dividends for the year ended February 28, 2022, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company (Standard) and Charles Schwab Trust Bank (the trustees of the Plan).

Note 4. Fair Value Measurements

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

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none">• Quoted prices for similar assets or liabilities in active markets;• Quoted prices for identical or similar assets or liabilities in inactive markets;• Inputs other than quoted prices that are observable for the asset or liability;• Inputs that are derived principally from or corroborated by observable market data by correlation or other means. |

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 28, 2022 or 2021.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of February 28, 2022 and 2021:

	Assets at Fair Value as of February 28, 2022			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	\$ 23,176,774	\$ -	\$ -	\$ 23,176,774
	Assets at Fair Value as of February 28, 2021			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	\$ 22,083,229	\$ -	\$ -	\$ 22,083,229

Note 5. Group Annuity Contract With The Standard Insurance Company

In 1992, the Plan entered into a traditional fully benefit-responsive guaranteed investment contract with the Standard (Standard) totaling \$1,355,546 for 2022 and \$1,575,681 for 2021. Standard maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Standard, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, (4) a material amendment to the agreement without the consent of the issuer.

Note 6. Related-Party Transactions and Party in Interest Transactions

Certain Plan investments are managed by Standard Insurance Company (Standard). Standard is the custodian and recordkeeper for the Plan; therefore, these transactions qualify as party in interest transactions. Administrative expenses of \$160,722 for the year ended February 28, 2022 were paid for by the Plan.

Note 7. Plan Termination

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

Note 8. Tax Status

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

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

Note 9. Risks and Uncertainties

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

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at February 28, 2022 and 2021 to Form 5500:

	2022	2021
Net assets available for benefits per the financial statements	\$ 24,671,469	\$ 23,659,988
Employer contributions receivable	(139,149)	-
Other	3	(1,029)
Net assets available for benefits per Form 5500	<u>\$ 24,532,323</u>	<u>\$ 23,658,959</u>

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

Change in net assets available for benefits per the financial statements	\$ 1,011,481
Employer contributions receivable	(139,149)
Other	1,032
Change in net assets available for benefits per Form 5500	<u>\$ 873,364</u>

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) February 28, 2022

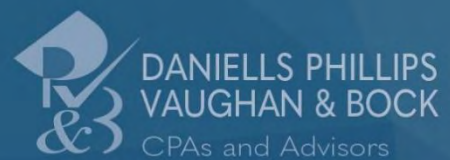
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Registered Investment Companies:	
American Funds	New World R6	\$ 336,437
BlackRock	LifePath Index 2025 Fund Class K	2,318,544
	LifePath Index 2030 Fund Class K	2,252,198
	LifePath Index 2035 Fund Class K	2,859,783
	LifePath Index 2040 Fund Class K	2,269,484
	LifePath Index 2045 Fund Class K	2,986,707
	LifePath Index 2050 Fund Class K	1,176,069
	LifePath Index 2055 Fund Class K	542,208
	LifePath Index 2060 Fund Class K	324,284
	LifePath Index Retirement Fund Class K	2,062,591
iShares	S&P 500 Index Fund Class K	656,976
Janus Henderson	Triton Fund Class T	149,532
MassMutual	Mid Cap Growth Fund Class I	777,113
MFS	Value Fund Class R6	1,179,977
Northern	Small Cap Value Fund	212,177
Principal	Real Estate Securities Fund Institutional Class	4,561
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	1,077,195
	Dynamic Asset Allocation Growth Fund Class Y	573,220
	Dynamic Asset Allocation Conservative Fund Class Y	437,266
TIAA-CREF	Large-Cap Growth Fund Institutional Class	381,611
Vanguard	Mid-Cap Index Fund Admiral Shares	101,828
	Total Bond Market Index Fund Admiral Shares	491,129
Wells Fargo	Special Mid Cap Value Fund - Class Inst	5,884
	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	1,355,546
Total assets held for investment purposes		<u>\$ 24,532,320</u>

* Represents a party in interest

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

**COMMUNITY ACTION PARTNERSHIP
OF KERN 403(B) PLAN**

FINANCIAL REPORT
December 31, 2021



C O N T E N T S

INDEPENDENT AUDITOR'S REPORT	1-3
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FINANCIAL STATEMENTS

Statements of net assets available for benefits	4
Statement of changes in net assets available for benefits	5
Notes to financial statements	6-9

SUPPLEMENTAL SCHEDULE

Schedule H, Line 4i - Schedule of assets (held at end of year)	10
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NANCY C. BELTON

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 of the 2021 Financial Statements

We have performed an audit of the financial statements of **Community Action Partnership of Kern 403(b) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 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 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit 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 2021 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 audit. 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.

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Responsibilities of Management for the 2021 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 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2021 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 Matters

2021 Supplemental Schedule Required by ERISA

The supplemental Schedule H, line 4i – Schedule of Assets (held at end of year) as of December 31, 2021 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 a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by qualified institutions. In our report dated October 13, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Daniells Phillips Vaughan & Bock

Bakersfield, California
September 29, 2022

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash	\$ 7	\$ 35,256
Investments at fair value (Notes 3 and 4)	7,914,689	6,792,985
Employee contribution receivable	40,002	-
Employer contribution receivable	-	15,481
Net assets available for benefits	<u>\$ 7,954,698</u>	<u>\$ 6,843,722</u>

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended December 31, 2021

Additions:

Investment income (Note 3):

Net appreciation in fair value of investments
Interest and dividends

\$ 586,050
289,584
875,634

Contributions:

Participants
Rollovers

988,394
34,504
1,022,898

Total additions

1,898,532

Deductions:

Benefits paid to participants
Administrative expenses

736,443
51,113

Total deductions

787,556

Net increase

1,110,976

Net assets available for benefits:

Beginning of year
End of year

6,843,722
\$ 7,954,698

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 able to enter the Plan and participate for the purposes of making elective deferrals upon his or her employment commencement date. The employment commencement date is the entry date.

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

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

Employer contributions are required under certain circumstances.

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

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

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

Note 2. Significant Accounting Policies

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

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

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

Payment of Benefits: Benefits are recorded when paid.

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

Subsequent Events: The Plan Administrator has evaluated subsequent events through September 29, 2022, the date the financial statements were available to be issued. There were no subsequent events identified which would require disclosure in the financial statements.

Note 3. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments from participants held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2021, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank (the custodians of the Plan).

Note 4. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 or 2020.

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

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	\$ 7,505,622	\$ -	\$ -	\$ 7,505,622

Investments Measured at Net Asset Value (NAV)	
Group Annuity Contract (1)	\$ 409,067
Total Investments	\$ 7,914,689

	Assets at Fair Value as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	\$ 6,162,415	\$ -	\$ -	\$ 6,162,415

Investments Measured at Net Asset Value (NAV)	
Group Annuity Contract (1)	\$ 630,570
Total Investments	\$ 6,792,985

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

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

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

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

Note 6. Plan Termination

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

Note 7. Tax Status

The Plan has adopted a volume submitter plan sponsored by the Standard Retirement Services, Inc. 403(b) Volume Submitter Plan. The volume submitter plan provider has received an advisory letter from the IRS as to the volume submitter plan's qualified status. The volume submitter plan advisory letter has been relied upon by the Plan. The Plan has been amended since the volume submitter plan received the advisory letter. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

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.

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) December 31, 2021

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Registered Investment Companies:	
American Funds	New World R6	\$ 79,551
BlackRock	LifePath Index 2025 Fund Class K	929,089
	LifePath Index 2030 Fund Class K	836,291
	LifePath Index 2035 Fund Class K	817,256
	LifePath Index 2040 Fund Class K	631,611
	LifePath Index 2045 Fund Class K	905,341
	LifePath Index 2050 Fund Class K	661,742
	LifePath Index 2055 Fund Class K	217,509
	LifePath Index 2060 Fund Class K	256,459
	LifePath Index Retirement Fund Class K	833,330
Hartford	International Opportunities Fund Class R6	4,875
iShares	S&P 500 Index Fund Class K	85,132
Janus Henderson	Triton Fund Class T	71,194
MassMutual	Mid Cap Growth Fund Class I	154,171
MFS	Value Fund Class R6	108,820
Northern	Small Cap Value Fund	29,743
Principal	Real Estate Securities Fund Institutional Class	11,882
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	109,957
	Dynamic Asset Allocation Growth Fund Class Y	225,314
	Dynamic Asset Allocation Conservative Fund Class Y	74,707
TIAA-CREF	Large-Cap Growth Fund Institutional Class	297,401
Vanguard	Mid-Cap Index Fund Admiral Shares	63,028
	Total Bond Market Index Fund Admiral Shares	98,518
Allspring	Special Mid Cap Value Fund - Class Inst	2,701
	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	409,067
Total assets held for investment purposes		<u>\$ 7,914,689</u>

* Represents a party in interest

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

COMMUNITY ACTION PARTNERSHIP OF KERN

Report to the Audit Committee
November 29, 2022

Audit Committee
Community Action Partnership of Kern
Bakersfield, California

Attention: Mike Maggard

We are pleased to present this report related to our audit of the financial statements of **Community Action Partnership of Kern** for the year ended February 28, 2022. 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

November 29, 2022

Contents

Required Communications.....	1-2
Summary of Significant Accounting Estimates	3
Summary of Recorded Audit Adjustments	4
Exhibit A – Representation Letter	5-13

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 May 10, 2022. 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	<p>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.</p>
	<p>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.</p>
	<p>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.</p>
	<p>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".</p>

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.
Certain Written Communications Between Management and Our Firm	Copies of significant written communications between our firm and the management of the Organization, including the representation letter provided to us by management, are attached as Exhibit A.

COMMUNITY ACTION PARTNERSHIP OF KERN

Summary of Significant Accounting Estimates Year Ended February 28, 2022

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, 2022 financial statements.

Community Action Partnership of Kern

Year End: February 28, 2022

Summary of Recorded Audit Adjustments

Date: 3/1/2021 To 2/28/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 01	2/28/2022	Net Assets	3100-999-000-000-000-00-0-1	8000		279.00			
AJE 01	2/28/2022	Indirect Expense	9999-533-999-000-000-00-5-1	8000			279.00		
		To reconcile beginning net assets at 02.28.2022 to agree with the ending net assets per the 02.28.2021 financial statements..							Factual
AJE 02	2/28/2022	In-Kind Revenue: Volunteers	4505-149-000-120-000-00-4-1	8010. 01			114,435.00		
AJE 02	2/28/2022	In-Kind Expense: Volunteers	8105-149-000-120-000-00-4-1	8010. 01		114,435.00			
		Per Client - To correct volunteer returns vita grant.							Factual
AJE 03	2/28/2022	State Grant Revenue	4120-504-000-000-000-00-2-1	8010. 02			397.00		
AJE 03	2/28/2022	Shared Maintenance Fees	4420-504-000-000-000-00-2-1	8010. 02		397.00			
		Per Client - To adjust Food Bank revenue for the year ended 02.28.2022.							Factual
AJE 04	2/28/2022	Food Inventory	1320-111-000-000-000-00-0-0	8010. 03		75,325.00			
AJE 04	2/28/2022	Food Inventory	1320-504-000-000-000-00-0-0	8010. 03		20,745.00			
AJE 04	2/28/2022	Donated Commodities/Food Revenue	4580-111-000-120-000-00-2-1	8010. 03			75,325.00		
AJE 04	2/28/2022	Raw Food	7145-504-000-120-000-00-2-1	8010. 03			20,745.00		
		Per Client - To correct Food Bank inventory as of and for the year ended 02.28.2022.							Factual
AJE 05	2/28/2022	Accrued Operating Expenses	2275-105-000-000-000-00-0-0	4220			150,000.00		
AJE 05	2/28/2022	Salaries	5105-105-000-120-000-00-2-1	4220		6,500.00			
AJE 05	2/28/2022	Misc Expense	6790-105-000-120-000-00-2-1	4220		143,500.00			
		To accrue for settlement costs incurred as of and for the year ended 02.28.2022.							Factual
						361,181.00	361,181.00		
Net Income (Loss)			7,525,007.00						

Exhibit A
Representation Letter

BOARD OF DIRECTORS

Fred Plane, Chair

23rd U.S. Congressional
District Representative

Maritza Jimenez, Vice Chair

South Kern County
Representative

Ana Vigil, Secretary

North Kern County
Representative

Janea Benton, Treasurer

32nd State Assembly District
Representative

Jimmie D. Childress

Retired Teacher / Contractor

Curtis Floyd

Law Offices of Curtis Floyd

Joe Garcia

14th State Senate District
Representative

Craig Henderson

The Henderson Group

Nila Hogan

Head Start Policy
Council Representative

Michelle Jara-Rangel

Owens Valley Career
Development Center

Mike Maggard

Kern County Board of
Supervisors Representative

Pastor Jonathan Mullings

Truth Tabernacle

Yolanda Ochoa

East Kern County
Representative

Marian Panos

City of Bakersfield
Mayor's Office Representative

Guadalupe Perez

Greater Bakersfield
Representative

Chief Executive Officer

Jeremy T. Tobias

November 29, 2022

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, 2022 and 2021, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of November 8, 2022:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated May 10, 2022, 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 the 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. With respect to the services of drafting the financial statements and data collection form and assessing the impact of new accounting standards performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
9. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

10. 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.
- 11. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12. 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.
- 13. We have disclosed to you all information that we are aware of regarding 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.
- 14. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators or others.
- 15. 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.
- 16. We have disclosed to you all known actual or possible litigation and claims whose effects were considered when preparing the financial statements.
- 17. 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.

18. We are aware of no significant deficiencies, including 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.
19. We have informed you of all communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. 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

21. 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:

22. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
23. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.

24. Has identified and disclosed to the auditor all 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.
25. 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.
26. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
27. 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.
28. Has a process to track the status of audit findings and recommendations.
29. 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.
30. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
31. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
32. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

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

33. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
34. Management is responsible for understanding and complying with federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs.
35. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
36. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal 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 awards.
37. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
38. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
39. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

40. 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.
41. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
42. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
43. 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.
44. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
45. Management has disclosed to the auditor any communications from federal 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.
46. Management has disclosed to the auditor the findings received 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.
47. Management is responsible for taking corrective action on audit findings of the compliance audit that meets the requirements of the Uniform Guidance.
48. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

49. 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.
50. 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.
51. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
52. 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.
53. The copies of federal and state program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
54. Management has monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
55. Management has issued management decisions for audit findings that relate to federal awards it makes to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal award provided to the subrecipient from the pass-through entity
56. Management has considered the results of subrecipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.

57. Management has charged costs to federal awards in accordance with applicable cost principles.
58. 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.
59. The reporting package does not contain protected personally identifiable information.
60. Management has accurately completed the appropriate sections of the data collection form.
61. Management has disclosed all contracts or other agreements with service organizations.
62. Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Community Action Partnership of Kern



Jeremy Tobias, Chief Executive Officer



Tracy Webster, Chief Financial Officer

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2021Open to Public
Inspection

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.**A** For the 2021 calendar year, or tax year beginning **MAR 1, 2021** and ending **FEB 28, 2022****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**COMMUNITY ACTION PARTNERSHIP OF KERN**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

5005 BUSINESS PARK NORTH

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

BAKERSFIELD, CA 93309**F** Name and address of principal officer: **JEREMY T. TOBIAS****SAME AS C ABOVE****D** Employer identification number**95-2402760****E** Telephone number**661-336-5236****G** Gross receipts \$ **119,116,159.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.CAPK.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1965** **M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: COMMUNITY ACTION PARTNERSHIP OF KERN SHALL PROVIDE AND ADVOCATE FOR RESOURCES THAT WILL EMPOWER
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 15
	4	Number of independent voting members of the governing body (Part VI, line 1b) 15
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a) 1110
	6	Total number of volunteers (estimate if necessary) 544
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 116,488,981.
	9	Program service revenue (Part VIII, line 2g) 284,716.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,052.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,111,296.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 117,887,045.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 45,649,537.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 114,534.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 71,260,750.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 116,910,287.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 976,758.
	20	Total assets (Part X, line 16) 23,951,900.
	21	Total liabilities (Part X, line 26) 9,744,117.
	22	Net assets or fund balances. Subtract line 21 from line 20 14,207,783.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	JEREMY T. TOBIAS, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	NANCY C. BELTON, CPA				P01234207
	Firm's name ▶ DANIELLS PHILLIPS VAUGHAN & BOCK	Firm's EIN ▶ 95-2972229			
	Firm's address ▶ 300 NEW STINE ROAD BAKERSFIELD, CA 93309	Phone no. 661-834-7411			

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission: **NONE****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **52,853,627.** including grants of \$) (Revenue \$ **58,335.**)
CHILD EDUCATION AND DEVELOPMENT SERVICES: TO PROVIDE COMPREHENSIVE CHILD EDUCATION AND DEVELOPMENT SERVICES FOR 2,465 INCOME ELIGIBLE CHILDREN SIX WEEKS TO FIVE YEARS OF AGE, AND THEIR FAMILIES. ALSO INCLUDES A STATEWIDE CHILD CARE PROGRAM TO PROVIDE CHILDREN OF MIGRANT FARM WORKERS WITH A SAFE, NURTURING AND EDUCATIONALLY GROWING ENVIRONMENT.**4b** (Code:) (Expenses \$ **39,575,215.** including grants of \$) (Revenue \$ **199,778.**)
NUTRITION SERVICES: INCLUDES THE (1) CHILD AND ADULT CARE FOOD PROGRAM WHICH PROVIDES NUTRITIONAL LUNCH MEALS AND SNACKS TO THE 2,225 CHILDREN ENROLLED IN THE CHILD EDUCATION AND DEVELOPMENT SERVICES PROGRAM, (2) THE WOMEN, INFANTS AND CHILDREN PROGRAM WHICH PROVIDES TEMPORARY NUTRITIONAL ASSISTANCE AND COUNSELING FOR 13,482 PREGNANT AND NON-PREGNANT WOMEN, MEN AND GRANDPARENTS PER MONTH WHO ARE RAISING INFANTS AND CHILDREN WHO ARE NUTRITIONALLY AT RISK AND (3) THE FOOD BANK PROGRAM WHICH IS ONE OF THE LARGEST FOOD BANKS IN CALIFORNIA PROVIDING EMERGENCY FOOD ASSISTANCE AND DISTRIBUTING MORE THAN 22.1 MILLION POUNDS OF FOOD ANNUALLY. WEATHERIZATION SERVICES: THE AGENCY PROVIDES ASSISTANCE TO MORE THAN 300 HOUSEHOLDS ON AN ANNUAL BASIS. A RESIDENT CAN RECEIVE**4c** (Code:) (Expenses \$ **4,061,760.** including grants of \$) (Revenue \$)
ENERGY SERVICES: THE AGENCY PROVIDES UTILITY ASSISTANCE TO MORE THAN 6,500 HOUSEHOLDS ON AN ANNUAL BASIS. AN APPLICANT CAN ONLY RECEIVE THIS BENEFIT ONCE IN A 12 MONTH PERIOD. THE APPLICANT MUST RESIDE IN KERN COUNTY, HAVE A TOTAL HOUSEHOLD INCOME AT OR BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES AND HAVE A UTILITY BILL WITH AT LEAST 30 DAYS OF SERVICE.**4d** Other program services (Describe on Schedule O.)
(Expenses \$ **7,265,711.** including grants of \$) (Revenue \$ **372,365.**)**4e** Total program service expenses **103,756,313.**Form **990** (2021)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 1110		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country ▶			
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15		X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
If "Yes," complete Form 6069.			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 15 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 11b		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 12c		X
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **CA**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
TRACY WEBSTER - 661-336-5236
5005 BUSINESS PARK NORTH, BAKERSFIELD, CA 93309

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEREMY TOBIAS CEO	40.00			X				200,322.	0.	57,977.
(2) TRACY WEBSTER CFO	40.00			X				184,511.	0.	15,221.
(3) EMILIO WAGNER DIRECTOR OF OPERATIONS	40.00				X			138,952.	0.	31,111.
(4) YOLANDA GONZALES DIRECTOR OF HEAD START/STATE CHILD D	40.00				X			141,797.	0.	24,879.
(5) TRACO MATTHEWS CHIEF PROGRAM OFFICER	40.00				X			154,940.	0.	4,207.
(6) PRITIKA RAM CHIEF BUSINESS DEVELOPMENT OFFICER	40.00				X			140,920.	0.	17,801.
(7) LISA MCGRANAHAN DIRECTOR OF HUMAN RESOURCES	40.00				X			127,507.	0.	30,171.
(8) FRED PLANE CHAIR	4.00		X					0.	0.	0.
(9) MARITZA JIMENEZ VICE-CHAIR	4.00		X					0.	0.	0.
(10) ANA VIGIL SECRETARY	4.00		X					0.	0.	0.
(11) JANE BENTON TREASURER	4.00		X					0.	0.	0.
(12) CURTIS FLOYD DIRECTOR	4.00		X					0.	0.	0.
(13) NILA HOGAN DIRECTOR	4.00		X					0.	0.	0.
(14) MARIAN PANOS DIRECTOR	4.00		X					0.	0.	0.
(15) MIKE MAGGARD DIRECTOR	4.00		X					0.	0.	0.
(16) YOLANDA OCHOA DIRECTOR	4.00		X					0.	0.	0.
(17) CRAIG HENDERSON DIRECTOR	4.00		X					0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GUADALUPE PEREZ DIRECTOR	4.00		X					0.	0.	0.
(19) JIMMIE CHILDRESS DIRECTOR	4.00		X					0.	0.	0.
(20) JONATHAN MULLINGS DIRECTOR	4.00		X					0.	0.	0.
(21) JOSE GURROLA DIRECTOR	4.00		X					0.	0.	0.
(22) MICHELLE JARA-RANGEL DIRECTOR	4.00		X					0.	0.	0.
(23) JOE GARCIA DIRECTOR	4.00		X					0.	0.	0.
1b Subtotal								1,088,949.	0.	181,367.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,088,949.	0.	181,367.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **7**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ALLIED UNIVERSAL SECURITY SERVICES, P.O. BOX 31001-2374, PASADENA, CA 91110-2374	SECURITY SERVICES	393,117.
IBI GROUP, 5500 MING AVENUE #155, BAKERSFIELD, CA 93309	CONTRACTING	209,331.
PLC SYSTEM SERVICES, 11509 ORCHARD PARK DRIVE, BAKERSFIELD, CA 93311	AC & HEATING	206,712.
4032 JEWETT AVE, LLC 18431 KINGSFORT DRIVE, MALIBU, CA 90265	LANDLORD	176,771.
KERNVILLE UNION SCHOOL DISTRICT, 3240 ERSKINE CREEK ROAD, LAKE ISABELLA, CA	SUBCONTRACTOR	147,448.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	90,461,145.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	27,952,281.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 27,489,415.			
	h	Total. Add lines 1a-1f		118,413,426.			
Program Service Revenue	2 a	FOOD BANK FEES	Business Code	624200	199,529.	199,529.	
	b	PROGRAM AND PARENT FEES	624200	58,335.	58,335.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		257,864.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,531.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross rents	(i) Real	69,489.			
b		Less: rental expenses	(ii) Personal	0.			
c		Rental income or (loss)		69,489.			
d		Net rental income or (loss)		69,489.			69,489.
7 a		Gross amount from sales of assets other than inventory	(i) Securities				
b		Less: cost or other basis and sales expenses	(ii) Other				
c		Gain or (loss)					
d		Net gain or (loss)					
8 a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		235.			
b		Less: direct expenses		0.			
c		Net income or (loss) from fundraising events		235.			235.
9 a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS REVENUE	Business Code	624200	372,614.	372,614.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		372,614.			
	12	Total revenue. See instructions		119,116,159.	630,478.	0.	72,255.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	451,111.	367,829.	83,282.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	33,390,137.	33,359,252.		30,885.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	9,214,699.	9,183,540.	26,737.	4,422.
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,989,690.	2,840,853.	76,865.	71,972.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	5,747,978.	5,729,380.	18,598.	
17 Travel	394,957.	394,240.	717.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,438,391.	1,038,519.	399,872.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a DONATED COMMODITIES	30,484,534.	30,484,534.		
b PROGRAM COST	14,268,827.	14,268,827.		
c INDIRECT EXPENSE	6,862,142.		6,862,142.	
d CONSUMABLE SUPPLIES	3,287,201.	3,217,634.	68,401.	1,166.
e All other expenses	3,061,485.	2,871,705.	183,691.	6,089.
25 Total functional expenses. Add lines 1 through 24e	111,591,152.	103,756,313.	7,720,305.	114,534.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	7,744,471.	1	8,376,343.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	4,104,278.	4	12,434,537.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,212,729.	8	1,046,445.
	9 Prepaid expenses and deferred charges	450,201.	9	672,994.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 41,243,866.		
	b Less: accumulated depreciation	10b 23,223,513.	10c	18,020,353.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	23,951,900.	16	40,550,672.	
Liabilities	17 Accounts payable and accrued expenses	4,874,944.	17	11,406,127.
	18 Grants payable		18	
	19 Deferred revenue	3,068,355.	19	4,159,814.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,473,224.	23	1,083,367.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	327,594.	25	2,168,574.
	26 Total liabilities. Add lines 17 through 25	9,744,117.	26	18,817,882.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	14,089,292.	27	21,587,796.
	28 Net assets with donor restrictions	118,491.	28	144,994.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	14,207,783.	32	21,732,790.
	33 Total liabilities and net assets/fund balances	23,951,900.	33	40,550,672.

Form 990 (2021)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	119,116,159.
2	Total expenses (must equal Part IX, column (A), line 25)	2	111,591,152.
3	Revenue less expenses. Subtract line 2 from line 1	3	7,525,007.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,207,783.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	21,732,790.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	73,118,223.	79,165,815.	96,848,982.	116,127,411.	118,070,362.	483,330,793.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	73,118,223.	79,165,815.	96,848,982.	116,127,411.	118,070,362.	483,330,793.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						483,330,793.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	73,118,223.	79,165,815.	96,848,982.	116,127,411.	118,070,362.	483,330,793.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	73,373.	75,174.	74,059.	73,110.	71,475.	367,191.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	3,921.	4,883.	7,160.	1,221.	1,592.	18,777.
11 Total support. Add lines 7 through 10						483,716,761.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	99.92 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.91 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Schedule A (Form 990) 2021

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2021

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization	Employer identification number
COMMUNITY ACTION PARTNERSHIP OF KERN	95-2402760

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U. S. DEPT OF HEALTH & HUMAN SERVICES PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309	\$ 54,507,396.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	U. S. DEPT OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309	\$ 3,031,104.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	STATE OF CALIFORNIA - DEPT OF EDUCATION PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309	\$ 3,507,823.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	U. S. DEPT OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309	\$ 7,001,720.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	STATE OF CALIFORNIA - DEPT OF SOCIAL SERVICES PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309	\$ 9,549,573.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

95-2402760

Part II

[illegible]

Name of organization	Employer identification number
COMMUNITY ACTION PARTNERSHIP OF KERN	95-2402760

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2021

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,776,669.		1,776,669.
b Buildings		20,231,245.	12,075,113.	8,156,132.
c Leasehold improvements		5,862,614.	5,288,395.	574,219.
d Equipment		7,389,556.		7,389,556.
e Other		5,983,782.	5,860,005.	123,777.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				18,020,353.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ADVANCED PAYABLE	2,168,574.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,168,574.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2021

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	119,116,159.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	119,116,159.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	119,116,159.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	111,591,152.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	111,591,152.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	111,591,152.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

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

Part XIII Supplemental Information *(continued)*

DE-RECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES ON INCOME TAXES,
AND ACCOUNTING IN INTERIM PERIODS.

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Employer identification number	95-2402760
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		Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?		2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study		
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a Receive a severance payment or change-of-control payment?		4a	<input checked="" type="checkbox"/>
b Participate in or receive payment from a supplemental nonqualified retirement plan?		4b	<input checked="" type="checkbox"/>
c Participate in or receive payment from an equity-based compensation arrangement?		4c	<input checked="" type="checkbox"/>
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a The organization?		5a	<input checked="" type="checkbox"/>
b Any related organization?		5b	<input checked="" type="checkbox"/>
If "Yes" on line 5a or 5b, describe in Part III.			
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a The organization?		6a	<input checked="" type="checkbox"/>
b Any related organization?		6b	<input checked="" type="checkbox"/>
If "Yes" on line 6a or 6b, describe in Part III.			
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III		7	<input checked="" type="checkbox"/>
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8	<input checked="" type="checkbox"/>
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		9	

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JEREMY TOBIAS	(i)	200,322.	0.	0.	30,095.	27,882.	258,299.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TRACY WEBSTER	(i)	184,511.	0.	0.	13,883.	1,338.	199,732.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) EMILIO WAGNER	(i)	138,952.	0.	0.	10,792.	20,319.	170,063.	0.
DIRECTOR OF OPERATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) YOLANDA GONZALES	(i)	141,797.	0.	0.	10,896.	13,983.	166,676.	0.
DIRECTOR OF HEAD START/STATE CHILD D	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) TRACO MATTHEWS	(i)	154,940.	0.	0.	4,102.	105.	159,147.	0.
CHIEF PROGRAM OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) PRITIKA RAM	(i)	140,920.	0.	0.	10,679.	7,122.	158,721.	0.
CHIEF BUSINESS DEVELOPMENT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LISA MCGRANAHAN	(i)	127,507.	0.	0.	4,351.	25,820.	157,678.	0.
DIRECTOR OF HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III	Supplemental Information
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public
Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X		27,283,257.	FMV
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (IN KIND)	X	0	206,158.	FMV
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least three years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2021

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number
95-2402760

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MEMBERS OF THE COMMUNITIES WE SERVE TO BE SELF-SUFFICIENT. COMMUNITY

ACTION PARTNERSHIP OF KERN (CAPK) IS THE FEDERALLY DESIGNATED

ANTI-POVERTY AGENCY FOR KERN COUNTY AND HAS BEEN WORKING TO PROVIDE AN

INTEGRATED NETWORK OF SERVICES SINCE 1965. THROUGH A VARIETY OF

PROGRAMS AND IN COLLABORATION WITH OTHER COMMUNITY SERVICE AGENCIES,

CAPK HELPS PARTICIPANTS PURSUE THEIR EDUCATIONAL GOALS, SECURE AND

RETAIN EMPLOYMENT, MAINTAIN ADEQUATE HOUSING, RECEIVE MEDICAL SERVICES,

OBTAIN ENERGY SUBSIDY AND WEATHERIZATION ASSISTANCE, ENCOURAGES PARENT

PARTICIPATION, COUNTERACTS HUNGER AND MALNUTRITION, PROVIDES CHILD CARE

AND PRESCHOOL EDUCATION, AND OTHE PERSONAL AND FAMILY DEVELOPMENT

OPPORTUNITIES TO BUILD AND ACHIEVE INDIVIDUAL AND FAMILY

SELF-SUFFICIENCY.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

WEATHERIZATION ASSISTANCE ONCE EVERY SEVEN YEARS. TO QUALIFY, THE

APPLICANT MUST RESIDE IN KERN COUNTY AND HAVE A HOUSEHOLD INCOME AT OR

BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER PROGRAM SERVICES INCLUDE (1) COMPREHENSIVE INFORMATION AND

REFERRAL SERVICES THAT LINK KERN COUNTY RESIDENTS TO COMMUNITY HEALTH

AND HUMAN SERVICES AND SUPPORT. CAPK HAS BEEN DESIGNATED BY THE

CALIFORNIA PUBLIC UTILITIES COMMISSION AS THE 2-1-1 PROVIDER FOR KERN

COUNTY. SERVICES ARE AVAILABLE 24 HOURS A DAY, SEVEN DAYS A WEEK. (2)

FREE TAX PREPARATION SERVICES TO LOW-TO-MODERATE INCOME INDIVIDUALS,

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

FAMILIES AND SENIORS. (3) YOUTH SERVICES TO PROVIDE PROGRAMS THAT FOCUS ON NUTRITION, EDUCATION, RECREATION, TEEN PREGNANCY PREVENTION AND ACTIVE HEALTH LIVING.

EXPENSES \$ 7,265,711. INCLUDING GRANTS OF \$ 0. REVENUE \$ 372,365.

FORM 990, PART VI, SECTION B, LINE 11B:

THE CHIEF FINANCIAL OFFICER OF THE ORGANIZATION REVIEWS THE PREPARED FORM 990 BEFORE IT IS SIGNED BY THE CHIEF EXECUTIVE OFFICER OF THE ORGANIZATION AND BEFORE IT IS SUBMITTED TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 15:

EVERY THREE YEARS AND PERIODICALLY DURING THIS TIME FRAME, AN INDEPENDENT SALARY SURVEY INCLUDING BENEFIT PACKAGE IS CONDUCTED. ALSO, THE RECENTLY ENACTED HEAD START ACT CONTAINS LANGUAGE REGARDING LIMITATIONS ON THE COMPENSATION OF HEAD START STAFF, INCLUDING THE CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER AND OTHER KEY EMPLOYEES. SPECIFICALLY, IT PRECLUDES USING ANY FEDERAL FUNDS TO PAY ANY PART OF THE COMPENSATION OF AN INDIVIDUAL IF THAT INDIVIDUALS COMPENSATION EXCEEDS THE RATE PAYABLE FOR LEVEL II OF THE EXECUTIVE SCHEDULE (\$199,300 EFFECTIVE CALENDAR YEAR 2021). ANY CHANGE IN THE SALARY GRADE OF A POSITION IS APPROVED BY THE BOARD OF DIRECTORS BEFORE THE CHANGE IS IMPLEMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

COPIES OF THE ABOVE DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE, UPON REQUEST, AND ARE ALSO AVAILABLE FOR INSPECTION AT THE MAIN OFFICE OF THE ORGANIZATION.

FORM 990, PART XII, LINE 1:

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

FOR THE YEAR ENDING FEBRUARY 28, 2022

COMMUNITY ACTION PARTNERSHIP OF KERN (EIN: 95-2402760) IS MAKING THE DE
MINIMIS SAFE HARBOR ELECTION UNDER REG. SEC. 1.263(A)-1(F).

VOLUNTEER ESTIMATE

VOLUNTEERS PARTICIPATE FOR THE MOST PART IN THE FOOD BANK, YOUTH
CENTERS IN SHAFER AND BAKERSFIELD, HEAD START AND VOLUNTEER INCOME TAX
ASSISTANCE PROGRAMS OF THE ORGANIZATION.

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
▶ **Attach to Form 990.**

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number
95-2402760

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

[illegible]

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2021

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.

2021 TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

February 28, 2022

Prepared for	Community Action Partnership of Kern 5005 Business Park North Bakersfield, CA 93309
Prepared by	Daniells Phillips Vaughan & Bock 300 New Stine Road Bakersfield, CA 93309
To be signed and dated by	Not Applicable
Amount of tax	Total tax \$ 0.00 Less: payments and credits \$ 0.00 Plus: other amount \$ 0.00 Plus: interest and penalties \$ 0.00 No pmt required \$
Overpayment	Credited to your estimated tax \$ 0.00 Other amount \$ 0.00 Refunded to you \$ 0.00
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the FTB, please contact our office. We will then submit the electronic return to the FTB. Do not mail the paper copy of the return to the FTB.
Return must be mailed on or before	Not Applicable
Special Instructions	

2021

California Exempt Organization Annual Information Return

199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 03/01/2021, and ending (mm/dd/yyyy) 02/28/2022.

Corporation/Organization name California corporation number

COMMUNITY ACTION PARTNERSHIP OF KERN

0490460

Additional information. See instructions.

FEIN

95-2402760

Street address (suite or room)

5005 BUSINESS PARK NORTH

PMB no.

City

BAKERSFIELD

State

CA

ZIP code

93309

Foreign country name

Foreign province/state/county

Foreign postal code

A First return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No B Amended return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No C IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No D Final information return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) <input type="checkbox"/> E Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other F Federal return filed? (1) <input type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> Sch H (990) (4) <input checked="" type="checkbox"/> Other 990 series G Is this a group filing? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," what is the parent's name? _____	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No K Is the organization exempt under R&TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the gross receipts from nonmember sources \$ _____ L Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No M Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date filed with IRS _____
--	--

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	702,733	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1	3	118,413,426	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. STMT 2	4	119,116,159	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	119,116,159	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	111,622,995	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	7,493,164	00
Filing Fee	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Title CEO	Date	Telephone 661-336-5236	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P01234207	
	Firm's name (or yours, if self-employed) and address	DANIELLS PHILLIPS VAUGHAN & BOCK 300 NEW STINE ROAD BAKERSFIELD, CA 93309			Firm's FEIN 95-2972229
				Telephone 661-834-7411	
	May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

128951 01-19-22

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	235	00
	2	Interest	•	2	2,531	00
	3	Dividends	•	3		00
	4	Gross rents	•	4	69,489	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6		00
	7	Other income SEE STATEMENT 3	•	7	630,478	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	702,733	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees SEE STATEMENT 4	•	11	451,111	00
	12	Other salaries and wages	•	12	33,390,137	00
	13	Interest	•	13		00
	14	Taxes	•	14		00
	15	Rents	•	15	5,747,978	00
	16	Depreciation and depletion (See instructions)	•	16	1,470,234	00
	17	Other expenses and disbursements SEE STATEMENT 5	•	17	70,563,535	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	111,622,995	00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		7,744,471	•	8,376,343
2 Net accounts receivable		4,104,278	•	12,434,537
3 Net notes receivable			•	
4 Inventories		1,212,729	•	1,046,445
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments			•	
10 a Depreciable assets	30,416,831		39,467,197	
b Less accumulated depreciation	(21,753,279)	8,663,552	(23,223,513)	16,243,684
11 Land		1,776,669	•	1,776,669
12 Other assets STMT 6		450,201	•	672,994
13 Total assets		23,951,900		40,550,672
Liabilities and net worth				
14 Accounts payable		4,874,944	•	11,406,127
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable			•	
17 Mortgages payable		1,473,224	•	1,083,367
18 Other liabilities STMT 7		3,395,949		6,328,388
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		14,207,783	•	21,732,790
22 Total liabilities and net worth		23,951,900		40,550,672

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	7,493,164	7 Income recorded on books this year not included in this return. Attach schedule	•	
2 Federal income tax	•		8 Deductions in this return not charged against book income this year. Attach schedule	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8		
4 Income not recorded on books this year. Attach schedule	•		10 Net income per return. Subtract line 9 from line 6		7,493,164
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•				
6 Total. Add line 1 through line 5		7,493,164			

CA 199	CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3	STATEMENT	1
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<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>DATE OF GIFT</u>	<u>AMOUNT</u>
U. S. DEPT OF HEALTH & HUMAN SERVICES	PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309		54,507,396.
STATE OF CALIFORNIA - DEPT OF EDUCATION	PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309		3,507,823.
U. S. DEPT OF AGRICULTURE	PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309		7,001,720.
STATE OF CALIFORNIA - DEPT OF SOCIAL SERVICES	PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93309		9,549,573.
TOTAL INCLUDED ON LINE 3			<u>74,566,512.</u>

CA 199	NONCASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3	STATEMENT	2
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CONTRIBUTOR'S NAMECONTRIBUTOR'S ADDRESS

U. S. DEPT OF AGRICULTURE

PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA
93309PROPERTY DESCRIPTIONDATE OF GIFTFMV OF GIFTTOTAL AMOUNT

DONATED FOOD

3,031,104.

3,031,104.

TOTAL INCLUDED ON LINE 3

3,031,104.

3,031,104.

CA 199

OTHER INCOME

STATEMENT 3

DESCRIPTIONAMOUNT

MISCELLANEOUS REVENUE

372,614.

PROGRAM AND PARENT FEES

58,335.

FOOD BANK FEES

199,529.

TOTAL TO FORM 199, PART II, LINE 7

630,478.

CA 199	COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES	STATEMENT	4
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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
JEREMY TOBIAS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CEO 40.00	250,259.
TRACY WEBSTER 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CFO 40.00	200,852.
EMILIO WAGNER 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR OF OPERATIONS 40.00	0.
YOLANDA GONZALES 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR OF HEAD START/STA 40.00	0.
TRACO MATTHEWS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CHIEF PROGRAM OFFICER 40.00	0.
PRITIKA RAM 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CHIEF BUSINESS DEVELOPMENT 40.00	0.
LISA MCGRANAHAN 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR OF HUMAN RESOURCE 40.00	0.
FRED PLANE 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CHAIR 4.00	0.
MARITZA JIMENEZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	VICE-CHAIR 4.00	0.
ANA VIGIL 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	SECRETARY 4.00	0.
JANEA BENTON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	TREASURER 4.00	0.

CURTIS FLOYD 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
NILA HOGAN 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
MARIAN PANOS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
MIKE MAGGARD 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
YOLANDA OCHOA 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
CRAIG HENDERSON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
GUADALUPE PEREZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
JIMMIE CHILDRESS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
JONATHAN MULLINGS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
JOSE GURROLA 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
MICHELLE JARA-RANGEL 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.
JOE GARCIA 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.

TOTAL TO FORM 199, PART II, LINE 11

451,111.

CA 199	OTHER EXPENSES	STATEMENT	5
DESCRIPTION		AMOUNT	
DONATED COMMODITIES		30,484,534.	
PROGRAM COST		14,268,827.	
INDIRECT EXPENSE		6,862,142.	
CONSUMABLE SUPPLIES		3,287,201.	
OTHER EMPLOYEE BENEFITS		9,214,699.	
OTHER PROFESSIONAL FEES		2,989,690.	
TRAVEL		394,957.	
ALL OTHER EXPENSES		3,061,485.	
TOTAL TO FORM 199, PART II, LINE 17		70,563,535.	

CA 199	OTHER ASSETS	STATEMENT	6
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
PREPAID EXPENSES AND DEFERRED CHARGES	450,201.	672,994.	
TOTAL TO FORM 199, SCHEDULE L, LINE 12	450,201.	672,994.	

CA 199	OTHER LIABILITIES	STATEMENT	7
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ADVANCED PAYABLE	327,594.	2,168,574.	
DEFERRED REVENUE	3,068,355.	4,159,814.	
TOTAL TO FORM 199, SCHEDULE L, LINE 18	3,395,949.	6,328,388.	

TAXABLE YEAR

2021**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

Identifying number

COMMUNITY ACTION PARTNERSHIP OF KERN**95-2402760****Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	119,116,159
2	Total gross income (Form 199, line 8)	2	119,116,159
3	Total expenses and disbursements (Form 199, line 9)	3	111,622,995

Part II Settle Your Account Electronically for Taxable Year 2021

4 ☐ Electronic funds withdrawal **4a** Amount **4b** Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____ **7** Type of account: ☐ Checking ☐ Savings

6 Account number _____

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign
Here**

Signature of officer

Date

CEO
Title**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.**

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P01234207
	Firm's name (or yours if self-employed) and address	DANIELLS PHILLIPS VAUGHAN & BOCK			Firm's FEIN 95-2972229
	300 NEW STINE ROAD			ZIP code 93309	
BAKERSFIELD, CA					

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address	Firm's FEIN		
	ZIP code			

FTB 8453-EO 2021