



*Helping People... Changing Lives*

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

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SHANNON M. WEBSTER

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

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

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 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	\$ 13,504,222	\$ 8,376,344
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	\$ 34,472	\$ 47,834
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	\$ 163,275	\$ 206,158
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	\$ 2,311,734	\$ 2,076,068



## 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

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

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the employer. The Organization contributed \$19,807 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

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</i>				
Centers of Disease Control and Prevention				
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	CMAF-1000	1,638,745	
Migrant Alternative Payment	93.575	CMAF-2000	2,504,099	
<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	121,335	
				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	59,367	
				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	874,449	
<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	1,142,772	
				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	100,208	
				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	627,485	
				627,485
<b>U.S. Department of Agriculture</b>				
<i>State of California - Pass Through Programs</i>				
<i>Department of Public Health</i>				
Women, Infants, and Children (WIC)	10.557	19-10139	1,945,654	
Women, Infants, and Children (WIC)	10.557	22-10236	1,487,685	
				3,433,339
<i>Department of Social Services</i>				
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

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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	7,932,277	
<b>Total Food Distribution Cluster</b>				8,949,573
Senior Farmers Market Nutrition Program	10.576	N/A	26,075	
				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	495,380	
				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	42,678	
				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	22,820	
				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	7,810	
				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	112,724	
				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	104,111	
				3,453,192
<b>State of California - Department of Public Health</b>				
Sierra Foundation - Asthma Mitigation		GA20APS006	128,244	
				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	CMAF-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	<u>33,292</u>	<u>43,506</u>	<u>76,798</u>
<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	\$ <u>48,912</u>	\$ <u>48,912</u>
<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>	\$ <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	\$ <u>72</u>	\$ <u>-</u>	\$ <u>101,467</u>	\$ <u>101,539</u>
<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)</b>				
<b>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  
COMMUNITY SERVICES BLOCK GRANT NO. 22F-5015  
FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022**

	<b>Jan. 1, 2022 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through Dec. 31, 2022</b>	<b>TOTAL</b>
<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>-</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**

	<b>June 15, 2022 through Dec. 31, 2022</b>	<b>TOTAL</b>
<b>REVENUE</b>		
Federal Grant Revenue	\$ 31,000	\$ 31,000
<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	\$ <u>590,264</u>	\$ <u>1,222,653</u>	\$ <u>269,576</u>	\$ <u>2,082,493</u>
<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	<u>52,467</u>	<u>101,395</u>	<u>21,706</u>	<u>175,568</u>
<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>	\$ <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	<u>3,275</u>	<u>-</u>	<u>3,275</u>
<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>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>	<u>TOTAL</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**

	<b>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</b>	<b>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</b>	<b>EARLY HEAD START CHILDCARE PARTNERSHIP T &amp; TA</b>	<b>EARLY HEAD START CHILDCARE PARTNERSHIP T &amp; TA</b>	<b>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</b>	<b>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</b>	<b>EARLY HEAD START CHILDCARE PARTNERSHIP CARES ACT</b>	<b>EARLY HEAD START CHILDCARE PARTNERSHIP CARES ACT</b>	
	<b>Mar. 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through Feb. 28, 2023</b>	<b>Mar. 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through Feb. 28, 2023</b>	<b>Mar. 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through Feb. 28, 2023</b>	<b>Mar. 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through Feb. 28, 2023</b>	<b>TOTAL</b>
<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>	<b>2,514,717</b>	<b>703,137</b>	<b>19,857</b>	<b>36,328</b>	<b>2,371,966</b>	<b>135,148</b>	<b>20,993</b>	<b>91,309</b>	<b>5,893,455</b>
<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>	<b>2,514,717</b>	<b>703,137</b>	<b>19,857</b>	<b>36,328</b>	<b>2,371,966</b>	<b>135,148</b>	<b>20,993</b>	<b>91,309</b>	<b>5,893,455</b>
<b>REVENUE OVER/(UNDER)</b>									
<b>EXPENDITURES</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**  
**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	
	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	TOTAL
<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	\$ 128,197	\$ 101,904	\$ 230,101
<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	\$ 161,096	\$ 202,924	\$ 364,020
<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**

	<b>Mar. 1, 2022 through Feb. 28, 2023</b>	<b>TOTAL</b>
<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	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>22,820</u>	<u>22,820</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  
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	<u>1,163</u>	<u>4,992</u>	<u>6,155</u>
<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**

	<b><u>Oct. 1, 2021 through Feb. 28, 2022</u></b>	<b><u>Mar. 1, 2022 through Sept. 30, 2022</u></b>	<b><u>TOTAL</u></b>
<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**

	<b><u>Oct. 1, 2021 through Feb. 28, 2022</u></b>	<b><u>Mar. 1, 2022 through Sept. 30, 2022</u></b>	<b><u>TOTAL</u></b>
<b>REVENUE</b>			
Federal Grant Revenue	\$ <u>124,858</u>	\$ <u>194,861</u>	\$ <u>319,719</u>
<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	<u>9,212</u>	<u>14,800</u>	<u>24,012</u>
<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	<u>3,659</u>	<u>4,095</u>	<u>7,754</u>
<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	\$ 967,026	\$ 36,464	\$ 1,003,490
<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**

	<b>July 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through June 30, 2022</b>	<b>TOTAL</b>	<b>July 1, 2022 through Feb. 28, 2023</b>
<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	\$ <u>109,027</u>	\$ <u>97,560</u>	\$ <u>206,587</u>	\$ <u>180,235</u>
<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	<u>4,178</u>	<u>3,767</u>	<u>7,945</u>	<u>6,920</u>
<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>	\$ <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	\$ <u>97,914</u>	\$ <u>63,428</u>	\$ <u>161,342</u>	\$ <u>114,459</u>
<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	<u>3,765</u>	<u>2,439</u>	<u>6,204</u>	<u>4,415</u>
<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>	\$ <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**

	<b>July 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through June 30, 2022</b>	<b>TOTAL</b>	<b>July 1, 2022 through Feb. 28, 2023</b>
<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**

	<b>July 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1 2022 through June 30, 2022</b>	<b>TOTAL</b>	<b>July 1, 2022 through Feb. 28, 2023</b>
<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**

	<b>Mar. 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through Feb. 28, 2023</b>	<b>TOTAL</b>
<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>\$ -</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**

	<b>Aug. 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through July 31, 2022</b>	<b>TOTAL</b>
<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>	<u>110,128</u>	<u>247,041</u>	<u>357,169</u>
<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>	<u>110,128</u>	<u>247,041</u>	<u>357,169</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  
HOME VISITING INITIATIVE PROGRAM SERVICES NO. 411-2020  
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

	<b>July 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through June 30, 2022</b>	<b>TOTAL</b>
<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**

	<b>July 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1, 2022 through June 30, 2022</b>	<b>TOTAL</b>
<b>REVENUE</b>			
State Grant Revenue	\$ 38,759	\$ 20,262	\$ 59,021
<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**

	<b>July 1, 2021 through Feb. 28, 2022</b>	<b>Mar. 1 2022 through Sept. 30, 2022</b>	<b>TOTAL</b>
<b>REVENUE</b>			
State Grant Revenue	\$ 188,236	\$ 204,695	\$ 392,931
<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	16,993	18,727	35,720
<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**

	<b><u>July 1, 2021 through Feb. 28, 2022</u></b>	<b><u>Mar. 1, 2022 through June 30, 2022</u></b>	<b><u>TOTAL</u></b>
<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	<u>6,415</u>	<u>-</u>	<u>6,415</u>
<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	<u>2,236</u>	<u>1,408</u>	<u>3,644</u>
<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	<u>2,503</u>	<u>2,823</u>	<u>5,326</u>
<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>-</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**

	<b><u>Oct. 1, 2021 through Feb. 28, 2022</u></b>	<b><u>Mar. 1, 2022 through Sept. 30, 2022</u></b>	<b><u>TOTAL</u></b>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 1,388,348	\$ 1,945,654	\$ 3,334,002
Private Revenue	2,000	-	2,000
Other Revenue	<u>2,316</u>	<u>-</u>	<u>2,316</u>
<b>Total Revenue</b>	<u>1,392,664</u>	<u>1,945,654</u>	<u>3,338,318</u>
<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	<u>116,514</u>	<u>161,717</u>	<u>278,231</u>
<b>Total Expenditures</b>	<u>1,392,664</u>	<u>1,945,654</u>	<u>3,338,318</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 LOW BARRIER NAVIGATION CENTER GRANT NO. 017-2020  
FOR THE PERIOD JULY 1, 2021 THROUGH JANUARY 13, 2023**

	<b><u>July 1, 2021 through Feb. 28, 2022</u></b>	<b><u>Mar. 1, 2022 through Jan. 13, 2023</u></b>	<b><u>TOTAL</u></b>
<b>REVENUE</b>			
State Grant Revenue	\$ <u>1,206,214</u>	\$ <u>560,417</u>	\$ <u>1,766,631</u>
<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	<u>103,882</u>	<u>50,261</u>	<u>154,143</u>
<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>-</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	\$ <u>335,023</u>	\$ <u>1,231,395</u>	\$ <u>1,566,418</u>	\$ <u></u>	\$ <u>1,566,418</u>
<b>Total Revenue</b>	\$ <u><u>335,023</u></u>	\$ <u><u>1,231,395</u></u>	\$ <u><u>1,566,418</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,566,418</u></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	<u>33,448</u>	<u>125,803</u>	<u>159,251</u>	<u>159,251</u>	<u>159,251</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>218,634</u>	<u>922,927</u>	<u>1,141,561</u>	<u>1,141,561</u>	<u>1,141,561</u>
<b>Total Expenditures</b>	\$ <u><u>335,023</u></u>	\$ <u><u>1,231,395</u></u>	\$ <u><u>1,566,418</u></u>	\$ <u><u>1,566,418</u></u>	\$ <u><u>1,566,418</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 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	\$ <u>31,000</u>	\$ <u>31,000</u>	\$ <u></u>	\$ <u>31,000</u>
<b>Total Revenue</b>	\$ <u><u>31,000</u></u>	\$ <u><u>31,000</u></u>	\$ <u><u>-</u></u>	\$ <u><u>31,000</u></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><u>31,000</u></u>	\$ <u><u>31,000</u></u>	\$ <u><u>31,000</u></u>	\$ <u><u>31,000</u></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	\$	\$ 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	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	<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	-
Total Program Costs	<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	-
Total Program Services Costs	<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**

	<u>Jul. 1, 2020 through Feb. 28, 2021</u>	<u>Mar. 1, 2021 through Feb 28, 2022</u>	<u>Mar. 1, 2022 through Jun 30, 2022</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<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

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#### 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.*