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Community Action Partnership of Kern

2024 FINANCIAL REPORT

Helping People ... Changing Lives

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 29, 2024 and February 28, 2023, 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 29, 2024 and February 28, 2023, 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 require that lessees recognize 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 Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, as required by *Title 2 U.S.* Code of Federal Regulations (CFR) *Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the additional supplementary information on pages 20-74, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required* by *Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2024 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 21, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF FINANCIAL POSITION
February 29, 2024 and February 28, 2023

	2024	2023
ASSETS		
Current Assets		
Cash	**$ 13,083,898**	$ 12,966,354
Investments (Notes 3 and 4)	**2,500,000**	-
Grants and contracts receivable (Note 5)	**13,126,684**	11,364,285
Inventories (Note 6)	**3,994,657**	1,090,744
Prepaid expenses	**789,129**	1,132,342
Total current assets	**33,494,368**	26,553,725
Noncurrent Assets		
Cash restricted for program use by funding agencies	**5,949,616**	537,868
Property and equipment (Notes 7 and 9)	**46,215,312**	31,227,230
Total noncurrent assets	**52,164,928**	31,765,098
Total assets	**$ 85,659,296**	$ 58,318,823
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of long-term debt (Note 9)	**$ 298,029**	$ 328,848
Accounts payable:		
Trade	**5,478,298**	5,358,755
Construction	**563,652**	2,311,734
Accrued expenses	**5,606,878**	5,216,628
Advances payable	**2,923,249**	2,784,924
Deferred revenue (Note 12)	**17,042,996**	5,535,406
Total current liabilities	**31,913,102**	21,536,295
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 9)	**7,629,178**	375,282
Total liabilities	**39,542,280**	21,911,577
Commitments and Contingencies (Note 13)		
Net Assets		
With donor restrictions (Note 14)	**211,309**	238,658
Without donor restrictions		
Board designated for accrued vacation liability	**1,097,908**	997,587
Undesignated	**44,807,799**	35,171,001
Total net assets	**46,117,016**	36,407,246
Total liabilities and net assets	**$ 85,659,296**	$ 58,318,823

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF ACTIVITIES
Years Ended February 29, 2024 and February 28, 2023

	2024			2023		
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:						
Federal grants	**$ 74,103,896**	**$ -**	**$ 74,103,896**	$ 76,568,011	$ -	$ 76,568,011
State grants	**54,733,620**	**-**	**54,733,620**	35,143,066	-	35,143,066
Local grants	**3,586,161**	**30,000**	**3,616,161**	2,554,710	95,554	2,650,264
Donations:						
Food	**30,351,294**	**-**	**30,351,294**	38,897,034	-	38,897,034
Cash	**282,695**	**119,758**	**402,453**	287,666	162,016	449,682
Contributions in-kind (Notes 1 and 16)	**67,937**	**-**	**67,937**	163,275	-	163,275
Other revenue	**2,841,399**	**-**	**2,841,399**	606,665	-	606,665
Gain on disposition of property and equipment	**3,052,548**	**-**	**3,052,548**	-	-	-
Net assets released from restriction	**177,107**	**(177,107)**	**-**	163,906	(163,906)	-
Total revenue, gains and other support	**169,196,657**	**(27,349)**	**169,169,308**	154,384,333	93,664	154,477,997
Program expenses:						
Child care and education	**83,433,339**	**-**	**83,433,339**	60,208,292	-	60,208,292
Nutrition	**47,164,614**	**-**	**47,164,614**	55,813,445	-	55,813,445
Energy conservation	**7,236,250**	**-**	**7,236,250**	5,897,133	-	5,897,133
Community services	**9,216,607**	**-**	**9,216,607**	8,771,727	-	8,771,727
General and administrative	**12,017,778**	**-**	**12,017,778**	8,990,961	-	8,990,961
Fundraising	**390,950**	**-**	**390,950**	121,983	-	121,983
Total expenses	**159,459,538**	**-**	**159,459,538**	139,803,541	-	139,803,541
Change in net assets	**9,737,119**	**(27,349)**	**9,709,770**	14,580,792	93,664	14,674,456
Net assets, beginning	**36,168,588**	**238,658**	**36,407,246**	21,587,796	144,994	21,732,790
Net assets, ending	**$ 45,905,707**	**$ 211,309**	**$ 46,117,016**	$ 36,168,588	$ 238,658	$ 36,407,246

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS
Years Ended February 29, 2024 and February 28, 2023

	2024	2023
Cash Flows From Operating Activities		
Change in net assets	**$ 9,709,770**	$ 14,674,456
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	**2,153,291**	1,555,406
Debt forgiveness grant revenue	**(65,052)**	(65,052)
(Gain) on disposition of property and equipment	**(3,052,548)**	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	**(1,762,399)**	1,070,252
Inventories	**(2,903,913)**	(44,299)
Prepaid expenses	**343,213**	(459,348)
Increase (decrease) in:		
Accounts payable:		
Trade	**119,543**	1,229,795
Construction	**(1,748,082)**	(2,076,068)
Accrued expenses	**390,250**	15,529
Advances payable	**138,325**	616,350
Deferred revenue	**11,507,590**	1,375,592
Net cash provided by operating activities	**14,829,988**	17,892,613
Cash Flows From Investing Activities		
Purchase of property and equipment	**(9,827,363)**	(12,450,550)
Proceeds from sale of property and equipment	**3,738,538**	-
Purchase of investments	**(2,500,000)**	-
Net cash (used in) investing activities	**(8,588,825)**	(12,450,550)
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
Net cash (used in) financing activities	**(711,871)**	(314,185)
Net increase in cash	**5,529,292**	5,127,878
Cash:		
Beginning	**13,504,222**	8,376,344
Ending	**$ 19,033,514**	$ 13,504,222
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	**$ 82,870**	$ 34,472
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	**$ 67,937**	$ 163,275
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	**$ 563,652**	$ 2,311,734
Supplemental Schedule of Noncash Investing and Financing Activities		
Property and equipment acquired with long-term debt	**$ 8,000,000**	$ -

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended February 29, 2024

	2024						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 30,433,932	$ 4,396,194	$ 2,404,328	$ 3,820,910	$ 224,671	$ 180,777	$ 41,460,812
Fringe benefits	8,403,455	1,183,832	603,077	927,824	24,488	37,671	11,180,347
Consultant/contract services	1,316,855	748,691	2,121,640	773,717	214,455	87,781	5,263,139
Litigation settlements (Note 13)	-	-	-	-	504,550	-	504,550
Travel	530,463	149,948	54,636	80,554	11,212	7,841	834,654
Space cost	3,435,104	1,230,098	225,201	1,769,134	5,209	336	6,665,082
Consumable supplies	2,380,664	389,325	239,056	455,609	5,931	18,456	3,489,041
Other costs	1,705,819	641,858	1,115,598	669,721	109,119	31,685	4,273,800
Program costs	34,185,467	1,992,503	422,075	482,172	10,057	26,403	37,118,677
Depreciation	1,041,580	542,145	50,639	236,966	281,961	-	2,153,291
Indirect expenses	-	-	-	-	10,626,125	-	10,626,125
Donated commodities	-	35,890,020	-	-	-	-	35,890,020
Total expenses	$ 83,433,339	$ 47,164,614	$ 7,236,250	$ 9,216,607	$ 12,017,778	$ 390,950	$ 159,459,538

See Notes to Financial Statements.

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	$ 60,208,292	$ 55,813,445	$ 5,897,133	$ 8,771,727	$ 8,990,961	$ 121,983	$ 139,803,541

See Notes to Financial Statements.

Note 1. Nature of Activities and Significant Accounting Policies

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

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

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

> *Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
>
> *Net assets with donor restrictions:* Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.
>
> Donor restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

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

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

The Organization reports gifts of goods and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

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 $67,937 and $163,275 are included in the statements of activities for the years ended February 29, 2024 and February 28, 2023, respectively. See Note 16 for further discussion. In-kind contributions of volunteer time by parents participating in the Head Start and Early Head Start programs are not included in the statements of activities, because they do not meet the criteria for recognition. The totals are $4,062,171 and $2,737,391 for the years ended February 29, 2024 and February 28, 2023, respectively.

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

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

The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 29, 2024 and February 28, 2023, there was $5,949,616 and $537,868, respectively, in separate bank accounts.

Investments Valuation and Income Recognition: Financial statement presentation follows the guidance in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) for Not-for-Profit Entities. Accordingly, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

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

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

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

	Years
Buildings	10-35
Renovations	10-35
Vehicles	3
Equipment	3-5

The Organization's capitalization policy is to capitalize individual assets of $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.

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

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

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

Subsequent Events: The Organization has evaluated subsequent events through October 21, 2024, the date on which the financial statements were available to be issued. There were no subsequent events identified by management which would require disclosure in the financial statements.

Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 29, 2024 and February 28, 2023:

	2024	2023
Financial assets at year-end:		
Cash	$ 19,033,514	$ 13,504,222
Investments	2,500,000	-
Grants and contracts receivable	13,126,684	11,364,285
	34,660,198	24,868,507
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	5,949,616	537,868
Net assets with donor restrictions	211,309	238,658
	6,160,925	776,526
Financial assets available to meet expenditures over the next twelve months	$ 28,499,273	$ 24,091,981

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 $13.3 million), as this is approximately the Grants and Contracts Receivable Days Outstanding. In addition to the financial assets available to meet general expenditures over the next twelve months as of February 29, 2024 of $28,499,273, the Organization maintains a line of credit with a bank totaling $3 million to assist with cash flow needs.

Note 3. Investments

Investments are stated at fair value at February 29, 2024. Cost, fair value and the unrealized appreciation at February 29, 2024 are as follows:

	Cost	Fair Value	Unrealized Appreciation
Certificates of deposit	$ 2,500,000	$ 2,500,000	$ -

Note 4. Fair Value Measurements

The Fair Value Measurements topic of the FASB Accounting Standards Codification establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 — Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 29, 2024.

Certificates of deposit: Valued at amortized cost plus accrued interest.

The Organization invests in a professionally managed portfolio that contains certificates of deposits. Investments are exposed to various risks such as interest rate, market and credit. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment balances and the amounts reported in the financial statements.

At February 29, 2024, all investments are considered to be Level 1 investments.

Note 5. Grants and Contracts Receivable

The grants and contracts receivable at February 29, 2024 and February 28, 2023 are as follows:

	2024	2023
Federal funds	$ 10,188,699	$ 7,996,152
State funds	2,719,696	3,247,807
Other	218,289	120,326
	$ 13,126,684	$ 11,364,285

Note 6. Inventories

Inventories as of February 29, 2024 and February 28, 2023 are comprised of the following:

	2024	2023
Food commodities	$ 3,737,457	$ 912,082
Weatherization supplies	257,200	178,662
	$ 3,994,657	$ 1,090,744

Note 7. Property and Equipment

Property and equipment as of February 29, 2024 and February 28, 2023 is comprised of the following:

	2024	2023
Land	$ 1,086,669	$ 1,776,669
Buildings	38,806,870	20,231,245
Renovations	6,721,776	6,468,893
Vehicles	4,848,251	4,606,348
Equipment	4,073,173	3,479,670
Construction in progress	14,673,810	19,008,280
	70,210,549	55,571,105
Less accumulated depreciation	23,995,237	24,343,875
	$ 46,215,312	$ 31,227,230

During the years ended February 29, 2024 and February 28, 2023 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 29, 2024 and February 28, 2023 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 29, 2024 and February 28, 2023.

The federal government has a reversionary interest in property and equipment at February 29, 2024 and February 28, 2023 in the amount of $55,393,049 and $50,234,809, respectively, with accumulated depreciation of $20,124,184 and $20,108,714, respectively.

Note 8. Note Payable

The Organization has a $3,000,000 revolving line of credit agreement with a bank, which provides for credit through February 2025. As of February 29, 2024, the full amount was available to the Organization for draws under the agreement. The note bears interest at the secured overnight financing rate (SOFR) (5.32% as of February 29, 2024) plus 3.85% and is unsecured.

Note 9. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 29, 2024 and February 28, 2023:

	2024	2023
Note payable to a bank:		
Secured by deed of trust, due in monthly installments of $44,368 including interest at 3%, including a final balloon payment due December 2033	$ 7,927,207	$ -
Secured by deed of trust, due in monthly installments of $23,790 including interest at 4.2%, due July 2025	-	639,078
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 2024 (*)	-	65,052
	$ 7,927,207	$ 704,130

* 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 the year ended February 29, 2024. 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 29, 2024 and February 28, 2023, represent cash drawn on the note, net of debt forgiveness to date.

Aggregate maturities of long-term debt as of February 29, 2024 are due in future years as follows:

Year ending February 28/29,	
2025	$ 298,029
2026	307,734
2027	317,094
2028	326,739
2029	336,143
Later years	6,341,468
	$ 7,927,207

Note 10. 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 "Chief Executive Officer".
>
> Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Chiefs and Division Directors".
>
> Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all Participants who are not in Group "A" or "B".

Employees become vested 25% upon two years of service, 50% upon three years of service, 75% upon four years of service, and 100% upon five years of service. Participants also become 100% vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 29, 2024 and February 28, 2023 was $1,673,709 and $1,574,905, 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 29, 2024 or February 28, 2023.

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 $19,988 and $19,807 for the years ended February 29, 2024 and February 28, 2023, respectively.

Note 11. Accrued Vacation

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The liability is recognized in the program to which the liability relates. The value of accumulated vacation at February 29, 2024 and February 28, 2023, is as follows:

	2024	2023
Indirect Fund	$ 572,627	$ 477,733
Early Head Start	490,858	472,081
Head Start	362,888	306,408
Early Head Start San Joaquin	244,162	219,098
Low Income Home Energy Assistance Program	117,790	84,971
Migrant Alternative Payment	101,739	68,965
Community Services Block Grant	63,542	53,323
Women, Infants, and Children	47,693	35,353
County of Kern 211	19,017	18,137
Commodity Supplement Food Program	4,333	3,748
Community Action Partnership of Kern Foundation	2,557	3,674
	$ 2,027,206	$ 1,743,491

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 29, 2024 and February 28, 2023:

	2024	2023
Early Head Start	$ 490,858	$ 472,081
Head Start	362,888	306,408
Early Head Start San Joaquin	244,162	219,098
	$ 1,097,908	$ 997,587

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

Note 12. Deferred Revenue

Deferred revenue as of February 29, 2024 and February 28, 2023, is as follows:

	2024	2023
Migrant Alternative Payment	$ 5,032,483	$ -
Day 1 Families Housing Support	5,009,357	-
Head Start	3,028,270	-
California State Preschool	1,701,946	1,201,139
General Child Care and Development	856,254	698,042
Food Bank Expansion	376,208	774,628
Child Development Reserve Fund No. 1	246,147	7,521
Wonderful Foundation	157,249	95,923
State Drought Food Assistance	127,707	17,863
Child Care Facilities	114,085	-
Wonderful Food Bank Expansion	100,890	1,923,571
Kaiser Foundation	76,360	-
Migrant Child Care	64,515	63,462
Wells Fargo Foundation	46,933	66,982
General Child Care and Development - San Joaquin COE	44,019	23,094
Pacific Gas & Electric (PG&E)	33,080	33,080
Child Development Reserve Fund No. 2	19,465	61,585
First 5 of Kern	8,028	-
Emergency Food and Shelter	-	197,686
Community Services Block Grant	-	154,434
Feed America Service Insights	-	89,541
Sierra Foundation - Asthma Mitigation	-	63,539
ASHTO Vaccine Equity Project	-	62,267
Dignity Health	-	1,049
	$ 17,042,996	$ 5,535,406

Note 13. Commitments and Contingencies

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

Operating leases

The Organization leases various facilities under noncancelable operating leases that expire through June 2033. Rental expense for the years ended February 29, 2024 and February 28, 2023, was $1,602,746 and $1,623,068, respectively. At February 29, 2024, total annual rental commitments are as follows:

Year ending February 28/29,	
2025	$ 1,700,196
2026	1,019,370
2027	586,229
2028	212,039
2029	107,533
Later years	151,690
	$ 3,777,057

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. During the year ended February 29, 2024, the Organization's management and legal counsel reached a settlement which required the Organization to pay a total of $504,550. At February 29, 2024 $412,500 is included in accrued expenses on the statements of financial position. The Organization anticipates this amount will be paid during the year ending February 28, 2025.

Note 14. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 29, 2024 and February 28, 2023, are as follows:

	2024	2023
East Kern Family Resource Center	$ 64,712	$ 28,948
Friendship House - Advisory Board	36,175	23,278
Tax Assistance	35,454	28,443
M Street Navigation Center	24,940	40,942
Oasis Family Resource Center	23,310	15,000
Blue Shield Wellness Program	19,947	19,948
Youth Centers - Robotics/STEM	2,548	2,548
Friendship House	2,423	2,423
Shafter Youth Center	911	26,928
Discretionary Fund	689	-
Youth Centers - First Aid	200	200
Food Bank - Anthem Blue Cross	-	50,000
	$ 211,309	$ 238,658

Note 15. Concentration of Revenue

For the years ended February 29, 2024 and February 28, 2023 approximately 51% and 48%, 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 16. 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.

	2024	2023
Supplies	$ 60,069	$ 162,654
Salaries	7,450	-
Consultant/contract services	418	621
	$ 67,937	$ 163,275

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 29, 2024

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
Direct Program				
Early Head Start (EHS) Head Start - Kern	93.600	09HP011132-05	33,987,439	
				33,987,439
Association of State and Territorial Health Pass Through				
Centers of Disease Control and Prevention				
ASTHO Vaccine Equity Project	93.185	00-FE-3400-03-00	221,672	
				221,672
County of Kern- Pass through Program				
COVID-19 Mitigation	93.323	N/A	18,321	
				18,321
State of California- Pass through Programs				
Department of Community Services and Development				
Community Services Block Grant	93.569	23F-4015	1,506,586	
Community Services Block Grant	93.569	24F-3015	439,403	
				1,945,989
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	22B-4012	(10,453)	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	22B-4012	472,160	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	23B-5012	2,065,763	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23B-5012	1,639,048	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	24B-2012	1,243,730	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	24B-2012	1,033,129	
Emergency Supplemental Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	23J-5716	25,014	
Emergency Supplemental Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23J-5716	431,004	
Low Income Home Energy Assistance Program ARPA ECIP/HEAP/Assurance 16 (EHA 16)	93.568	21V-5561	618,232	
				7,517,627
Low Income Household Water Assistance	93.499	21Z-9556	488,563	
				488,563
Department of Energy				
Weatherization Assistance Program	81.042	22P-7010	4,988	
				4,988
Department of Social Services				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-2058	223,120	
General Child Care and Development	93.596	CCTR-3063	6,450	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-2058	131,235	
General Child Care and Development	93.575	CCTR-3063	507,170	
Migrant Alternative Payment	93.575	CMAP-2000	1,494,820	

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 29, 2024

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Migrant Alternative Payment	93.575	CMAP-3000	8,169,478	
Total Child Care Development Fund Cluster				10,532,273
Pass Through California Community Action Partnership Association				
Diaper Distribution Pilot Project	93.647	90EDA0009-DDDRP	12,874	
				12,874
U.S. Department of Housing and Urban Development				
Pass Through United Way of Kern County				
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042103	115,503	
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042204	126,927	
				242,430
CDBG City of Bakersfield Food Bank Expansion	14.218	2023-187	377,509	
CDBG County of Kern Food Bank Expansion	14.218	N/A	(3,692)	
Total Community Development Block Grant Entitlement Grants Cluster				373,817
Housing Urban Development Community Project Funding Grant - Food Bank Expansion	14.251	B-22-CP-CA-0119	1,503,397	
				1,503,397
U.S. Department of the Treasury				
Direct Program				
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	23VITA0166	144,660	
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	24VITA0111	121,678	
				266,338
County of Kern - Pass Through Programs				
Coronavirus State and Local Fiscal Recovery Funds				
(CSLFRF) - Safe Parking-Encampment	21.027	752-2020	349,337	
(CSLFRF) - Safe Parking-Encampment	21.027	752-2020	709,764	
				1,059,101
U.S. Department of Agriculture				
State of California - Pass Through Programs				
Department of Public Health				
Women, Infants, and Children (WIC)	10.557	22-10236	2,000,688	
Women, Infants, and Children (WIC)	10.557	22-10236	1,494,030	
				3,494,718
Department of Social Services				
Commodity Supplemental Food Program	10.565	MOU-20-6003	253,986	
Commodity Supplemental Food Program	10.565	MOU-20-6003	169,231	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	383,387	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	61,082	
Emergency Food Assistance Program (EFAP) Reach & Resiliency	10.568	MOU-22-00118	85,893	
Emergency Food Assistance Program (EFAP) Commodity Credit Corporation (CCC)	10.568	MOU-22-00118	85,372	
EFAP Commodities	10.569	N/A	8,364,099	
Total Food Distribution Cluster				9,403,050

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 29, 2024

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Supplemental Nutrition Assistance				
Cal Fresh Outreach	10.561	21-1004-SUB	39,381	
Cal Fresh Outreach	10.561	21-1004-SUB	28,818	
Cal Fresh Healthy Living	10.561	19-10324	759,027	
Cal Fresh Healthy Living	10.561	23-10317	589,050	
				1,416,276
Child and Adult Care Food - Kern	10.558	15-1248-OJ	668,219	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	553,653	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	80,020	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	58,712	
				1,360,604
U.S. Department of Homeland Security				
Pass Through Program - United Way of KC (Local Board)				
Emergency Food and Shelter - ARPA	97.024	ARPA	165,509	
Emergency Food and Shelter	97.024	Phase 39	32,177	
Emergency Food and Shelter	97.024	Phase 40	56,733	
				254,419
				$ 74,103,896
STATE:				
State of California - Department of Education				
California State Preschool		CSPP-2120	2,046,267	
California State Preschool		CSPP-3124	3,725,148	
California State Preschool - CCPU Stipend		N/A	419,223	
State Preschool Reserve Fund		N/A	2,717	
California Community School Partnership - BCSD		Year 1	132,559	
California Community School Partnership - BCSD		Year 2	266,643	
				6,592,557
State of California - Department of Human Services				
Home Visiting Initiative Program		079-2021	1,176,558	
Home Visiting Initiative Program		338-2022	2,753,484	
Positive Youth Development Services		272-2022	21,052	
Positive Youth Development Services		216-2023	44,603	
Positive Youth Development Services - MEDI-CAL		012-2023	139,436	
Positive Youth Development Services - MEDI-CAL		217-2023	186,087	
				4,321,220
State of California - Department of Health Care Services				
Sierra Foundation - Asthma Mitigation		GA20APS006	63,539	
Bakersfield Kern Regional Homeless Collaborative Housing and Homeless Incentive Program		2023-001	120,000	
				183,539
State of California - Department of Social Services				
General Child Care and Development		CCTR-2058	1,037,866	
General Child Care and Development		CCTR-3063	1,783,428	
General Child Care and Development - CCPU Stipend		N/A	69,080	
Migrant Alternative Payment		CMAP-2000	9,546,213	
Migrant Alternative Payment		CMAP-3000	14,875,594	
Migrant Alternative Payment - AB82 Stipend		N/A	729,810	
Migrant Alternative Payment - CCPU Stipend		N/A	4,446,093	
Child Development Alternative Payment Reserve		N/A	77,164	

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
Migrant Child Care	CMIG-2004	24,024	
Migrant Child Care	CMIG-3004	24,676	
Migrant Child Care - CCPU Stipend	N/A	3,520	
Migrant Specialized Services	CMSS-3004	40,079	
Child Care Facilities	FGRT-22-IGPMRR-0828	135,552	
Center Based Reserve	N/A	2,338	
San Joaquin COE General Child Care (CCTR)	CCTR-2246	548,536	
San Joaquin COE General Child Care (CCTR)	CCTR-3279	1,225,669	
San Joaquin COE General Child Care (CCTR) Stipend	N/A	133,330	
State Emergency Food Assistance - Tax Check Off	MOU-22-00118	29,743	
State Emergency Food Assistance - Tax Check Off	MOU-22-00118	1,616	
State Emergency Food Assistance	MOU-22-00118	142,547	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	1,578,593	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	210,408	
State Drought Food Assistance	MOU-22-00118	83,851	
State Disaster Food Boxes	MOU-22-00118	15,646	
Food Bank Capacity Program	SCRT-22-0012	1,500,295	
Differential Response	N/A	76,024	
County of Kern Low Barrier Homeless Shelter	694-2022	691,878	
County of Kern Low Barrier Homeless Shelter	694-2022	1,548,703	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2022-017	147,120	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-302	35,262	
			40,764,658
Department of Parks and Recreation			
City of Bakersfield Friendship House Community Center Sports Field	2023-073	869,407	
			869,407
Department of Corrections Planning and Grants Programs			
City of Bakersfield CalVIP Outreach	2023-244	15,003	
Board of State and Community Corrections Warm Hand-off	BSCC-1012-22	56,077	
			71,080
Department of Community Services and Development			
CAL EITC Free Tax Preparation Assistance Grant	21T-1015	916,099	
			916,099
Employment Development Department			
Kern Community College District CERF Regional Convener	N/A	100,633	
			100,633
Department of Corrections and Rehabilitation			
California Violence Intervention and Prevention	2023-199	49,431	
California Violence Intervention and Prevention	2023-199	74,182	
Shafter Youth Center	99-011	65,052	
			188,665
California Interagency Council on Homelessness			
Bakersfield Kern Regional Homeless Collaborative Encampment Resolution Funds	2023-307	13,077	
			13,077
California Children and Families Commission			
2-1-1	2020.2.05	28,143	
2-1-1	2020.2.05	88,503	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 29, 2024

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
E Kern Family Resource Center	2020.2.06	51,525	
E Kern Family Resource Center	2020.2.06	86,843	
Help Me Grow	2020.1.06	69,046	
Help Me Grow	2020.1.06	203,172	
Oasis FRC	2020.2.18	54,697	
Oasis FRC	2020.2.18	127,256	
Oasis FRC Baby Shower	N/A	3,500	
			712,685
			$ 54,733,620

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 29, 2024. 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 $8,364,099 at the time received, have been included in the determination of federal awards expended for the year ended February 29, 2024.

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, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 500,918	$ 668,219	$ 1,169,137
Other Revenue	-	1,825	1,825
Total Revenue	500,918	670,044	1,170,962
EXPENDITURES			
Salaries	353,333	425,876	779,209
Fringe Benefits	101,338	121,811	223,149
Travel	12,466	14,414	26,880
Space Costs	69,603	93,855	163,458
Consumable Supplies	54,538	87,513	142,051
Equipment	21,846	-	21,846
Consultant/Contract Services	2,258	-	2,258
Other Costs	25,666	41,008	66,674
Program Costs	(183,413)	(174,882)	(358,295)
Depreciation	-	-	-
Administration Cost	43,283	60,449	103,732
Total Expenditures	500,918	670,044	1,170,962
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - SAN JOAQUIN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 42,678	$ 80,020	$ 122,698
Total Revenue	42,678	80,020	122,698
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	38,798	72,746	111,544
Depreciation	-	-	-
Administration Cost	3,880	7,274	11,154
Total Expenditures	42,678	80,020	122,698
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22B-4012
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023

	Nov. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	TOTAL
REVENUE				
Federal Grant Revenue	$ 103,848	$ 4,263,087	$ 461,707	$ 4,828,642
Total Revenue	103,848	4,263,087	461,707	4,828,642
EXPENDITURES				
Salaries	73,394	1,052,971	106,031	1,232,396
Fringe Benefits	5,614	269,500	43,011	318,125
Travel	-	36,097	-	36,097
Space Costs	-	208,604	-	208,604
Consumable Supplies	-	82,018	25,396	107,414
Equipment	-	43,569	-	43,569
Consultant/Contract Services	228	1,343,533	124,079	1,467,840
Other Costs	24,612	608,582	92,854	726,048
Program Costs	-	171,816	21,802	193,618
Depreciation	-	-	-	-
Administration Cost	-	446,397	48,534	494,931
Total Expenditures	103,848	4,263,087	461,707	4,828,642
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23B-5012
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH DECEMBER 31, 2023

	Nov. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 581,322	$ 3,704,811	$ 4,286,133
Total Revenue	581,322	3,704,811	4,286,133
EXPENDITURES			
Salaries	55,140	1,050,453	1,105,593
Fringe Benefits	6,202	306,976	313,178
Travel	1,855	38,512	40,367
Space Costs	10,572	136,102	146,674
Consumable Supplies	564	143,472	144,036
Equipment	-	64,572	64,572
Consultant/Contract Services	481,737	992,522	1,474,259
Other Costs	8,213	394,078	402,291
Program Costs	9,569	259,342	268,911
Depreciation	-	-	-
Administration Cost	7,470	318,782	326,252
Total Expenditures	581,322	3,704,811	4,286,133
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21V-5561
FOR THE PERIOD AUGUST 1, 2021 THROUGH SEPTEMBER 30, 2023

	Aug. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE				
Federal Grant Revenue	$ 136,119	$ 864,688	$ 618,232	$ 1,619,039
Total Revenue	136,119	864,688	618,232	1,619,039
EXPENDITURES				
Salaries	93,810	326,275	270,339	690,424
Fringe Benefits	18,721	70,803	51,843	141,367
Travel	-	1,487	-	1,487
Space Costs	-	4,303	18,732	23,035
Consumable Supplies	397	12,477	18,639	31,513
Equipment	-	23,052	42,734	65,786
Consultant/Contract Services	10,091	350,111	11,315	371,517
Other Costs	44	-	149,790	149,834
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	13,056	76,180	54,840	144,076
Total Expenditures	136,119	864,688	618,232	1,619,039
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

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 JUNE 30, 2023

	Sept. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 48,912	$ -	$ 48,912
Total Revenue	48,912	-	48,912
EXPENDITURES			
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	4,594	-	4,594
Total Expenditures	48,912	-	48,912
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21Z-9556
FOR THE PERIOD APRIL 1, 2022 THROUGH FEBRUARY 29, 2024

	Apr. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	TOTAL
REVENUE			
Federal Grant Revenue	$ 48,535	$ 488,563	$ 537,098
Total Revenue	48,535	488,563	537,098
EXPENDITURES			
Salaries	33,081	149,952	183,033
Fringe Benefits	7,026	36,457	43,483
Travel	145	40	185
Space Costs	-	7,052	7,052
Consumable Supplies	-	26,046	26,046
Equipment	-	-	-
Consultant/Contract Services	-	29,737	29,737
Other Costs	3,871	195,626	199,497
Program Costs	-	-	-
Administration Cost	4,412	43,653	48,065
Total Expenditures	48,535	488,563	537,098
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 23F-4015
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

	Jan. 1, 2023 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 284,741	$ 1,506,586	$ 1,791,327
Total Revenue	284,741	1,506,586	1,791,327
EXPENDITURES			
Salaries	163,856	872,984	1,036,840
Fringe Benefits	45,513	200,290	245,803
Travel	1,261	29,692	30,953
Space Costs	29,491	164,122	193,613
Consumable Supplies	8,712	26,079	34,791
Equipment	-	-	-
Consultant/Contract Services	83	20,804	20,887
Other Costs	7,393	45,600	52,993
Program Costs	-	903	903
Depreciation	-	38	38
Administration Cost	28,432	146,074	174,506
Total Expenditures	284,741	1,506,586	1,791,327
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN 211 GRANT NO. 604-2022
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Local Grant Revenue	$ 45,000	$ -	$ 45,000
Total Revenue	45,000	-	45,000
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	14,918	-	14,918
Consumable Supplies	2,292	-	2,292
Equipment	-	-	-
Consultant/Contract Services	120	-	120
Other Costs	24,395	-	24,395
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,275	-	3,275
Total Expenditures	45,000	-	45,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. MOU-22-00118
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 161,983	$ 383,387	$ 545,370
Total Revenue	161,983	383,387	545,370
EXPENDITURES			
Salaries	74,978	163,257	238,235
Fringe Benefits	11,249	25,891	37,140
Travel	9,208	17,391	26,599
Space Costs	16,136	20,260	36,396
Consumable Supplies	6,609	38,291	44,900
Equipment	-	-	-
Consultant/Contract Services	91	47	138
Other Costs	30,017	84,544	114,561
Program Costs	-	-	-
Depreciation	13,695	33,706	47,401
Administration Cost	-	-	-
Total Expenditures	161,983	383,387	545,370
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD AND SHELTER
FOR THE PERIOD MARCH 1, 2023 THROUGH FEBRUARY 29, 2024

	Mar. 1, 2023 through Feb. 29, 2024	TOTAL
REVENUE		
Federal Grant Revenue	$ 254,419	$ 254,419
Total Revenue	254,419	254,419
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	254,419	254,419
Depreciation	-	-
Administration Cost	-	-
Total Expenditures	254,419	254,419
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WONDERFUL FOUNDATION - FARMER'S MARKETS
FOR THE PERIOD OCTOBER 1, 2022 THROUGH FEBRUARY 29, 2024

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL	Oct. 1, 2023 through Feb. 29, 2024
REVENUE				
Private Revenue	$ (17,923)	$ 145,923	$ 128,000	$ (7,249)
Total Revenue	(17,923)	145,923	128,000	(7,249)
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	59,444	40,271	99,715	86,823
Depreciation	-	-	-	-
Administration Cost	5,852	2,897	8,749	8,683
Total Expenditures	65,296	43,168	108,464	95,506
REVENUE OVER/(UNDER) EXPENDITURES	$ (83,219)	$ 102,755	$ 19,536	$ (102,755)

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, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 495,380	$ 759,027	$ 1,254,407
Other Revenue	10,000	(3,236)	6,764
Total Revenue	505,380	755,791	1,261,171
EXPENDITURES			
Salaries	177,827	283,617	461,444
Fringe Benefits	37,394	51,838	89,232
Travel	5,767	3,630	9,397
Space Costs	13,248	19,727	32,975
Consumable Supplies	7,720	8,122	15,842
Equipment	-	-	-
Consultant/Contract Services	208,663	360,198	568,861
Other Costs	9,800	17,938	27,738
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	44,961	10,721	55,682
Total Expenditures	505,380	755,791	1,261,171
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMODITY SUPPLEMENTAL FOOD PROGRAM GRANT NO. MOU-20-6003
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 199,168	$ 253,986	$ 453,154
Total Revenue	199,168	253,986	453,154
EXPENDITURES			
Salaries	97,737	114,939	212,676
Fringe Benefits	25,145	33,155	58,300
Travel	10,325	20,118	30,443
Space Costs	21,878	30,160	52,038
Consumable Supplies	18,826	26,989	45,815
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	6,871	8,043	14,914
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	18,386	20,582	38,968
Total Expenditures	199,168	253,986	453,154
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
DIFFERENTIAL RESPONSE
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	STATE DEPARTMENT OF SOCIAL SERVICES				FIRST 5 KERN			
	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE								
State Grant Revenue	$ 118,924	$ 76,024	$ 194,948	$ -	$ 29,685	$ -	$ 29,685	$ -
Total Revenue	118,924	76,024	194,948	-	29,685	-	29,685	-
EXPENDITURES								
Salaries	66,604	51,242	117,846	-	22,682	-	22,682	-
Fringe Benefits	14,509	8,836	23,345	-	5,861	-	5,861	-
Travel	7,432	792	8,224	-	-	-	-	-
Space Costs	12,133	5,111	17,244	-	-	-	-	-
Consumable Supplies	1,946	1,064	3,010	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	7,516	3,413	10,929	-	-	-	-	-
Program Costs	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Administration Cost	8,784	5,566	14,350	-	1,142	-	1,142	-
Total Expenditures	118,924	76,024	194,948	-	29,685	-	29,685	-
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.06
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE				
State Grant Revenue	$ 71,332	$ 51,525	$ 122,857	$ 86,843
Total Revenue	71,332	51,525	122,857	86,843
EXPENDITURES				
Salaries	43,855	25,876	69,731	49,057
Fringe Benefits	9,229	4,455	13,684	8,101
Travel	218	350	568	129
Space Costs	8,293	3,393	11,686	9,002
Consumable Supplies	1,705	11,914	13,619	8,419
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	5,287	2,557	7,844	8,056
Program Costs	-	1,000	1,000	1,020
Depreciation	-	-	-	-
Administration Cost	2,745	1,980	4,725	3,059
Total Expenditures	71,332	51,525	122,857	86,843
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - HELP ME GROW
AGREEMENT NO. 2020.1.06
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE				
State Grant Revenue	$ 180,235	$ 69,046	$ 249,281	$ 203,172
Total Revenue	180,235	69,046	249,281	203,172
EXPENDITURES				
Salaries	124,381	55,102	179,483	140,222
Fringe Benefits	45,066	9,509	54,575	48,219
Travel	31	295	326	94
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	3,837	1,473	5,310	6,829
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	6,920	2,667	9,587	7,808
Total Expenditures	180,235	69,046	249,281	203,172
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.18
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE				
State Grant Revenue	$ 114,459	$ 54,697	$ 169,156	$ 127,256
Total Revenue	114,459	54,697	169,156	127,256
EXPENDITURES				
Salaries	74,348	36,587	110,935	77,485
Fringe Benefits	21,040	11,731	32,771	24,147
Travel	1,752	1,116	2,868	1,049
Space Costs	5,230	935	6,165	3,895
Consumable Supplies	3,967	1,260	5,227	3,008
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	1,109	418	1,527	2,657
Program Costs	2,154	336	2,490	9,180
Depreciation	445	222	667	457
Administration Cost	4,414	2,092	6,506	5,378
Total Expenditures	114,459	54,697	169,156	127,256
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE				
State Grant Revenue	$ 3,000	$ -	$ 3,000	$ 3,500
Total Revenue	3,000	-	3,000	3,500
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	2,885	-	2,885	3,365
Depreciation	-	-	-	-
Administration Cost	115	-	115	135
Total Expenditures	3,000	-	3,000	3,500
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN 211 AGREEMENT NO. 2020.2.05
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE				
State Grant Revenue	$ 62,415	$ 28,143	$ 90,558	$ 88,503
Total Revenue	62,415	28,143	90,558	88,503
EXPENDITURES				
Salaries	48,827	22,189	71,016	69,415
Fringe Benefits	11,186	4,872	16,058	14,431
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	2,402	1,082	3,484	4,657
Total Expenditures	62,415	28,143	90,558	88,503
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SIERRA FOUNDATION - ASTHMA MITIGATION PROJECT - GA20APS006
FOR THE PERIOD AUGUST 1, 2020 THROUGH MAY 15, 2023

	Aug. 1, 2020 through Feb. 28, 2021	Mar. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through May 15, 2023	TOTAL
REVENUE					
State Grant Revenue	$ 46,425	$ 261,792	$ 128,244	$ 63,539	$ 500,000
Total Revenue	46,425	261,792	128,244	63,539	500,000
EXPENDITURES					
Salaries	4,990	42,339	39,585	(15,134)	71,780
Fringe Benefits	440	10,199	11,545	1,258	23,442
Travel	-	-	-	-	-
Space Costs	-	-	-	-	-
Consumable Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	39,547	198,984	73,347	90,964	402,842
Program Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Administration Cost	1,448	10,270	(811)	(8,971)	1,936
Total Expenditures	46,425	261,792	123,666	68,117	500,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ (4,578)	$ 4,578	$ -

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, 2022 THROUGH FEBRUARY 29, 2024

	Apr. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Mar. 31, 2023	TOTAL	Mar. 1, 2023 through Feb. 29, 2024
REVENUE				
Private Grant Revenue	$ 87,141	$ 3,540	$ 90,681	$ 3,540
Total Revenue	87,141	3,540	90,681	3,540
EXPENDITURES				
Salaries	66,937	1,871	68,808	3,116
Fringe Benefits	8,586	101	8,687	101
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	3,697	-	3,697	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	7,921	197	8,118	323
Total Expenditures	87,141	2,169	89,310	3,540
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ (1,371)	$ (1,371)	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HUD GRANT NO. CA1799L9D042204
FOR THE PERIOD AUGUST 1, 2022 THROUGH FEBRUARY 29, 2024

	Aug. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through July 31, 2023	TOTAL	Aug. 1, 2023 through Feb. 29, 2024
REVENUE				
Federal Grant Revenue	$ 121,335	$ 115,503	$ 236,838	$ 126,927
In-Kind	-	227,072	227,072	-
Total Revenue	121,335	342,575	463,910	126,927
EXPENDITURES				
Salaries	84,094	80,346	164,440	88,604
Fringe Benefits	26,210	24,657	50,867	26,784
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	11,031	10,500	21,531	11,539
In-Kind	-	227,072	227,072	-
Total Expenditures	121,335	342,575	463,910	126,927
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOME VISITING INITIATIVE PROGRAM SERVICES NO. 010-2023
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 1,994,921	$ 1,176,558	$ 3,171,479
Total Revenue	1,994,921	1,176,558	3,171,479
EXPENDITURES			
Salaries	1,220,109	752,057	1,972,166
Fringe Benefits	349,484	170,467	519,951
Travel	58,887	31,136	90,023
Space Costs	27,295	7,250	34,545
Consumable Supplies	82,859	44,875	127,734
Equipment	-	-	-
Consultant/Contract Services	4,886	2,228	7,114
Other Costs	57,986	55,716	113,702
Program Costs	-	-	-
Depreciation	13,548	6,575	20,123
Administration Cost	179,867	106,254	286,121
Total Expenditures	1,994,921	1,176,558	3,171,479
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH DEVELOPMENT SERVICES NO. 272-2022
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 43,716	$ 21,052	$ 64,768
Total Revenue	43,716	21,052	64,768
EXPENDITURES			
Salaries	27,766	15,317	43,083
Fringe Benefits	8,302	2,206	10,508
Travel	61	153	214
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,039	-	1,039
Program Costs	39	160	199
Depreciation	2,788	1,432	4,220
Administration Cost	3,721	1,784	5,505
Total Expenditures	43,716	21,052	64,768
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH MEDI - CAL NO. 012-2023
FOR THE PERIOD OCTOBER 1, 2022 THROUGH JUNE 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 104,111	$ 139,436	$ 243,547
Total Revenue	104,111	139,436	243,547
EXPENDITURES			
Salaries	71,705	57,824	129,529
Fringe Benefits	11,647	7,399	19,046
Travel	875	1,093	1,968
Space Costs	1,350	1,246	2,596
Consumable Supplies	994	2,951	3,945
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	3,200	54,025	57,225
Program Costs	1,622	1,588	3,210
Depreciation	3,630	744	4,374
Administration Cost	9,088	12,566	21,654
Total Expenditures	104,111	139,436	243,547
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FOOD BANK STATE EMERGENCY GRANT NO. MOU-22-00118
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE				
State Grant Revenue	$ 242,527	$ -	$ 242,527	$ 142,547
Total Revenue	242,527	-	242,527	142,547
EXPENDITURES				
Salaries	10,638	-	10,638	4,738
Fringe Benefits	1,814	-	1,814	664
Travel	1,805	-	1,805	1,421
Space Costs	(47)	-	(47)	2,455
Consumable Supplies	748	-	748	1,144
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	28
Other Costs	3,390	-	3,390	4,983
Program Costs	202,227	-	202,227	114,193
Depreciation	-	-	-	-
Administration Cost	21,952	-	21,952	12,921
Total Expenditures	242,527	-	242,527	142,547
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
SAN JOAQUIN COUNTY OFFICE OF EDUCATION CONTRACT NO. CCTR-2246
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 401,497	$ 548,536	$ 950,033
Total Revenue	401,497	548,536	950,033
EXPENDITURES			
Salaries	271,659	338,041	609,700
Fringe Benefits	93,153	115,915	209,068
Travel	671	-	671
Space Costs	-	9,300	9,300
Consumable Supplies	96	18	114
Equipment	-	45,130	45,130
Consultant/Contract Services	3,876	695	4,571
Other Costs	588	-	588
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	31,454	39,437	70,891
Total Expenditures	401,497	548,536	950,033
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 502,523	$ 354,355	$ 856,878
State Grant Revenue	1,604,496	1,037,866	2,642,362
Total Revenue	2,107,019	1,392,221	3,499,240
EXPENDITURES			
Salaries	1,435,676	967,238	2,402,914
Fringe Benefits	466,008	292,443	758,451
Travel	1,690	-	1,690
Space Costs	16	(5)	11
Consumable Supplies	102	552	654
Equipment	-	-	-
Consultant/Contract Services	4,010	1,599	5,609
Other Costs	8,049	3,829	11,878
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	191,468	126,565	318,033
Total Expenditures	2,107,019	1,392,221	3,499,240
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 2,504,099	$ 1,494,820	$ 3,998,919
State Grant Revenue	10,565,312	9,546,213	20,111,525
Total Revenue	13,069,411	11,041,033	24,110,444
EXPENDITURES			
Salaries	973,922	578,139	1,552,061
Fringe Benefits	174,147	104,210	278,357
Travel	3,606	10,019	13,625
Space Costs	99,987	49,884	149,871
Consumable Supplies	31,274	22,537	53,811
Equipment	-	268,003	268,003
Consultant/Contract Services	5,874	3,600	9,474
Other Costs	53,713	47,232	100,945
Program Costs	10,547,155	8,980,431	19,527,586
Depreciation	-	2,860	2,860
Administration Cost	1,179,733	974,118	2,153,851
Total Expenditures	13,069,411	11,041,033	24,110,444
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 2,088	$ -	$ 2,088
State Grant Revenue	53,111	24,024	77,135
Total Revenue	55,199	24,024	79,223
EXPENDITURES			
Salaries	36,375	16,033	52,408
Fringe Benefits	12,473	5,498	17,971
Travel	134	-	134
Space Costs	6	-	6
Consumable Supplies	8	6	14
Equipment	-	-	-
Consultant/Contract Services	267	139	406
Other Costs	918	150	1,068
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	5,018	2,198	7,216
Total Expenditures	55,199	24,024	79,223
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 3,439,484	$ 2,046,267	$ 5,485,751
Total Revenue	3,439,484	2,046,267	5,485,751
EXPENDITURES			
Salaries	2,314,965	1,379,383	3,694,348
Fringe Benefits	796,224	472,926	1,269,150
Travel	2,652	-	2,652
Space Costs	82	-	82
Consumable Supplies	145	149	294
Equipment	-	-	-
Consultant/Contract Services	5,213	4,520	9,733
Other Costs	7,523	3,228	10,751
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	312,680	186,061	498,741
Total Expenditures	3,439,484	2,046,267	5,485,751
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 40,079	$ -	$ 40,079
Total Revenue	40,079	-	40,079
EXPENDITURES			
Salaries	24,538	-	24,538
Fringe Benefits	11,897	-	11,897
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,644	-	3,644
Total Expenditures	40,079	-	40,079
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 21-1004-SUB
FOR THE PERIOD OCTOBER 1, 2022 THROUGH FEBRUARY 29, 2024

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL	Oct. 1, 2023 through Feb. 29, 2024
REVENUE				
Federal Grant Revenue	$ 19,988	$ 39,381	$ 59,369	$ 28,818
Total Revenue	19,988	39,381	59,369	28,818
EXPENDITURES				
Salaries	16,211	30,021	46,232	23,191
Fringe Benefits	1,960	5,780	7,740	3,007
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	1,817	3,580	5,397	2,620
Total Expenditures	19,988	39,381	59,369	28,818
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
VITA GRANT NO. 23VITA0166
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 100,208	$ 144,660	$ 244,868
In-Kind	98,525	157,762	256,287
Total Revenue	198,733	302,422	501,155
EXPENDITURES			
Salaries	41,439	84,681	126,120
Fringe Benefits	5,395	9,329	14,724
Travel	600	992	1,592
Space Costs	-	11,410	11,410
Consumable Supplies	4,745	-	4,745
Equipment	17,301	-	17,301
Consultant/Contract Services	22,460	27,305	49,765
Other Costs	1,376	-	1,376
Program Costs	213	-	213
Depreciation	-	-	-
Administration Cost	6,680	10,943	17,623
In-Kind	98,524	157,762	256,286
Total Expenditures	198,733	302,422	501,155
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WOMEN, INFANTS & CHILDREN (WIC) GRANT NO. 22-10236
FOR THE PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

	Oct. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,487,685	$ 2,000,688	$ 3,488,373
Other Revenue	3,478	(3,416)	62
Total Revenue	1,491,163	1,997,272	3,488,435
EXPENDITURES			
Salaries	884,543	1,189,774	2,074,317
Fringe Benefits	240,639	301,627	542,266
Travel	1,946	3,857	5,803
Space Costs	145,860	202,354	348,214
Consumable Supplies	5,645	13,801	19,446
Equipment	-	-	-
Consultant/Contract Services	(46)	46	-
Other Costs	83,139	111,828	194,967
Program Costs	-	-	-
Depreciation	3,936	5,848	9,784
Administration Cost	125,501	168,137	293,638
Total Expenditures	1,491,163	1,997,272	3,488,435
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN LOW BARRIER NAVIGATION CENTER GRANT NO. 694-2022
FOR THE PERIOD JULY 1, 2022 THROUGH FEBRUARY 29, 2024

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL	July 1, 2023 through Feb. 29, 2024
REVENUE				
State Grant Revenue	$ 1,579,517	$ 691,878	$ 2,271,395	$ 1,548,703
Interfund Transfer	-	91,921	91,921	-
Total Revenue	1,579,517	783,799	2,363,316	1,548,703
EXPENDITURES				
Salaries	572,386	286,004	858,390	577,672
Fringe Benefits	140,808	68,428	209,236	144,804
Travel	12,863	2,723	15,586	2,070
Space Costs	426,801	222,475	649,276	452,689
Consumable Supplies	61,850	37,225	99,075	83,896
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	28,820	9,578	38,398	24,391
Program Costs	193,096	86,261	279,357	122,714
Depreciation				
Administration Cost	142,893	71,105	213,998	140,467
Total Expenditures	1,579,517	783,799	2,363,316	1,548,703
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOMELESS SAFE CAMPING - CSLFRF (ARPA) GRANT NO. 752-2022
FOR THE PERIOD MARCH 1, 2022 THROUGH JUNE 30, 2023

	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
Federal Grant Revenue	$ 627,485	$ 349,337	$ 976,822
Total Revenue	627,485	349,337	976,822
EXPENDITURES			
Salaries	58,601	66,727	125,328
Fringe Benefits	16,204	19,296	35,500
Travel	-	-	-
Space Costs	411,412	178,254	589,666
Consumable Supplies	47,261	10,473	57,734
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	40,634	20,249	60,883
Program Costs	-	24,410	24,410
Depreciation	-	-	-
Administration Cost	53,373	29,928	83,301
Total Expenditures	627,485	349,337	976,822
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
BKRHC - HOMELESS INCENTIVE PROGRAM GRANT NO. 2023-001
FOR THE PERIOD AUGUST 1, 2023 THROUGH FEBRUARY 29, 2024

	Aug. 1, 2023 through Feb. 29, 2024	TOTAL
REVENUE		
State Grant Revenue	$ 120,000	$ 120,000
Total Revenue	120,000	120,000
EXPENDITURES		
Salaries	7,850	7,850
Fringe Benefits	32	32
Travel	-	-
Space Costs	1,876	1,876
Consumable Supplies	73,037	73,037
Equipment	26,601	26,601
Consultant/Contract Services	622	622
Other Costs	831	831
Program Costs	660	660
Depreciation	-	-
Administration Cost	8,491	8,491
Total Expenditures	120,000	120,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA COMMUNITY SCHOOL PARTNERSHIP
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	TOTAL
REVENUE			
State Grant Revenue	$ 112,724	$ 132,559	$ 245,283
Total Revenue	112,724	132,559	245,283
EXPENDITURES			
Salaries	67,718	86,606	154,324
Fringe Benefits	15,381	17,424	32,805
Travel	32	82	114
Space Costs	-	-	-
Consumable Supplies	18,155	3,356	21,511
Equipment	-	-	-
Consultant/Contract Services	1,251	-	1,251
Other Costs	-	13,040	13,040
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	10,187	12,051	22,238
Total Expenditures	112,724	132,559	245,283
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23F-4015 (CSBG 2023)
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

	Jan. 1, 2023 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ 284,741	$ 1,506,586	$ 1,791,327	$	$ 1,791,327
Total Revenue	$ 284,741	$ 1,506,586	$ 1,791,327	$ -	$ 1,791,327
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ 13,295	$ 115,586	$ 128,881	$ 128,881	$ 128,881
Fringe Benefits	6,057	10,543	16,600	16,594	16,594
Operating Expenses	200	17,568	17,768	17,768	17,768
Contract/Consultant Services	-	-	-	-	-
Other Costs	28,432	146,074	174,506	174,506	174,506
Total Administrative Costs	47,984	289,771	337,755	337,749	337,749
Program Costs					
Salaries and Wages	150,561	757,398	907,959	907,959	907,959
Fringe Benefits	39,459	189,753	229,212	229,212	229,212
Operating Expenses	46,737	269,664	316,401	316,407	316,407
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	236,757	1,216,815	1,453,572	1,453,578	1,453,578
Total Expenditures	$ 284,741	$ 1,506,586	$ 1,791,327	$ 1,791,327	$ 1,791,327

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22B-4012 (WX)
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023

	Nov. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 79,008	$ 2,386,368	$ (10,453)	$ 2,454,923	$	$ 2,454,924
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 79,008	$ 2,386,368	$ (10,453)	$ 2,454,923	$ -	$ 2,454,924
EXPENDITURES						
Weatherization Program Costs						
Intake	$ -	$ 38,554	$ (34)	$ 38,520	$ 38,520	$ 196,394
Outreach	-	66,037	-	66,037	66,037	122,746
Training & Technical Assistance	-	47,770	(1,108)	46,662	46,662	122,746
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	17,010	-	17,010	17,010	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	-	18,489	-	18,489	18,489	-
General Operating Expenditures	-	482,700	8,131	490,831	490,831	-
Other Program Costs	79,008	677,530	(6,905)	749,633	682,932	-
Total Weatherization Program Costs:	79,008	1,348,090	84	1,427,182	1,360,481	441,886
Weatherization Direct Program Costs						
Total Weatherization Activity Expenditures	-	1,038,278	(10,537)	1,027,741	1,094,443	2,013,038
Total Expenditures	$ 79,008	$ 2,386,368	$ (10,453)	$ 2,454,923	$ 2,454,924	$ 2,454,924

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22B-4012 (EHA)
FOR THE PERIOD NOVEMBER 1, 2021 THROUGH DECEMBER 31, 2023

	Nov. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 24,840	$ 1,876,719	$ 472,160	$ 2,373,719	$	$ 2,373,719
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 24,840	$ 1,876,719	$ 472,160	$ 2,373,719	$ -	$ 2,373,719
EXPENDITURES						
Assurance 16 Costs						
Administrative Costs	$ 4,184	$ 310,617	$ 167,511	$ 482,312	$ 482,312	$ 498,412
Administrative Costs						
Administrative Costs	-	446,397	48,535	494,932	494,932	498,412
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	4,184	757,014	216,046	977,244	977,244	996,824
Program Support Costs						
Intake	8,122	315,980	77,510	401,612	401,612	478,920
Outreach	12,306	215,791	71,228	299,325	299,325	299,325
Training & Technical Assistance	-	11,366	4,471	15,837	15,837	119,730
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	17,010	-	17,010	17,010	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
General Operating Expenditures	228	37,236	18,082	55,546	55,546	-
Automation Supplemental	-	-	-	-	-	-
Other Program Costs	-	128,762	95,053	223,815	223,815	-
Total Program Costs	20,656	726,145	266,344	1,013,145	1,013,145	897,975
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	-	311,956	(17,831)	294,125	294,125	478,920
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	81,604	7,601	89,205	89,205	-
Total Program Services Costs	-	393,560	(10,230)	383,330	383,330	478,920
Total Expenditures	$ 24,840	$ 1,876,719	$ 472,160	$ 2,373,719	$ 2,373,719	$ 2,373,719

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23B-5012 (WX)
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH DECEMBER 31, 2023

	Nov. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 533,772	$ 2,065,763	$ 2,599,535	$	$ 2,599,535
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	$ 533,772	$ 2,065,763	$ 2,599,535	$ -	$ 2,599,535
EXPENDITURES					
Weatherization Program Costs					
Intake	$ 862	$ 43,055	$ 43,917	$ 43,917	$ 207,963
Outreach	-	52,644	52,644	52,644	129,977
Training & Technical Assistance	-	46,652	46,652	46,652	129,977
Out of State Travel	2,223	9,787	12,010	12,010	-
Major Vehicle and Field Equipment (More than $5k)	-	64,572	64,572	64,572	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-
Liability Insurance	-	14,420	14,420	14,420	-
General Operating Expenditures	15,700	296,988	312,688	312,688	-
Other Program Costs	287	802,267	802,554	802,554	-
Total Weatherization Program Costs:	19,072	1,330,385	1,349,457	1,349,457	467,917
Weatherization Direct Program Costs					
Total Weatherization Activity Expenditures	514,700	735,378	1,250,078	1,250,078	2,131,618
Total Expenditures	$ 533,772	$ 2,065,763	$ 2,599,535	$ 2,599,535	$ 2,599,535

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23B-5012 (EHA)
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH DECEMBER 31, 2023

	Nov. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Dec. 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 47,550	$ 1,639,048	$ 1,686,598	$	$ 1,686,598
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	$ 47,550	$ 1,639,048	$ 1,686,598	$ -	$ 1,686,598
EXPENDITURES					
Assurance 16 Costs					
Administrative Costs	$ 8,335	$ 293,293	$ 301,628	$ 301,628	$ 422,488
Administrative Costs					
Administrative Costs	7,469	318,784	326,253	326,253	522,488
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	15,804	612,077	627,881	627,881	944,976
Program Support Costs					
Intake	5,351	169,696	175,047	175,047	401,433
Outreach	1,045	192,590	193,635	193,635	313,398
Training & Technical Assistance	-	1,830	1,830	1,830	17,299
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-
Liability Insurance	-	968	968	968	-
General Operating Expenditures	12,030	120,599	132,629	132,629	-
Automation Supplemental	-	-	-	-	-
Other Program Costs	9,612	141,542	151,154	151,154	-
Total Program Costs	28,038	627,225	655,263	655,263	732,130
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	-	328,492	328,492	328,492	9,492
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	3,708	71,254	74,962	74,962	-
Total Program Services Costs	3,708	399,746	403,454	403,454	9,492
Total Expenditures	$ 47,550	$ 1,639,048	$ 1,686,598	$ 1,686,598	$ 1,686,598

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21V-5561 (EHA)
FOR THE PERIOD AUGUST 1, 2021 THROUGH SEPTEMBER 30, 2023

	Aug. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Sept. 30, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 136,119	$ 864,688	$ 618,232	$ 1,619,039	$	$ 1,635,096
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 136,119	$ 864,688	$ 618,232	$ 1,619,039	$ -	$ 1,635,096
EXPENDITURES						
Assurance 16 Costs						
Administrative Costs	$ 43,991	$ 157,355	$ 140,607	$ 341,953	$ 341,953	$ 376,187
Administrative Costs						
Administrative Costs	13,057	76,181	54,840	144,078	144,078	457,178
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	57,048	233,536	195,447	486,031	486,031	833,365
Program Support Costs						
Intake	31,723	134,156	112,017	277,896	277,896	318,120
Outreach	14,093	344,347	72,299	430,739	430,739	431,151
Training & Technical Assistance	2,765	13,615	8,908	25,288	25,288	42,460
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	42,734	42,734	42,734	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	-	-	1,709	1,709	1,709	-
General Operating Expenditures	101	44,637	63,854	108,592	108,592	-
Automation Supplemental	10,000	-	-	10,000	10,000	10,000
Other Program Costs	20,389	94,397	121,264	236,050	236,050	-
Total Program Costs	79,071	631,152	422,785	1,133,008	1,133,008	801,731
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-	-
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-	-
Total Program Services Costs	-	-	-	-	-	-
Total Expenditures	$ 136,119	$ 864,688	$ 618,232	$ 1,619,039	$ 1,619,039	$ 1,635,096

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21Z-9556 (EHA)
FOR THE PERIOD APRIL 1, 2022 THROUGH FEBRUARY 29, 2024

	Apr. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 48,535	$ 488,563	$ 537,098	$	$ 537,098
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	$ 48,535	$ 488,563	$ 537,098	$ -	$ 537,098
EXPENDITURES					
Administrative Costs					
Administrative Costs	$ 29,230	$ 188,710	$ 217,940	$ 217,940	$ 230,185
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	29,230	188,710	217,940	217,940	230,185
Program Support Costs					306,913
Intake	14,203	57,214	71,417	71,417	-
Outreach	2,577	220,316	222,893	222,893	-
Training & Technical Assistance	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-
Liability Insurance	-	86	86	86	-
General Operating Expenditures	2,421	21,915	24,336	24,336	-
Automation Supplemental	-	-	-	-	-
Other Program Costs	104	322	426	426	-
Total Program Costs	19,305	299,853	319,158	319,158	306,913
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
Total Program Services Costs	-	-	-	-	-
Total Expenditures	$ 48,535	$ 488,563	$ 537,098	$ 537,098	$ 537,098

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 22Q-4561 (EHA)
FOR THE PERIOD SEPTEMBER 1, 2022 THROUGH JUNE 30, 2023

	Sept. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Jun. 30, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 48,912	$ -	$ 48,912	$	$ 48,912
Interest Income	-	-	-		-
Other Income	-	-	-		-
Total Revenue	$ 48,912	$ -	$ 48,912	$ -	$ 48,912
EXPENDITURES					
Assurance 16 Costs					
Administrative Costs	$ 10,407	$ -	$ 10,407	$ 10,407	$ 10,407
Administrative Costs					
Administrative Costs	4,594	-	4,594	4,594	10,407
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Total Assurance 16/Administration Costs:	15,001	-	15,001	15,001	20,814
Program Support Costs					
Intake	14,986	-	14,986	14,986	14,986
Outreach	9,366	-	9,366	9,366	9,366
Training & Technical Assistance	3,746	-	3,746	3,746	3,746
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-
Liability Insurance	-	-	-	-	-
General Operating Expenditures	-	-	-	-	-
Automation Supplemental	-	-	-	-	-
Other Program Costs	5,813	-	5,813	5,813	-
Total Program Costs	33,911	-	33,911	33,911	28,098
Program Service Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-	-
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-	-
Total Program Services Costs	-	-	-	-	-
Total Expenditures	$ 48,912	$ -	$ 48,912	$ 48,912	$ 48,912

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23Q-5561 (EHA)
FOR THE PERIOD MAY 1, 2023 THROUGH FEBRURARY 29, 2024

	May 1, 2023 through Feb. 29, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	$ -	$ -	$	$ -
Interest Income	-	-		-
Other Income	-	-		-
Total Revenue	$ -	$ -	$ -	$ -
EXPENDITURES				
Assurance 16 Costs				
Administrative Costs	$ -	$ -	$ -	$ -
Administrative Costs				
Administrative Costs	-	-	-	-
Administrative Equipment	-	-	-	-
Out of State Travel	-	-	-	-
Total Assurance 16/Administration Costs:	-	-	-	-
Program Support Costs				
Intake	-	-	-	-
Outreach	-	-	-	-
Training & Technical Assistance	-	-	-	-
Out of State Travel	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-
Liability Insurance	-	-	-	-
General Operating Expenditures	-	-	-	-
Automation Supplemental	-	-	-	-
Other Program Costs	-	-	-	-
Total Program Costs	-	-	-	-
Program Service Costs				
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-
Total Program Services Costs	-	-	-	-
Total Expenditures	$ -	$ -	$ -	$ -

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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 29, 2024, 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 21, 2024.

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-2024-001 that we consider to be a significant deficiency.

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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 21, 2024

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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 29, 2024. **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 29, 2024.

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.

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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 21, 2024

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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 29, 2024.

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 29, 2024.

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.

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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 21, 2024

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED FEBRUARY 29, 2024

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
93.489/93.575/93.596	Child Care and Development Fund Cluster
93.569	Community Services Block Grant (CSBG)
93.568	Low-Income Home Energy Assistance Program (LIHEAP)
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP)

Dollar threshold used to distinguish between Type A and Type B programs:	$2,223,117	
Auditee qualified as low-risk auditee?	__X__Yes	______No

SECTION II. FINANCIAL STATEMENT FINDINGS

FS-2024-001 ***Condition:*** During the initial inventory observation, second inventory observation and substantive test work, the external auditor identified the following errors.

- During the initial inventory observation performed on February 29, 2024, the external auditor noted that the inventory counts prepared by the Organization did not agree to the counts completed during the observation for five of twenty items selected.
- The Organization completed a second inventory count on March 6, 2024 which included a second inventory observation performed by the external auditor. The Organization then identified any changes to inventory for the period March 1, 2024 through March 6, 2024, which was used to reconcile ending inventory as of February 29, 2024. Subsequent to this process, it was identified that an additional five of twenty items tested had a total unit overstatement of 2,717 when comparing the inventory observation reconciliation to the final inventory listing as of February 29, 2024. This variance resulted in an overstatement of inventory totaling $4,297.
- Another five of twenty inventory items had variances in the price per unit resulting in a total of $2.44 per unit overstatement and a total overstatement of inventory of $47,059.
- Commodity Supplemental Food Program boxes were excluded from the final inventory as of February 29, 2024 resulting in a $19,350 understatement of inventory.

Criteria: Management is responsible for designing and implementing internal control policies and procedures to maintain accurate inventory. Further, management is responsible for providing training on internal control policies and procedures to ensure the proper recording of inventory at year-end.

Cause: The errors are due to the Organization's failure to adhere to established internal control policies and procedures over inventory as well as a lack of detailed review by someone independent of the initial count of inventory at the Food Bank, and a lack of review of the final inventory listing for accuracy.

Effect: The errors resulted in a net overstatement of inventory of $32,006 at February 29, 2024.

Recommendation: The Organization should review their current processes and procedures to ensure inventory is properly counted, valued and posted at year-end. Additionally, the Organization should adhere to policies and procedures whereby an individual independent of the preparation of inventory unit counts and valuation reviews the inventory balances in conjunction with valuation journal entries.

Management Response/Planned Corrective Action: Due to the change of staff and the rapid expansion of the Food Bank in the fiscal year ended February 29, 2024, the inventory process resulted in errors. In response, the Food Bank and Finance staff have implemented the following corrective actions:

- The Food Bank staff digitalized the inventory tracking process with bar codes and scanners. This has gained improved efficiency, accuracy and fully utilized the Food Bank management information system.
- Internal training of program staff was completed to ensure an appropriate understanding of internal controls in completing the year-end inventory. Staff were provided guidance and standard operating procedures for future year-end inventory counts.
- The Finance staff who support the Food Bank are scheduled to complete a detailed inventory walk through in November 2024. The collaboration will allow for improved reporting and valuation of commodities. Subsequent modifications to standard operating procedures will be completed at that time and training will be provided as needed.

In the upcoming year ended February 28, 2025, the Food Bank staff will modify services during the month. This will allow for the appropriate allocation of staff time to ensure an accurate inventory count at year-end. The implementation of the above corrective action plans will be completed by Finance and Food Bank staff and will be in place prior to the year ended February 28, 2025.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED FEBRUARY 29, 2024

FS-2023-001 The Organization failed to obtain the required three bids for nine of fifty-three procurement items tested. *Corrective action taken during the year.*