



DATE | November 16, 2023  
TIME | 12:00 pm  
LOCATION | CAPK Administrative Office  
5005 Business Park North  
Bakersfield, CA 93309

## Audit & Pension Committee Agenda

### 1. Call to Order

### 2. Roll Call

Curtis Floyd (Chair)      Jeff Flores      Guadalupe Perez  
Jimmie Childress      Yolanda Ochoa

### 3. Public Forum

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

### 4. New Business

- a. Daniells Phillips Vaughn & Brock Presentation of the Independent Audit Reports for the Year Ended February 28, 2023, and the Special Purpose Financial Statements for the Year Ended June 30, 2023 – **Action Item (p. 3-207)**      Tracy Webster, Chief Financial Officer  
Shannon Webster, DPVB
- b. Pension Plan Update for Q3 2023– **Info Item (p. 208-213)**      Tracy Webster, Chief Financial Officer
- c. CalFresh Healthy Living Administrative Desk Review for FFY2023 Quarter 2- **Info Item (p. 214-215)**      Alan Rodriguez, CalFresh Healthy Living Program Administrator
- d. Department of Community Services & Development (CSD) 2023 Onsite Monitoring Report C-23-019– **Info Item (p. 216-236)**      Pritika Ram, Chief Business Development Officer
- e. Department of Community Services & Development (CSD) Monitoring Report E-23-002 – **Info Item (p. 237-243)**      Wilfredo Cruz, Energy Program Administrator
- f. 2022-2023 Performance Period for CalEITC Contract & Education & Outreach Grant Fiscal Desk Review – **21T-1015 – Info Item (p. 243-244)**      Jacquelyn Guerra – VITA Program Manager

### 5. Committee Member Comments

### 6. Next Scheduled Meeting

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

**7. Adjournment**

*This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 5005 Business Park North, Bakersfield, CA and online at [www.capk.org](http://www.capk.org) by 5:00 pm, November 13, Glynies Campbell, Administrative Coordinator.*

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

November 16, 2023

Items to be presented:

- Audit report for Community Action Partnership of Kern for the year ended February 28, 2023
- Special Purpose audit report for Community Action Partnership of Kern for the year ended June 30, 2023
- Audit report for Community Action Partnership of Kern 401(a) Plan for the year ended February 28, 2023
- Audit report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2022
- Report to the Audit Committee



*Helping People... Changing Lives*

**FINANCIAL REPORT**  
**February 28, 2023**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
**Community Action Partnership of Kern**  
Bakersfield, California

### Report on the Financial Statements

#### ***Qualified Opinion***

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2023 and 2022, the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of **Community Action Partnership of Kern** as of February 28, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Qualified Opinion***

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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 or available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the additional supplementary information on pages 19-73, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 26, 2023



# COMMUNITY ACTION PARTNERSHIP OF KERN

## STATEMENTS OF FINANCIAL POSITION

February 28, 2023 and 2022

	2023	2022
<b>ASSETS</b>		
Current Assets		
Cash	\$ 12,966,354	\$ 7,621,686
Grants and contracts receivable (Note 3)	11,364,285	12,434,537
Inventories (Note 4)	1,090,744	1,046,445
Prepaid expenses	1,132,342	672,994
<b>Total current assets</b>	<b>26,553,725</b>	<b>21,775,662</b>
Noncurrent Assets		
Cash restricted for program use by funding agencies	537,868	754,658
Property and equipment (Notes 5 and 7)	31,227,230	18,020,352
<b>Total noncurrent assets</b>	<b>31,765,098</b>	<b>18,775,010</b>
<b>Total assets</b>	<b>\$ 58,318,823</b>	<b>\$ 40,550,672</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Current maturities of long-term debt (Note 7)	\$ 328,848	\$ 379,626
Accounts payable:		
Trade	5,358,755	4,128,960
Construction	2,311,734	2,076,068
Accrued expenses	5,216,628	5,201,099
Advances payable	2,784,924	2,168,574
Deferred revenue (Note 10)	5,535,406	4,159,814
<b>Total current liabilities</b>	<b>21,536,295</b>	<b>18,114,141</b>
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 7)	375,282	703,741
<b>Total liabilities</b>	<b>21,911,577</b>	<b>18,817,882</b>
Commitments and Contingencies (Note 11)		
Net Assets		
With donor restrictions (Note 12)	238,658	144,994
Without donor restrictions		
Board designated for accrued vacation liability	997,587	993,149
Undesignated	35,171,001	20,594,647
<b>Total net assets</b>	<b>36,407,246</b>	<b>21,732,790</b>
<b>Total liabilities and net assets</b>	<b>\$ 58,318,823</b>	<b>\$ 40,550,672</b>

See Notes to Financial Statements.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## STATEMENTS OF ACTIVITIES

Years Ended February 28, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:						
Federal grants	\$ 76,568,011	\$ -	\$ 76,568,011	\$ 66,214,201	\$ -	\$ 66,214,201
State grants	35,143,066	-	35,143,066	22,964,214	-	22,964,214
Local grants	2,554,710	95,554	2,650,264	1,241,435	41,295	1,282,730
Donations:						
Food	38,897,034	-	38,897,034	27,283,257	-	27,283,257
Cash	287,666	162,016	449,682	268,900	57,461	326,361
Contributions in-kind (Notes 1 and 14)	163,275	-	163,275	206,158	-	206,158
Other revenue	606,665	-	606,665	839,238	-	839,238
Net assets released from restriction	163,906	(163,906)	-	72,253	(72,253)	-
<b>Total revenue, gains and other support</b>	<b>154,384,333</b>	<b>93,664</b>	<b>154,477,997</b>	<b>119,089,656</b>	<b>26,503</b>	<b>119,116,159</b>
Program expenses:						
Child care and education	60,208,292	-	60,208,292	52,853,627	-	52,853,627
Nutrition	55,813,445	-	55,813,445	39,575,215	-	39,575,215
Energy conservation	5,897,133	-	5,897,133	4,061,760	-	4,061,760
Community services	8,771,727	-	8,771,727	7,265,711	-	7,265,711
General and administrative	8,990,961	-	8,990,961	7,720,305	-	7,720,305
Fundraising	121,983	-	121,983	114,534	-	114,534
<b>Total expenses</b>	<b>139,803,541</b>	<b>-</b>	<b>139,803,541</b>	<b>111,591,152</b>	<b>-</b>	<b>111,591,152</b>
<b>Change in net assets</b>	<b>14,580,792</b>	<b>93,664</b>	<b>14,674,456</b>	<b>7,498,504</b>	<b>26,503</b>	<b>7,525,007</b>
<b>Net assets, beginning</b>	<b>21,587,796</b>	<b>144,994</b>	<b>21,732,790</b>	<b>14,089,292</b>	<b>118,491</b>	<b>14,207,783</b>
<b>Net assets, ending</b>	<b>\$ 36,168,588</b>	<b>\$ 238,658</b>	<b>\$ 36,407,246</b>	<b>\$ 21,587,796</b>	<b>\$ 144,994</b>	<b>\$ 21,732,790</b>

See Notes to Financial Statements.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## STATEMENTS OF CASH FLOWS

Years Ended February 28, 2023 and 2022

	2023	2022
Cash Flows From Operating Activities		
Change in net assets	\$ 14,674,456	\$ 7,525,007
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,555,406	1,438,391
Debt forgiveness grant revenue	(65,052)	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	1,070,252	(8,480,073)
Inventories	(44,299)	166,284
Prepaid expenses	(459,348)	(72,979)
Increase (decrease) in:		
Accounts payable:		
Trade	1,229,795	1,774,338
Construction	(2,076,068)	-
Accrued expenses	15,529	2,680,777
Advances payable	616,350	1,840,980
Deferred revenue	1,375,592	1,091,459
<b>Net cash provided by operating activities</b>	<b>17,892,613</b>	<b>7,899,132</b>
Cash Flows From Investing Activities		
Purchase of property and equipment -		
<b>Net cash (used in) investing activities</b>	<b>(12,450,550)</b>	<b>(6,942,454)</b>
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
<b>Net cash (used in) financing activities</b>	<b>(314,185)</b>	<b>(324,805)</b>
<b>Net increase in cash</b>	<b>5,127,878</b>	<b>631,873</b>
Cash:		
Beginning	8,376,344	7,744,471
Ending	<u>\$ 13,504,222</u>	<u>\$ 8,376,344</u>
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	<u>\$ 34,472</u>	<u>\$ 47,834</u>
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	<u>\$ 163,275</u>	<u>\$ 206,158</u>
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	<u>\$ 2,311,734</u>	<u>\$ 2,076,068</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN**

**STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended February 28, 2023**

	2023						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 26,764,112	\$ 4,080,522	\$ 1,908,607	\$ 3,269,409	\$ 323,595	\$ 85,299	\$ 36,431,544
Fringe benefits	7,687,336	1,096,533	463,988	791,084	40,382	12,089	10,091,412
Consultant/contract services	1,115,479	505,273	1,768,862	695,935	122,482	6,486	4,214,517
Travel	407,504	164,135	50,477	59,551	13,365	3,604	698,636
Space cost	3,811,948	830,703	233,100	1,445,257	2,456	-	6,323,464
Consumable supplies	2,080,466	304,075	122,657	533,543	2,661	6,106	3,049,508
Other costs	1,535,028	577,851	1,102,829	570,876	53,830	8,399	3,848,813
Program costs	16,488,026	871,603	220,661	1,180,709	122,887	-	18,883,886
Depreciation	318,393	675,034	25,952	225,363	310,664	-	1,555,406
Indirect expenses	-	-	-	-	7,998,639	-	7,998,639
Donated commodities	-	46,707,716	-	-	-	-	46,707,716
Total expenses	<u>\$ 60,208,292</u>	<u>\$ 55,813,445</u>	<u>\$ 5,897,133</u>	<u>\$ 8,771,727</u>	<u>\$ 8,990,961</u>	<u>\$ 121,983</u>	<u>\$ 139,803,541</u>

See Notes to Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF KERN**

**STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended February 28, 2022**

	2022						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
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 expenses	<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

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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### Note 1. Nature of Activities and Significant Accounting Policies

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

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

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

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

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

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

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

*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.

*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.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2023 and 2022, there was \$537,868 and \$754,658, 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 \$163,275 and \$206,158 are included in the statements of activities for the years ended February 28, 2023 and 2022, respectively. See Note 14 for further discussion. In-kind contributions of volunteer time by parents participating in the Head Start and Early Head Start programs are not included in the statements of activities, because they do not meet the criteria for recognition. The totals are \$2,737,391 and \$2,412,740 for the years ended February 28, 2023 and 2022, respectively.

*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.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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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 pronouncement Adopted:* In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (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 did not have a significant impact on the Organization's financial statements.

*Reclassifications:* Certain items in the 2022 financial statements have been reclassified to conform to the 2023 presentation with no effect on change in net assets.

*Subsequent Events:* The Organization has evaluated subsequent events through October 26, 2023, the date on which the financial statements were available to be issued. Significant subsequent events are discussed at Note 15.

### Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 28, 2023 and 2022:

	2023	2022
Financial assets at year-end:		
Cash	\$ 13,504,222	\$ 8,376,344
Grants and contracts receivable	11,364,285	12,434,537
	<u>24,868,507</u>	<u>20,810,881</u>
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	537,868	754,658
Net assets with donor restrictions	238,658	144,994
	<u>776,526</u>	<u>899,652</u>
Financial assets available to meet expenditures over the next twelve months	<u>\$ 24,091,981</u>	<u>\$ 19,911,229</u>



# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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

The Organization's goal is to maintain a combination of financial assets and lines of credit to meet 30 days of operating expenses (approximately \$11.6 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, 2023, of \$24,091,981, 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, 2023 and 2022 are as follows:

	2023	2022
Federal funds	\$ 7,996,152	\$ 8,130,897
State funds	3,247,807	4,087,191
Other	120,326	216,449
	<u>\$ 11,364,285</u>	<u>\$ 12,434,537</u>

### Note 4. Inventories

Inventories as of February 28, 2023 and 2022 are comprised of the following:

	2023	2022
Food commodities	\$ 912,082	\$ 906,476
Weatherization supplies	178,662	139,969
	<u>\$ 1,090,744</u>	<u>\$ 1,046,445</u>

### Note 5. Property and Equipment

Property and equipment as of February 28, 2023 and 2022 is comprised of the following:

	2023	2022
Land	\$ 1,776,669	\$ 1,776,669
Buildings	20,231,245	20,231,245
Renovations	6,468,893	5,862,616
Vehicles	4,606,348	4,556,155
Equipment	3,479,670	2,833,400
Construction in progress	19,008,280	5,983,782
	<u>55,571,105</u>	<u>41,243,867</u>
Less accumulated depreciation	24,343,875	23,223,515
	<u>\$ 31,227,230</u>	<u>\$ 18,020,352</u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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During the years ended February 28, 2023 and 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, Migrant Alternative Payment, and Food Bank programs. At February 28, 2023 and 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 years ended February 28, 2023 and 2022.

The federal government has a reversionary interest in property and equipment at February 28, 2023 and 2022 in the amount of \$50,234,809 and \$36,357,406, respectively, with accumulated depreciation of \$20,108,714 and \$19,302,538, 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 2024. As of February 28, 2023, the full amount was available to the Organization for draws under the agreement. The note bears interest at the secured overnight financing rate (SOFR) (4.55% as of February 28, 2023) plus 3.85% and is unsecured.

### Note 7. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 28, 2023 and 2022:

	2023	2022
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	\$ 639,078	\$ 891,133
Secured by land and building, due in monthly installments of \$6,903 including interest at 3.98%, due December 2023	-	62,130
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 (*)	65,052	130,104
	<u>\$ 704,130</u>	<u>\$ 1,083,367</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, 2023 and 2022, represent cash drawn on the note, net of debt forgiveness to date.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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Aggregate maturities of long-term debt as of February 28, 2023 are due in future years as follows:

Year ending February 28/29,

2024	\$ 328,848
2025	274,799
2026	100,483
	<u>\$ 704,130</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".

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, 2023 and 2022 was \$1,574,905 and \$1,484,061, 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, 2023 or 2022.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

### 457(b) Plan

The Organization has a tax exempt 457(b) plan (the Plan), which covers all employees that the Organization has determined are in a select group of management or highly compensated employees as would constitute a “top-hat” group within the meaning of Title I of ERISA. The employees in this group become eligible to 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 \$19,807 and \$2,348 for the years ended February 28, 2023 and 2022, respectively.

### 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, 2023 and 2022, is as follows:

	2023	2022
Indirect Fund	\$ 477,733	\$ 427,869
Early Head Start	472,081	439,577
Head Start	306,408	321,579
Early Head Start San Joaquin	219,098	215,351
Low Income Home Energy Assistance Program	84,971	79,009
Migrant Alternative Payment	68,965	45,026
Community Services Block Grant	53,323	45,445
Women, Infants, and Children	35,353	57,138
County of Kern 211	18,137	18,793
Commodity Supplement Food Program	3,748	854
Community Action Partnership of Kern Foundation	3,674	-
Early Head Start Expansion	-	16,642
	<u>\$ 1,743,491</u>	<u>\$ 1,667,283</u>

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 28, 2023 and 2022:

	2023	2022
Early Head Start	\$ 472,081	\$ 439,577
Head Start	306,408	321,579
Early Head Start San Joaquin	219,098	215,351
Early Head Start Expansion	-	16,642
	<u>\$ 997,587</u>	<u>\$ 993,149</u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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

### Note 10. Deferred Revenue

Deferred revenue as of February 28, 2023 and 2022, is as follows:

	2023	2022
Wonderful Food Bank Expansion	\$ 1,923,571	\$ -
California State Preschool	1,201,139	54,750
Food Bank Expansion	774,628	375,936
General Child Care and Development	698,042	259,071
Emergency Food and Shelter	197,686	-
Community Services Block Grant	154,434	317,177
Wonderful Foundation	95,923	63,134
Feed America Service Insights	89,541	-
Wells Fargo Foundation	66,982	46,982
Sierra Foundation - Asthma Mitigation	63,539	91,784
Migrant Child Care	63,462	72,821
ASHTO Vaccine Equity Project	62,267	-
Child Development Reserve Fund No. 2	61,585	-
Pacific Gas & Electric (PG&E)	33,080	-
General Child Care and Development - San Joaquin COE	23,094	189,484
State Drought Food Assistance	17,863	168,778
Child Development Reserve Fund No. 1	7,521	4,671
Dignity Health	1,049	1,049
Migrant Alternative Payment	-	1,662,589
Early Head Start COVID-19	-	418,013
Health Net	-	130,000
California Association of Food Banks	-	129,581
DOE WAP	-	81,765
Early Head Start Expansion	-	54,585
Senior Farmers Market Nutrition Program	-	26,075
Early Head Start San Joaquin	-	7,810
California Endowment	-	2,000
Kaiser Foundation	-	1,739
Disgorgement Assistance Program (DAP)	-	20
	<u>\$ 5,535,406</u>	<u>\$ 4,159,814</u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

### Note 11. Commitments and Contingencies

#### *Operating Leases*

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, 2023 and 2022, was \$1,623,068 and \$1,766,427, respectively. At February 28, 2023, total annual rental commitments are as follows:

Year ending February 28/29,

2024	\$ 1,419,967
2025	829,403
2026	413,062
2027	210,675
2028	88,924
Later years	140,800
	<u>\$ 3,102,831</u>

#### *Litigation*

The Organization has two Private Attorney General Action (PAGA) lawsuits against them alleging failure to provide meal periods, rest periods, and overtime pay. The plaintiffs have filed for deficiency judgements against the Organization. The Organization's management and legal counsel are unable to reasonably estimate the amount of liability that may be incurred if an adverse decision is rendered as there is not yet enough information to form an opinion on the value of the claims and scope of the punitive class, however, the Organization's management is prepared to vigorously defend against the claims.

### Note 12. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 28, 2023 and 2022, are as follows:

	2023	2022
Food Bank - Anthem Blue Cross	\$ 50,000	\$ -
M Street Navigation Center	40,942	22,024
East Kern Family Resource Center	28,948	22,943
Tax Assistance	28,443	35,500
Shafter Youth Center	26,928	2,526
Friendship House - Advisory Board	23,278	21,739
Blue Shield Wellness Program	19,948	19,948
Oasis Family Resource Center	15,000	9,245
Youth Centers - Robotics/STEM	2,548	2,548
Friendship House	2,423	5,486
Youth Centers - First Aid	200	200
Women, Infant and Children (WIC)	-	1,521
Youth Centers - Macy's STEM	-	1,250
Food Bank - Backpack Buddies	-	64
	<u>\$ 238,658</u>	<u>\$ 144,994</u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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### Note 13. Concentration of Revenue

For the years ended February 28, 2023 and 2022 approximately 48% and 52%, respectively, of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis.

### Note 14. Donated Goods and Services

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

	2023	2022
Supplies	\$ 162,654	\$ 99,825
Consultant/contract services	621	11,003
Space costs	-	95,330
	<u>\$ 163,275</u>	<u>\$ 206,158</u>

### Note 15. Subsequent Events

On August 11, 2023, the Organization executed an agreement to sell their real property at 3101 Mall View Road for \$1,600,000. Additionally, on August 11, 2023, the Organization executed a lease agreement to lease the property back for a period of six months at \$6,000 per month.

On October 3, 2023, the Organization purchased an undivided fifty percent (50%) interest in the real property at 1300 18th Street, Bakersfield, California for a purchase price of \$10,000,000. The Organization incurred a \$8,000,000 promissory note to the County of Kern, secured by a deed of trust, due in monthly installments of \$44,368 including interest at 3%, balloon payment of \$4,597,207 due in March 2033.

The Organization is in current negotiations with a buyer for their real property at 5005 Business Park North. The Organization has received a draft letter of intent from the potential buyer.

## **SUPPLEMENTARY INFORMATION**



# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2023

Page 1 of 5

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
<b>FEDERAL:</b>				
<b>U.S. Department of Health and Human Services</b>				
<i>Direct Program</i>				
Early Head Start Expansion	93.600	09HP000163-03	\$ 874,611	
Early Head Start Expansion - CARES Act	93.600	09HP000163-03C3	91,309	
Early Head Start (EHS) Head Start - Kern	93.600	09HP011132-04	36,634,150	
Early Head Start (EHS)/Head Start - Kern CARES ACT	93.600	09CH011132-04C3	91,015	
Early Head Start San Joaquin	93.600	09CH011406-02	796,325	
Head Start CRRSA and ARP	93.600	09HE000432-01	2,665,802	
				41,153,212
<i>Association of State and Territorial Health Pass Through Centers of Disease Control and Prevention</i>				
ASTHO Vaccine Equity Project	93.185	00-FE-3400-01-00	394,733	
				394,733
<i>State of California- Pass through Programs</i>				
Department of Community Services and Development				
Community Services Block Grant	93.569	22F-5015	1,231,395	
Community Services Block Grant	93.569	23F-4015	284,741	
Community Services Block Grant - CARES ACT	93.569	20F-3654	269,576	
Community Services Block Grant - Discretionary	93.569	22F-5015	31,000	
				1,816,712
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	21B-5012	580,578	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	21B-5012	244,695	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	22B-4012	2,386,368	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	22B-4012	1,876,719	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	23B-5012	533,772	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23B-5012	47,550	
Low Income Home Energy Assistance Program ARPA ECIP/HEAP/Assurance 16 (EHA 16)	93.568	21V-5561	864,688	
Low Income Household Water Assistance	93.568	21Z-9556	48,535	
Low Income Home Energy Assistance Program Supplemental	93.568	22Q-4561	48,912	
				6,631,817
Department of Energy				
Weatherization Assistance Program	81.042	20C-6008	101,467	
				101,467
Department of Social Services				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-1057	279,603	
General Child Care and Development	93.596	CCTR-2058	344,267	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-1057	128,531	
General Child Care and Development	93.575	CCTR-2058	158,256	

**COMMUNITY ACTION PARTNERSHIP OF KERN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**Year Ended February 28, 2023**

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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
<b>FEDERAL, continued:</b>				
Migrant Child Care	93.575	CMIG-2004	2,088	
Migrant Alternative Payment	93.575	CMAP-1000	1,638,745	
Migrant Alternative Payment	93.575	CMAP-2000	<u>2,504,099</u>	
<b>Total Child Care Development Fund Cluster</b>				5,055,589
<b>U.S. Department of Housing and Urban Development</b>				
<i>Pass Through United Way of Kern County</i>				
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D0420.02	126,710	
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D0420.03	<u>121,335</u>	
				248,045
Emergency Services Grant CARES Act	14.231	752-2020	1,290,296	
Emergency Services Grant Coordinated Entry Services COVID-19	14.231	2021-017	<u>59,367</u>	
				1,349,663
CDBG City of Bakersfield Food Bank Expansion	14.218	2022-187	2,068,602	
CDBG County of Kern Food Bank Expansion	14.218	N/A	<u>874,449</u>	
<b>Total Community Development Block Grant Entitlement Grants Cluster</b>				2,943,051
Housing Urban Development Community Project Funding Grant - Food Bank Expansion	14.251	B-22-CP-CA-0119	<u>1,142,772</u>	
				1,142,772
<b>U.S. Department of the Treasury</b>				
<i>Direct Program</i>				
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	22VITA0297	139,552	
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	23VITA0166	<u>100,208</u>	
				239,760
<i>County of Kern - Pass Through Programs</i>				
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - Safe Parking-Encampment	21.027	752-2020	<u>627,485</u>	
				627,485
<b>U.S. Department of Agriculture</b>				
<i>State of California - Pass Through Programs</i>				
Department of Public Health				
Women, Infants, and Children (WIC)	10.557	19-10139	1,945,654	
Women, Infants, and Children (WIC)	10.557	22-10236	<u>1,487,685</u>	
				3,433,339
Department of Social Services				
Commodity Supplemental Food Program	10.565	16-MOU-20-6003	194,861	
Commodity Supplemental Food Program	10.565	16-MOU-20-6003	199,168	
Emergency Food Assistance Program (EFAP)	10.568	15-MOU-00118	202,924	
Emergency Food Assistance Program (EFAP)	10.568	15-MOU-00118	161,983	
Emergency Food Assistance Program (EFAP) Reach & Resiliency	10.568	15-MOU-00118	10,266	
EFAP Build Back Better	10.568	15-MOU-00118	248,094	

**COMMUNITY ACTION PARTNERSHIP OF KERN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**Year Ended February 28, 2023**

**Page 3 of 5**

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
<b>FEDERAL, continued:</b>				
EFAP Commodities	10.569	N/A	<u>7,932,277</u>	8,949,573
<b>Total Food Distribution Cluster</b>				
Senior Farmers Market Nutrition Program	10.576	N/A	<u>26,075</u>	26,075
Supplemental Nutrition Assistance				
Cal Fresh Outreach	10.561	21-1004-SUB	31,051	
Cal Fresh Outreach	10.561	18-7012-SUB	19,988	
Cal Fresh Healthy Living	10.561	19-10324	700,084	
Cal Fresh Healthy Living	10.561	19-10324	<u>495,380</u>	1,246,503
Child and Adult Care Food - Kern	10.558	15-1248-OJ	551,893	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	500,918	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	82,096	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	<u>42,678</u>	1,177,585
<b>U.S. Department of Homeland Security</b>				
<i>Pass Through Program - United Way of KC (Local Board)</i>				
Emergency Food and Shelter	97.024	Phase 39	<u>22,820</u>	22,820
<b>U.S. Department of Education</b>				
<i>Department of Education-First 5 California</i>				
QRIS (Quality Rating and Improvement System) - San Joaquin	84.412	N/A	<u>7,810</u>	7,810
				<u>\$ 76,568,011</u>
<b>STATE:</b>				
<b>State of California - Department of Education</b>				
California State Preschool		CSPP-1123	1,406,787	
California State Preschool		CSPP-2120	3,439,484	
Child Development Center Based Reserve Fund		N/A	(150)	
California Community School Partnership		N/A	<u>112,724</u>	4,958,845
<b>State of California - Department of Human Services</b>				
Home Visiting Initiative		411-2020	1,085,487	
Home Visiting Initiative		010-2023	1,994,921	
Positive Youth Development Services		258-2021	20,262	
Positive Youth Development Services		272-2022	43,716	
Positive Youth Development Services - MEDI-CAL		752-2021	204,695	
Positive Youth Development Services - MEDI-CAL		012-2023	<u>104,111</u>	3,453,192
<b>State of California - Department of Public Health</b>				
Sierra Foundation - Asthma Mitigation		GA20APS006	<u>128,244</u>	128,244
<b>State of California - Department of Social Services</b>				
General Child Care and Development		CCTR-1057	1,009,903	
General Child Care and Development		CCTR-2058	1,604,496	
Migrant Alternative Payment		CMAP-1000	3,709,815	

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**Year Ended February 28, 2023**

**Page 4 of 5**

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
<b>STATE, continued:</b>			
Migrant Alternative Payment	CMAP-2000	10,565,312	
Migrant Alternative Payment - AB82 Stipend	N/A	7,336	
Child Development Alternative Payment Reserve	N/A	(11)	
Migrant Child Care	CMIG-1004	39,558	
Migrant Child Care	CMIG-2004	53,111	
Migrant Specialized Services	CMSS-1004	15,485	
Migrant Specialized Services	CMSS-2004	40,079	
San Joaquin COE General Child Care (CCTR)	N/A	662,391	
San Joaquin COE General Child Care (CCTR) COVID	N/A	17,267	
San Joaquin COE General Child Care (CCTR) Stipend	N/A	30,182	
San Joaquin COE General Child Care (CCTR) QRIS	N/A	10,329	
State Emergency Food Assistance	15-MOU-00118	101,904	
State Emergency Food Assistance	15-MOU-00118	242,527	
State Drought Food Assistance	15-MOU-00118	59,587	
State Disaster Food Boxes	15-MOU-00118	78,862	
State Resource Family Approval Program	15-MOU-00118	23,625	
State One-Time CalFoods	15-MOU-00118	830,004	
Food Bank Capacity Program	SCGR-19-0012	425,744	
Food Bank Capacity Program	SCRT-22-0012	3,000,710	
Differential Response	N/A	77,699	
Differential Response	N/A	118,924	
County of Kern Low Barrier Homeless Shelter	017-2020	560,417	
County of Kern Low Barrier Homeless Shelter	395-2022	1,579,517	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2020-213	609	
Bakersfield Kern Regional Homeless Collaborative (HHAP)	N/A	45,266	
United Way Stanislaus CES	N/A	107,533	
County of Kern Housing for the Harvest Expanded Program	485-2021	36,464	
			25,054,645
<b>Department of Community Services and Development</b>			
CAL EITC Free Tax Preparation Assistance Grant	21T-1015	784,493	
			784,493
<b>Department of Corrections and Rehabilitation</b>			
California Violence Intervention and Prevention	2022-199	652	
Shafter Youth Center	99-011	65,052	
			65,704
<b>California Children and Families Commission</b>			
2-1-1	2020.2.05	26,591	
2-1-1	2020.2.05	62,415	
E Kern Family Resource Center	2020.2.06	49,238	
E Kern Family Resource Center	2020.2.06	71,332	
Help Me Grow	2020.1.06	97,560	
Help Me Grow	2020.1.06	180,235	
Oasis FRC	2020.2.18	63,428	
Oasis FRC	N/A	3,000	
Oasis FRC	2020.2.18	114,459	
Differential Response	N/A	29,685	
			697,943
			<u>\$ 35,143,066</u>

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF EXPEDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2023

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#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of **Community Action Partnership of Kern** under programs of the federal and state governments for the year ended February 28, 2023. 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 \$7,932,277 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2023.

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

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 502,039	\$ 551,893	\$ 1,053,932
<b>Total Revenue</b>	<u>502,039</u>	<u>551,893</u>	<u>1,053,932</u>
<b>EXPENDITURES</b>			
Salaries	300,063	395,561	695,624
Fringe Benefits	83,637	121,946	205,583
Travel	12,630	16,211	28,841
Space Costs	72,919	79,663	152,582
Consumable Supplies	50,859	79,975	130,834
Equipment	7,035	68,536	75,571
Consultant/Contract Services	-	5,854	5,854
Other Costs	50,670	38,104	88,774
Program Costs	(109,066)	(297,463)	(406,529)
Depreciation	-	-	-
Administration Cost	33,292	43,506	76,798
<b>Total Expenditures</b>	<u>502,039</u>	<u>551,893</u>	<u>1,053,932</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 33,138	\$ 82,096	\$ 115,234
<b>Total Revenue</b>	<u>33,138</u>	<u>82,096</u>	<u>115,234</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	30,125	74,633	104,758
Depreciation	-	-	-
Administration Cost	<u>3,013</u>	<u>7,463</u>	<u>10,476</u>
<b>Total Expenditures</b>	<u>33,138</u>	<u>82,096</u>	<u>115,234</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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. 21B-5012  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH DECEMBER 31, 2022**

	<u>Nov. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Dec. 31, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>				
Federal Grant Revenue	\$ 64,227	\$ 3,895,840	\$ 825,273	\$ 4,785,340
<b>Total Revenue</b>	<u>64,227</u>	<u>3,895,840</u>	<u>825,273</u>	<u>4,785,340</u>
<b>EXPENDITURES</b>				
Salaries	23,736	1,252,765	400,926	1,677,427
Fringe Benefits	5,742	274,346	107,736	387,824
Travel	90	14,939	9,976	25,005
Space Costs	3,472	190,791	8,329	202,592
Consumable Supplies	688	71,550	27,409	99,647
Equipment	-	-	6,424	6,424
Consultant/Contract Services	1,847	1,063,481	57,115	1,122,443
Other Costs	20,336	471,720	121,294	613,350
Program Costs	6,672	214,895	38,546	260,113
Depreciation	-	-	-	-
Administration Cost	1,644	341,353	47,518	390,515
<b>Total Expenditures</b>	<u>64,227</u>	<u>3,895,840</u>	<u>825,273</u>	<u>4,785,340</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
 SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
 CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
 CONTRACT NO. 22Q-4561  
 FOR THE PERIOD SEPTEMBER 1, 2022 THROUGH FEBRUARY 28, 2023**

	<u>Sept. 1, 2022 through Feb. 28, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>		
Federal Grant Revenue	\$ 48,912	\$ 48,912
<b>Total Revenue</b>	<u>48,912</u>	<u>48,912</u>
 <b>EXPENDITURES</b>		
Salaries	37,918	37,918
Fringe Benefits	1,077	1,077
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	5,323	5,323
Program Costs	-	-
Depreciation	-	-
Administration Cost	<u>4,594</u>	<u>4,594</u>
<b>Total Expenditures</b>	<u>48,912</u>	<u>48,912</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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. 20C-6008  
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2022**

	<u>July 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>				
Federal Grant Revenue	\$ 72	\$ -	\$ 101,467	\$ 101,539
<b>Total Revenue</b>	<u>72</u>	<u>-</u>	<u>101,467</u>	<u>101,539</u>
<b>EXPENDITURES</b>				
Salaries	-	-	15,880	15,880
Fringe Benefits	-	-	4,332	4,332
Travel	-	-	917	917
Space Costs	-	-	1,262	1,262
Consumable Supplies	-	-	188	188
Equipment	-	-	24,290	24,290
Consultant/Contract Services	-	-	42,798	42,798
Other Costs	72	-	4,269	4,341
Program Costs	-	-	730	730
Depreciation	-	-	-	-
Administration Cost	-	-	6,801	6,801
<b>Total Expenditures</b>	<u>72</u>	<u>-</u>	<u>101,467</u>	<u>101,539</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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. 22F-5015  
FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022**

	<u>Jan. 1, 2022 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Dec. 31, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 335,023	\$ 1,231,395	\$ 1,566,418
<b>Total Revenue</b>	<u>335,023</u>	<u>1,231,395</u>	<u>1,566,418</u>
<b>EXPENDITURES</b>			
Salaries	186,168	661,140	847,308
Fringe Benefits	48,164	166,585	214,749
Travel	174	19,097	19,271
Space Costs	43,490	205,762	249,252
Consumable Supplies	13,299	17,058	30,357
Equipment	-	-	-
Consultant/Contract Services	3,101	2,156	5,257
Other Costs	7,040	32,275	39,315
Program Costs	140	1,650	1,790
Depreciation	-	-	-
Administration Cost	33,447	125,672	159,119
<b>Total Expenditures</b>	<u>335,023</u>	<u>1,231,395</u>	<u>1,566,418</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COMMUNITY SERVICES BLOCK GRANT NO. 22F-5015  
FOR THE PERIOD JUNE 15, 2022 THROUGH DECEMBER 31, 2022**

	<u>June 15, 2022 through Dec. 31, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>		
Federal Grant Revenue	\$ <u>31,000</u>	\$ <u>31,000</u>
<b>Total Revenue</b>	<u>31,000</u>	<u>31,000</u>
 <b>EXPENDITURES</b>		
Salaries	17,281	17,281
Fringe Benefits	3,805	3,805
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	7,096	7,096
Other Costs	-	-
Program Costs	-	-
Depreciation	-	-
Administration Cost	<u>2,818</u>	<u>2,818</u>
<b>Total Expenditures</b>	<u>31,000</u>	<u>31,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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 AUGUST 31, 2022**

	<u>Mar. 27, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Aug. 31, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>				
Federal Grant Revenue	\$ 590,264	\$ 1,222,653	\$ 269,576	\$ 2,082,493
<b>Total Revenue</b>	<u>590,264</u>	<u>1,222,653</u>	<u>269,576</u>	<u>2,082,493</u>
<b>EXPENDITURES</b>				
Salaries	113,365	364,127	100,657	578,149
Fringe Benefits	25,135	86,356	27,902	139,393
Travel	64	18,239	35,127	53,430
Space Costs	26,406	112,729	31,851	170,986
Consumable Supplies	95,644	148,700	1,746	246,090
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	307	3,623	50,587	54,517
Program Costs	276,876	387,484	-	664,360
Depreciation	-	-	-	-
Administration Cost	52,467	101,395	21,706	175,568
<b>Total Expenditures</b>	<u>590,264</u>	<u>1,222,653</u>	<u>269,576</u>	<u>2,082,493</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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. 655-2021  
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Local Grant Revenue	\$ 45,000	\$ -	\$ 45,000
<b>Total Revenue</b>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
 <b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	14,918	-	14,918
Consumable Supplies	2,292	-	2,292
Equipment	-	-	-
Consultant/Contract Services	120	-	120
Other Costs	24,395	-	24,395
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,275	-	3,275
<b>Total Expenditures</b>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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. 09CH011132-04  
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023**

	<u>EARLY HEAD START BASE</u>	<u>EARLY HEAD START T &amp; TA</u>	<u>EARLY HEAD START CARRYOVER</u>	<u>EARLY HEAD START CARES ACT</u>	<u>HEAD START BASE</u>	<u>HEAD START T &amp; TA</u>	<u>HEAD START CARRYOVER</u>	<u>HEAD START CARES ACT</u>	<u>TOTAL</u>
	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	
<b>REVENUE</b>									
Federal Grant Revenue	\$ 16,601,172	\$ 344,023	\$ 868,642	\$ -	\$ 16,957,539	\$ 177,586	1,685,188	\$ 91,015	\$ 36,725,165
Other Revenue	(452,462)	-	-	-	62,535	-	-	-	(389,927)
Donations	225	-	-	-	775	-	-	-	1,000
In-Kind	2,144,229	-	-	-	9,759,563	-	-	-	11,903,792
<b>Total Revenue</b>	<u>18,293,164</u>	<u>344,023</u>	<u>868,642</u>	<u>-</u>	<u>26,780,412</u>	<u>177,586</u>	<u>1,685,188</u>	<u>91,015</u>	<u>48,240,030</u>
<b>EXPENDITURES</b>									
Salaries	7,904,369	4,237	-	-	8,086,190	-	-	-	15,994,796
Fringe Benefits	2,303,285	7,211	-	-	2,397,722	-	-	-	4,708,218
Travel	84,759	83,005	-	-	146,932	21,832	-	-	336,528
Space Costs	2,050,693	-	707,612	-	1,756,734	-	1,663,717	-	6,178,756
Consumable Supplies	840,452	12,270	-	-	731,351	-	-	83,911	1,667,984
Equipment	376,405	-	147,960	-	402,088	-	-	-	926,453
Consultant/Contract Services	270,070	45,686	-	-	249,998	59	733	-	566,546
Other Costs	352,440	152,297	6,492	-	724,819	139,839	3,680	-	1,379,567
Program Costs	576,392	-	-	-	878,143	-	-	-	1,454,535
Depreciation	70,206	-	-	-	189,758	-	-	-	259,964
Administration Cost	1,319,864	39,317	6,578	-	1,457,114	15,856	17,058	-	2,855,787
In-Kind	2,144,229	-	-	-	9,759,563	-	-	7,104	11,910,896
<b>Total Expenditures</b>	<u>18,293,164</u>	<u>344,023</u>	<u>868,642</u>	<u>-</u>	<u>26,780,412</u>	<u>177,586</u>	<u>1,685,188</u>	<u>91,015</u>	<u>48,240,030</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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  
EARLY HEAD START CHILDCARE PARTNERSHIP AWARD NO. 09HP000163-03  
FOR THE PERIOD MARCH 1, 2021 to FEBRUARY 28, 2023**

	<u>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP T &amp; TA</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP T &amp; TA</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARES ACT</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARES ACT</u>	<u>TOTAL</u>
	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	
<b>REVENUE</b>									
Federal Grant Revenue	\$ 1,724,538	\$ 703,135	\$ 19,857	\$ 36,328	\$ 2,371,966	\$ 135,148	\$ 20,993	\$ 91,309	\$ 5,103,274
Other Revenue	22	2	-	-	-	-	-	-	24
In-Kind	790,157	-	-	-	-	-	-	-	790,157
<b>Total Revenue</b>	<u>2,514,717</u>	<u>703,137</u>	<u>19,857</u>	<u>36,328</u>	<u>2,371,966</u>	<u>135,148</u>	<u>20,993</u>	<u>91,309</u>	<u>5,893,455</u>
<b>EXPENDITURES</b>									
Salaries	565,607	-	-	-	-	-	3,622	-	569,229
Fringe Benefits	150,179	(12)	-	-	-	-	579	-	150,746
Travel	2,769	258	2,741	8	-	-	-	-	5,776
Space Costs	219,154	88,951	-	-	2,367,566	122,865	7,686	-	2,806,222
Consumable Supplies	128,104	48,346	2,488	33,017	-	-	6,962	-	218,917
Equipment	-	-	-	-	-	-	-	91,309	91,309
Consultant/Contract Services	472,161	504,417	3,346	-	4,000	-	-	-	983,924
Other Costs	25,418	434	9,487	-	-	-	240	-	35,579
Program Costs	-	-	-	-	-	-	-	-	-
Depreciation	10,008	-	-	-	-	-	-	-	10,008
Administration Cost	151,160	60,743	1,794	3,303	400	12,283	1,904	-	231,587
In-Kind	790,157	-	-	-	-	-	-	-	790,157
<b>Total Expenditures</b>	<u>2,514,717</u>	<u>703,137</u>	<u>19,857</u>	<u>36,328</u>	<u>2,371,966</u>	<u>135,148</u>	<u>20,993</u>	<u>91,309</u>	<u>5,893,455</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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  
EARLY HEAD START SAN JOAQUIN AWARD NO. 09CH011406-02  
FOR THE PERIOD FEBRUARY 1, 2021 THROUGH FEBRUARY 28, 2023**

	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN T&TA	EARLY HEAD START SAN JOAQUIN T&TA	EARLY HEAD START SAN JOAQUIN CARRYOVER	EARLY HEAD START SAN JOAQUIN CARRYOVER	EARLY HEAD START SAN JOAQUIN CARES	EARLY HEAD START SAN JOAQUIN CARES	EARLY HEAD START SAN JOAQUIN No Cost Extension	TOTAL
	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Feb. 1, 2021 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	
<b>REVENUE</b>										
Federal Grant Revenue	\$ 354,823	\$ 5,341,883	\$ 6,659	\$ 122,447	\$ -	\$ 8,021	\$ 7,152	\$ 99,645	\$ 796,325	\$ 6,736,955
Other Revenue	23	16,886	-	-	-	-	-	-	-	-
In-Kind	161,158	1,752,207	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>516,004</b>	<b>7,110,976</b>	<b>6,659</b>	<b>122,447</b>	<b>-</b>	<b>8,021</b>	<b>7,152</b>	<b>99,645</b>	<b>796,325</b>	<b>796,325</b>
<b>EXPENDITURES</b>										
Salaries	219,443	3,015,548	4,009	48,179	-	-	5,433	13,770	467,223	3,773,605
Fringe Benefits	55,683	757,755	1,850	19,872	-	-	1,068	2,264	113,646	952,138
Travel	973	45,627	-	4,264	-	-	-	-	-	50,864
Space Costs	34,195	503,247	-	-	-	4,997	-	3,128	80,773	626,340
Consumable Supplies	2,222	220,313	-	3,094	-	-	1	69,272	-	294,902
Equipment	-	31,190	-	-	-	-	-	-	62,669	93,859
Consultant/Contract Services	1,053	27,683	-	10,383	-	2,295	-	-	-	41,414
Other Costs	7,134	142,317	195	25,593	-	-	-	-	-	175,239
Program Costs	3,662	156,570	-	-	-	-	-	-	-	160,232
Depreciation	90	844	-	-	-	-	-	-	-	934
Administration Cost	30,391	457,675	605	11,062	-	729	650	11,211	72,014	584,337
In-Kind	161,158	1,752,207	-	-	-	-	-	-	-	1,913,365
<b>Total Expenditures</b>	<b>516,004</b>	<b>7,110,976</b>	<b>6,659</b>	<b>122,447</b>	<b>-</b>	<b>8,021</b>	<b>7,152</b>	<b>99,645</b>	<b>796,325</b>	<b>796,325</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2021 THROUGH JUNE 30, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ <u>128,197</u>	\$ <u>101,904</u>	\$ <u>230,101</u>
<b>Total Revenue</b>	<u>128,197</u>	<u>101,904</u>	<u>230,101</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	128,197	101,904	230,101
Depreciation	-	-	-
Administration Cost	-	-	-
<b>Total Expenditures</b>	<u>128,197</u>	<u>101,904</u>	<u>230,101</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 51,865	\$ 248,094	\$ 299,959
<b>Total Revenue</b>	<u>51,865</u>	<u>248,094</u>	<u>299,959</u>
<b>EXPENDITURES</b>			
Salaries	-	50,530	50,530
Fringe Benefits	-	11,095	11,095
Travel	7,082	14,692	21,774
Space Costs	11,290	84,699	95,989
Consumable Supplies	2,538	25,033	27,571
Equipment	-	-	-
Consultant/Contract Services	63	143	206
Other Costs	21,797	36,724	58,521
Program Costs	4,402	3,856	8,258
Depreciation	-	-	-
Administration Cost	4,693	21,322	26,015
<b>Total Expenditures</b>	<u>51,865</u>	<u>248,094</u>	<u>299,959</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ <u>161,096</u>	\$ <u>202,924</u>	\$ <u>364,020</u>
<b>Total Revenue</b>	<u>161,096</u>	<u>202,924</u>	<u>364,020</u>
<b>EXPENDITURES</b>			
Salaries	70,220	106,190	176,410
Fringe Benefits	10,739	15,215	25,954
Travel	4,657	4,290	8,947
Space Costs	22,756	19,996	42,752
Consumable Supplies	9,380	7,225	16,605
Equipment	-	-	-
Consultant/Contract Services	8,277	59	8,336
Other Costs	20,456	31,565	52,021
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>14,611</u>	<u>18,384</u>	<u>32,995</u>
<b>Total Expenditures</b>	<u>161,096</u>	<u>202,924</u>	<u>364,020</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2022 THROUGH FEBRUARY 28, 2023**

	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>		
Federal Grant Revenue	\$ 22,820	\$ 22,820
<b>Total Revenue</b>	<u>22,820</u>	<u>22,820</u>
 <b>EXPENDITURES</b>		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	22,820	22,820
Depreciation	-	-
Administration Cost	-	-
<b>Total Expenditures</b>	<u>22,820</u>	<u>22,820</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Private Revenue	\$ 11,866	\$ 54,915	\$ 66,781
<b>Total Revenue</b>	<u>11,866</u>	<u>54,915</u>	<u>66,781</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Raw Food	-	-	-
Receiving	-	-	-
Other Costs	-	-	-
Program Costs	10,703	49,923	60,626
Depreciation	-	-	-
Administration Cost	1,163	4,992	6,155
<b>Total Expenditures</b>	<u>11,866</u>	<u>54,915</u>	<u>66,781</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 435,206	\$ 700,084	\$ 1,135,290
<b>Total Revenue</b>	<u>435,206</u>	<u>700,084</u>	<u>1,135,290</u>
<b>EXPENDITURES</b>			
Salaries	159,792	255,958	415,750
Fringe Benefits	28,800	49,551	78,351
Travel	1,156	6,141	7,297
Space Costs	13,858	20,172	34,030
Consumable Supplies	975	15,979	16,954
Equipment	-	-	-
Consultant/Contract Services	188,788	276,289	465,077
Other Costs	3,285	15,725	19,010
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>38,552</u>	<u>60,269</u>	<u>98,821</u>
<b>Total Expenditures</b>	<u>435,206</u>	<u>700,084</u>	<u>1,135,290</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COMMODITY SUPPLEMENTAL FOOD PROGRAM GRANT #16-MOU-20-6003  
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 124,858	\$ 194,861	\$ 319,719
<b>Total Revenue</b>	<u>124,858</u>	<u>194,861</u>	<u>319,719</u>
<b>EXPENDITURES</b>			
Salaries	45,098	92,392	137,490
Fringe Benefits	12,190	23,126	35,316
Travel	7,833	6,836	14,669
Space Costs	26,403	40,108	66,511
Consumable Supplies	15,324	14,640	29,964
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	8,798	2,959	11,757
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	9,212	14,800	24,012
<b>Total Expenditures</b>	<u>124,858</u>	<u>194,861</u>	<u>319,719</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE  
FOR THE PERIOD MARCH 1, 2021 THROUGH FEBRUARY 28, 2023**

	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 40,255	\$ 45,266	\$ 85,521
<b>Total Revenue</b>	<u>40,255</u>	<u>45,266</u>	<u>85,521</u>
<b>EXPENDITURES</b>			
Salaries	28,909	29,510	58,419
Fringe Benefits	6,175	10,207	16,382
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	1,481	-	1,481
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	31	1,454	1,485
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,659	4,095	7,754
<b>Total Expenditures</b>	<u>40,255</u>	<u>45,266</u>	<u>85,521</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COUNTY OF KERN HOUSING FOR THE HARVEST  
FOR THE PERIOD MARCH 17, 2021 THROUGH APRIL 30, 2022**

	<u>Mar. 17, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Apr. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Local Grant Revenue	\$ <u>967,026</u>	\$ <u>36,464</u>	\$ <u>1,003,490</u>
<b>Total Revenue</b>	<u>967,026</u>	<u>36,464</u>	<u>1,003,490</u>
<b>EXPENDITURES</b>			
Salaries	31,286	5,014	36,300
Fringe Benefits	6,967	635	7,602
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	217,253	-	217,253
Other Costs	-	-	-
Program Costs	641,086	27,500	668,586
Depreciation	-	-	-
Administration Cost	<u>70,434</u>	<u>3,315</u>	<u>73,749</u>
<b>Total Expenditures</b>	<u>967,026</u>	<u>36,464</u>	<u>1,003,490</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
DIFFERENTIAL RESPONSE  
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023**

	STATE DEPARTMENT OF SOCIAL SERVICES			FIRST 5 KERN				
	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	TOTAL	July 1, 2022 through Feb. 28, 2023
<b>REVENUE</b>								
State Grant Revenue	\$ 102,780	\$ 77,699	\$ 180,479	\$ 118,924	\$ 34,025	\$ -	\$ 34,025	\$ 29,685
<b>Total Revenue</b>	<u>102,780</u>	<u>77,699</u>	<u>180,479</u>	<u>118,924</u>	<u>34,025</u>	<u>-</u>	<u>34,025</u>	<u>29,685</u>
<b>EXPENDITURES</b>								
Salaries	51,737	40,589	92,326	66,605	26,722	-	26,722	22,862
Fringe Benefits	14,184	12,216	26,400	14,477	5,995	-	5,995	5,710
Travel	3,487	1,681	5,168	7,432	-	-	-	-
Space Costs	9,372	4,492	13,864	12,133	-	-	-	-
Consumable Supplies	5,594	6,291	11,885	1,946	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	10,939	6,291	17,230	7,516	-	-	-	-
Program Costs	-	302	302	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Administration Cost	7,467	5,837	13,304	8,815	1,308	-	1,308	1,113
<b>Total Expenditures</b>	<u>102,780</u>	<u>77,699</u>	<u>180,479</u>	<u>118,924</u>	<u>34,025</u>	<u>-</u>	<u>34,025</u>	<u>29,685</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER  
AGREEMENT NO. 2020.2.06  
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>	<u>July 1, 2022 through Feb. 28, 2023</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 90,049	\$ 49,238	\$ 139,287	\$ 71,332
<b>Total Revenue</b>	<u>90,049</u>	<u>49,238</u>	<u>139,287</u>	<u>71,332</u>
 <b>EXPENDITURES</b>				
Salaries	59,867	32,729	92,596	43,855
Fringe Benefits	12,619	6,869	19,488	9,229
Travel	1,358	163	1,521	218
Space Costs	6,186	3,123	9,309	8,294
Consumable Supplies	1,598	1,152	2,750	1,705
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	4,957	2,374	7,331	5,287
Program Costs	-	935	935	-
Depreciation	-	-	-	-
Administration Cost	3,464	1,893	5,357	2,744
<b>Total Expenditures</b>	<u>90,049</u>	<u>49,238</u>	<u>139,287</u>	<u>71,332</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH FEBRUARY 28, 2023**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>	<u>July 1, 2022 through Feb. 28, 2023</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 109,027	\$ 97,560	\$ 206,587	\$ 180,235
<b>Total Revenue</b>	<u>109,027</u>	<u>97,560</u>	<u>206,587</u>	<u>180,235</u>
 <b>EXPENDITURES</b>				
Salaries	78,936	60,486	139,422	124,381
Fringe Benefits	22,196	13,816	36,012	45,066
Travel	-	-	-	31
Space Costs	-	-	-	-
Consumable Supplies	1,097	13,030	14,127	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	2,620	6,461	9,081	3,837
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	4,178	3,767	7,945	6,920
<b>Total Expenditures</b>	<u>109,027</u>	<u>97,560</u>	<u>206,587</u>	<u>180,235</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH FEBRUARY 28, 2023**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>	<u>July 1, 2022 through Feb. 28, 2023</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 97,914	\$ 63,428	\$ 161,342	\$ 114,459
<b>Total Revenue</b>	<u>97,914</u>	<u>63,428</u>	<u>161,342</u>	<u>114,459</u>
 <b>EXPENDITURES</b>				
Salaries	69,914	39,960	109,874	74,348
Fringe Benefits	15,430	10,459	25,889	21,039
Travel	1,314	353	1,667	1,752
Space Costs	1,997	1,700	3,697	5,230
Consumable Supplies	3,080	4,364	7,444	3,967
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	927	1,045	1,972	1,109
Program Costs	1,487	3,108	4,595	2,154
Depreciation	-	-	-	445
Administration Cost	3,765	2,439	6,204	4,415
<b>Total Expenditures</b>	<u>97,914</u>	<u>63,428</u>	<u>161,342</u>	<u>114,459</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER  
FOR THE PERIOD JULY 1, 2021 THROUGH FEBRUARY 28, 2023**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>	<u>July 1, 2022 through Feb. 28, 2023</u>
<b>REVENUE</b>				
State Grant Revenue	\$ -	\$ 3,000	\$ 3,000	\$ -
<b>Total Revenue</b>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
 <b>EXPENDITURES</b>				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	2,885
Depreciation	-	-	-	-
Administration Cost	-	-	-	115
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ (3,000)</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, 2021 THROUGH FEBRUARY 28, 2023**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1 2022 through June 30, 2022</u>	<u>TOTAL</u>	<u>July 1, 2022 through Feb. 28, 2023</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 61,357	\$ 26,591	\$ 87,948	\$ 62,415
<b>Total Revenue</b>	<u>61,357</u>	<u>26,591</u>	<u>87,948</u>	<u>62,415</u>
<b>EXPENDITURES</b>				
Salaries	48,993	20,253	69,246	48,827
Fringe Benefits	10,004	5,315	15,319	11,186
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	2,360	1,023	3,383	2,402
<b>Total Expenditures</b>	<u>61,357</u>	<u>26,591</u>	<u>87,948</u>	<u>62,415</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
CALIFORNIA STATEWIDE 211 COVID-19 CALL CENTER RESPONSE  
FOR THE PERIOD APRIL 1, 2021 THROUGH MARCH 31, 2022**

	<u>Apr. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Mar. 31, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Private Grant Revenue	\$ 90,623	\$ 58	\$ 90,681
<b>Total Revenue</b>	<u>90,623</u>	<u>58</u>	<u>90,681</u>
<b>EXPENDITURES</b>			
Salaries	71,963	115	72,078
Fringe Benefits	10,424	(57)	10,367
Travel	-	-	-
Space Costs	(5)	-	(5)
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	-	-	-
In-Kind	8,241	-	8,241
<b>Total Expenditures</b>	<u>90,623</u>	<u>58</u>	<u>90,681</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
ESG COORDINATED ENTRY SVC COVID-19 AGREEMENT NO. 2021-017  
FOR THE PERIOD MARCH 1, 2021 THROUGH FEBRUARY 28, 2023**

	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 60,633	\$ 59,367	\$ 120,000
<b>Total Revenue</b>	<u>60,633</u>	<u>59,367</u>	<u>120,000</u>
 <b>EXPENDITURES</b>			
Salaries	39,205	41,449	80,654
Fringe Benefits	10,943	7,782	18,725
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	3,231	1,405	4,636
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,845	3,587	5,432
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>5,409</u>	<u>5,144</u>	<u>10,553</u>
<b>Total Expenditures</b>	<u>60,633</u>	<u>59,367</u>	<u>120,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
HUD GRANT #: CA1799L9D0420.02  
FOR THE PERIOD AUGUST 1, 2021 THROUGH JULY 31, 2022**

	<u>Aug. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through July 31, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 110,128	\$ 126,710	\$ 236,838
In-Kind	-	120,331	120,331
	<u>110,128</u>	<u>247,041</u>	<u>357,169</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	78,175	90,733	168,908
Fringe Benefits	21,941	24,459	46,400
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	10,012	11,518	21,530
In-Kind	-	120,331	120,331
	<u>110,128</u>	<u>247,041</u>	<u>357,169</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH JUNE 30, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 1,748,481	\$ 1,085,487	\$ 2,833,968
<b>Total Revenue</b>	<u>1,748,481</u>	<u>1,085,487</u>	<u>2,833,968</u>
<b>EXPENDITURES</b>			
Salaries	1,096,583	628,537	1,725,120
Fringe Benefits	290,558	154,824	445,382
Travel	28,049	14,792	42,841
Space Costs	32,590	9,163	41,753
Consumable Supplies	93,806	143,128	236,934
Equipment	-	-	-
Consultant/Contract Services	8,604	2,318	10,922
Other Costs	35,215	25,246	60,461
Program Costs	-	-	-
Depreciation	5,994	6,774	12,768
Administration Cost	157,082	100,705	257,787
<b>Total Expenditures</b>	<u>1,748,481</u>	<u>1,085,487</u>	<u>2,833,968</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
POSITIVE YOUTH DEVELOPMENT SERVICES NO. 258-2021  
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ <u>38,759</u>	\$ <u>20,262</u>	\$ <u>59,021</u>
<b>Total Revenue</b>	<u>38,759</u>	<u>20,262</u>	<u>59,021</u>
<b>EXPENDITURES</b>			
Salaries	27,140	14,020	41,160
Fringe Benefits	7,284	2,958	10,242
Travel	236	112	348
Space Costs	272	-	272
Consumable Supplies	20	-	20
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	135	227	362
Program Costs	149	1,060	1,209
Depreciation	-	-	-
Administration Cost	<u>3,523</u>	<u>1,885</u>	<u>5,408</u>
<b>Total Expenditures</b>	<u>38,759</u>	<u>20,262</u>	<u>59,021</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
POSITIVE YOUTH MEDI - CAL NO. 752-2021  
FOR THE PERIOD JULY 1, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ <u>188,236</u>	\$ <u>204,695</u>	\$ <u>392,931</u>
<b>Total Revenue</b>	<u>188,236</u>	<u>204,695</u>	<u>392,931</u>
 <b>EXPENDITURES</b>			
Salaries	119,114	128,595	247,709
Fringe Benefits	29,837	31,309	61,146
Travel	3,561	4,629	8,190
Space Costs	1,909	1,754	3,663
Consumable Supplies	4,851	2,649	7,500
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	11,971	17,032	29,003
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>16,993</u>	<u>18,727</u>	<u>35,720</u>
<b>Total Expenditures</b>	<u>188,236</u>	<u>204,695</u>	<u>392,931</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 467,807	\$ 408,134	\$ 875,941
State Grant Revenue	<u>1,517,379</u>	<u>1,009,903</u>	<u>2,527,282</u>
<b>Total Revenue</b>	<u>1,985,186</u>	<u>1,418,037</u>	<u>3,403,223</u>
<b>EXPENDITURES</b>			
Salaries	1,419,518	1,008,865	2,428,383
Fringe Benefits	374,609	276,719	651,328
Travel	-	-	-
Space Costs	891	4	895
Consumable Supplies	5,590	460	6,050
Equipment	-	-	-
Consultant/Contract Services	-	2,005	2,005
Other Costs	4,056	1,103	5,159
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>180,522</u>	<u>128,881</u>	<u>309,403</u>
<b>Total Expenditures</b>	<u>1,985,186</u>	<u>1,418,037</u>	<u>3,403,223</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES 2021 CRRSA STIPEND  
FOR THE PERIOD APRIL 1, 2021 THROUGH JUNE 30, 2022**

	<u>Apr. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 70,560	\$ -	\$ 70,560
<b>Total Revenue</b>	<u>70,560</u>	<u>-</u>	<u>70,560</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	797	-	797
Consumable Supplies	60,942	-	60,942
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	2,406	-	2,406
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	6,415	-	6,415
<b>Total Expenditures</b>	<u>70,560</u>	<u>-</u>	<u>70,560</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 1,630,163	\$ 1,638,745	\$ 3,268,908
State Grant Revenue	<u>6,468,013</u>	<u>3,709,815</u>	<u>10,177,828</u>
<b>Total Revenue</b>	<u>8,098,176</u>	<u>5,348,560</u>	<u>13,446,736</u>
 <b>EXPENDITURES</b>			
Salaries	512,154	246,851	759,005
Fringe Benefits	91,814	49,517	141,331
Travel	452	439	891
Space Costs	66,040	46,846	112,886
Consumable Supplies	9,595	7,431	17,026
Equipment	-	-	-
Consultant/Contract Services	4,002	3,508	7,510
Other Costs	44,618	32,923	77,541
Program Costs	6,734,796	4,479,106	11,213,902
Depreciation	-	-	-
Administration Cost	<u>634,705</u>	<u>481,939</u>	<u>1,116,644</u>
<b>Total Expenditures</b>	<u>8,098,176</u>	<u>5,348,560</u>	<u>13,446,736</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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-1004  
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 109	\$ -	\$ 109
State Grant Revenue	<u>41,298</u>	<u>39,558</u>	<u>80,856</u>
<b>Total Revenue</b>	<u>41,407</u>	<u>39,558</u>	<u>80,965</u>
 <b>EXPENDITURES</b>			
Salaries	28,008	26,650	54,658
Fringe Benefits	8,961	9,152	18,113
Travel	-	-	-
Space Costs	332	4	336
Consumable Supplies	172	21	193
Equipment	-	-	-
Consultant/Contract Services	-	134	134
Other Costs	171	1	172
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>3,763</u>	<u>3,596</u>	<u>7,359</u>
<b>Total Expenditures</b>	<u>41,407</u>	<u>39,558</u>	<u>80,965</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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-1123  
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 2,235,694	\$ 1,406,787	\$ 3,642,481
<b>Total Revenue</b>	<u>2,235,694</u>	<u>1,406,787</u>	<u>3,642,481</u>
<b>EXPENDITURES</b>			
Salaries	1,514,116	948,469	2,462,585
Fringe Benefits	502,598	326,585	829,183
Travel	-	-	-
Space Costs	4,448	47	4,495
Consumable Supplies	9,079	1,126	10,205
Equipment	-	-	-
Consultant/Contract Services	-	2,606	2,606
Other Costs	2,227	64	2,291
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>203,226</u>	<u>127,890</u>	<u>331,116</u>
<b>Total Expenditures</b>	<u>2,235,694</u>	<u>1,406,787</u>	<u>3,642,481</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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 2021 CRRSA STIPEND  
FOR THE PERIOD APRIL 1, 2021 THROUGH JUNE 30, 2022**

	<u>April 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through June 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 245,858	\$ -	\$ 245,858
<b>Total Revenue</b>	<u>245,858</u>	<u>-</u>	<u>245,858</u>
<b>EXPENDITURES</b>			
Salaries	178,681	-	178,681
Fringe Benefits	44,826	-	44,826
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>22,351</u>	<u>-</u>	<u>22,351</u>
<b>Total Expenditures</b>	<u>245,858</u>	<u>-</u>	<u>245,858</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)  
GRANT NO. 21-1004-SUB  
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 27,534	\$ 31,051	\$ 58,585
<b>Total Revenue</b>	<u>27,534</u>	<u>31,051</u>	<u>58,585</u>
<b>EXPENDITURES</b>			
Salaries	22,969	25,740	48,709
Fringe Benefits	2,062	2,488	4,550
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	2,503	2,823	5,326
<b>Total Expenditures</b>	<u>27,534</u>	<u>31,051</u>	<u>58,585</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
VITA GRANT NO. 22VITA0297  
FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 61,140	\$ 139,553	\$ 200,693
In-Kind	<u>57,218</u>	<u>155,939</u>	<u>213,157</u>
<b>Total Revenue</b>	<u>118,358</u>	<u>295,492</u>	<u>413,850</u>
<b>EXPENDITURES</b>			
Salaries	31,889	78,561	110,450
Fringe Benefits	4,877	8,420	13,297
Travel	344	26	370
Space Costs	-	-	-
Consumable Supplies	18,293	3,318	21,611
Equipment	-	12,833	12,833
Consultant/Contract Services	-	24,708	24,708
Other Costs	11	350	361
Program Costs	169	134	303
Depreciation	-	-	-
Administration Cost	5,557	11,203	16,760
In-Kind	<u>57,218</u>	<u>155,939</u>	<u>213,157</u>
<b>Total Expenditures</b>	<u>118,358</u>	<u>295,492</u>	<u>413,850</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<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, 2021 THROUGH SEPTEMBER 30, 2022**

	<u>Oct. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Sept. 30, 2022</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 1,388,348	\$ 1,945,654	\$ 3,334,002
Private Revenue	2,000	-	2,000
Other Revenue	2,316	-	2,316
	<u>1,392,664</u>	<u>1,945,654</u>	<u>3,338,318</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	829,194	1,130,900	1,960,094
Fringe Benefits	214,892	303,219	518,111
Travel	1,476	3,001	4,477
Space Costs	147,002	210,493	357,495
Consumable Supplies	7,794	14,765	22,559
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	67,055	116,465	183,520
Program Costs	8,135	(995)	7,140
Depreciation	602	6,089	6,691
Administration Cost	116,514	161,717	278,231
	<u>1,392,664</u>	<u>1,945,654</u>	<u>3,338,318</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COUNTY OF KERN LOW BARRIER NAVIGATION CENTER GRANT NO. 017-2020  
FOR THE PERIOD JULY 1, 2021 THROUGH JANUARY 13, 2023**

	<u>July 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Jan. 13, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 1,206,214	\$ 560,417	\$ 1,766,631
<b>Total Revenue</b>	<u>1,206,214</u>	<u>560,417</u>	<u>1,766,631</u>
<b>EXPENDITURES</b>			
Salaries	429,250	238,301	667,551
Fringe Benefits	93,950	53,369	147,319
Travel	5	2,691	2,696
Space Costs	449,911	177,920	627,831
Consumable Supplies	42,933	26,815	69,748
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	23,512	10,236	33,748
Program Costs	62,771	824	63,595
Depreciation	-	-	-
Administration Cost	103,882	50,261	154,143
<b>Total Expenditures</b>	<u>1,206,214</u>	<u>560,417</u>	<u>1,766,631</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 22F - 5015 (CSBG 2022)  
FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022**

	<u>Jan. 1, 2022 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Dec. 31, 2022</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue Awarded	\$ 335,023	\$ 1,231,395	\$ 1,566,418	\$ <span style="background-color: #cccccc;">          </span>	\$ 1,566,418
<b>Total Revenue</b>	<u>\$ 335,023</u>	<u>\$ 1,231,395</u>	<u>\$ 1,566,418</u>	<u>\$ -</u>	<u>\$ 1,566,418</u>
<b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries and Wages	\$ 75,136	\$ 145,225	\$ 220,361	\$ 220,361	\$ 220,361
Fringe Benefits	7,387	21,297	28,684	28,684	28,684
Operating Expenses	418	16,143	16,561	16,561	16,561
Contract/Consultant Services	-	-	-	-	-
Other Costs	33,448	125,803	159,251	159,251	159,251
Total Administrative Costs	116,389	308,468	424,857	424,857	424,857
<b>Program Costs</b>					
Salaries and Wages	111,032	515,916	626,948	626,948	626,948
Fringe Benefits	40,776	145,157	185,933	185,933	185,933
Operating Expenses	66,826	261,854	328,680	328,680	328,680
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	218,634	922,927	1,141,561	1,141,561	1,141,561
<b>Total Expenditures</b>	<u>\$ 335,023</u>	<u>\$ 1,231,395</u>	<u>\$ 1,566,418</u>	<u>\$ 1,566,418</u>	<u>\$ 1,566,418</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 22F - 5015 (CSBG CARES Discretionary)  
FOR THE PERIOD JUNE 15, 2022 THROUGH DECEMBER 31, 2022**

	<u>June 15, 2022 through Dec. 31, 2022</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>				
Grant Revenue Awarded	\$ 31,000	\$ 31,000	\$ <span style="background-color: #cccccc;">          </span>	\$ 31,000
<b>Total Revenue</b>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ -</u>	<u>\$ 31,000</u>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Contract/Consultant Services	-	-	-	-
Other Costs	<u>2,818</u>	<u>2,818</u>	<u>2,818</u>	<u>2,818</u>
Total Administrative Costs	2,818	2,818	2,818	2,818
<b>Program Costs</b>				
Salaries and Wages	17,281	17,281	17,281	17,281
Fringe Benefits	3,805	3,805	3,805	3,805
Operating Expenses	-	-	-	-
Contract/Consultant Services	<u>7,096</u>	<u>7,096</u>	<u>7,096</u>	<u>7,096</u>
Total Program Costs	<u>28,182</u>	<u>28,182</u>	<u>28,182</u>	<u>28,182</u>
<b>Total Expenditures</b>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</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)  
FOR THE PERIOD MARCH 27, 2020 THROUGH AUGUST 31, 2022**

	<u>Mar. 27, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Aug. 31, 2022</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>						
Grant Revenue Awarded	\$ 590,264	\$ 1,222,653	\$ 269,576	\$ 2,082,493	\$ <span style="background-color: #cccccc;">          </span>	\$ 2,082,493
<b>Total Revenue</b>	<u>\$ 590,264</u>	<u>\$ 1,222,653</u>	<u>\$ 269,576</u>	<u>\$ 2,082,493</u>	<u>\$ -</u>	<u>\$ 2,082,493</u>
<b>EXPENDITURES</b>						
<b>Administrative Costs</b>						
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-
Operating Expenses	69,150	87,103	1,845	158,098	158,993	158,993
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	<u>52,467</u>	<u>101,395</u>	<u>21,706</u>	<u>175,568</u>	<u>175,568</u>	<u>175,568</u>
Total Administrative Costs	121,617	188,498	23,551	333,666	334,561	334,561
<b>Program Costs</b>						
Salaries and Wages	113,364	364,126	100,657	578,147	578,148	578,148
Fringe Benefits	25,135	86,356	27,902	139,393	139,392	139,392
Operating Expenses	330,148	583,673	117,466	1,031,287	1,030,392	1,030,392
Contract/Consultant Services	-	-	-	-	-	-
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>468,647</u>	<u>1,034,155</u>	<u>246,025</u>	<u>1,748,827</u>	<u>1,747,932</u>	<u>1,747,932</u>
<b>Total Expenditures</b>	<u>\$ 590,264</u>	<u>\$ 1,222,653</u>	<u>\$ 269,576</u>	<u>\$ 2,082,493</u>	<u>\$ 2,082,493</u>	<u>\$ 2,082,493</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 21B-5012 (WX)  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH DECEMBER 31, 2022**

	<u>Nov. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb 28, 2022</u>	<u>Mar. 1, 2022 through Dec 31, 2022</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>						
Grant Revenue	\$ 16,320	\$ 1,848,532	\$ 580,578	\$ 2,445,430	\$	\$ 2,445,430
Interest Income	-	-	-	-	\$	-
Other Income	-	-	-	-	\$	-
<b>Total Revenue</b>	<u>\$ 16,320</u>	<u>\$ 1,848,532</u>	<u>\$ 580,578</u>	<u>\$ 2,445,430</u>	<u>\$ -</u>	<u>\$ 2,445,430</u>
<b>EXPENDITURES</b>						
<b>Weatherization Program Costs</b>						
Intake	\$ -	\$ 82,293	\$ 11,486	\$ 93,779	\$ 93,779	\$ 195,634
Outreach	-	45,753	76,519	122,272	122,272	122,272
Training & Technical Assistance	202	19,329	13,449	32,980	32,980	122,272
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	7,012	1,640	8,652	8,652	-
General Operating Expenditures	7,311	296,003	37,319	340,633	340,633	-
Other Program Costs	8,483	659,781	411,505	1,079,769	1,079,769	-
Total Weatherization Program Costs:	<u>15,996</u>	<u>1,110,171</u>	<u>551,918</u>	<u>1,678,085</u>	<u>1,678,085</u>	<u>440,178</u>
<b>Weatherization Direct Program Costs</b>						
Total Weatherization Activity Expenditures	<u>324</u>	<u>738,361</u>	<u>28,660</u>	<u>767,345</u>	<u>767,345</u>	<u>2,005,252</u>
<b>Total Expenditures</b>	<u>\$ 16,320</u>	<u>\$ 1,848,532</u>	<u>\$ 580,578</u>	<u>\$ 2,445,430</u>	<u>\$ 2,445,430</u>	<u>\$ 2,445,430</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 21B-5012 (EHA)  
FOR THE PERIOD NOVEMBER 1, 2020 THROUGH DECEMBER 31, 2022**

	<u>Nov. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb 28, 2022</u>	<u>Mar. 1, 2022 through Dec 31, 2022</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>						
Grant Revenue	\$ 47,907	\$ 2,047,308	\$ 244,695	\$ 2,339,910	\$ [REDACTED]	\$ 2,339,910
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
<b>Total Revenue</b>	<u>\$ 47,907</u>	<u>\$ 2,047,308</u>	<u>\$ 244,695</u>	<u>\$ 2,339,910</u>	<u>\$ -</u>	<u>\$ 2,339,910</u>
<b>EXPENDITURES</b>						
<b>Assurance 16 Costs</b>						
Administrative Costs	\$ 8,072	\$ 239,822	\$ 30,197	\$ 278,091	\$ 278,091	\$ 492,140
<b>Administrative Costs</b>						
Administrative Costs	1,645	341,353	47,519	390,517	390,517	492,140
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total Assurance 16/Administration Costs:</b>	<u>9,717</u>	<u>581,175</u>	<u>77,716</u>	<u>668,608</u>	<u>668,608</u>	<u>984,280</u>
<b>Program Support Costs</b>						
Intake	17,843	383,468	36,225	437,536	437,536	471,524
Outreach	6,674	215,157	58,371	280,202	280,202	294,702
Training & Technical Assistance	100	8,971	3,352	12,423	12,423	117,881
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	661	-	661	661	-
General Operating Expenditures	5,362	149,309	15,327	169,998	169,998	-
Automation Supplemental	-	-	-	-	-	-
Other Program Costs	1,539	180,818	24,114	206,471	206,471	-
<b>Total Program Costs</b>	<u>31,518</u>	<u>938,384</u>	<u>137,389</u>	<u>1,107,291</u>	<u>1,107,291</u>	<u>884,107</u>
<b>Program Service Costs</b>						
ECIP Emergency Heating & Cooling Services (EHCS)	-	459,217	28,226	487,443	487,443	471,523
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	1,410	-	1,410	1,410	-
Wood, Propane and Oil (ECIP & HEAP WPO)	6,672	67,122	1,364	75,158	75,158	-
<b>Total Program Services Costs</b>	<u>6,672</u>	<u>527,749</u>	<u>29,590</u>	<u>564,011</u>	<u>564,011</u>	<u>471,523</u>
<b>Total Expenditures</b>	<u>\$ 47,907</u>	<u>\$ 2,047,308</u>	<u>\$ 244,695</u>	<u>\$ 2,339,910</u>	<u>\$ 2,339,910</u>	<u>\$ 2,339,910</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 20C-6008 (WX)  
FOR THE PERIOD JULY 1, 2020 THROUGH JUNE 30, 2022**

	Jul. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb 28, 2022	Mar. 1, 2022 through Jun 30, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ 72	\$ -	\$ 101,467	\$ 101,539		\$ 450,000
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
<b>Total Revenue</b>	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ 101,467</u>	<u>\$ 101,539</u>	<u>\$ -</u>	<u>\$ 450,000</u>
<b>EXPENDITURES</b>						
<b>Administrative Costs</b>						
Administrative Costs	-	-	6,824	6,824	-	25,524
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
<b>Total Administration Costs:</b>	<u>-</u>	<u>-</u>	<u>6,824</u>	<u>6,824</u>	<u>-</u>	<u>25,524</u>
<b>Weatherization Program Costs</b>						
Intake	\$ -	\$ -	\$ 632	\$ 632	\$ -	\$ 11,820
Outreach	72	-	316	388	-	7,200
Training & Technical Assistance	-	-	3,002	3,002	-	18,800
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-	30,000
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	3,600
General Operating Expenditures	-	-	27,090	27,090	-	45,000
Other Program Costs	-	-	17,258	17,258	-	121,219
<b>Total Weatherization Program Costs:</b>	<u>72</u>	<u>-</u>	<u>48,298</u>	<u>48,370</u>	<u>-</u>	<u>237,639</u>
<b>Weatherization Direct Program Costs</b>						
Total Health and Safety Expenditures	-	-	-	-	-	90,200
Total Direct Program Weatherization Expenditures	-	-	46,345	46,345	-	96,637
<b>Total Expenditures</b>	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ 101,467</u>	<u>\$ 101,539</u>	<u>\$ -</u>	<u>\$ 450,000</u>

SHANNON M. WEBSTER

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

Board of Directors  
**Community Action Partnership of Kern**  
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Community Action Partnership of Kern**, as of and for the year ended February 28, 2023, and the related notes to the financial statements, which comprise **Community Action Partnership of Kern's** financial statements, and have issued our report thereon dated October 26, 2023.

### Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2023-001 that we consider to be a significant deficiency.



## **Report on Compliance and Other Matters**

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

### **Community Action Partnership of Kern's Response to the Finding**

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

### **Purpose of this Report**

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 26, 2023

SHANNON M. WEBSTER

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

Board of Directors  
**Community Action Partnership of Kern**  
Bakersfield, California

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited **Community Action Partnership of Kern's** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Community Action Partnership of Kern's** major federal programs for the year ended February 28, 2023. **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, 2023.

#### *Basis for Opinion on Each Major Federal Program*

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

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

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance.***

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

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

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

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

## Report on Internal Control Over Compliance

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

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

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

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 26, 2023

SHANNON M. WEBSTER

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

Board of Directors  
**Community Action Partnership of Kern**  
Bakersfield, California

### Report on Compliance for First 5 Kern

#### *Opinion on Compliance for First 5 Kern*

We have audited **Community Action Partnership of Kern's** compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2023.

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, 2023.

#### *Basis for Opinion on First 5 Kern*

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

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

#### *Responsibilities of Management for Compliance*

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

### **Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 26, 2023

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2023

### SECTION I. SUMMARY OF AUDITOR'S RESULTS

#### *Financial Statements*

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

Qualified

Internal control over financial reporting:

Material weakness(es) identified?            Yes   X   No

Significant deficiency(ies) identified?   X   Yes            None reported

Noncompliance material to financial statements noted?            Yes   X   No

#### *Federal Awards*

Internal control over major programs:

Material weakness(es) identified?            Yes   X   No

Significant deficiency(ies) identified?            Yes   X   None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?            Yes   X   No

Identification of major programs

Federal Assistance

Listing Number

Name of Federal Program or Cluster

14.218/14.225

Community Development Block Grant (CDBG) Entitlement Grants Cluster

21.027

Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

93.356/93.600

Head Start Cluster

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

\$2,297,040

Auditee qualified as low-risk auditee?   X   Yes            No



## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2023

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#### SECTION II. FINANCIAL STATEMENT FINDINGS

FS-2023-001 **Condition:** For nine of fifty-three procurement transactions tested, the Organization only obtained two of the required three bids for the purchase.

**Criteria:** The Organization's Financial Policy and Procurement Manual for expenditures greater than or equal to \$10,000 requires the Organization to obtain three bids. Additionally, the Code of Federal Regulations (CFR), 2 CFR 200.318 requires the non-federal entity to have and use documented procurement procedures for the acquisition of property or services required under a Federal award or subaward.

**Cause:** Lack of training and internal review related to the procurement process.

**Effect:** Failure to procure items properly may result in a reduction or loss of future funding.

**Recommendation:** Management should provide additional training related to the required documentation related to the procurement process. Additionally, management should perform an internal review over the procurement process to ensure that the policies and procedures set forth in the manual are adhered to.

**Management Response/Planned Corrective Action:** The Director of Finance and the Business Services Manager will update agency-wide procurement training to reflect the requirement for three bids. Applicable agency staff will be scheduled for updated training. Subsequent transactions fitting into this category will be subject to the standard described in the Accounting and Financial Policies and Procedures Manual, updated April 27, 2022, and any future approved revision or amendment.

This corrective action has been fully implemented as of June 30, 2023.

Implementer: Kerri Davis, Business Services Manager  
Gabrielle Alexander, Director of Finance

#### SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED FEBRUARY 28, 2023

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- FA-2022-001 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. *Similar items noted. See Special Purpose June 30, 2023 Financial Statement item SA-2023-009.*
- FA-2022-002 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. *Corrective action taken during the year.*
- FA-2022-003 For two of forty participants tested for the Commodity Supplement Food Program and Emergency Food Assistance Program, the participant application did not appropriately document the recertification of the participant at the twelve and/or twenty-four-month period. *Corrective action taken during the year.*



SPECIAL PURPOSE FINANCIAL STATEMENTS  
June 30, 2023



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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 accompanying special purpose financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended June 30, 2023, and the related note to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

In our opinion, the special purpose financial statements present fairly, in all material respects, the special purpose financial statements of the California Department of Education funds of the Organization for the year ended June 30, 2023, on the basis of accounting described in Note 1.

#### *Basis for Opinion*

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

#### *Emphasis of Matter – Basis of Accounting*

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

#### *Responsibilities of Management for the Special Purpose Financial Statements*

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

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

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

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

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

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

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 31, 2023

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Period July 1, 2022 through June 30, 2023**

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
<b>STATE:</b>		
<b>State of California - Department of Education</b>		
California State Preschool Programs	CSPP - 2120	\$ <u>5,798,492</u>
<b>State of California - Department of Social Services</b>		
General Child Care and Development Programs	CCTR - 2058	3,901,541
Migrant Child Care	CMIG - 2004	79,364
Migrant Specialized Services	CMSS - 2004	40,079
Migrant Alternative Payment	CMAP - 2000	24,153,464
Migrant Alternative Payment - Stipend	CMAP - 2000	2,346,980
Child and Adult Care Food	15-1248-OJ	1,257,457
<b>Total State of California - Department of Social Services</b>		<u>31,778,885</u>
<b>Total State of California</b>		<u>\$ <u>37,577,377</u></u>

**Basis of Presentation**

The accompanying schedule of expenditures of state awards includes the state award activity of **Community Action Partnership of Kern** under programs of the state government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern**. Additionally, **Community Action Partnership of Kern** has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

See Note to Special Purpose Financial Statements.



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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 3,439,484	\$ 2,046,267	\$ 5,485,751
Transfer From Reserve	-	2,510	2,510
Head Start	203,041	107,190	310,231
	<u>3,642,525</u>	<u>2,155,967</u>	<u>5,798,492</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	2,467,940	1,459,324	3,927,264
Fringe Benefits	846,291	500,176	1,346,467
Consultant/Contract Services	5,213	4,520	9,733
Travel	2,651	-	2,651
Space Costs	82	-	82
Equipment	-	-	-
Consumable Supplies	145	149	294
Other Costs	7,523	5,737	13,260
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	312,680	186,061	498,741
	<u>3,642,525</u>	<u>2,155,967</u>	<u>5,798,492</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 502,523	\$ 450,523	\$ 953,046
State Grant Revenue	1,604,496	941,699	2,546,195
Transfer From Reserve	-	2,892	2,892
Head Start	349,728	49,680	399,408
	<u>2,456,747</u>	<u>1,444,794</u>	<u>3,901,541</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	1,700,649	1,006,831	2,707,480
Fringe Benefits	550,762	302,533	853,295
Consultant/Contract Services	4,010	1,600	5,610
Travel	1,690	-	1,690
Space Costs	16	(6)	10
Equipment	-	-	-
Consumable Supplies	102	552	654
Other Costs	8,050	6,720	14,770
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	191,468	126,564	318,032
	<u>2,456,747</u>	<u>1,444,794</u>	<u>3,901,541</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 2,088	\$ -	\$ 2,088
State Grant Revenue	53,111	24,024	77,135
Head Start	-	141	141
	<u>55,199</u>	<u>24,165</u>	<u>79,364</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	36,375	16,137	52,512
Fringe Benefits	12,473	5,534	18,007
Consultant/Contract Services	267	139	406
Travel	134	-	134
Space Costs	6	-	6
Equipment	-	-	-
Consumable Supplies	8	6	14
Other Costs	918	152	1,070
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	5,018	2,197	7,215
	<u>55,199</u>	<u>24,165</u>	<u>79,364</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 40,079	\$ -	\$ 40,079
<b>Total Revenue</b>	<u>40,079</u>	<u>-</u>	<u>40,079</u>
 <b>EXPENDITURES</b>			
Salaries	24,538	-	24,538
Fringe Benefits	11,898	-	11,898
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	3,643	-	3,643
<b>Total Expenditures</b>	<u>40,079</u>	<u>-</u>	<u>40,079</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 2,504,099	\$ 1,494,820	\$ 3,998,919
State Grant Revenue	10,565,312	9,546,213	20,111,525
Transfer From Reserve	-	43,020	43,020
	<u>13,069,411</u>	<u>11,084,053</u>	<u>24,153,464</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	973,922	578,139	1,552,061
Fringe Benefits	174,147	104,211	278,358
Consultant/Contract Services	5,874	3,600	9,474
Travel	3,606	10,019	13,625
Space Costs	99,987	49,884	149,871
Equipment	-	311,023	311,023
Consumable Supplies	31,274	22,537	53,811
Other Costs	53,713	47,231	100,944
Program Costs	10,547,155	8,980,431	19,527,586
Depreciation	-	2,860	2,860
Indirect Costs	1,179,733	974,118	2,153,851
	<u>13,069,411</u>	<u>11,084,053</u>	<u>24,153,464</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 7,336	\$ 2,339,644	\$ 2,346,980
<b>Total Revenue</b>	<u>7,336</u>	<u>2,339,644</u>	<u>2,346,980</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	6,669	2,126,950	2,133,619
Depreciation	-	-	-
Indirect Costs	667	212,694	213,361
<b>Total Expenditures</b>	<u>7,336</u>	<u>2,339,644</u>	<u>2,346,980</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

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

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through June 30, 2023</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 793,036	\$ 464,421	\$ 1,257,457
<b>Total Revenue</b>	<u>793,036</u>	<u>464,421</u>	<u>1,257,457</u>
<b>EXPENDITURES</b>			
Salaries	516,063	239,115	755,178
Fringe Benefits	155,984	66,063	222,047
Consultant/Contract Services	4,612	-	4,612
Equipment	90,382	-	90,382
Travel	19,384	8,826	28,210
Space Costs	107,331	37,301	144,632
Consumable Supplies	86,457	52,175	138,632
Other Costs	38,733	24,468	63,201
Program Costs	(289,324) *	(5,648) *	(294,972) *
Indirect Costs	<u>63,414</u>	<u>42,121</u>	<u>105,535</u>
<b>Total Expenditures</b>	<u>793,036</u>	<u>464,421</u>	<u>1,257,457</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Program Costs represent food subsidies provided by Head Start.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	TOTAL REIMBURSABLE
<b>1000 CERTIFICATED SALARIES</b>	\$ 2,117,080	\$ 2,868,453	\$ 38,354	\$ 19,041	\$ -	\$ 5,042,928
1100 TEACHERS' SALARIES	2,122,690	2,846,253	38,039	19,041	-	5,026,023
1300 CERTIFICATED SUPERVISORS' & ADMINISTRATORS' SALARIES	(5,610)	22,200	315	-	-	16,905
<b>2000 CLASSIFIED SALARIES</b>	590,400	1,058,811	14,158	5,497	1,552,061	3,220,927
2100 INSTRUCTIONAL AIDES' SALARIES	641,933	831,579	10,935	5,497	-	1,489,944
2200 CLASSIFIED SUPPORT SALARIES	-	-	-	-	-	-
2300 CLASSIFIED SUPERVISORS' & ADMINISTRATORS' SALARIES	(16,709)	66,225	939	-	-	50,455
2400 CLERICAL, TECHNICAL, & OFFICE STAFF SALARIES	(34,824)	161,007	2,284	-	1,552,061	1,680,528
<b>3000 EMPLOYEE BENEFITS</b>	853,295	1,346,467	18,007	11,898	278,358	2,508,025
3301 OASDI/MEDICARE/ALTERNATIVE CERTIFICATED	(2,756)	983,452	13,152	1,344	-	995,192
3302 OASDI/MEDICARE/ALTERNATIVE CLASSIFIED	(769)	363,015	4,855	388	117,197	484,686
3401 HEALTH AND WELFARE BENEFITS CERTIFICATED	558,746	-	-	7,119	-	565,865
3402 HEALTH AND WELFARE BENEFITS CLASSIFIED	155,820	-	-	2,055	138,360	296,235
3501 STATE UNEMPLOYMENT INSURANCE CERTIFICATED	31,918	-	-	-	-	31,918
3502 STATE UNEMPLOYMENT INSURANCE CLASSIFIED	8,901	-	-	-	17,010	25,911
3601 WORKERS' COMPENSATION INSURANCE CERTIFICATED	79,316	-	-	770	-	80,086
3602 WORKERS' COMPENSATION INSURANCE CLASSIFIED	22,119	-	-	222	5,791	28,132
<b>4000 BOOKS AND SUPPLIES</b>	654	294	14	-	53,811	54,773
4300 MATERIALS & SUPPLIES	654	294	14	-	53,811	54,773
4400 NONCAPITALIZED EQUIPMENT	-	-	-	-	-	-
<b>5000 SERVICES AND OTHER OPERATING EXPENSES</b>	22,080	25,726	1,616	-	19,804,360	19,853,782
5200 TRAVEL AND CONFERENCES	7,498	12,496	1,321	-	13,625	34,940
5300 DUES AND MEMBERSHIPS	-	-	-	-	6,650	6,650
5400 INSURANCE	-	-	-	-	12,747	12,747
5500 OPERATIONS AND HOUSEKEEPING SERVICES	(5)	-	-	-	-	(5)
5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENTS	16	82	6	-	149,871	149,975
5800 PROFESSIONAL/CONSULTING SVCS & OPERATING EXPENDITURES	14,571	13,148	289	-	19,594,856	19,622,864
5900 COMMUNICATIONS	-	-	-	-	26,611	26,611
Start Up Costs	-	-	-	-	311,023	311,023
<b>6200 BUILDINGS AND IMPROVEMENTS OF BUILDINGS</b>	-	-	-	-	-	-
6400 EQUIPMENT	-	-	-	-	311,023	311,023
Start Up Costs	-	-	-	-	-	-
<b>INDIRECT COSTS</b>	318,032	498,741	7,215	3,643	2,153,851	2,981,482
<b>TOTAL</b>	\$ 3,901,541	\$ 5,798,492	\$ 79,364	\$ 40,079	\$ 24,153,464	\$ 33,972,940

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

*The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Expenditures per the guidance from the funding source.*

See Note to Special Purpose Financial Statements.



**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	Total Costs
CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES	\$ -	\$ 114,262	\$ 1,682	\$ 1	\$ 1,156,800	\$ 1,272,745
EMPLOYEE BENEFITS	-	43,908	585	-	207,614	252,107
MATERIALS AND SUPPLIES	-	285	10	-	55,665	55,960
TRAVEL AND CONFERENCES	-	12,496	618	-	17,073	30,187
DUES AND MEMBERSHIPS	-	-	-	-	5,261	5,261
INSURANCE	-	-	-	-	10,829	10,829
OPERATIONS AND HOUSEKEEPING SERVICES	-	-	-	-	4,423	4,423
RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENTS	-	67	-	-	128,429	128,496
PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	-	10,639	990	-	22,455	34,084
COMMUNICATIONS	-	-	-	-	20,215	20,215
INDIRECT COSTS	318,032	498,741	7,215	3,643	2,153,851	2,981,482
TOTAL ADMINISTRATIVE COSTS	\$ 318,032	\$ 680,398	\$ 11,100	\$ 3,644	\$ 3,782,615	\$ 4,795,789

*The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Administrative Costs per the guidance from the funding source.*

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	Total Costs
<u>Unit Costs Under \$10,000 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$10,000 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$10,000 Items Without CDD Approval:</u>	-	-	-	-	-	-
<u>Total Renovation and Repair Expenditures</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.*

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

	GENERAL CHILD CARE CCTR - 2058	STATE PRESCHOOL CSPP - 2120	MIGRANT CHILD CARE CMIG - 2004	MIGRANT SPECIALIZED SERVICES CMSS - 2004	MIGRANT ALTERNATIVE PAYMENT CMAP - 2000	Total Costs
<u>Unit Costs Under \$5,000 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$5,000 Items With CDD Approval:</u> Reserve Account	-	-	-	-	311,023	311,023
<u>Unit Costs Over \$5,000 Items Without CDD Approval:</u>	-	-	-	-	-	-
<b>Total Equipment Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 311,023</b>	<b>\$ 311,023</b>

*The Stipend funds received for CMAP-2000 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.*

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND EARNED REIMBURSEMENT  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2022 to June 2023	Revenue Recognized	Audit Adjustments	Earned Reimbursements
<b>Breakfast</b>							
Free	157,510	1	157,511	\$2.21	\$ 348,097	\$ 2	\$ 348,099
Reduced	-	-	-	\$1.91	-	-	-
Base	-	-	-	\$0.45	-	-	-
Total	<u>157,510</u>	<u>1</u>	<u>157,511</u>		<u>\$ 348,097</u>	<u>\$ 2</u>	<u>\$ 348,099</u>
<b>Lunch</b>							
Free	164,046	(9)	164,037	\$4.03	\$ 661,105	\$ (36)	\$ 661,069
Reduced	-	-	-	\$3.63	-	-	-
Base	-	-	-	\$0.47	-	-	-
Total	<u>164,046</u>	<u>(9)</u>	<u>164,037</u>		<u>\$ 661,105</u>	<u>\$ (36)</u>	<u>\$ 661,069</u>
<b>HS Snack</b>							
Free	4,829	-	4,829	\$1.18	\$ 5,698	\$ -	\$ 5,698
Reduced	-	-	-	\$0.64	-	-	-
Base	-	-	-	\$0.19	-	-	-
Total	<u>4,829</u>	<u>-</u>	<u>4,829</u>		<u>\$ 5,698</u>	<u>\$ -</u>	<u>\$ 5,698</u>
<b>State Snack</b>							
Free	110,062	1	110,063	\$1.18	\$ 129,874	\$ 1	\$ 129,874
Reduced	-	-	-	\$0.64	-	-	-
Base	-	-	-	\$0.19	-	-	-
Total	<u>110,062</u>	<u>1</u>	<u>110,063</u>		<u>\$ 129,874</u>	<u>\$ 1</u>	<u>\$ 129,874</u>
Total Rate X Meals	<u>436,447</u>	<u>(7)</u>	<u>436,440</u>		<u>\$ 1,144,774</u>	<u>\$ (33)</u>	<u>\$ 1,144,740</u>
State Reimbursements	<u>321,556</u>	<u>(8)</u>	<u>321,548</u>	\$0.1975	<u>\$ 63,507</u>	<u>\$ (2)</u>	<u>\$ 63,506</u>
Cash-in-Lieu	<u>164,046</u>	<u>(9)</u>	<u>164,037</u>	\$0.30	<u>\$ 49,214</u>	<u>\$ (3)</u>	<u>\$ 49,211</u>
Total Federal Reimbursement					<u>\$ 1,257,495</u>	<u>\$ (38)</u>	<u>\$ 1,257,457</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>July 1, 2022 to July 31, 2022</u>			<u>August 1, 2022 to August 31, 2022</u>			<u>September 1, 2022 to September 30, 2022</u>		
<b><u>Breakfast</u></b>									
Free	5,595	-	5,595	11,403	-	11,403	14,234	2	14,236
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>5,595</u>	<u>-</u>	<u>5,595</u>	<u>11,403</u>	<u>-</u>	<u>11,403</u>	<u>14,234</u>	<u>2</u>	<u>14,236</u>
<b><u>Lunch</u></b>									
Free	5,850	-	5,850	11,728	-	11,728	14,721	-	14,721
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>5,850</u>	<u>-</u>	<u>5,850</u>	<u>11,728</u>	<u>-</u>	<u>11,728</u>	<u>14,721</u>	<u>-</u>	<u>14,721</u>
<b><u>HS Snack</u></b>									
Free	1,103	-	1,103	1,451	-	1,451	241	-	241
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>1,103</u>	<u>-</u>	<u>1,103</u>	<u>1,451</u>	<u>-</u>	<u>1,451</u>	<u>241</u>	<u>-</u>	<u>241</u>
<b><u>State Snack</u></b>									
Free	3,986	-	3,986	7,202	-	7,202	9,759	1	9,760
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>3,986</u>	<u>-</u>	<u>3,986</u>	<u>7,202</u>	<u>-</u>	<u>7,202</u>	<u>9,759</u>	<u>1</u>	<u>9,760</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>October 1, 2022 to October 31, 2022</u>			<u>November 1, 2022 to November 30, 2022</u>			<u>December 1, 2022 to December 31, 2022</u>		
<b><u>Breakfast</u></b>									
Free	15,145	-	15,145	12,672	-	12,672	11,173	-	11,173
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>15,145</u>	<u>-</u>	<u>15,145</u>	<u>12,672</u>	<u>-</u>	<u>12,672</u>	<u>11,173</u>	<u>-</u>	<u>11,173</u>
<b><u>Lunch</u></b>									
Free	15,536	-	15,536	13,072	-	13,072	11,491	-	11,491
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>15,536</u>	<u>-</u>	<u>15,536</u>	<u>13,072</u>	<u>-</u>	<u>13,072</u>	<u>11,491</u>	<u>-</u>	<u>11,491</u>
<b><u>HS Snack</u></b>									
Free	240	-	240	197	-	197	149	-	149
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>240</u>	<u>-</u>	<u>240</u>	<u>197</u>	<u>-</u>	<u>197</u>	<u>149</u>	<u>-</u>	<u>149</u>
<b><u>State Snack</u></b>									
Free	10,227	-	10,227	8,534	-	8,534	7,915	-	7,915
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>10,227</u>	<u>-</u>	<u>10,227</u>	<u>8,534</u>	<u>-</u>	<u>8,534</u>	<u>7,915</u>	<u>-</u>	<u>7,915</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>January 1, 2023 to January 31, 2023</u>			<u>February 1, 2023 to February 28, 2023</u>			<u>March 1, 2023 to March 31, 2023</u>		
<b><u>Breakfast</u></b>									
Free	14,832	-	14,832	14,796	(1)	14,795	18,807	-	18,807
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>14,832</u>	<u>-</u>	<u>14,832</u>	<u>14,796</u>	<u>(1)</u>	<u>14,795</u>	<u>18,807</u>	<u>-</u>	<u>18,807</u>
<b><u>Lunch</u></b>									
Free	15,558	-	15,558	15,405	(9)	15,396	19,929	-	19,929
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>15,558</u>	<u>-</u>	<u>15,558</u>	<u>15,405</u>	<u>(9)</u>	<u>15,396</u>	<u>19,929</u>	<u>-</u>	<u>19,929</u>
<b><u>HS Snack</u></b>									
Free	255	-	255	240	-	240	374	-	374
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>255</u>	<u>-</u>	<u>255</u>	<u>240</u>	<u>-</u>	<u>240</u>	<u>374</u>	<u>-</u>	<u>374</u>
<b><u>State Snack</u></b>									
Free	10,362	-	10,362	9,902	-	9,902	13,379	-	13,379
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>10,362</u>	<u>-</u>	<u>10,362</u>	<u>9,902</u>	<u>-</u>	<u>9,902</u>	<u>13,379</u>	<u>-</u>	<u>13,379</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>April 1, 2023 to April 30, 2023</u>			<u>May 1, 2023 to May 31, 2023</u>			<u>June 1, 2023 to June 30, 2023</u>		
<b><u>Breakfast</u></b>									
Free	14,892	-	14,892	15,803	-	15,803	8,158	-	8,158
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>14,892</u>	<u>-</u>	<u>14,892</u>	<u>15,803</u>	<u>-</u>	<u>15,803</u>	<u>8,158</u>	<u>-</u>	<u>8,158</u>
<b><u>Lunch</u></b>									
Free	15,646	-	15,646	16,593	-	16,593	8,517	-	8,517
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>15,646</u>	<u>-</u>	<u>15,646</u>	<u>16,593</u>	<u>-</u>	<u>16,593</u>	<u>8,517</u>	<u>-</u>	<u>8,517</u>
<b><u>HS Snack</u></b>									
Free	283	-	283	296	-	296	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>283</u>	<u>-</u>	<u>283</u>	<u>296</u>	<u>-</u>	<u>296</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>State Snack</u></b>									
Free	10,361	-	10,361	11,461	-	11,461	6,974	-	6,974
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>10,361</u>	<u>-</u>	<u>10,361</u>	<u>11,461</u>	<u>-</u>	<u>11,461</u>	<u>6,974</u>	<u>-</u>	<u>6,974</u>

See Note to Special Purpose Financial Statements.



**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ENROLLMENT - CHILD CARE CENTERS  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

FIXED PERCENTAGE METHOD

<b>Enrollment</b>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<b>Total</b>												
Reported	736	1,189	1,328	1,422	1,448	1,181	1,207	1,229	1,264	1,292	1,280	689
Adjusted	724	271	132	38	12	279	253	231	196	168	180	771
Allowed	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
<b>Free</b>												
Reported	736	1,189	1,328	1,422	1,448	1,181	1,207	1,229	1,264	1,292	1,280	689
Adjusted	724	271	132	38	12	279	253	231	196	168	180	771
Allowed	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460
<b>Reduced</b>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
<b>Base</b>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
RECONCILIATION OF SINGLE AUDIT TO PROGRAM AUDIT  
PERIOD ENDED FEBRUARY 28, 2023 AND JUNE 30, 2023**

	Single Audit Feb. 28, 2023	Less: Mar. 1, 2022 thru June 30, 2022 and Eliminations *	Mar. 1, 2023 Thru June 30, 2023	Program Audit June 30, 2023
<b>ASSETS</b>				
Current Assets				
Cash - Unrestricted	\$ 12,966,354	\$ (6,280,153)	\$ (4,519,749)	\$ 2,166,452
Cash - Restricted	-	39,873	64,484	104,357
Grants and contracts receivable	11,364,285	(10,389,448)	3,789,227	4,764,064
Inventories	1,090,744	(1,090,744)	-	-
Prepaid expenses	1,132,342	(1,126,218)	39,801	45,925
<b>Total current assets</b>	<u>26,553,725</u>	<u>(18,846,690)</u>	<u>(626,237)</u>	<u>7,080,798</u>
Noncurrent Assets				
Cash restricted for program use by funding agencies	537,868	(537,868)	-	-
Property and equipment	31,227,230	(31,227,230)	-	-
<b>Total noncurrent assets</b>	<u>31,765,098</u>	<u>(31,765,098)</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 58,318,823</u>	<u>\$ (50,611,788)</u>	<u>\$ (626,237)</u>	<u>\$ 7,080,798</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current liabilities				
Current maturities of long-term debt	\$ 328,848	\$ (328,848)	\$ -	\$ -
Accounts payable:				
Trade	5,358,755	(2,732,964)	290,635	2,916,426
Construction	2,311,734	(2,311,734)	-	-
Accrued expenses	5,216,628	(4,987,080)	(87,473)	142,075
Advances payable	2,784,924	-	331,541	3,116,465
Deferred revenue	5,535,406	(3,503,656)	(1,453,337)	578,413
<b>Total current liabilities</b>	<u>21,536,295</u>	<u>(13,864,282)</u>	<u>(918,634)</u>	<u>6,753,379</u>
Noncurrent Liabilities				
Long-term debt, less current maturities	375,282	(375,282)	-	-
<b>Total liabilities</b>	<u>21,911,577</u>	<u>(14,239,564)</u>	<u>(918,634)</u>	<u>6,753,379</u>
Net Assets:				
With donor restrictions	238,658	(238,658)	-	-
Without donor restrictions				
Board designated for accrued vacation liability	997,587	(997,587)	-	-
Undesignated	35,171,001	(35,135,979)	292,397	327,419
<b>Total net assets</b>	<u>36,407,246</u>	<u>(36,372,224)</u>	<u>292,397</u>	<u>327,419</u>
<b>Total liabilities and net assets</b>	<u>\$ 58,318,823</u>	<u>\$ (50,611,788)</u>	<u>\$ (626,237)</u>	<u>\$ 7,080,798</u>
<b>SUPPORT AND REVENUE</b>				
Program Revenues				
Federal grants	\$ 76,568,011	\$ (72,213,495)	\$ 2,566,815	\$ 6,921,331
State grants	35,143,066	(19,481,771)	15,239,305	30,900,600
Local grants	2,650,264	(2,650,264)	-	-
Public Support				
Contributions in-kind	163,275	(163,275)	-	-
Donations				
Food	38,897,034	(38,897,034)	-	-
Cash	449,682	(449,682)	-	-
Other	606,665	(606,525)	229	369
<b>Total support and revenue</b>	<u>154,477,997</u>	<u>(134,462,046)</u>	<u>17,806,349</u>	<u>37,822,300</u>
<b>EXPENDITURES</b>	<u>139,803,541</u>	<u>(119,739,206)</u>	<u>17,513,042</u>	<u>37,577,377</u>
<b>EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ 14,674,456</u>	<u>\$ (14,722,840)</u>	<u>\$ 293,307</u>	<u>\$ 244,923</u>

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

See Notes to Special Purpose Financial Statements

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTE TO SPECIAL PURPOSE FINANCIAL STATEMENTS

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### Note 1. Nature of Activities and Significant Accounting Policies

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

These special purpose financial statements represent only specific information for the year ended June 30, 2023, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general-purpose financial statements for the Organization for the year ended February 28, 2023 were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The schedules of revenue and expenditures presented on pages 4-10 represent the program activity for each state grant for the year ended June 30, 2023. They are intended to assist the State Department of Education and State Department of Social Services in reconciling to the Organization's fiscal year ended February 28, 2023.

The special purpose financial statements presented herein on pages 11-23 and 26-61 were prepared specifically to comply with California Department of Education reporting requirements at each program level, using the fiscal year of the state.

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

*Basis of Accounting:* The special purpose financial statements were prepared in conformity with the accounting practices prescribed by the California Department of Education, under the accrual method of accounting, in conformity with the California Department of Social Services Audit Guide dated August 2022 which differs from generally accepted accounting principles.

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

*Property:* Property purchased with California Department of Education contract funds during fiscal year 2022-2023 has been separately accounted for in the property management system.

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

## COMMUNITY ACTION PARTNERSHIP OF KERN

### NOTE REGARDING CDE SUPPLEMENTARY INFORMATION

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

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease, purchase, acquisition, or repair or renovation of early learning and cash facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2023.
2. All expenses claimed for reimbursement under a related rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rent expenses claimed for the year ended June 30, 2023.
3. Bad debt expense is unallowable unless it relates to uncollectible family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2023.

SHANNON M. WEBSTER

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

Board of Directors  
**Community Action Partnership of Kern**  
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of **Community Action Partnership of Kern**, as of and for the year ended June 30, 2023, and the related notes to the special purpose financial statements, which comprise **Community Action Partnership of Kern's** special purpose financial statements, and have issued our report thereon dated October 31, 2023.

### Report on Internal Control over Financial Reporting

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

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

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

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Community Action Partnership of Kern's** special purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the special purpose financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items SA-2023-001 through SA-2023-009.

## **Community Action Partnership of Kern's Responses to Findings**

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

## **Purpose of this Report**

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 31, 2023

**Contractor Name: Community Action Partnership of Kern**  
**California Department of Education**  
**Audited Enrollment, Attendance and Fiscal**  
**Report for California State Preschool Program**

**Contract Number: CSPP2120**  
**Fiscal Year Ended: June 30, 2023**  
**Vendor Code: Y320**

**Section 1 – Number of Counties Where Services are Provided**

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

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

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

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

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

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

**Section 2 – Days of Enrollment, Attendance and Operation**

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	105,359	9	105,368	99,253.6690
Total Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Attendance (including MHCS)	101,704		101,704	N/A
Total Non-Certified Days of Enrollment	7,690		7,690	5,613.0188
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	245		245	N/A

**Section 3 – Revenue**

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
<b>TOTAL RESTRICTED INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account	2,510		2,510

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children	43,547		43,547
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	298,388	11,843	310,231
Other:			0
Other:			0



**Section 4 - Reimbursable Expenses**

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
1000 Certificated Salaries	2,861,601	6,852	2,868,453
2000 Classified Salaries	1,056,281	2,530	1,058,811
3000 Employee Benefits	1,343,252	3,215	1,346,467
4000 Books and Supplies	294		294
5000 Services and Other Operating Expenses	25,749	(23)	25,726
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	498,644	97	498,741
<b>TOTAL REIMBURSABLE EXPENSES</b>	<b>5,785,821</b>	<b>12,671</b>	<b>5,798,492</b>

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

Approved Indirect Cost Rate:

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	679,909	489	680,398
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

**Section 6 - Summary**

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	105,359	9	105,368
Days of Operation	245	0	245
Days of Attendance (including MHCS)	101,704	0	101,704
Total Certified Adjusted Days of Enrollment	N/A	N/A	99,253.6690
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	5,613.0188
Restricted Program Income	0	0	0
Transfer from Preschool Reserve Account	2,510	0	2,510
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	5,785,821	12,671	5,798,492
Total Administrative Cost	679,909	489	680,398
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

**Section 7 – Auditor’s Assurances**

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

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

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

**Section 8 – Comments**

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

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

**Service County: Kern**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus	58		58	2.1240	123.1920
Three Years Old Full-time	10,295		10,295	1.8000	18,531.0000
Three Years Old Part-time	17,058		17,058	1.1147	19,014.5526
Four Years and Older Full-time-plus	0		0	1.1800	0.0000
Four Years and Older Full-time	19,394		19,394	1.0000	19,394.0000
Four Years and Older Part-time	40,029		40,029	0.6193	24,789.9597
Exceptional Needs Full-time-plus	0		0	2.8320	0.0000
Exceptional Needs Full-time	348		348	2.4000	835.2000
Exceptional Needs Part-time	1,091		1,091	1.4863	1,621.5533
Dual Language Learner Full-time-plus	192		192	1.4160	271.8720
Dual Language Learner Full-time	2,680		2,680	1.2000	3,216.0000
Dual Language Learner Part-time	8,191		8,191	0.6193	5,072.6863

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	0	9	9	1.2980	11.6820
At Risk of Abuse or Neglect Full-time	5,496		5,496	1.1000	6,045.6000
At Risk of Abuse or Neglect Part-time	527		527	0.6193	326.3711
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>	<b>105,359</b>	<b>9</b>	<b>105,368</b>	N/A	<b>99,253.6690</b>

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
<b>DAYS OF ATTENDANCE</b>	<b>101,704</b>		<b>101,704</b>	N/A	N/A

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

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

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

**Service County: Kern**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.8000	0.0000
Toddlers (18 up to 36 months) Part-time			0	0.9900	0.0000
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time	1,717		1,717	1.1147	1,913.9399
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	5,973		5,973	0.6193	3,699.0789
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.4863	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT</b>	<b>7,690</b>	<b>0</b>	<b>7,690</b>	N/A	<b>5,613.0188</b>

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

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

Fiscal Year Ending	June 30, 2023
Contract Number	CCTR2058
Vendor Code	Y320

Full Name of Contractor

## Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form AUD 9500.1):

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):

Total enrollment and attendance forms to attach:

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

## Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	39,445		39445	68,013.7036
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	38,534		38534	N/A
Total Non-Certified Days of Enrollment	7,753		7753	7,747.9820
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	245		245	N/A



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

Contract Number **CCTR2058**

**Section 3 - Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer From Reserve	5,031	-2,139	2892
Waived Family Fees for Certified Children	52,964	-47	52917
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	399,408		399408
Unrestricted Income - Other:			
<b>Total Revenue</b>	<b>457403</b>	<b>-2186</b>	<b>455217</b>

Comments:

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

Contract Number **CCTR2058**

**Section 4 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	2,116,949	131	2117080
2000 Classified Salaries	590,400		590400
3000 Employee Benefits	853,295		853295
4000 Books and Supplies	654		654
5000 Services and Other Operating Expenses	24,225	-2,145	22080
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	318,032		318032
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>3903555</b>	<b>-2014</b>	<b>3901541</b>
Total Administrative Cost (included in Section 4 above)	318,032		318032
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

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

Contract Number **CCTR2058**

**Section 7 - Summary**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	39445		39445
Days of Operation	245		245
Days of Attendance (including MHCS)	38534		38534
Restricted Program Income			
Transfer from Reserve	5031	-2139	2892
Waived Family Fees for Certified Children	52964	-47	52917
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	3903555	-2014	3901541
Total Administrative Cost	318032		318032
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS) **68,013.7036**

Total Non-Certified Adjusted Days of Enrollment (including MHCS) **7,747.9820**

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

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

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

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

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

Fiscal Year Ending **June 30, 2023**

Contract Number **CCTR2058**

Vendor Code **Y320**

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

Service County: **Kern**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	18		18	2.8792	51.8256
Infants (up to 18 months) Full-time	7,659		7659	2.4400	18687.9600
Infants (up to 18 months) One-half-time	1,708		1708	1.3420	2292.1360
Toddlers (18 up to 36 months) Full-time-plus	253		253	2.1240	537.3720
Toddlers (18 up to 36 months) Full-time	20,908		20908	1.8000	37634.4000
Toddlers (18 up to 36 months) One-half-time	8,899		8899	0.9900	8810.0100
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

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

Contract Number **CCTR2058**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Certified Days of Enrollment</b>	<b>39445</b>		<b>39445</b>	<b>N/A</b>	<b>68013.7036</b>
<b>Days of Attendance</b>	<b>38,534</b>		<b>38534</b>	<b>N/A</b>	<b>N/A</b>

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

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

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

Fiscal Year Ending	June 30, 2023
Contract Number	CCTR2058
Vendor Code	Y320

Full Name of Contractor

Service County:

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time	206		206	1.3420	276.4520
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time	7,547		7547	0.9900	7471.5300
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

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

Contract Number **CCTR2058**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Non-Certified Days of Enrollment</b>	<b>7753</b>		<b>7753</b>	<b>N/A</b>	<b>7747.9820</b>

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

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

Fiscal Year Ending **June 30, 2023**

Contract Number **CMIG2004**

Vendor Code **Y320**

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

## Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form AUD 9500.1):

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):

Total enrollment and attendance forms to attach:

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

## Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	1,405		1405	1,539.5600
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	1,380		1380	<b>N/A</b>
Total Non-Certified Days of Enrollment	5		5	2.7500
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	245		245	<b>N/A</b>



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

Contract Number **CMIG2004**

**Section 3 - Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer From Reserve			
Waived Family Fees for Certified Children	816	-272	544
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start		141	141
Unrestricted Income - Other:			
<b>Total Revenue</b>	<b>816</b>	<b>-131</b>	<b>685</b>

Comments:

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

Contract Number **CMIG2004**

**Section 4 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	38,354		38354
2000 Classified Salaries	14,158		14158
3000 Employee Benefits	18,007		18007
4000 Books and Supplies	14		14
5000 Services and Other Operating Expenses	1,616		1616
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	7,215		7215
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>79364</b>		<b>79364</b>
Total Administrative Cost (included in Section 4 above)	11,134	-34	11100
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor

Contract Number

**Section 7 - Summary**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	1405		1405
Days of Operation	245		245
Days of Attendance (including MHCS)	1380		1380
Restricted Program Income			
Transfer from Reserve			
Waived Family Fees for Certified Children	816	-272	544
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	79364		79364
Total Administrative Cost	11134	-34	11100
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS)

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

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

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

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

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

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

Fiscal Year Ending **June 30, 2023**

Contract Number **CMIG2004**

Vendor Code **Y320**

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

Service County: **Kern**

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

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

**Contract Number** CMIG2004

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	395		395	1.2980	512.7100
Dual Language Learner Full-time	857		857	1.1000	942.7000
Dual Language Learner One-half-time	153		153	0.5500	84.1500
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Certified Days of Enrollment</b>	<b>1405</b>		<b>1405</b>	<b>N/A</b>	<b>1539.5600</b>
<b>Days of Attendance</b>	<b>1,380</b>		<b>1380</b>	<b>N/A</b>	<b>N/A</b>

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

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

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

Fiscal Year Ending	June 30, 2023
Contract Number	CMIG2004
Vendor Code	Y320

Full Name of Contractor

Service County:

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

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

Contract Number **CMIG2004**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time	5		5	0.5500	2.7500
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Non-Certified Days of Enrollment</b>	<b>5</b>		<b>5</b>	<b>N/A</b>	<b>2.7500</b>

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

# AUDITED FISCAL REPORT FOR MIGRANT SPECIAL CONTRACTS

Fiscal Year Ending **June 30, 2023**

Contract Number **CMSS2004**

Vendor Code **Y320**

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

### Section 1 - Revenue

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



**Contract Number** **CMSS2004**

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

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	19,042	-1	19,041
2000 Classified Salaries	5,497		5,497
3000 Employee Benefits	20,897	-8,999	11,898
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	3,643		3,643
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>49,079</b>	<b>-9,000</b>	<b>40,079</b>
Total Administrative Cost (included in Section 2 above)	3,644		3,644
Days of Operation	245		245

Approved Indirect Cost Rate:

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

**Contract Number** CMSS2004

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

**Section 3 - Supplemental Revenue**

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
<b>Total Supplemental Revenue</b>			

**Section 4 - Supplemental Expenses**

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

Contract Number

CMSS2004

Full Name of Contractor

Community Action Partnership of Kern

Section 5 - Summary

	Column A Cumulative FY CDNFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	49,079	-9,000	40,079
Total Administrative Cost	3,644		3,644
Days of Operation	245		245

Comments:

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

Fiscal Year Ending **June 30, 2023**

Contract Number **CMAP2000**

Vendor Code **Y320**

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

## Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)			43,020	43,020
Waived Family Fees for Certified Children*		231,051		231,051
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
<b>Total Revenue (*Waived Family Fees Not Included)</b>			<b>43,020</b>	<b>43,020</b>

**Contract Number** **CMA2000**

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

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		19,527,586		19,527,586
1000 Certificated Salaries				
2000 Classified Salaries		1,552,061		1,552,061
3000 Employee Benefits		278,358		278,358
4000 Books and Supplies		63,613	-9,802	53,811
5000 Services and Other Operating Expenses		266,200	10,574	276,774
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)		311,023		311,023
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		2,154,919	-1,068	2,153,851
Non-Reimbursable (State use only)				
<b>Total Reimbursable Expenses</b>		<b>24,153,760</b>	<b>-296</b>	<b>24,153,464</b>
Total Administrative Cost (included in Section 2 above)		3,782,314	301	3,782,615
Days of Operation		247		247

Approved Indirect Cost Rate:

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

**Contract Number** **CMAP2000**

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

**Section 3 - Supplemental Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding				
Other: Stipend funding		2,133,619	213,361	2,346,980
<b>Total Supplemental Revenue</b>		<b>2,133,619</b>	<b>213,361</b>	<b>2,346,980</b>

**Section 4 - Supplemental Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		2,133,619		2,133,619
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs		213,361		213,361
Non-Reimbursable Supplemental Expenses				
<b>Total Supplemental Expenses</b>		<b>2,346,980</b>		<b>2,346,980</b>

Contract Number **CMAP2000**

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

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)			43,020	43,020
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		19,527,586		19,527,586
Total Administrative Cost		3,782,314	301	3,782,615
Days of Operation		247		247
Total Reimbursable Expenses		24,153,760	-296	24,153,464

Comments:

# AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2023
Reserve Account Type	Center-Based
Vendor Code	Y320

Full Name of Contractor **Community Action Partnership**

## Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2021–22 AUD 9530A Ending Balance)	2,171
2. Plus Transfers to Reserve Account:	Per 2021–22 Post-Audit CDNFS 9530
Contract No. CMIG1004	701
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2021–22 Contracts to Reserve</b>	<b>701</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2021-22 Post-Audit CDNFS 9530</b>	<b>2,872</b>

## Section 2 - Current Year (2022–23) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	20		20
6. Less Transfers to Contracts from Reserve:			
Contract No. CCTR2058	2,892		2,892
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
<b>Total Transferred to Contracts from Reserve Account</b>	<b>2,892</b>		<b>2,892</b>
<b>7. Ending Balance on June 30, 2023</b>			

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

Column A adjusted based on recalculation sheet received August 22, 2023.



# AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2023
Reserve Account Type	Alternative Payment
Vendor Code	Y320

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

## Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2021–22 AUD 9530A Ending Balance)	35,044
2. Plus Transfers to Reserve Account:	Per 2021–22 Post-Audit CDNFS 9530
Contract No.MCAP1000	61,416
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2021–22 Contracts to Reserve</b>	<b>61,416</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2021-22 Post-Audit CDNFS 9530</b>	<b>96,460</b>

## Section 2 - Current Year (2022–23) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	338		338
6. Less Transfers to Contracts from Reserve:			
Contract No.CMAP-2000	43,020		43,020
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
<b>Total Transferred to Contracts from Reserve Account</b>	<b>43,020</b>		<b>43,020</b>
<b>7. Ending Balance on June 30, 2023</b>	<b>53,778</b>		<b>53,778</b>

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

Column A adjusted based on recalculation sheet received August 22, 2023.

California Department of Education  
 Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2023

Vendor Code: Y320

Contractor Name: Community Action Partnership of Kern

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2021–22 AUD 9530A Ending Balance): 2,499

2. Plus Transfers to Reserve Account:

2021–22 Contract No.	Per 2021–22 Post-Audit EENFS 9530
CSPP1123	191,218
<b>Total Transferred from 2021–22 Contracts</b>	<b>191,218</b>

3. Less Excess Reserve to be Billed:

4. 2021–22 EENFS 9530 Reserve Balance After Billing: 193,717

Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	10		10

6. Less Transfers to Contracts from Reserve:

2022–23 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
CSPP2120	2,510		2,510
			0
			0
<b>Total Transferred to Contracts</b>	<b>2,510</b>	<b>0</b>	<b>2,510</b>

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2023	191,217	0	191,217

COMMENTS – If necessary, attach additional sheets to explain adjustments.  
 Column A adjusted based on recalculation sheet received August 22, 2023.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

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### SECTION I. SUMMARY OF AUDITOR'S RESULTS

#### State Awards

Internal control over major programs:

Material weakness(es) identified?  Yes  No  
Significant deficiency(ies) identified?  Yes  None reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?:  Yes  No

### SECTION II. STATE AWARD FINDINGS AND QUESTIONED COSTS

#### SA-2023-001 Financial Reporting - Child and Adult Care Food Program 15-1248-OJ

**Criteria:** Chapter 400, Section 422 CACFP Reimbursement Claims Reporting, Part A.1.b. Actual Count Claiming Method, of the California Department of Education and California Department of Social Services Audit Guide – August 2022 states “the “actual count” claiming method requires the sponsor to accurately report on a monthly basis the “actual” eligibility category of enrolled, participating children and the actual number of meals served to the participant in each eligible category. Percentages are not used.”

**Condition:** For the two months selected for testing, September 2022 and February 2023, the Contractor did not maintain a system to properly document meals reported resulting in the following errors.

- September 2022 reported 14,234 at risk breakfast meals served as compared to 14,236 at risk breakfast meals actually served per the underlying documentation for a total of 2 at risk breakfast meals underreported.
- September 2022 reported 9,759 at risk snack meals served as compared to 9,760 at risk snack meals actually served per the underlying documentation for a total of 1 at risk snack meal underreported.
- February 2023 reported 14,796 at risk snack meals served as compared to 14,795 at risk snack meals actually served per the underlying documentation for a total of 1 at risk snack meal overreported.
- February 2023 reported 15,405 at risk lunch meals served as compared to 15,396 at risk lunch meals actually served per the underlying documentation for a total of 9 at risk lunch meals overreported.

**Effect:** The errors resulted in an underpayment of \$2.21 related to at risk breakfast meals served; an underpayment of \$1.18 related to at risk snack meals served; and an overpayment of \$36.27 related to at risk lunch meals for a total of \$32.88 over claimed by the sponsor. Failure to report accurate "actual count" meals served may result in a reduction, loss or repayment of funding.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

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**Cause:** The error is a result of a lack of detailed review by someone independent of the initial count of meals at the program level.

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

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

Implementer: Robert Espinoza, Program Design and Management Administrator

#### SA-2023-002 Attendance – California State Preschool CSPP-2120

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall accurately report the days of enrollment, operation, and attendance on the CDNFS forms.

**Condition:** For the CSPP-2120 contract, the Contractor did not accurately report the Certified Enrollment for the category "At Risk of Abuse or Neglect Full-time Plus".

**Effect:** The error resulted in under reporting of 9 certified days of enrollment and 11.6820 adjusted days of enrollment for CSPP-2120. Failure to report attendance properly may result in a reduction, loss or repayment of funding.

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

**Recommendation:** Management should perform an internal review over the programs to verify that the policies and procedures are adhered to.

**Management's Response/Planned Corrective Action:** The Finance Administrator will ensure the reports received from Enrollment and Attendance accurately display totals by category. This will allow for streamlined reconciliation of reporting to the California Department of Education for the CSPP contract. Additionally, the Chief Financial Officer will reconcile the reports provided with documentation provided by Enrollment and Attendance prior to the certification of reports.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

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This process was implemented during the September 2023 reporting period.

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

#### **SA-2023-003 Financial Reporting** – California State Preschool CSPP-2120

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue and reimbursable expenses, including verifying that fiscal reports agree with accounting records.

**Condition:** For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report unrestricted revenue, reimbursable expenses, or total administrative costs per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an understatement of unrestricted revenue of \$11,843; an understatement of reimbursable expenses of \$12,671, and an understatement of total administrative costs of \$489. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

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

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

**Management's Response/Planned Corrective Action:** The misstatement of Other Income was tied to Head Start contributions towards the performance of the CSPP contract. Review of Head Start contributed revenue towards the expenses related to CSPP will be part of the reconciliation process when completing and certifying claims for CSPP in the future. All reports will be reviewed prior to submission by the Finance Administrator and Chief Financial Officer.

This process was implemented during the submission of the September 2023 reports.

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

#### **SA-2023-004 Financial Reporting** – General Child Care and Development Program CCTR-2058

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report reimbursable expenses, including verifying that fiscal reports agree with accounting records.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

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**Condition:** For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report total reimbursable expenses per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an understatement of total reimbursable expenses of \$131. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

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

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

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

This has been implemented during the September 2023 reporting period.

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

**SA-2023-005 Financial Reporting** - California State Preschool CSPP-2120, General Child Care and Development Program CCTR-2058, Migrant Child Care CMIG-2004, Migrant Specialized Services CMSS-2004, Migrant Alternative Payment CMAP-2000

**Criteria:** Per the California Department of Social Services Funding Terms and Conditions chapter VII Accounting and Reporting Requirements, Section G. Attendance and Expenditure Reports, number 1 and California Department of Education Funding Terms and Conditions chapter VI Accounting and Reporting Requirements, Section G. Attendance and Expenditure Reports, number 1, "Contractors on conditional and provisional status shall report monthly (due to CDNFS by the 20th of the following month). All other contractors shall submit four (4) cumulative attendance and fiscal reports to CDNFS for the quarters ending September 30, December 31, March 31, and June 30. Reports not received in CDNFS by the 20th of the month, following the end of the contractor's reporting period, shall be deemed delinquent and apportionment(s) shall be withheld until the required report is received."

**Condition:** The Contractor did not submit their quarter 4 Attendance and Fiscal Reports for the California State Preschool (CSPP), General Child Care and Development (CCTR), Migrant Child Care (CMIG), Migrant Specialized Services (CMSS), and Migrant Alternative Payment (CMAP) programs by the 20<sup>th</sup> day of the following month the respective report was due.

**Effect:** Failure to timely report may result in a reduction or loss of future funding.

**Cause:** The error stems from a lack of training at the program level as well as a lack of a proper tracking mechanism to ensure reporting requirements are met timely.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

---

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

**Management's Response/Planned Corrective Action:** The Finance Department has implemented new project management solutions through Asana. This system will allow for greater governance over the timely submissions of claims for all grants and contracts. This system was implemented in the beginning of October 2023.

All grants and contracts will be set up with individual deadlines and tracked through the project management system.

Implementer: Louis Rodriguez, Finance Administrator  
Gabrielle Alexander, Director of Finance

### **SA-2023-006** Financial Reporting – Migrant Child Care CMIG-2004

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue and reimbursable expenses, including verifying that fiscal reports agree with accounting records.

**Condition:** For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report unrestricted revenue or total administrative costs per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an understatement of unrestricted revenue reported of \$141 and an overstatement of total administrative costs of \$34. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

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

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

**Management's Response/Planned Corrective Action:** An error was made on the number of non-certified children. The Finance Administrator will ensure the reports received from Enrollment and Attendance accurately display totals by category. This will allow for streamlined reconciliation of reporting to the California Department of Social Services for the CMIG contract. Additionally, the Chief Financial Officer will reconcile the reports provided with documentation provided by Enrollment and Attendance prior to the certification of reports.

This process was implemented during the September 2023 reporting period.

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

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

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### **SA-2023-007 Financial Reporting** – Migrant Specialized Services CMSS-2004

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report reimbursable expenses, including verifying that fiscal reports agree with accounting records.

**Condition:** For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report reimbursable expenses per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an overstatement of reimbursable expenditures reported of \$9,000 for CMSS-2004. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

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

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

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

This has been implemented during the September 2023 reporting period.

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

### **SA-2023-008 Financial Reporting** – Migrant Alternative Payment CMAP-2000

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue, including verifying that fiscal reports agree with accounting records.

**Condition:** For quarter 4 of fiscal year ended June 30, 2023, the Contractor did not accurately report supplemental revenue, reimbursable expenses or total administrative costs per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an understatement of supplemental revenue of \$213,361, an overstatement of reimbursable expenses of \$1,068 and an understatement of total administrative costs of \$301. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

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



## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

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

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

This has been implemented during the September 2023 reporting period.

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

#### **SA-2023-009 Financial Reporting** – General Child Care CCTR-2058 and Migrant Child Care CMIG-2004

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2022 states the Contractor shall appropriately report revenue, including verifying that fiscal reports agree with accounting records.

**Condition:** The Organization inaccurately reported waived family fee revenue for the CCTR-2058 and CMIG-2004 contracts whereby the underlying information did not agree with the amounts reported on the respective fiscal reports.

**Effect:** The error resulted in an overstatement of waived family fee revenue of \$47 and \$272 for the CCTR-2058 and CMIG-2004 contracts, respectively. Failure to accurately report financial information may result in a reduction or loss of future funding.

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

**Recommendation:** Management should provide additional training related to proper financial reporting. Additionally, management should review and strengthen their current controls related to internal review over the program financial reports to verify that the policies and procedures set forth in the grant agreement are followed.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2023

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**Management's Response/Planned Corrective Action:** Internal measures have been implemented in late 2022 and revised in July 2023, to ensure all correspondence from the California Department of Education and the California Department of Social Services are adhered to. Any procedural changes as directed from a funder (regarding family fees or any other topic) will be communicated with both the Quality Assurance Department and the Finance Department when they are received starting November 1, 2023. The shared information will ensure all departments impacted by the change are privy to the information. To ensure the reports from the finance department reflect what was provided by the attendance department, monthly meetings will be scheduled to ensure the reports reflect the correct amounts. This layer of communication will commence in November 2023. This process will reduce any discrepancies in the reports provided by the attendance department and what has been reported by the finance department. Additionally, a multi-tiered approach has been implemented in 2023, to minimize the errors in the reports. The Quality Assurance department will continue to independently review a sample of the CDE/CDSS and CACFP reports to minimize any under or over reporting errors. Ongoing training will be provided to all attendance staff, which includes, but not limited to the following: Webinars, Conferences, and internal meeting to address and changes to the reporting process from the California Department of Education, California Department of Social Services, and CARE Systems (the program used to calculate family fees). Any CARE Systems training will be provided to ensure the team is utilizing the software correctly to calculate the fees with accuracy.

Implementer: Robert Espinoza, Program Design and Management Administrator.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE PERIOD ENDED JUNE 30, 2023

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- SA-2022-001** For one of two months selected for testing, which includes 2,855 days of attendance, for the month of January 2022 the Contractor did not maintain a system to properly document child attendance resulting in an error. For the CSPP-1123 Program the Contractor over reported one day of full-time day and under reported one three quarters day attendance and enrollment on the CD 9400 as compared to the daily sign-in/sign-out sheet. *Similar item noted in the current year. See SA-2023-002.*
- SA-2022-002** For the month of December 2021 for contract CMAP-1000, the Contractor did not maintain a system to properly document waived family fees as the Contractor did not maintain any supporting documentation to substantiate the amount reported as waived family fee revenue. *Corrective action taken during the year.*
- SA-2022-003** 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. *Similar item noted in the current year. See SA-2023-009.*

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

FINANCIAL REPORT  
February 28, 2023



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SHANNON M. WEBSTER

## INDEPENDENT AUDITOR'S REPORT

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

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

We have performed audits of the financial statements of **Community Action Partnership of Kern 401(a) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 28, 2023 and 2022, the related statement of changes in net assets available for benefits for the year ended February 28, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of February 28, 2023 and 2022, and for the year ended February 28, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion***

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

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

-1-

***Basis for Opinion***

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

***Responsibilities of Management for the Financial Statements***

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

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

***Other Matter - Supplemental Schedule Required by ERISA***

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of February 28, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
November 3, 2023



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

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

February 28, 2023 and 2022

	2023	2022
<b>ASSETS</b>		
Investments at fair value (Notes 3 and 4)	\$ 21,521,113	\$ 23,176,774
Investments at contract value (Notes 3 and 5)	1,426,580	1,355,546
Employer contribution receivable	-	139,149
Dividends receivable	774	-
<b>Total assets</b>	<b>22,948,467</b>	<b>24,671,469</b>
<b>LIABILITIES AND NET ASSETS</b>		
Distribution payable	18,674	-
Net assets available for benefits	<b>\$ 22,929,793</b>	<b>\$ 24,671,469</b>

See Notes to Financial Statements.

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

### STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended February 28, 2023

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Additions:

Investment income (loss) (Note 3):	
Net (depreciation) in fair value of investments	\$ (1,909,367)
Interest and dividends	25,375
	<u>(1,883,992)</u>

Contributions:

Employer	<u>1,791,143</u>
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<b>Total</b>	<u>(92,849)</u>
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Deductions:

Benefits paid to participants	1,499,913
Administrative expenses	<u>148,914</u>

<b>Total</b>	<u>1,648,827</u>
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<b>Net (decrease)</b>	(1,741,676)
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Net assets available for benefits:

Beginning of year	24,671,469
End of year	<u>\$ 22,929,793</u>

See Notes to Financial Statements.

# COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

## NOTES TO FINANCIAL STATEMENTS

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### Note 1. Plan Description

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

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

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

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

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

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

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

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

*Forfeited Accounts:* During the year ended February 28, 2023 forfeitures were not used to reduce employer contributions nor were forfeitures allocated amount the participants who were employees on the last day of the Plan year. During the year ended February 28, 2022, forfeitures were allocated among the participants who were employees on the last day of the Plan year in the ratio that each such participant’s compensation for that Plan year bears to the compensation of all such Plan participants for the Plan year. For the year ended February 28, 2023, forfeitures were \$180,654. At February 28, 2023 and 2022, forfeited nonvested accounts totaled \$180,654 and \$94,600, respectively, which will be used to reduce future employer contributions.

### Note 2. Significant Accounting Policies

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

# COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

## NOTES TO FINANCIAL STATEMENTS

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

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

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

*Payment of Benefits.* Benefits are recorded when paid.

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

*Subsequent Events.* The Plan Administrator has evaluated subsequent events through November 3, 2023, the date on which the financial statements were available to be issued. A subsequent event has been identified and is discussed at Note 11.

### **Note 3. Certified Investments**

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at February 28, 2023 and 2022, and net (depreciation) in fair value of investments, interest and dividends for the year ended February 28, 2023, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company (Standard) and Charles Schwab Trust Bank (the trustees of the Plan).

### **Note 4. Fair Value Measurements**

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

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

Level 2            Inputs to the valuation methodology include:

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

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

### NOTES TO FINANCIAL STATEMENTS

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 28, 2023 or 2022.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of February 28, 2023 and 2022:

	Assets at Fair Value as of February 28, 2023			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	\$21,521,113	\$ -	\$ -	\$21,521,113

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

#### Note 5. Group Annuity Contract With The Standard Insurance Company

In 1992, the Plan entered into a traditional fully benefit-responsive guaranteed investment contract with Standard totaling \$1,426,580 for 2023 and \$1,355,546 for 2022. Standard maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

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

# COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

Certain Plan investments are managed by Standard Insurance Company (Standard). Standard is the custodian and recordkeeper for the Plan; therefore, these transactions qualify as party in interest transactions. Administrative expenses of \$148,914 for the year ended February 28, 2023 were paid for by the Plan.

### **Note 7. Plan Termination**

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

### **Note 8. Tax Status**

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

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

### **Note 9. Risks and Uncertainties**

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

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

### NOTES TO FINANCIAL STATEMENTS

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#### Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at February 28, 2023 and 2022 to Form 5500:

	2023	2022
Net assets available for benefits per the financial statements	\$ 22,929,793	\$ 24,671,469
Employer contributions receivable	-	(139,149)
Other	(774)	3
Distribution payable	18,674	-
Net assets available for benefits per Form 5500	<u>\$ 22,947,693</u>	<u>\$ 24,532,323</u>

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

Change in net assets available for benefits per the financial statements	\$ (1,741,676)
Employer contributions receivable	139,149
Other	(777)
Distribution payable	18,674
Change in net assets available for benefits per Form 5500	<u>\$ (1,584,630)</u>

#### Note 11. Subsequent Event

On August 17, 2023 the Audit & Pension Committee approved the change in the Plan's pension plan provider from The Standard to Nationwide effective January 1, 2024. On August 30, 2023 the Board of Trustees approved the Audit & Pension Committee's recommendation.

**SUPPLEMENTAL SCHEDULE**



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

### SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

February 28, 2023

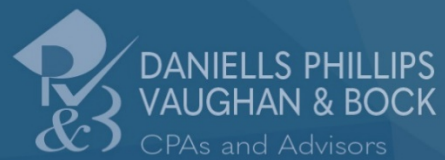
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Registered Investment Companies:	
American Funds	New World R6	\$ 293,773
BlackRock	LifePath Index 2025 Fund Class K	2,144,779
	LifePath Index 2030 Fund Class K	2,031,391
	LifePath Index 2035 Fund Class K	2,739,835
	LifePath Index 2040 Fund Class K	2,020,382
	LifePath Index 2045 Fund Class K	2,835,456
	LifePath Index 2050 Fund Class K	1,204,296
	LifePath Index 2055 Fund Class K	587,211
	LifePath Index 2060 Fund Class K	435,470
	LifePath Index Retirement Fund Class K	1,761,674
DFA	US Targeted Value Portfolio Institutional Class	210,156
Hartford	International Opportunities Fund Class R6	1,523
iShares	S&P 500 Index Fund Class K	567,894
MassMutual	Mid Cap Growth Fund Class I	666,109
MFS	Value Fund Class R6	1,151,955
Principal	Real Estate Securities Fund Institutional Class	5,670
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	999,501
	Dynamic Asset Allocation Growth Fund Class Y	556,155
	Dynamic Asset Allocation Conservative Fund Class Y	379,367
TIAA-CREF	Large-Cap Growth Fund Institutional Class	223,672
Vanguard	Mid-Cap Index Fund Admiral Shares	78,243
	Total Bond Market Index Fund Admiral Shares	485,225
	Explorer Fund Admiral Shares	135,410
Wells Fargo	Special Mid Cap Value Fund - Class Inst	5,966
	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	1,426,580
	Total assets held for investment purposes	<u>\$ 22,947,693</u>

\* Represents a party in interest

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

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

FINANCIAL REPORT  
December 31, 2022



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SHANNON M. WEBSTER

## INDEPENDENT AUDITOR'S REPORT

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

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

We have performed an audit of the financial statements of **Community Action Partnership of Kern 403(b) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion***

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

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

### ***Basis for Opinion***

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

-1-

### ***Responsibilities of Management for the Financial Statements***

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

***Other Matter - Supplemental Schedule Required by ERISA***

The supplemental Schedule H, line 4i – Schedule of Assets (held at end of year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
September 6, 2023

# COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2022 and 2021

	2022	2021
<b>ASSETS</b>		
Cash	\$ 42,886	\$ 7
Investments at fair value (Notes 3 and 4)	7,184,724	7,914,689
Employee contribution receivable	365	40,002
Net assets available for benefits	<u>\$ 7,227,975</u>	<u>\$ 7,954,698</u>

See Notes to Financial Statements.

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

### STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended December 31, 2022

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Additions:

Investment income (Note 3):

Net (depreciation) in fair value of investments	\$ (1,519,940)
Interest and dividends	180,378
	<u>(1,339,562)</u>

Contributions:

Participants	1,151,823
Rollovers	197,032
	<u>1,348,855</u>

**Total additions**

9,293

Deductions:

Benefits paid to participants	677,426
Administrative expenses	58,590
	<u>736,016</u>

**Total deductions**

736,016

**Net (decrease)**

(726,723)

Net assets available for benefits:

Beginning of year	7,954,698
End of year	<u>\$ 7,227,975</u>

See Notes to Financial Statements.



# COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

## NOTES TO FINANCIAL STATEMENTS

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### Note 1. Plan Description

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

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

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

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

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

Employer contributions are required under certain circumstances.

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

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

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

### Note 2. Significant Accounting Policies

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

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

# COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

## NOTES TO FINANCIAL STATEMENTS

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

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

*Payment of Benefits:* Benefits are recorded when paid.

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

*Subsequent Events:* The Plan Administrator has evaluated subsequent events through September 6, 2023, the date the financial statements were available to be issued. A subsequent event has been identified and is discussed at Note 9.

### Note 3. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments from participants held at December 31, 2022 and 2021, and net (depreciation) in fair value of investments, interest and dividends for the year ended December 31, 2022, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank (the custodians of the Plan).

### Note 4. Fair Value Measurements

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

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

Level 2            Inputs to the valuation methodology include:

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

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

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

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

### NOTES TO FINANCIAL STATEMENTS

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 or 2021.

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

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value				
Mutual funds	\$ 6,809,555	\$ -	\$ -	\$ 6,809,555

Investments Measured at Net Asset Value (NAV)	
Group Annuity Contract (1)	\$ 375,169
Total Investments	\$ 7,184,724

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

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

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

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

### NOTES TO FINANCIAL STATEMENTS

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

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

#### **Note 6. Plan Termination**

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

#### **Note 7. Tax Status**

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

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

#### **Note 8. Risks and Uncertainties**

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

#### **Note 9. Subsequent Event**

On August 17, 2023 the Audit & Pension Committee approved the change in the Plan's pension plan provider from The Standard to Nationwide effective January 1, 2024. On August 30, 2023 the Board of Trustees approved the Audit & Pension Committee's recommendation.

**SUPPLEMENTAL SCHEDULE**

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

### SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) December 31, 2022

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Charles Schwab Trust Bank	Cash	\$ 42,886
	Registered Investment Companies:	
American Funds	New World R6	52,935
BlackRock	LifePath Index 2025 Fund Class K	781,069
	LifePath Index 2030 Fund Class K	785,157
	LifePath Index 2035 Fund Class K	856,556
	LifePath Index 2040 Fund Class K	561,774
	LifePath Index 2045 Fund Class K	878,160
	LifePath Index 2050 Fund Class K	572,582
	LifePath Index 2055 Fund Class K	228,306
	LifePath Index 2060 Fund Class K	300,269
	LifePath Index Retirement Fund Class K	749,608
DFA	US Targeted Value Portfolio Institutional Class	29,246
Hartford	International Opportunities Fund Class R6	11,992
iShares	S&P 500 Index Fund Class K	80,338
Janus Henderson	Triton Fund Class T	58,442
MassMutual	Mid Cap Growth Fund Class I	99,101
MFS	Value Fund Class R6	88,484
Principal	Real Estate Securities Fund Institutional Class	8,844
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	87,392
	Dynamic Asset Allocation Growth Fund Class Y	198,142
	Dynamic Asset Allocation Conservative Fund Class Y	60,325
TIAA-CREF	Large-Cap Growth Fund Institutional Class	183,592
Vanguard	Mid-Cap Index Fund Admiral Shares	54,808
	Total Bond Market Index Fund Admiral Shares	78,073
Allspring	Special Mid Cap Value Fund - Class Inst	4,360
	Insurance Company General Account	
* Standard	Stable Asset Fund Class A	375,169
	Total assets held for investment purposes	<u>\$ 7,227,610</u>

\* Represents a party in interest

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

# **COMMUNITY ACTION PARTNERSHIP OF KERN**

Report to the Audit Committee  
October 30, 2023





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An independently owned member RSM US Alliance

Member of AICPA Division for Firms  
Private Companies Practice Section

Audit Committee  
**Community Action Partnership of Kern**  
Bakersfield, California

Attention: Curtis Floyd

We are pleased to present this report related to our audit of the financial statements of **Community Action Partnership of Kern** for the year ended February 28, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for **Community Action Partnership of Kern's** financial reporting process.

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

*Daniells Phillips Vaughan & Bock*

October 30, 2023



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# Required Communications

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

<b>Area</b>	<b>Comments</b>
<b>Our Responsibilities with regard to the Financial Statement Audit</b>	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated April 3, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
<b>Accounting Policies and Practices</b>	<p><b>Preferability of Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</p> <p><b>Adoption of, or Change in, Accounting Policies</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The Organization did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management's Judgments and Accounting Estimates</b> Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached "Summary of Significant Accounting Estimates".</p>

<b>Area</b>	<b>Comments</b>
<b>Audit Adjustments</b>	Audit adjustments proposed during the course of the audit and recorded by <b>Community Action Partnership of Kern</b> are shown on the attached "Summary of Recorded Audit Adjustments".
<b>Uncorrected Misstatements</b>	Uncorrected misstatements are summarized in the attached "Summary of Uncorrected Misstatements".
<b>Disagreements with Management</b>	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
<b>Consultations with Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed with Management</b>	No significant issues arising from the audit were discussed with or were the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	We did not encounter any significant difficulties in dealing with management during the audit.
<b>Letter Communicating a Significant Deficiency in Internal Control over Financial Reporting</b>	We have separately communicated a significant deficiency in internal control over financial reporting identified during our audit of the financial statements, and this communication is included in the schedule of findings and questioned costs included in the February 28, 2023 financial statements.
<b>Certain Written Communications Between Management and Our Firm</b>	Copies of significant written communications between our firm and the management of the Organization, including the representation letter provided to us by management, are attached as Exhibit A.

## **COMMUNITY ACTION PARTNERSHIP OF KERN**

### **Summary of Significant Accounting Estimates Year Ended February 28, 2023**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. There were no significant accounting estimates reflected in the Organization's February 28, 2023 financial statements.

**Community Action Partnership of Kern**  
**Year End: February 28, 2023**  
**Summary of Recorded Audit Adjustments**  
**Date: 3/1/2022 To 2/28/2023**

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE 01	2/28/2023	Construction	6225-215-000-120-000-00-2-1	8010.01		13,814.00			
AJE 01	2/28/2023	Hiring Costs	6625-215-000-120-000-00-2-1	8010.01			13,814.00		
		Per Client - To correct account coding for expense.							Factual
AJE 02	2/28/2023	Accrued Operating Expenses	2275-105-000-000-000-00-0-0	8010.02			150,000.00		
AJE 02	2/28/2023	Net Assets	3100-105-000-000-000-00-0-0	8010.02		150,000.00			
AJE 02	2/28/2023	Net Assets	3100-999-000-000-000-00-0-1	8010.02		5.00			
AJE 02	2/28/2023	Indirect Subsidy	9900-999-000-000-000-00-5-1	8010.02			5.00		
		To reconcile beginning net assets to agree with the 2.28.2022 F/S.							Factual
AJE 03	2/28/2023	Accrued Operating Expenses	2275-105-000-000-000-00-0-0	8010.02/7205		150,000.00			
AJE 03	2/28/2023	Legal Fees	6505-502-000-101-000-00-5-1	8010.02/7205			150,000.00		
		To reverse AJE 02.							Factual
AJE 04	2/28/2023	Operating Bank Account	1110-234-000-000-000-00-0-0	8010.03		5,326.00			
AJE 04	2/28/2023	Operating Bank Account	1110-234-000-000-000-00-0-0	8010.03		7.00			
AJE 04	2/28/2023	Operating Bank Account	1110-234-000-000-000-00-0-0	8010.03		36.00			
AJE 04	2/28/2023	Operating Bank Account	1110-536-000-000-000-00-0-0	8010.03			5,326.00		
AJE 04	2/28/2023	Operating Bank Account	1110-536-000-000-000-00-0-0	8010.03			7.00		
AJE 04	2/28/2023	Operating Bank Account	1110-536-000-000-000-00-0-0	8010.03			36.00		
AJE 04	2/28/2023	Salaries	5105-234-128-120-000-00-4-1	8010.03			2,231.00		
AJE 04	2/28/2023	Salaries	5105-234-128-120-000-00-4-1	8010.03			1,626.00		
AJE 04	2/28/2023	Salaries	5105-545-000-120-000-00-4-1	8010.03		2,231.00			
AJE 04	2/28/2023	Salaries	5105-545-000-120-000-00-4-1	8010.03		1,626.00			
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-234-128-120-000-00-4-1	8010.03			170.00		
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-234-128-120-000-00-4-1	8010.03			124.00		
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-545-000-120-000-00-4-1	8010.03		170.00			
AJE 04	2/28/2023	FICA/FICA-MED Expense	5205-545-000-120-000-00-4-1	8010.03		124.00			
AJE 04	2/28/2023	Workman's Compensation	5215-234-128-120-000-00-4-1	8010.03			16.00		
AJE 04	2/28/2023	Workman's Compensation	5215-234-128-120-000-00-4-1	8010.03			11.00		
AJE 04	2/28/2023	Workman's Compensation	5215-545-000-120-000-00-4-1	8010.03		16.00			
AJE 04	2/28/2023	Workman's Compensation	5215-545-000-120-000-00-4-1	8010.03		11.00			
AJE 04	2/28/2023	Health Insurance	5220-234-126-000-120-00-4-1	8010.03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-126-000-120-00-4-1	8010.03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-000-120-00-4-1	8010.03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-000-120-00-4-1	8010.03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010.03			274.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010.03			1.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010.03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010.03			1.00		
AJE 04	2/28/2023	Health Insurance	5220-234-128-120-000-00-4-1	8010.03			2.00		
AJE 04	2/28/2023	Health Insurance	5220-536-999-000-000-00-4-1	8010.03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-536-999-000-000-00-4-1	8010.03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010.03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010.03		274.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010.03		1.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010.03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-000-120-000-00-4-1	8010.03		2.00			
AJE 04	2/28/2023	Health Insurance	5220-545-999-000-000-00-4-1	8010.03			16.00		
AJE 04	2/28/2023	Dental Insurance	5225-234-126-000-120-00-4-1	8010.03			16.00		
AJE 04	2/28/2023	Dental Insurance	5225-234-128-000-120-00-4-1	8010.03			16.00		
AJE 04	2/28/2023	Dental Insurance	5225-234-128-120-000-00-4-1	8010.03			16.00		
AJE 04	2/28/2023	Dental Insurance	5225-545-000-120-000-00-4-1	8010.03		16.00			
AJE 04	2/28/2023	Dental Insurance	5225-545-999-000-000-00-4-1	8010.03		16.00			
AJE 04	2/28/2023	Dental Insurance	5225-545-999-000-000-00-4-1	8010.03		16.00			
AJE 04	2/28/2023	Life Insurance	5230-234-128-120-000-00-4-1	8010.03			7.00		
AJE 04	2/28/2023	Life Insurance	5230-234-128-120-000-00-4-1	8010.03			5.00		
AJE 04	2/28/2023	Life Insurance	5230-545-000-120-000-00-4-1	8010.03		7.00			
AJE 04	2/28/2023	Life Insurance	5230-545-000-120-000-00-4-1	8010.03		5.00			
AJE 04	2/28/2023	Long Term Disability Insurance	5235-234-128-120-000-00-4-1	8010.03			12.00		
AJE 04	2/28/2023	Long Term Disability Insurance	5235-234-128-120-000-00-4-1	8010.03			2.00		
AJE 04	2/28/2023	Long Term Disability Insurance	5235-545-000-120-000-00-4-1	8010.03		12.00			
AJE 04	2/28/2023	Long Term Disability Insurance	5235-545-000-120-000-00-4-1	8010.03		2.00			
AJE 04	2/28/2023	Retirement (Pension)	5240-234-128-120-000-00-4-1	8010.03			197.00		
AJE 04	2/28/2023	Retirement (Pension)	5240-234-128-120-000-00-4-1	8010.03			143.00		
AJE 04	2/28/2023	Retirement (Pension)	5240-545-000-120-000-00-4-1	8010.03		197.00			
AJE 04	2/28/2023	Retirement (Pension)	5240-545-000-120-000-00-4-1	8010.03		143.00			
AJE 04	2/28/2023	Indirect Subsidy	9900-234-126-000-120-00-4-1	8010.03			2.00		

**Community Action Partnership of Kern**  
**Year End: February 28, 2023**  
**Summary of Recorded Audit Adjustments**  
**Date: 3/1/2022 To 2/28/2023**

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement	
AJE 04	2/28/2023	Indirect Subsidy	9900-234-128-000-120-00-4-1	8010.03			2.00			
AJE 04	2/28/2023	Indirect Subsidy	9900-234-128-000-120-00-5-1	8010.03			484.00			
AJE 04	2/28/2023	Indirect Subsidy	9900-536-999-000-000-00-5-1	8010.03		484.00				
AJE 04	2/28/2023	Indirect Subsidy	9900-545-999-000-000-00-4-1	8010.03		2.00				
AJE 04	2/28/2023	Indirect Subsidy	9900-545-999-000-000-00-4-1	8010.03		2.00				
		Per Client - To reclassify activity between funds.								Factual
AJE 05	2/28/2023	Due From State	1220-234-000-000-000-00-0-0	8010.04			5,369.00			
AJE 05	2/28/2023	State Grant Revenue	4120-234-000-000-000-00-4-1	8010.04		5,369.00				
		Per Client - To record unapplied grant revenue at 2.28.2023.								Factual
AJE 06	2/28/2023	Unapplied Grant/Deferred Revenue	2350-550-000-000-000-00-0-0	6405.09		258,910.00				
AJE 06	2/28/2023	Private Revenue	4210-550-000-000-000-00-4-1	6405.09			258,910.00			
		To adjust revenue and deferred revenue to actual as of and for the year ended 2.28.2023								Factual
AJE 07	2/28/2023	Work in Progress	1505-800-000-000-000-00-0-0	8010.05		449,836.00				
AJE 07	2/28/2023	Accrued Operating Expenses	2275-475-000-000-000-00-0-0	8010.05			449,836.00			
AJE 07	2/28/2023	Unapplied Grant/Deferred Revenue	2350-475-000-000-000-00-0-0	8010.05		449,836.00				
AJE 07	2/28/2023	Private Revenue	4210-475-000-000-000-00-2-1	8010.05			449,836.00			
		Per Client - To record retention activity for the food bank expansion at 2.28.2023.								Factual
AJE 08	2/28/2023	Due From Federal	1210-261-000-000-000-00-0-0	8010.06			66,992.00			
AJE 08	2/28/2023	Due From State	1220-261-000-000-000-00-0-0	8010.06		66,992.00				
AJE 08	2/28/2023	Federal Grant Revenue	4110-261-000-000-000-00-1-1	8010.06			66,992.00			
AJE 08	2/28/2023	State Grant Revenue	4120-261-000-000-000-00-1-1	8010.06		66,992.00				
		Per Client - To correct CMAP funding source based on EXPSHIFT changes.								Factual
AJE 09	2/28/2023	Due From Federal	1210-253-000-000-000-00-0-0	8010.07		1,421.00				
AJE 09	2/28/2023	Due From State	1220-253-000-000-000-00-0-0	8010.07			1,421.00			
		Per Client - To correct CCTR funding source based on EXPSHIFT changes.								Factual
AJE 10	2/28/2023	Due From Federal	1210-250-000-000-000-00-0-0	8010.08			109.00			
AJE 10	2/28/2023	Due From State	1220-250-000-000-000-00-0-0	8010.08		109.00				
		Per Client - To correct CMIG funding source based on EXPSHIFT changes.								Factual
AJE 11	2/28/2023	In-Kind Revenue: Volunteers	4505-800-000-120-000-00-4-1	8010.09		98,525.00				
AJE 11	2/28/2023	In-Kind Expense: Volunteers	8105-800-000-120-000-00-4-1	8010.09			98,525.00			
		Per Client - To adjust in-kind revenue and expenditures to actual as of 2.28.2023.								Factual
AJE 12	2/28/2023	Construction	6225-800-000-000-000-00-2-1	8010.10			7,635,332.00			
AJE 12	2/28/2023	Construction	6225-800-000-000-000-00-5-1	8010.10		7,635,332.00				
		Per Client - To reclassify activity between categories as of 2.28.2023.								Factual
						<b>9,357,878.00</b>	<b>9,357,878.00</b>			
<b>Net Income (Loss)</b>			<b>14,674,456.00</b>							

# COMMUNITY ACTION PARTNERSHIP OF KERN

## Summary of Uncorrected Misstatements Year Ended February 28, 2023

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the financial position, results of operations, cash flows and related financial statement disclosures. Following is a summary of those differences.

Description	Effect – Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expenses
To record expenditures that were not accrued at February 28, 2023	\$ 185,783	\$ 186,577	\$ -	\$ -	\$ 794

**Exhibit A**  
**Representation Letter**



**BOARD OF DIRECTORS**

**Fred Plane, Chair**

20th U.S. Congressional  
District Representative

**Maritza Jimenez, Vice Chair**

South Kern County  
Representative

**Ana Vigil, Secretary**

North Kern County  
Representative

**Michelle Jara-Rangel,  
Treasurer**

Early Childhood  
Education Consultant

**Mia Cifuentes**

32nd State Assembly District  
Representative

**Jimmie D. Childress**

Retired Teacher / Contractor

**Curtis Floyd**

Law Offices of Curtis Floyd

**Gina Martinez**

14th State Senate District  
Representative

**Denise Boshers**

Controller, Grade 6 Oil

**Nila Hogan**

Head Start Policy  
Council Representative

**Jeff Flores**

Kern County Board of  
Supervisors Representative

**Pastor Jonathan Mullings**

Truth Tabernacle

**Yolanda Ochoa**

East Kern County  
Representative

**Lily Pimentel-Stratton**

City of Bakersfield  
Mayor's Office Representative

**Guadalupe Perez**

Greater Bakersfield  
Representative

**Chief Executive Officer**

Jeremy T. Tobias

October 26, 2023

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

This representation letter is provided in connection with your audits of the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2023 and 2022, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of October 26, 2023:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 3, 2023, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. All transactions have been recorded in the accounting records and are reflected in the financial statements, except for:
  - The Organization has elected not to adopt the guidance in ASU 2016-02, Leases. The Organization has not done the evaluation of the effect of not adopting this ASU and is therefore unable to disclose the effect that not adopting the guidance in ASU 2016-02 has on its financial position and the results of operations.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
6. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
9. With respect to the services of drafting the financial statements, proposing adjustments, evaluating authoritative pronouncements, and drafting the data collection form performed in the course of the audit:
  - a. We have made all management decisions and performed all management functions;
  - b. We assigned an appropriate individual to oversee the services;
  - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
  - d. We have accepted responsibility for the results of the services; and
  - e. We have accepted responsibility for all significant judgments and decisions that were made.
10. As of and for the year ended February 28, 2023, we believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Description	Effect – Increase (Decrease)				
	Assets	Liabilities	Net Position	Revenue	Expenses
To record expenditures that were not accrued for at February 28, 2023	\$ 185,783	\$ 186,577	\$ -	\$ -	\$ 794

**Information Provided**

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

12. All transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements involving:
  - a. Management.
  - b. Employees who have significant roles in internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, analysts, regulators, or others.
16. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
17. We are not aware of any pending or threatened litigation and claims whose effects were considered when preparing the financial statements.
18. We have disclosed to you the identity of all of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
19. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.
20. There have been no] communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

### Supplementary Information

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

### Compliance Considerations

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

23. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
24. Is responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to the auditee.
25. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
26. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
27. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
28. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.
29. Has a process to track the status of audit findings and recommendations.
30. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.
31. Is not aware of] any investigations or legal proceedings that have been initiated with respect to the period under audit.
32. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.



33. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.


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


34. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
35. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal and state programs.
36. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state award that could have a material effect on its federal and state programs
37. Management is responsible for the preparation of the schedule of expenditures of federal and state awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.
38. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the entity of the schedule of expenditures of federal and state awards and the auditor's report thereon.
39. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
40. Management has identified and disclosed to the auditor the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.
41. Management has made available all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
42. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal and state awards or stated that there was no such noncompliance.

43. Management believes that the auditee has complied with the direct and material compliance requirements.
44. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
45. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
46. Management is aware of no communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
47. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
48. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.
49. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
50. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
51. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
52. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the entity's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
53. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
54. The copies of federal and state program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
55. Management has monitored subrecipients, as necessary, to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

56. Management has charged costs to federal and state awards in accordance with applicable cost principles.
57. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
58. The reporting package does not contain protected personally identifiable information.
59. Management has accurately completed the appropriate sections of the data collection form.

**Community Action Partnership of Kern**

A large, faint, light pink graphic of a hand is positioned in the background, reaching upwards from the bottom right towards the center of the page. The hand is stylized with simple lines for fingers and a rounded palm.



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Jeremy Tobias, Chief Executive Officer



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Tracy Webster, Chief Financial Officer



# Audit & Pension Committee Meeting

November 16, 2023

Q3 2023 Investment Review

planadviser.2023  
**TOP** RETIREMENT  
PLAN ADVISERS



Pensionmark Financial Group, LLC ("Pensionmark") is an investment adviser registered under the Investment Advisers Act of 1940. Financial Advisors at Pensionmark may also be registered representatives of CapFinancial Securities, LLC (member SIPC), which is affiliated with Pensionmark through common ownership.



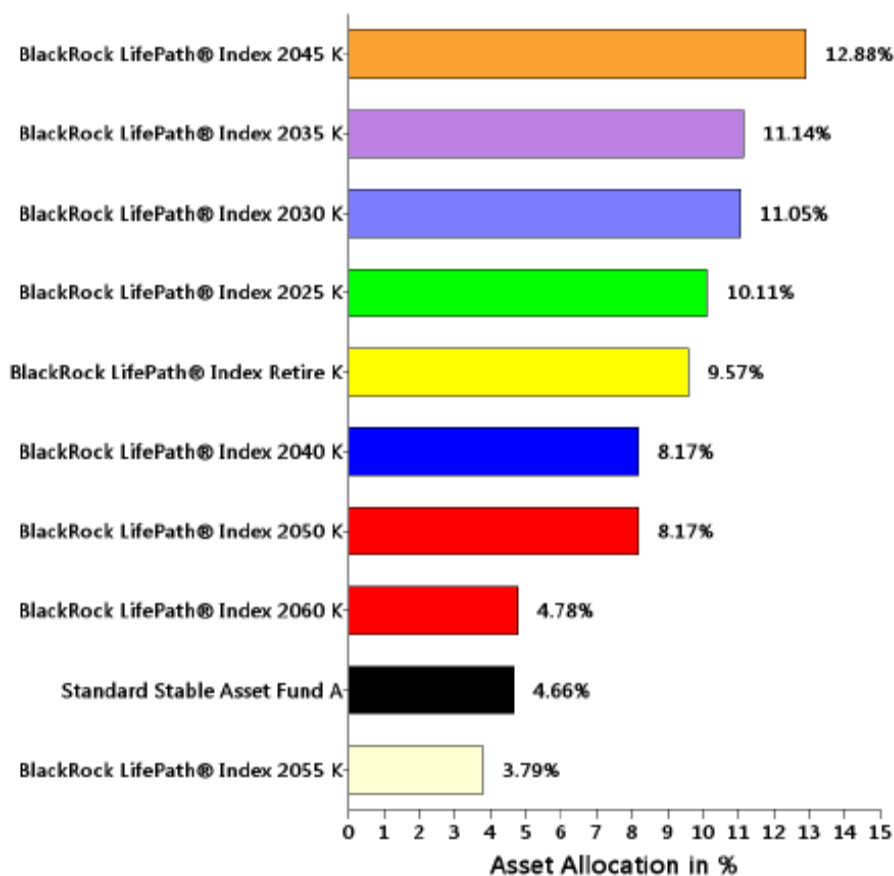
## Domestic Equity

- Q3 2023 saw a partial reversal of the gains equity markets experienced in the first half of the year.
- The S&P 500 dropped -3.27% as worries about the Fed's interest rate hikes and their impacts on the economy dragged down US stocks. The S&P remained positive YTD at 13.07%.
- Large Caps (Russell 1000) fell by -3.15%, while Small Caps (Russell 2000) took a sharper dive of -5.13%. Worries about their sensitivity to a slow down in the US economy have hurt Small Caps relative to Large Caps.
- Growth stocks (Russell 1000 Growth) and Value stocks (Russell 1000 Value) were down almost identical amounts; however, Growth stocks continue to be up YTD by almost 25% and Value stocks are nearly flat for the year.
- In a turnaround from Q2, Energy took the lead and led sector performance with a quarterly gain of 12.27%, in-line with the surge in oil prices during the quarter. The interest-rate sensitive Utilities sector declined -9.25%, the most of any sector.

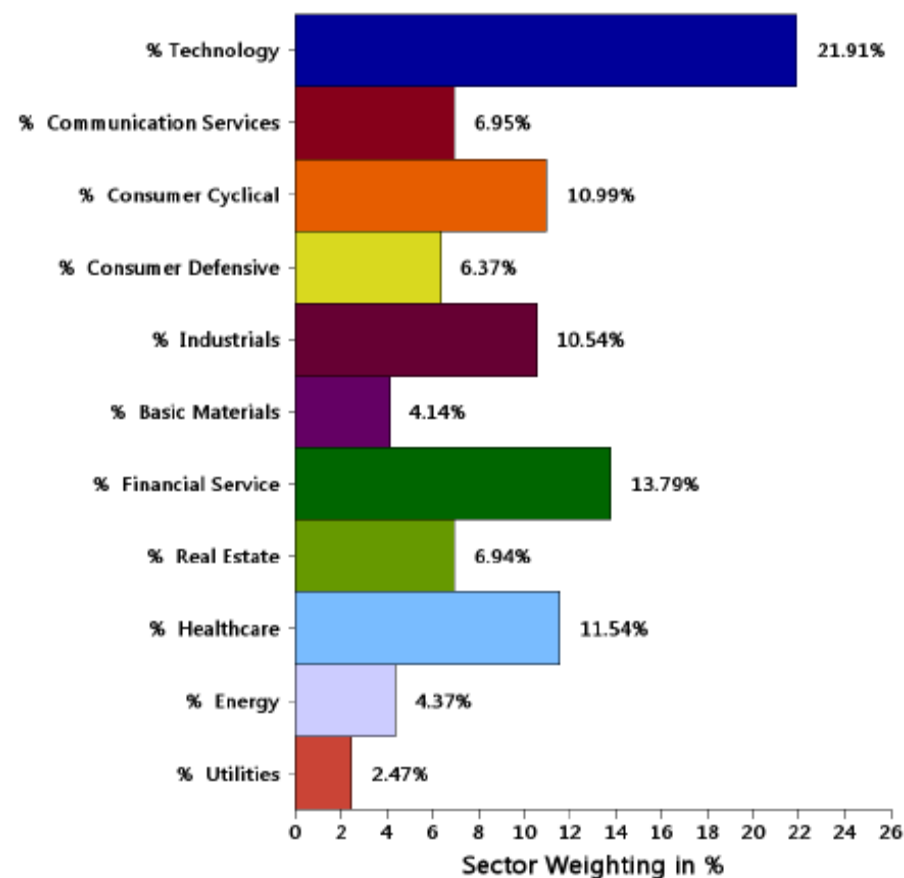
# The Importance of Diversification

## PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

Top 10 Holdings



Sector Allocation



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

## EXECUTIVE SUMMARY



### Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
22	2	0	1	25

### Investment Additions

Investment Name	Status	Morningstar Rating
No current investment additions		

### Investments on Watch

Investment Name	# of Participants	Plan Assets	% of total plan	Status	Quarters Failing Criteria	Morningstar Rating
<b>Target-Date 2025</b>						
▲ BlackRock LifePath® Index 2025 K	65	\$814,565.58	10.11%	Watch	3	***
<b>Foreign Large Blend</b>						
▲ Hartford International Opportunities R6	8	\$16,980.41	0.21%	Watch	1	***

### Investments Targeted for Review

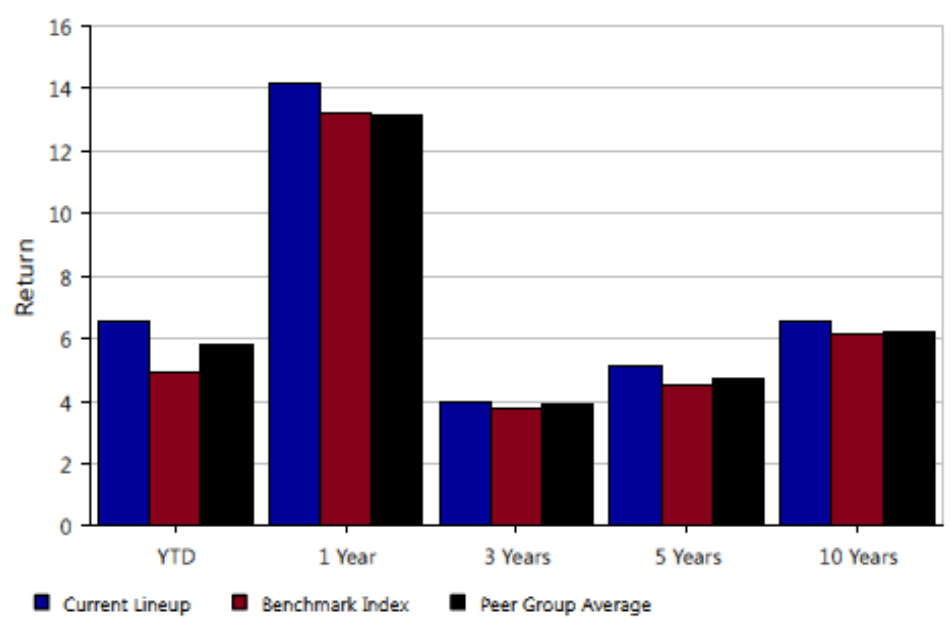
Investment Name	Status	Morningstar Rating
No investments are currently targeted for review		

# CAPK Q3 2023

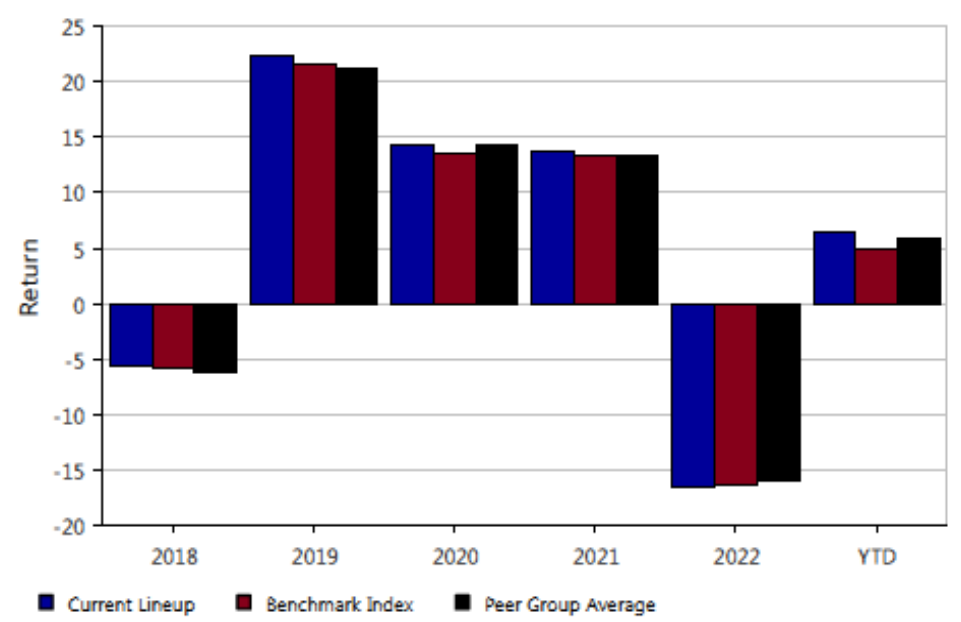
## PORTFOLIO | RETURNS



### Annualized Returns



### Calendar Year Returns



### Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	6.54	14.15	3.99	5.10	6.57	0.14
Benchmark Index	4.93	13.20	3.74	4.50	6.11	NA
Peer Group Average	5.82	13.16	3.91	4.73	6.21	0.72

### Calendar Year Returns

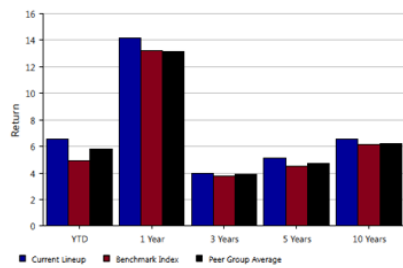
	2018	2019	2020	2021	2022	YTD	Net Exp.Ratio
Current Lineup	-5.68	22.27	14.33	13.72	-16.53	6.54	0.14
Benchmark Index	-5.87	21.59	13.55	13.25	-16.23	4.93	NA
Peer Group Average	-6.12	21.09	14.23	13.32	-15.95	5.82	0.72

# CAPK Q3 2023 - Summary of Plan Returns

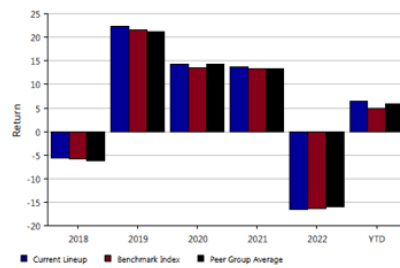
## CAPK Q3 2023

### PORTFOLIO | RETURNS

Annualized Returns



Calendar Year Returns



Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	6.54	14.15	3.99	5.10	6.57	0.14
Benchmark Index	4.93	13.20	3.74	4.50	6.11	NA
Peer Group Average	5.82	13.16	3.91	4.73	6.21	0.72

Calendar Year Returns

	2018	2019	2020	2021	2022	YTD	Net Exp.Ratio
Current Lineup	-5.68	22.27	14.33	13.72	-16.53	6.54	0.14
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Peer Group Average	-6.12	21.09	14.23	13.32	-15.95	5.82	0.72

## Trailing Returns

	YTD	1 Year
Current Lineup	6.54	14.15
Benchmark Index	4.93	13.20
Peer Group Average	5.82	13.16



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



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

**GAVIN NEWSOM**  
 Governor

October 3, 2023

Alan Rodriguez, Administrator  
 Community Action Partnership of Kern  
 5005 Business Park North  
 Bakersfield, CA 93309

**RE: Administrative Desk Review: FFY 2023 Q2**  
**Contract Number: 19-10324**  
**Local Implementing Agency: Community Action Partnership of Kern**

Dear Administrator:

The California Department of Public Health (CDPH) is a State Implementing Agency (SIA) for the United States Department of Agriculture (USDA), Supplemental Nutrition Assistance Program-Education (SNAP-Ed) in California. CDPH is required to ensure that its contractors comply with the SNAP-Ed administrative rules and regulations; therefore, the Administrative Desk Review (ADR) process was implemented as a mechanism to identify and document opportunities for administrative improvement.

CDPH reviewed your FFY 2023 Second Quarter invoice and found the following observations. Please review these observations and any action required by your Agency.

SALARY AND FRINGE BENEFITS		
	Observation	Action Required
1.	Per USDA Instruction 113, CDPH is required to have all contractors complete the Annual Civil Rights Training for each staff funded by SNAP-Ed.	Completed certificate of completion for each staff listed on the budget, including staff on your subcontractor budget(s) must be completed yearly and will be required for desk review. You can find the Civil Rights Training on the <a href="#">NEOPB website</a> .
TRAVEL AND PER DIEM		
	Observation	Action Required
1.	Per diem rates are not consistent with the approved state rates.	Per CalHR guidelines, you are authorized \$7 for breakfast, \$11 for lunch, \$23 for dinner, and \$5 for incidentals. Therefore, refrain from using the US General Services rates.

**NON-CAPITAL EQUIPMENT AND SUPPLIES**

	<b>Observation</b>	<b>Action Required</b>
1.	Some of the expenses for which your agency is seeking reimbursement are not completely listed on your approved budget description.	Please make sure the budget descriptions display fingerprints, physicals, and CPR for the staff on Non-capital Equipment/Supplies line for upcoming budgets.

In summary, your ADR resulted in 3 observations and 0 findings totaling \$0.00.

If you have any questions, concerns, or need additional information, please contact me directly.

Sincerely,

*Kimmy Casjens*

Kimmy Casjens,  
Contract Manager

cc: Daniel Sanderson, Chief, Contract Support Services Unit  
Chris Bilbrey, Project Officer



DAVID SCRIBNER  
DIRECTOR

State of California-Health and Human Services Agency  
**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833  
Telephone: (916) 576-7109 | Fax: (916) 263-1406  
[www.csd.ca.gov](http://www.csd.ca.gov)



GAVIN NEWSOM  
GOVERNOR

September 13, 2023

**VIA ELECTRONIC MAIL ONLY**

Jeremy Tobias, Chief Executive Officer  
Community Action Partnership of Kern  
5005 Business Park North  
Bakersfield, CA 93309  
[jtobias@capk.org](mailto:jtobias@capk.org)

SUBJECT: 2023 ONSITE MONITORING REPORT C-23-019

Dear Jeremy Tobias:

The Department of Community Services and Development (“CSD”) has conducted an Onsite Monitoring Review of CSBG contracts 23F-4015, and the regular and discretionary portions of CSBG contracts 22F-4015. The monitoring process included a review of administrative, board governance, fiscal, and programmatic documents as well as prior monitoring reports for your agency.

**2023 Onsite Monitoring Results:**

For the 2022 and 2023 program years, the results of this monitoring review demonstrate that your agency is in compliance with all the contractual requirements covered as well as applicable federal and state laws with the exception of two observations.

Please see enclosed Onsite Monitoring Report, C-23-019, for details on the corrective actions your agency can take to resolve these observations.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions concerning the monitoring review, please contact me at (916) 594-2382 or [caleb.gendron@csd.ca.gov](mailto:caleb.gendron@csd.ca.gov).

Sincerely,

Caleb Gendron  
Associate Governmental Program Analyst

C: Wilmer Brown Jr., Manager  
Field Operations Unit





Department of Community Services and Development  
 Community Services Division  
 Monitoring Report (rev. Mar-23)

**Agency Information**

Agency Names                                   Community Action Partnership of Kern  
 Agency Abbreviation                           CAPK  
 Agency Type                                      Private  
 Report #                                            C-23-019  
 CSD/Field Representative                     Caleb Gendron  
 Date Report Completed                        September 13, 2023

Contracts Reviewed

Contract #	Program Term	Amount	Contract Type
22F-5015	1/1/22- 5/31/23	\$1,566,418	Annual CSBG
22F-5015	6/15/22- 5/31/23	\$31,000	CSBG Discretionary
23F-4015	1/1/23- 5/31/24	\$1,773,414	Annual CSBG

**Entrance Conference**

Purpose of Visit                                   The purpose of this review was to monitor statutory and contractual requirements under the Community Services Block Grant (CSBG) for financial accountability and programmatic compliance in accordance with Federal and State laws and the Department of Community Services Development (CSD) policy.

Date of Entrance Conference                8/14/2023

The following persons were present during the Entrance Conference:

Entity	Position	Name
CAPK	Chief Executive Officer	Jeremy Tobias
CAPK	Chief Business Development Officer	Pritika Ram
CAPK	Chief Financial Officer	Tracy Webster
CAPK	Chief Program Officer	Louis Gill
CAPK	Board Chair	Fred Plane
CSD	CSBG Field Representative	Caleb Gendron

The following items were discussed:

- Monitoring Overview
- Tripartite Board Meeting Minutes

- CSBG Expenditures and Trend Chart
- Closeout Process
- CSD Updates
- 2024-2025 CAP CNA
- Organizational Standards
- 2022 Desk Review and Status Updates
- 2022 CSBG Annual Report
- Diversity, Equity, and Inclusion activities

**Administrative Review**

Board Composition

According to the agency’s bylaws dated May 25, 2022, the Tripartite Board is composed of fifteen (15) members. The agency’s bylaws require that, the board shall be allotted in a tripartite basis with five seats set in the public sector, five seats set in the low-income sector, and five seats set in the private sector. Regarding the establishment of a quorum the bylaws state, a quorum of the Board shall consist of fifty percent (50%) of the non-vacant seats on the Board.

The board roster dated May 30, 2023, indicates the Board is composed of fifteen members: five public sector members, five low-income sector members, five private sector members with no board vacancies.

Board Minutes

CAPK did submit approved minutes for its board meetings to CSD within thirty days of approval as required in the annual contract agreement (2023 CSBG Contract Agreement Article 4.1.4).

A review of the board minutes from March 29, 2023, April 26, 2023, and May 31, 2023 indicate that a quorum was met for each meeting. The information contained within the board minutes did provide the Field Representative with sufficient information to confirm the board’s involvement in the development, planning, implementation, and evaluation of the program.

**Fiscal Review**

Advance Payment

The Field Representative was presented documentation which demonstrates the agency does retain the advance payment in an interest-bearing account. (45 CFR 75.305(b)(8))

Expenditure Progress

During the entrance conference the Field Representative met with the Chief Executive Officer and Chief Financial Officer to discuss the status of all open contracts.

CSBG Contract 22F-5015

A review of EARS reports from January 2022 through May 2023 indicates 100% of \$1,566,418 has been expended. The agency’s timely submission

of close-out documents has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Disc Contract 22F-5015

A review of EARS reports from June 2022 through May 2023 indicates 100% of \$31,000 has been expended. The agency's timely submission of their discretionary final report has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Contract 23F-4015

A review of EARS reports from January 2023 through July 2023 indicates 58.04% or \$1,029,315.92 of \$1,773,414.00 has been expended. The Agency is within 15% of its historic 3-year spending trend.

2023 CSBG Disc

CSD implemented the results of the 2016-2020 ACS census, which has impacted agency allocations. CSD has targeted its 2023 Discretionary dollars as a one-time bridge to ensure no agency experienced a loss of more than 2.5% from their 2022 allocation. CAP Kern experienced an increase due to the implementation of the ACS census results and therefore will not receive Discretionary dollars for program year 2023.

Expenditure Reporting

A review of agency's monthly Expenditure Activity Reporting System (EARS) reports from September 2022 to July 2023 indicates agency is not submitting monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

Expenditure activity reports were submitted after the due date for the following contract reporting periods:

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
22F-5015	Nov, 2022	12/25/2022	1/19/2023	25
22F-5015 D	Jun, 2022	7/25/2022	9/19/2022	56
22F-5015 D	Jul, 2022	8/25/2022	9/19/2022	25
22F-5015 D	Aug, 2022	9/25/2022	10/18/2022	23
22F-5015 D	Oct, 2022	11/25/2022	12/01/2022	6

Contract Execution and Deliverables Submission

As a private agency, Community Action Partnership of Kern is required to complete contract execution and deliverable submission within 30 days of receipt (2023 CSBG Contract Agreement Article 2.1.1).

Agency 2023 CSBG Contract Agreement 23F-4015 and associated programmatic deliverables were due to CSD on or before January 2, 2023.

A review of the contract and deliverable submission tracking for this contract indicated the contract and programmatic deliverables were submitted in a timely manner.

Contract Close-out Submission

A review of agency’s 2022 contract close-out report submission(s) indicates agency did submit the applicable Close-Out Checklist and Certification of Documents Transmitted (CSD 715), Close-Out Program Income/Interest Earned Expenditure Report (CSD 715C), Close-Out Equipment Inventory Schedule (CSD 715D), on or before the contractually prescribed due date(s). (2022 CSBG Contract Agreement Article 6.2, 2020 CSBG CARES Contract Agreement Article 6.2).

Line-Item Expenditure Review

Based upon agency’s CSBG allocation, Field Representative sampled the following twelve transactions from costs reported across four line-items in EARS:

Contract #	Report Period	Section (Program/ Admin)	Line Item	Amount
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	\$4,248.36
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	\$257.09
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	\$1,529.83
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	\$255.45
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	\$163.84
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	\$1,309.6
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	\$508.94
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	\$925.00
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$402.03
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$78.68

23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$57.24
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$32.34

The Field Representative reviewed the general ledger, subledger detail, vendor invoices, agency invoices, expenditure authorizations, and cancelled checks and verified that the documentation supported the transactions sampled from expenditures reported in EARS.

Equipment Validation Review

Description of Equipment	Vehicle Identification Number	CSBG Contract # Authorizing Purchase	Date of Purchase
2003 GMC Sierra	1GJGG29U531162516		07/27/2003*
2009 Ford F150	1FTRF12W79KB58950	ARRA	10/02/2009
Nissan Fork Lift	MCP1FA25LV	ARRA	10/16/2009
Chevrolet C6500 Refer Truck	1GBJ6C1B68F417849		10/28/2009*
80KW Standby Generator	N/A	ARRA	10/30/2009*
SAN SCSI Appliance 3U Disk	N/A		02/22/2010*
Cannon Image	N/A	ARRA	4/15/2010*
Phone System (36 Telephones)	N/A	ARRA	7/07/2010*
Shade Structures/Awnings	N/A	ARRA	9/08/2010
Shelves / Pallet Racks	N/A	ARRA	10/05/2010
Burglar Alarm System/ Access	N/A		9/16/2015*

Upon review, the Field Rep representative discovered seven (7) of the eleven (11) listed items had been disposed of by agency staff, as indicated with a star (\*) in the purchase date column. Upon further review, the agency provided disposition documentation to prove they followed the contractual requirements as listed in section 4.20.3 of the 2022 CSBG Contract.



Department of Community Services and Development  
 Community Services Division  
 Monitoring Report (rev. Mar-23)

**Programmatic Review**

Program Reports

A review of the 2022 CSBG Annual Report Modules 2 – 4 indicates the report was submitted timely by the agency in accordance with the annual CSBG Contract Agreement Article 7.3.4.

Program Performance

A review of the agency’s most recent CSBG Annual Report Modules 2 – 4 shows that the agency achieved the following results:

Family Domains (Module 4)	Indicator	Target	Actual
FNPI 2. Education and Cognitive Development	FNPI 2c.2. The number of children and youth who demonstrated improved positive approaches towards learning, including improved attention skills. For 1 <sup>st</sup> grade – 8 <sup>th</sup> grade	150	169
FNPI 4. Housing	FNPI 4b. The number of individuals who obtained safe and affordable housing.	96	99
FNPI 4. Housing	FNPI 4h. The number of individuals with improved energy efficiency and/or energy burden reduction in their homes.	160	148
FNPI 5. Health and Social/Behavioral Development	FNPI 5d. The number of individuals who improved skills related to the adult role of parents/ caregivers.	20	21
SRV 3. Income and Asset Building	SRV 3i Social Security/SSI Payments	N/A	60

Client File Review

The Field Representative reviewed fifteen participant files for program outcomes reported in Section A of Module 4 of the 2022 CSBG Annual Report. The review was a sampling of the clients served for the indicators referenced in the Program Performance section above. The documentation provided for these outcome indicates the agency files contain the necessary documentation to demonstrate the clients met income eligibility for services and achieved the stated outcome.

Organizational Standard Review

Agency did submit the 2023 Organizational Standards assessment by the August 31, 2023 due date.

Subcontractor Review

The agency has not entered into a subcontract agreement for this review period.

Child Support

The Field Representative determined that the agency has a written referral policy in place to the local Department of Child Support Services. (Title 42 of the U.S.C. Section 9919 (b)).

Safeguard of Client Files

The Field Representative reviewed agency records retention and destruction policy and verified the agency has safeguards in place to protect client information including physical security measures, administrative controls, and technical controls.

**Site Visits**

Program/Subcontractor Visit

The Field Representative conducted a site visit during agency on-site monitoring. The program visited was:

Program Name:	M Street Navigation Center
Address:	2900 M St. Bakersfield, CA 93301
Phone Number:	(661) 336 5236
Contact Name:	Rebecca Moreno

**M Street Navigation Center**

In response to the pandemic and high volume of unhoused individuals in 2020, Kern County developed a plan to stand up a shelter in record timing. CAPK agreed to administer this new center and has kept it functional and successful since its initiation. It’s a 24-hour facility that provides sheltered beds, meals, laundry services, medical assessments, sole personal care, mental health, pet care, housing placement assistance, and employment assistance to unsheltered individuals who face significant barriers to supportive housing care.

Second Program/Subcontractor Visit

The Field Representative also visited the following program/subcontractor:

Program Name:	Food Bank
Address:	1807 Feliz Dr, Bakersfield, CA 93307
Phone Number:	(661) 398 4520
Contact Name:	Susana Magana

**Food Bank**

Established in 1983 to acquire food and other resources to help alleviate hunger, provide food, and meet the nutritional needs of these economically disadvantaged in Kern County. The Food Bank distributes millions of pounds of food annually to hungry individuals, families, non-profits, churches, community centers, homeless shelters, and poverty-

Community Action Board (CAB)  
Visit

fighting agencies throughout Kern County. CAPK’s administrative ability to handle this large volume of food has led to its recent expansion of its foodbank. The ribbon cutting for this 200% increase in size is scheduled for October 2023.

Additionally, the Field Representative attended and observed the June 28, 2023 regular CAB meeting.

**Exit Conference**

Date of Exit Conference

Wednesday, August 16, 2023.

The following persons were present during the Entrance Conference:

Entity	Position	Name
CAPK	Chief Executive Officer	Jeremy Tobias
CAPK	Chief Business Development Officer	Pritika Ram
CAPK	Chief Financial Officer	Tracy Webster
CAPK	Director of Finance	Gabrielle Alexander
CAPK	Chief Program Officer	Louis Gill
CAPK	Board Chair	Fred Plane
CSD	CSBG Field Representative	Caleb Gendron

The following items were discussed:

- Highlights of Review
- Monitoring Timeline
- CAB – Fiscal and Programmatic Reporting
- EARS Report Submission
- Closeout Process
- Data Collection and Analysis
- Equipment Disposition Procedure

**Corrective Action(s)**

Finding(s)

**Finding(s):**

No findings were identified during this review.

Observation(s)

**Observation 1: Untimely Expenditure Reporting**

Agency did not submit monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

Expenditure activity reports were submitted after the due date for the following contract reporting periods:



Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
22F-5015	Nov, 2022	12/25/2022	1/19/2023	25
22F-5015 D	Jun, 2022	7/25/2022	9/19/2022	56
22F-5015 D	Jul, 2022	8/25/2022	9/19/2022	25
22F-5015 D	Aug, 2022	9/25/2022	10/18/2022	23
22F-5015 D	Oct, 2022	11/25/2022	12/01/2022	6

**Response/Resolution Due Date:**

Agency’s timely submission of all EARS reports in calendar year 2023 demonstrates implementation of appropriate corrective measures to resolve this issue. Due to this improved performance (ten consecutive months), CSD considers this observation resolved.

**Observation 2: Failure to Follow Equipment Disposition Notification Requirement.**

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

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

**Corrective Action:**

To address this observation the agency must:

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

**Response/Resolution Due Date:**

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

Recommendation(s)

**Recommendation(s):**

CSD recommends the agency attend the upcoming NASCSP Annual Report Training in December.

Technical Training Assistance(s)

**Recommendation(s):**

No training or technical assistance has been requested by the agency.

Please note:

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



Department of Community Services and Development  
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**Agency Information**

Agency Names Community Action Partnership of Kern  
 Agency Abbreviation CAPK  
 Agency Type Private  
 Report # C-23-019  
 CSD/Field Representative Caleb Gendron  
 Date Report Completed September 13, 2023

Contracts Reviewed

Contract #	Program Term	Amount	Contract Type
22F-5015	1/1/22- 5/31/23	\$1,566,418	Annual CSBG
22F-5015	6/15/22- 5/31/23	\$31,000	CSBG Discretionary
23F-4015	1/1/23- 5/31/24	\$1,773,414	Annual CSBG

**Entrance Conference**

Purpose of Visit

The purpose of this review was to monitor statutory and contractual requirements under the Community Services Block Grant (CSBG) for financial accountability and programmatic compliance in accordance with Federal and State laws and the Department of Community Services Development (CSD) policy.

Date of Entrance Conference 8/14/2023

The following persons were present during the Entrance Conference:

Entity	Position	Name
CAPK	Chief Executive Officer	Jeremy Tobias
CAPK	Chief Business Development Officer	Pritika Ram
CAPK	Chief Financial Officer	Tracy Webster
CAPK	Chief Program Officer	Louis Gill
CAPK	Board Chair	Fred Plane
CSD	CSBG Field Representative	Caleb Gendron

The following items were discussed:

- Monitoring Overview
- Tripartite Board Meeting Minutes

- CSBG Expenditures and Trend Chart
- Closeout Process
- CSD Updates
- 2024-2025 CAP CNA
- Organizational Standards
- 2022 Desk Review and Status Updates
- 2022 CSBG Annual Report
- Diversity, Equity, and Inclusion activities

**Administrative Review**

Board Composition

According to the agency’s bylaws dated May 25, 2022, the Tripartite Board is composed of fifteen (15) members. The agency’s bylaws require that, the board shall be allotted in a tripartite basis with five seats set in the public sector, five seats set in the low-income sector, and five seats set in the private sector. Regarding the establishment of a quorum the bylaws state, a quorum of the Board shall consist of fifty percent (50%) of the non-vacant seats on the Board.

The board roster dated May 30, 2023, indicates the Board is composed of fifteen members: five public sector members, five low-income sector members, five private sector members with no board vacancies.

Board Minutes

CAPK did submit approved minutes for its board meetings to CSD within thirty days of approval as required in the annual contract agreement (2023 CSBG Contract Agreement Article 4.1.4).

A review of the board minutes from March 29, 2023, April 26, 2023, and May 31, 2023 indicate that a quorum was met for each meeting. The information contained within the board minutes did provide the Field Representative with sufficient information to confirm the board’s involvement in the development, planning, implementation, and evaluation of the program.

**Fiscal Review**

Advance Payment

The Field Representative was presented documentation which demonstrates the agency does retain the advance payment in an interest-bearing account. (45 CFR 75.305(b)(8))

Expenditure Progress

During the entrance conference the Field Representative met with the Chief Executive Officer and Chief Financial Officer to discuss the status of all open contracts.

CSBG Contract 22F-5015

A review of EARS reports from January 2022 through May 2023 indicates 100% of \$1,566,418 has been expended. The agency’s timely submission

of close-out documents has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Disc Contract 22F-5015

A review of EARS reports from June 2022 through May 2023 indicates 100% of \$31,000 has been expended. The agency’s timely submission of their discretionary final report has been reviewed and accepted by the field representative. This contract is now closed.

CSBG Contract 23F-4015

A review of EARS reports from January 2023 through July 2023 indicates 58.04% or \$1,029,315.92 of \$1,773,414.00 has been expended. The Agency is within 15% of its historic 3-year spending trend.

2023 CSBG Disc

CSD implemented the results of the 2016-2020 ACS census, which has impacted agency allocations. CSD has targeted its 2023 Discretionary dollars as a one-time bridge to ensure no agency experienced a loss of more than 2.5% from their 2022 allocation. CAP Kern experienced an increase due to the implementation of the ACS census results and therefore will not receive Discretionary dollars for program year 2023.

Expenditure Reporting

A review of agency’s monthly Expenditure Activity Reporting System (EARS) reports from September 2022 to July 2023 indicates agency is not submitting monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

Expenditure activity reports were submitted after the due date for the following contract reporting periods:

Contract #	Expenditure Reporting Period	Due Date	Certification Date	No. of Days Overdue
22F-5015	Nov, 2022	12/25/2022	1/19/2023	25
22F-5015 D	Jun, 2022	7/25/2022	9/19/2022	56
22F-5015 D	Jul, 2022	8/25/2022	9/19/2022	25
22F-5015 D	Aug, 2022	9/25/2022	10/18/2022	23
22F-5015 D	Oct, 2022	11/25/2022	12/01/2022	6

Contract Execution and Deliverables Submission

As a private agency, Community Action Partnership of Kern is required to complete contract execution and deliverable submission within 30 days of receipt (2023 CSBG Contract Agreement Article 2.1.1).

Agency 2023 CSBG Contract Agreement 23F-4015 and associated programmatic deliverables were due to CSD on or before January 2, 2023.

A review of the contract and deliverable submission tracking for this contract indicated the contract and programmatic deliverables were submitted in a timely manner.

Contract Close-out Submission

A review of agency’s 2022 contract close-out report submission(s) indicates agency did submit the applicable Close-Out Checklist and Certification of Documents Transmitted (CSD 715), Close-Out Program Income/Interest Earned Expenditure Report (CSD 715C), Close-Out Equipment Inventory Schedule (CSD 715D), on or before the contractually prescribed due date(s). (2022 CSBG Contract Agreement Article 6.2, 2020 CSBG CARES Contract Agreement Article 6.2).

Line-Item Expenditure Review

Based upon agency’s CSBG allocation, Field Representative sampled the following twelve transactions from costs reported across four line-items in EARS:

Contract #	Report Period	Section (Program/ Admin)	Line Item	Amount
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	\$4,248.36
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	\$257.09
23F-4015	2/1/23-2/28/23	Program	Operating Expenses	\$1,529.83
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	\$255.45
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	\$163.84
23F-4015	4/1/23-4/30/23	Program	Operating Expenses	\$1,309.6
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	\$508.94
23F-4015	1/1/23-1/31/23	Admin	Operating Expenses	\$925.00
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$402.03
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$78.68

23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$57.24
23F-4015	5/1/23-5/31/23	Program	Operating Expenses	\$32.34

The Field Representative reviewed the general ledger, subledger detail, vendor invoices, agency invoices, expenditure authorizations, and cancelled checks and verified that the documentation supported the transactions sampled from expenditures reported in EARS.

Equipment Validation Review

Description of Equipment	Vehicle Identification Number	CSBG Contract # Authorizing Purchase	Date of Purchase
2003 GMC Sierra	1GJGG29U531162516		07/27/2003*
2009 Ford F150	1FTRF12W79KB58950	ARRA	10/02/2009
Nissan Fork Lift	MCP1FA25LV	ARRA	10/16/2009
Chevrolet C6500 Refer Truck	1GBJ6C1B68F417849		10/28/2009*
80KW Standby Generator	N/A	ARRA	10/30/2009*
SAN SCSI Appliance 3U Disk	N/A		02/22/2010*
Cannon Image	N/A	ARRA	4/15/2010*
Phone System (36 Telephones)	N/A	ARRA	7/07/2010*
Shade Structures/Awnings	N/A	ARRA	9/08/2010
Shelves / Pallet Racks	N/A	ARRA	10/05/2010
Burglar Alarm System/ Access	N/A		9/16/2015*

Upon review, the Field Rep representative discovered seven (7) of the eleven (11) listed items had been disposed of by agency staff, as indicated with a star (\*) in the purchase date column. Upon further review, the agency provided disposition documentation to prove they followed the contractual requirements as listed in section 4.20.3 of the 2022 CSBG Contract.



Department of Community Services and Development  
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 Monitoring Report (rev. Mar-23)

**Programmatic Review**

Program Reports

A review of the 2022 CSBG Annual Report Modules 2 – 4 indicates the report was submitted timely by the agency in accordance with the annual CSBG Contract Agreement Article 7.3.4.

Program Performance

A review of the agency’s most recent CSBG Annual Report Modules 2 – 4 shows that the agency achieved the following results:

Family Domains (Module 4)	Indicator	Target	Actual
FNPI 2. Education and Cognitive Development	FNPI 2c.2. The number of children and youth who demonstrated improved positive approaches towards learning, including improved attention skills. For 1 <sup>st</sup> grade – 8 <sup>th</sup> grade	150	169
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SRV 3. Income and Asset Building	SRV 3i Social Security/SSI Payments	N/A	60

Client File Review

The Field Representative reviewed fifteen participant files for program outcomes reported in Section A of Module 4 of the 2022 CSBG Annual Report. The review was a sampling of the clients served for the indicators referenced in the Program Performance section above. The documentation provided for these outcome indicates the agency files contain the necessary documentation to demonstrate the clients met income eligibility for services and achieved the stated outcome.

Organizational Standard Review

Agency did submit the 2023 Organizational Standards assessment by the August 31, 2023 due date.



Subcontractor Review

The agency has not entered into a subcontract agreement for this review period.

Child Support

The Field Representative determined that the agency has a written referral policy in place to the local Department of Child Support Services. (Title 42 of the U.S.C. Section 9919 (b)).

Safeguard of Client Files

The Field Representative reviewed agency records retention and destruction policy and verified the agency has safeguards in place to protect client information including physical security measures, administrative controls, and technical controls.

**Site Visits**

Program/Subcontractor Visit

The Field Representative conducted a site visit during agency on-site monitoring. The program visited was:

Program Name:	M Street Navigation Center
Address:	2900 M St. Bakersfield, CA 93301
Phone Number:	(661) 336 5236
Contact Name:	Rebecca Moreno

**M Street Navigation Center**

In response to the pandemic and high volume of unhoused individuals in 2020, Kern County developed a plan to stand up a shelter in record timing. CAPK agreed to administer this new center and has kept it functional and successful since its initiation. It’s a 24-hour facility that provides sheltered beds, meals, laundry services, medical assessments, sole personal care, mental health, pet care, housing placement assistance, and employment assistance to unsheltered individuals who face significant barriers to supportive housing care.

Second Program/Subcontractor Visit

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Program Name:	Food Bank
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Phone Number:	(661) 398 4520
Contact Name:	Susana Magana

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Community Action Board (CAB)  
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fighting agencies throughout Kern County. CAPK’s administrative ability to handle this large volume of food has led to its recent expansion of its foodbank. The ribbon cutting for this 200% increase in size is scheduled for October 2023.

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**Exit Conference**

Date of Exit Conference

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The following items were discussed:

- Highlights of Review
- Monitoring Timeline
- CAB – Fiscal and Programmatic Reporting
- EARS Report Submission
- Closeout Process
- Data Collection and Analysis
- Equipment Disposition Procedure

**Corrective Action(s)**

Finding(s)

**Finding(s):**

No findings were identified during this review.

Observation(s)

**Observation 1: Untimely Expenditure Reporting**

Agency did not submit monthly expenditures for open contracts on or before the 25th calendar day following the report period in accordance with current reporting requirements. (CPN-C-22-01, 1.0 CSBG Reimbursement Policies and Procedures, 1.1 Financial Reporting - EARS Invoice Due Date).

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22F-5015 D	Aug, 2022	9/25/2022	10/18/2022	23
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**Response/Resolution Due Date:**

Agency’s timely submission of all EARS reports in calendar year 2023 demonstrates implementation of appropriate corrective measures to resolve this issue. Due to this improved performance (ten consecutive months), CSD considers this observation resolved.

**Observation 2: Failure to Follow Equipment Disposition Notification Requirement.**

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

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

**Corrective Action:**

To address this observation the agency must:

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

**Response/Resolution Due Date:**

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

Recommendation(s)

**Recommendation(s):**

CSD recommends the agency attend the upcoming NASCSP Annual Report Training in December.

Technical Training Assistance(s)

**Recommendation(s):**

No training or technical assistance has been requested by the agency.

Please note:

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

STATE OF CALIFORNIA  
*Department  
of  
Community Services and Development*



September 28, 2023

## Monitoring Report E-23-002

The Department of Community Services and Development (CSD) is responsible for the oversight of the Low-Income Home Energy Assistance Program (LIHEAP). Hence, CSD is required to monitor the activities of Community Action Partnership of Kern (CAPK) to ensure compliance with all contractual and statutory requirements.

## INTRODUCTION

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CSD conducted an on-site monitoring visit of Community Action Partnership of Kern (CAPK) from July 24, 2023, to July 28, 2023. CSD reviewed the following CAPK Energy contract: LIHEAP 23B-5012. Darrell McCormick, and Karen Williams, Field Representatives, conducted the monitoring review in accordance with CSD's Energy and Environmental Services Division's Monitoring Scope.

The purpose of the review is to ensure the Contractor meets the Administrative Requirements, Financial Requirements, Programmatic Requirements, Compliance Requirements and other applicable requirements as prescribed in the contract and referenced therein (2 CFR §200.328; 45 CFR §75.342; and LIHEAP Article 10.3).

This monitoring report contains the following sections:

- I. Administrative Requirements
- II. Financial Requirements
- III. Programmatic Requirements
- IV. Compliance Requirements
- V. Monitoring Summary
- VI. Recommendations, Observations, and Findings

## **I. ADMINISTRATIVE REQUIREMENTS**

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The purpose of the Administrative Requirements review is to ensure that the Contractor is properly administering the Federal and/or State programs in accordance with CSD's contract requirements. The areas covered under the Administrative Requirements are Board Roster, By Laws, Resolution and Minutes; Internal Controls Requirements; Record Retention Requirements; Travel and per diem; Conflict of Interest; Procurement Standards; Use and Disposition of Vehicles and Equipment; Subcontracts; Complaint Management Policies and Procedures; Fair Hearing Process for Applications for Denial of Benefits by Contractor; and Fraud, Waste and Abuse.

Based on the CSD Field Representative's review, the CSD Field Representative did not identify any issues regarding Administrative Requirements.

## **II. FINANCIAL REQUIREMENTS**

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The purpose of the Financial Requirements review is to ensure that Contractor's financial management systems, including records documenting compliance with Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award. The areas covered under the Financial Requirements are Working Capital Advance and Major Purchase Advances; Wood, Propane and Oil Returned Payments; Allowable Costs; Service Area Expenditures Requirements; Reimbursement Guidelines; and Reporting Requirements.

Based on the CSD Field Representative's review, the CSD Field Representative did not identify any issues regarding Financial Requirements.

## **III. PROGRAMMATIC REQUIREMENTS**

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The purpose of the Programmatic Requirements review is to ensure that the Contractor is adhering to the programmatic requirements of the contract. The areas covered under the Programmatic Requirements are Program Standards and Regulatory Requirements; Prioritization of Services; Service Priority Guidelines; Outreach and Intake Activity Guidelines; Assurance 16 Activity Guidelines; Leveraging Activities; Record-Keeping Responsibilities; HEAP/WPO Activity Guidelines; Weatherization Activity Guidelines; Energy Crisis Intervention Program (ECIP) Services Activity Guidelines; ECIP Fast Track

and HEAP Electric and Gas Pledge Guidelines; SWEATS Activities Guidelines; Quality Assurance; Training Requirements; Quality Control Inspectors Certification; Contractor Licensing; Special Licensing – Weatherization; Environmental Protection Agency (EPA) Certifications; and Mandatory Training.

The CSD Field Representative requested several client files for review. Below is a summary of the number of client files requested, received and reviewed:

Contract	Program	Number of Files Requested	Number of Files Received	Number of Files Reviewed
23B-5012	HEAP	20	20	20
23B-5012	Fast Track	20	20	20
23B-5012	WX	9	9	9
23B-5012	COI	3	3	3
<b>TOTALS</b>		52	52	52

Some Utility Assistance and Weatherization client files had minor issues including, but not limited to, missing date or signature on form, box not checked on form, cooling billed under heating (as part of dual-pack system), etc. None of the errors affected eligibility or costs and benefits paid. Discrepancies and data entry errors were explained in detail with supporting documentation. CSD staff will follow-up on those errors to ensure they are addressed and avoided in future files.

**Record Keeping Responsibilities: Weatherization and/or ECIP EHCS Specific**

*“Contractor shall maintain the following documents for each applicant receiving weatherization...if applicable: CSD Dwelling Assessment 540 series which includes... 540A Weatherization Mold Assessment and Release...”*

2023 LIHEAP 7.8.6.1

While the agency included CSD forms in the file that were not applicable (as potential forms are part of a packet the WX crew takes on the job), the CSD 540A was not present. This form identifies the present or absence of mold/moisture and documents client receipt of any disclaimers. Mold/moisture was identified in one file (Alston, M. L23-090) and documented on other pages (e.g., CSD 542 WX deferral form), but the 540A should have been used in addition to any notes. Agency must add this form to its WX job packet.

**IV. COMPLIANCE REQUIREMENTS**

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The purpose of the Compliance Requirements review is to ensure that the Contractor is meeting their expenditure and unit production goals in accordance with the contractual



requirements and/or the agency's submitted performance and expenditure benchmarks. The areas covered under the Compliance Requirements are Service Delivery and Expenditure Requirements.

Based on the CSD Field Representative's review, the CSD Field Representative did not identify any issues regarding Compliance Requirements.

## V. MONITORING SUMMARY

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### **Best Practices:**

CSD would like to recognize Community Action Partnership of Kern for the following Best Practices:

- UA and WX Client file organization and completeness ensuring accuracy, facilitating review, and meeting compliance requirements.

### **Exit Conference & Discussion:**

At the Agency's Exit Conference on Friday, July 28, 2023, the CSD Field Representatives provided an overview of the outcome of the virtual visit. The following topics were discussed:

- Minor UA and WX client file issues
- Within 30 days after the conclusion of the monitoring, the CSD Field Representative would furnish a draft monitoring report for the agency to review for up to two (2) weeks. The agency will have an opportunity to discuss the issues highlighted in the report either by an email response or a teleconference. CSD will finalize the report once all issues have been discussed or a non-response from the agency.

## VI. RECOMMENDATIONS, OBSERVATIONS, AND FINDINGS

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Recommendations are offered by CSD as a suggestion for potential improvement of current processes, systems, or general business practices. Recommendations do not require a Corrective Action Plan response.

Observations are identified contractual noncompliance issues that are an identified 'Significant Deficiency' which is caused by a deficiency, or combination of deficiencies, in internal control that is less severe than a 'Material Weakness,' yet important enough to merit attention. An Observation does not require a Corrective Action Plan response;

however, the agency must immediately remedy the issue of noncompliance within 90 calendar days from the issuance of the final monitoring report. Thus, if the agency fails to document the remediation of and/or forsakes to remedy an Observation by the specified timeframe, upon follow up the Observation may then be elevated to a Finding as it now carries material error.

Findings are identified contractual noncompliance issues that: (1) cause a financial impact; or (2) was a previously identified Observation and/or Finding that was not found to be remedied; or (3) is a Material Weakness caused by a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility of a material misstatement that will not be prevented, or detected and corrected on a timely basis. Findings are considered material noncompliance of the contract, and any materials referenced therein. A material noncompliance is defined as any issue which carries substantial financial, personnel, public, and/or agency/CSD ramifications; a material noncompliance may or may not preclude the agency from further performance. Findings require a Corrective Action Plan from the agency within 30 calendar days of the issuance of the final report outlining how the issue of noncompliance will be remedied and other course of action as outlined in each topic. Findings will not be considered closed until the agency is able to demonstrate the issue has been completely resolved and has provided a sufficient response on how the issue will not reoccur.

#### **OBSERVATION:**

##### **Observation 1: Record Keeping Responsibilities: Weatherization and/or ECIP EHCS Specific**

**Summary:** The agency did not include the CSD 540A Mold/Moisture form in the WX client files to document the presence or absence of mold/moisture and disclaimers made to the client.

**Reference:** 2023 LIHEAP 7.8.6.1, TRM 2.2.2 Required Forms

**Action Required:** The agency must correct this issue no later than 90 calendar days from the issuance of this report, No Corrective Action Plan is required.



DAVID SCRIBNER  
DIRECTOR

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GAVIN NEWSOM  
GOVERNOR

August 18, 2023

Community Action Partnership of Kern County  
Jeremy Tobias, President/CEO  
Naomi Ibarra, Finance Representative  
Freddy Hernandez, Program Representative

**SUBJECT: 2022-23 PERFORMANCE PERIOD FOR CalEITC+ EDUCATION & OUTREACH GRANT FISCAL DESK REVIEW – 21T-1015**

Dear Mr. Tobias:

The Department of Community Services and Development (CSD) completed a Fiscal Desk Review of Community Action Partnership of Kern County for the CalEITC Education & Outreach contract number 21T-1015 on August 16, 2023. The Fiscal Desk Review included the review of expenditures that were billed to the grant during the 2022-23 performance period. An analysis of selected expenditures determined that your agency was in compliance with fiscal requirements. Enclosed is a report of the findings for your review.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions, please feel free to contact me or your Program Representative for assistance.

Sincerely,

*Stacie Kenner*

Stacie Kenner, Fiscal Desk Review Analyst  
Department of Community Services and Development

C: Stephanie Williams, Manager  
Program Development and Reporting Unit



**California Department of Community Services and Development**  
**2021 CalEITC+ Education & Outreach Grant**  
**Fiscal Desk Review**

**AGENCY INFORMATION**

Agency Name	Community Action Partnership of Kern County (CAPKC)
Target Area	10 – Kern/Tulare County
Contract Number	21T-1015
Program Representative	Tricia Conti
Fiscal Desk Review Analyst	Stacie Kenner
Date Report Completed	August 16, 2023

**EXPENDITURES REVIEWED**

**Transaction Number: 1**

Expense Name: Subaward  
Line Item: PO 2022-3396  
Transaction Date: 02/28/23 (Effective Date)  
Transaction Amount: \$2,609.22

**Transaction Number: 2**

Expense Name: Subaward  
Line Item: PO 2022-3396  
Transaction Date: 3/31/23 (Journal Date)  
Transaction Amount: \$2,786.02

**Transaction Number: 3**

Expense Name: Indirect Expense  
Line Item: Allocated for 999-234  
Transaction Date: 3/31/23 (Effective Date)  
Transaction Amount: \$615.58  
Supporting Documentation List: CAPKC Unposted General Ledgers (Allocation of Indirect Costs – March 2023).

**SUMMARY OF FINDINGS**

The Department of Community Services and Development (CSD) conducted a Fiscal Desk Review (FDR) for the CalEITC+ Education & Outreach contract number 21T-1015 beginning on July 12, 2023. CSD reviewed a copy of CAPKC’s general ledger and supporting documentation for the abovementioned transactions. After an analysis of the selected transactions, CSD found CAPKC complies with the program requirements.

**COMPLIANCE DETERMINATION**

CAPKC was found to be in compliance with fiscal requirements.