



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

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Opinion

We have audited the 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)	-
<u>117,845,657</u>	<u>54,672</u>	<u>117,900,329</u>
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
<u>116,923,571</u>	<u>-</u>	<u>116,923,571</u>
922,086	54,672	976,758
13,167,206	63,819	13,231,025
<u>\$ 14,089,292</u>	<u>\$ 118,491</u>	<u>\$ 14,207,783</u>

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 participate in the Plan as of the Plan effective date January 1, 2020 or as of his/her first day of employment with the Organization, whichever is sooner. All contributions to the Plan are directed by the participant into investments in the funds made available through a contract with the trustee. A participant’s vested interest will be 100% at all times, meaning participants are entitled to all of the amounts in their accounts attributable to the following:

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the employer. The Organization contributed \$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	CMAP-0000	2,597,540	
Migrant Alternative Payment	93.575	CMAP-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

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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	<u>60,633</u>	888,271
CDBG City of Bakersfield Food Bank Expansion	14.218	2021-187	<u>209,872</u>	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	<u>61,140</u>	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	<u>1,388,348</u>	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	<u>3,031,101</u>	4,375,215
Total Food Distribution Cluster				4,375,215
Senior Farmers Market Nutrition Program	10.576	N/A	<u>5,929</u>	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	<u>435,206</u>	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	<u>33,138</u>	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

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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
			\$ 22,964,214

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**

	<u>Oct. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Jun. 30, 2021</u>	<u>TOTAL</u>
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**

	<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	\$ <u>435,737</u>	\$ <u>481,291</u>	\$ <u>917,028</u>
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**

	<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	\$ 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**

	<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	\$ 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	\$ 1,035,887	\$ 3,777,796	\$ 118,838	\$ 4,932,521
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	83,067	343,092	8,374	434,533
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>

**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	\$ 936	\$ 102,682	\$ 60,456	\$ 164,074
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	85	9,332	7,874	17,291
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>

**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**

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Sept. 30, 2021</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ <u>163,554</u>	\$ <u>123,664</u>	\$ <u>287,218</u>
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>

**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**

	<u>Jan. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through May 31, 2021</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ <u>1,499,909</u>	\$ <u>35,634</u>	\$ <u>1,535,543</u>
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	<u>395,559</u>	<u>3,450</u>	<u>399,009</u>
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>-</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**

	<u>Mar. 27, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through May 31, 2021</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ <u>40,361</u>	\$ <u>9</u>	\$ <u>40,370</u>
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>

**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**

	<u>Jan. 1, 2021 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Dec. 31, 2021</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ <u>271,632</u>	\$ <u>1,274,323</u>	\$ <u>1,545,955</u>
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**

	<u>June 1, 2021 through Nov. 30, 2021</u>	<u>TOTAL</u>
REVENUE		
Federal Grant Revenue	\$ <u>28,250</u>	\$ <u>28,250</u>
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**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>TOTAL</u>
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	4,025	4,025
Total Expenditures	<u>45,000</u>	<u>45,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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**

	<u>STATE DEPARTMENT OF SOCIAL SERVICES</u>			<u>First 5 Kern</u>				
	<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>	<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	\$ 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	26,179	26,179
Total Expenditures	<u>26,179</u>	<u>26,179</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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**

	<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	\$ <u>192,778</u>	\$ <u>81,471</u>	\$ <u>274,249</u>
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	\$ <u>136,580</u>	\$ <u>266,379</u>	\$ <u>402,959</u>	\$ <u>161,096</u>
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**

	<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	\$ -	\$ 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	-	3,900	3,900
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**

	<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	\$ <u>-</u>	\$ <u>120,445</u>	\$ <u>120,445</u>
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>-</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
	<u> </u>	<u> </u>
REVENUE		
Federal Grant Revenue	\$ <u>212,949</u>	\$ <u>212,949</u>
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>

**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**

	<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	\$ <u>170,912</u>	\$ <u>231,771</u>	\$ <u>402,683</u>
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**

	<u>Oct. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Sept. 30, 2021</u>	<u>TOTAL</u>	<u>Oct. 1, 2021 through Feb. 28, 2022</u>
REVENUE				
Private Revenue	\$ <u>106,161</u>	\$ <u>84,743</u>	\$ <u>190,904</u>	\$ <u>11,866</u>
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>	\$ <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	\$ 132,720	\$ 23,371	\$ 156,091	\$ 109,027
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>

**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	\$ 74,382	\$ 7,766	\$ 82,148	\$ 61,357
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	2,860	298	3,158	2,360
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	\$ 2,059	\$ 54,009	\$ 56,068	\$ 97,914
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	79	2,077	2,156	3,765
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>

**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	\$ 75,027	\$ 44,622	\$ 119,649	\$ 90,049
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>

**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	-	85,592	85,592
	<u>148,003</u>	<u>174,426</u>	<u>322,429</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	-	85,592	85,592
	<u>148,003</u>	<u>174,426</u>	<u>322,429</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>

**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>

**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
	<u> </u>	<u> </u>	<u> </u>
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	11,321	7,101	18,422
Total Expenditures	<u>125,121</u>	<u>77,536</u>	<u>202,657</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF 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**

	<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	\$ 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	<u>66,241</u>	<u>55,672</u>	<u>121,913</u>
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	<u>222,342</u>	<u>339,669</u>	<u>562,011</u>
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	\$ <u>71,735</u>	\$ <u>36,902</u>	\$ <u>108,637</u>
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**

	<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	\$ 1,787,842	\$ 1,272,131	\$ 3,059,973
Parent Fees	<u>311</u>	<u>77</u>	<u>388</u>
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	<u>160,176</u>	<u>115,642</u>	<u>275,818</u>
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**

	<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	\$ <u>16,259</u>	\$ <u>23,140</u>	\$ <u>39,399</u>
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	5,948	2,688	8,636
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**

	<u>Oct. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2020 through Sept. 30, 2021</u>	<u>TOTAL</u>
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
	<u>1,670,343</u>	<u>2,081,914</u>	<u>3,752,257</u>
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
	<u>1,670,343</u>	<u>2,081,914</u>	<u>3,752,257</u>
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
	<u> </u>	<u> </u>
REVENUE		
Federal Grant Revenue	\$ 80,064	\$ 80,064
	<u> </u>	<u> </u>
Total Revenue	80,064	80,064
	<u> </u>	<u> </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	7,279	7,279
	<u> </u>	<u> </u>
Total Expenditures	80,064	80,064
	<u> </u>	<u> </u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -
	<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
	<u> </u>	<u> </u>
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>

**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	\$ 28,250	\$ 28,250	\$ 	\$ 28,250
Total Revenue	<u>\$ 28,250</u>	<u>\$ 28,250</u>	<u>\$ -</u>	<u>\$ 28,250</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>\$ 28,250</u>	<u>\$ 28,250</u>	<u>\$ 28,250</u>	<u>\$ 28,250</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 19T - 9011 (CaIEITC)
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	-	-	-	-	-
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	292,519	495,847	(124,616)	663,750	663,750	2,066,591
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	\$ [REDACTED]	\$ 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	\$ [REDACTED]	\$ 20,738
Interest Income	-	-	-	-	\$ [REDACTED]	-
Other Income	-	-	-	-	\$ [REDACTED]	-
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	<u>\$ 163,554</u>	<u>\$ 123,664</u>	<u>\$ 287,218</u>	<u>\$ -</u>	<u>\$ 287,218</u>
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:	<u>66,815</u>	<u>50,724</u>	<u>117,539</u>	<u>117,539</u>	<u>141,204</u>
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	<u>96,739</u>	<u>72,940</u>	<u>169,679</u>	<u>169,679</u>	<u>140,990</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,024</u>
Total Expenditures	<u>\$ 163,554</u>	<u>\$ 123,664</u>	<u>\$ 287,218</u>	<u>\$ 287,218</u>	<u>\$ 287,218</u>

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

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.*