



DATE | November 19, 2025  
TIME | 12:00 pm  
LOCATION | CAPK Administrative Office  
1300 18<sup>th</sup> Street Suite 200  
Bakersfield, CA 93301

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## Audit & Pension Committee Agenda

### 1. Call to Order

### 2. Roll Call

Curtis Floyd                      Chris Parlier  
Jonathan Mullings              Guadalupe Perez

### 3. Public Forum

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

### 4. New Business

- a. Daniells Phillips Vaughan & Bock Presentation of the Independent Audit Reports for the Year Ended February 28, 2025, and the Special Purpose Financial Statements for the Year Ended June 30, 2025 – **Info Item (p. 2-209)**      Shannon Webster, Daniells Phillips Vaughan & Bock  
Tracy Webster, Chief Financial Officer
- b. Pensionmark Q3 2025 Investment Review - **Info Item (p. 210-218)**      Tom Ming, Pensionmark
- c. CSD Close Out Report for CAPK 2024 LIHEAP Contract #24B-2012 – **Info. Item (p 219-221)**      Tracy Webster, Chief Financial Officer

### 5. Committee Member Comments

### 6. Next Scheduled Meeting

Audit & Pension Committee  
12:00 pm  
January 15, 2026  
1300 18<sup>th</sup> St. Suite 200  
Bakersfield, CA

### 7. Adjournment

*This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 1300 18<sup>th</sup> Street, Bakersfield, CA and online at [www.capk.org](http://www.capk.org) by 12:00 pm, November 14, 2025, Glynjel Campbell, Administrative Coordinator.*

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

November 12, 2025

Items to be presented:

- Audit report for Community Action Partnership of Kern for the year ended February 28, 2025
- Special Purpose audit report for Community Action Partnership of Kern for the year ended June 30, 2025
- Audit report for Community Action Partnership of Kern 401(a) Plan for the year ended February 28, 2025
- Audit report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2024
- Report to the Audit Committee

AUDIT REPORT FOR  
COMMUNITY ACTION PARTNERSHIP OF KERN  
FOR THE YEAR ENDED FEBRUARY 28, 2025



# 2025

# FINANCIAL STATEMENT



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SHANNON M. WEBSTER

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

#### *Opinion*

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statement of financial position as of February 28, 2025 and February 29, 2024, the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of February 28, 2025 and February 29, 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (Government Auditing Standards). 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.

#### *Emphasis of Matter*

As discussed in Note 18 to the financial statements, the February 29, 2024 financial statements have been restated to reflect the adoption of Accounting Standards Update (ASU) 842, Leases. Our originally issued qualified opinion on the financial statements dated October 21, 2024 has been modified to reflect an unmodified opinion due to the adoption of ASU 842, Leases.

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

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

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

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

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

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

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the additional supplementary information on pages 23-73, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2025 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 14, 2025

# COMMUNITY ACTION PARTNERSHIP OF KERN

## STATEMENTS OF FINANCIAL POSITION February 28, 2025 and February 29, 2024

	2025	2024 (Restated - Note 18)
<b>ASSETS</b>		
Current Assets		
Cash	\$ 17,762,889	\$ 13,083,898
Investments (Notes 3 and 4)	2,552,529	2,500,000
Grants and contracts receivable (Note 5)	9,329,530	13,126,684
Inventories (Note 6)	4,851,792	3,994,657
Prepaid expenses	902,379	817,492
<b>Total current assets</b>	<b>35,399,119</b>	<b>33,522,731</b>
Noncurrent Assets		
Cash restricted for program use by funding agencies	6,169,544	5,949,616
Property and equipment (Notes 7, 8 and 9)	50,599,052	46,215,312
Operating lease right-of-use assets (Note 13)	4,493,179	3,744,465
<b>Total noncurrent assets</b>	<b>61,261,775</b>	<b>55,909,393</b>
<b>Total assets</b>	<b>\$ 96,660,894</b>	<b>\$ 89,432,124</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Current maturities of long-term debt (Note 9)	\$ 308,671	\$ 298,029
Accounts payable:		
Trade	5,669,897	5,478,298
Construction	494,413	563,652
Accrued expenses	6,303,239	5,606,878
Advances payable	3,890,350	2,923,249
Deferred revenue (Note 12)	16,523,053	17,042,996
Current portion of operating lease liability (Note 13)	1,272,208	896,794
<b>Total current liabilities</b>	<b>34,461,831</b>	<b>32,809,896</b>
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 9)	7,320,507	7,629,178
Long-term operating lease liability (Note 13)	3,239,203	2,876,034
<b>Total noncurrent liabilities</b>	<b>10,559,710</b>	<b>10,505,212</b>
<b>Total liabilities</b>	<b>45,021,541</b>	<b>43,315,108</b>
Commitments and Contingencies (Note 14)		
Net Assets		
With donor restrictions (Note 15)	133,758	211,309
Without donor restrictions		
Board designated for accrued vacation liability (Note 11)	1,173,890	1,097,908
Undesignated	50,331,705	44,807,799
<b>Total net assets</b>	<b>51,639,353</b>	<b>46,117,016</b>
<b>Total liabilities and net assets</b>	<b>\$ 96,660,894</b>	<b>\$ 89,432,124</b>

See Notes to Financial Statements.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## STATEMENTS OF ACTIVITIES

Years Ended February 28, 2025 and February 29, 2024

	2025		2024 (Restated - Note 18)	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions
Program revenues:				
Federal grants	\$ 84,638,236	\$ -	\$ 74,103,896	\$ -
State grants	59,635,374	-	54,733,620	-
Local grants	3,217,721	72,041	3,586,161	30,000
Donations:				
Food	31,285,755	-	30,351,294	-
Cash	258,970	76,092	282,695	119,758
Contributions in-kind (Notes 1 and 17)	65,489	-	67,937	-
Other revenue	1,902,755	-	2,841,399	-
Gain on disposition of property and equipment	124,242	-	3,052,548	-
Net assets released from restriction	225,684	(225,684)	177,107	(177,107)
<b>Total revenue, gains and other support</b>	<b>181,354,226</b>	<b>(77,551)</b>	<b>169,196,657</b>	<b>(27,349)</b>
Program expenses:				
Child care and education	90,427,296	-	83,433,339	-
Nutrition	54,700,416	-	47,164,614	-
Energy conservation	6,880,041	-	7,236,250	-
Community services	11,211,877	-	9,430,084	-
General and administrative	12,178,171	-	11,804,301	-
Fundraising	356,537	-	390,950	-
<b>Total expenses</b>	<b>175,754,338</b>	<b>-</b>	<b>159,459,538</b>	<b>-</b>
<b>Change in net assets</b>	<b>5,599,888</b>	<b>(77,551)</b>	<b>9,737,119</b>	<b>(27,349)</b>
<b>Net assets, beginning</b>	<b>45,905,707</b>	<b>211,309</b>	<b>36,168,588</b>	<b>238,658</b>
<b>Net assets, ending</b>	<b>\$ 51,505,595</b>	<b>\$ 133,758</b>	<b>\$ 45,905,707</b>	<b>\$ 211,309</b>
				<b>\$ 46,117,016</b>

See Notes to Financial Statements.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### STATEMENTS OF CASH FLOWS

Years Ended February 28, 2025 and February 29, 2024

	2025	2024 (Restated - Note 18)
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ 5,522,337	\$ 9,709,770
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,590,883	2,153,291
Debt forgiveness grant revenue	-	(65,052)
(Gain) on disposition of property and equipment	(124,242)	(3,052,548)
Unrealized (gain) on investments	(52,529)	-
Change in operating lease right-of-use assets and lease liabilities	(10,131)	28,363
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	3,797,154	(1,762,399)
Inventories	(857,135)	(2,903,913)
Prepaid expenses	(84,887)	314,850
Increase (decrease) in:		
Accounts payable:		
Trade	191,599	119,543
Construction	(69,239)	(1,748,082)
Accrued expenses	696,361	390,250
Advances payable	967,101	138,325
Deferred revenue	(519,943)	11,507,590
<b>Net cash provided by operating activities</b>	<b>12,047,329</b>	<b>14,829,988</b>
<b>Cash Flows From Investing Activities</b>		
Purchase of property and equipment	(6,977,461)	(9,827,363)
Proceeds from sale of property and equipment	127,080	3,738,538
Purchase of investments	-	(2,500,000)
<b>Net cash (used in) investing activities</b>	<b>(6,850,381)</b>	<b>(8,588,825)</b>
<b>Cash Flows From Financing Activities</b>		
Principal payments on long-term borrowings -		
<b>Net cash (used in) financing activities</b>	<b>(298,029)</b>	<b>(711,871)</b>
<b>Net increase in cash</b>	<b>4,898,919</b>	<b>5,529,292</b>
<b>Cash:</b>		
Beginning	19,033,514	13,504,222
Ending	\$ 23,932,433	\$ 19,033,514

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total of the same such amounts shown in the statements of cash flows:

	2025	2024
Cash	\$ 17,762,889	\$ 13,083,898
Cash restricted for program use by funding agencies	6,169,544	5,949,616
	<b>\$ 23,932,433</b>	<b>\$ 19,033,514</b>

See Notes to Financial Statements.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### STATEMENTS OF CASH FLOWS (continued) Years Ended February 28, 2025 and February 29, 2024

	2025	2024 (Restated - Note 18)
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	<u>\$ 234,385</u>	<u>\$ 82,870</u>
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	<u>\$ 65,489</u>	<u>\$ 67,937</u>
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	<u>\$ 494,413</u>	<u>\$ 563,652</u>
Supplemental Schedule of Noncash Investing and Financing Activities		
Property and equipment acquired with long-term debt	<u>\$ -</u>	<u>\$ 8,000,000</u>
Supplemental Cash Flow Information Related to Leases is as follows:		
Cash paid for amounts included in measurement of lease liabilities:		
Operating cash outflows - payments on operating leases	<u>\$ 1,737,952</u>	<u>\$ 1,419,967</u>
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	<u>\$ 1,624,930</u>	<u>\$ 3,837,478</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN**

**STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended February 28, 2025**

	2025						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 34,926,528	\$ 4,648,790	\$ 2,585,018	\$ 5,198,166	\$ 4,995	\$ 236,715	\$ 47,600,212
Fringe benefits	11,575,311	1,536,851	787,082	1,575,620	649	66,544	15,542,057
Consultant/contract services	1,180,755	953,777	2,029,843	654,461	33,361	8	4,852,205
Litigation settlements (Note 14)	-	-	-	-	24,860	-	24,860
Travel	414,741	142,630	37,577	111,677	23,295	5,031	734,951
Space cost	4,540,042	1,390,653	247,664	1,756,422	5,405	4,627	7,944,813
Consumable supplies	3,108,382	1,032,646	116,211	425,895	23,213	9,435	4,715,782
Other costs	1,716,243	503,917	597,616	528,230	362,238	30,852	3,739,096
Program costs	31,423,563	2,849,380	415,037	697,039	4,630	977	35,390,626
Depreciation	1,541,731	612,353	63,993	264,367	106,091	2,348	2,590,883
Indirect expenses	-	-	-	-	11,589,434	-	11,589,434
Donated commodities	-	41,029,419	-	-	-	-	41,029,419
Total expenses	\$ 90,427,296	\$ 54,700,416	\$ 6,880,041	\$ 11,211,877	\$ 12,178,171	\$ 356,537	\$ 175,754,338

See Notes to Financial Statements.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### STATEMENT OF FUNCTIONAL EXPENSES

Year Ended February 29, 2024

	2024 (Restated - Note 18)						
	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 30,433,932	\$ 4,396,194	\$ 2,404,328	\$ 3,949,983	\$ 95,598	\$ 180,777	\$ 41,460,812
Fringe benefits	8,403,455	1,183,832	603,077	945,569	6,743	37,671	11,180,347
Consultant/contract services	1,316,855	748,691	2,121,640	840,376	147,796	87,781	5,263,139
Litigation settlements (Note 14)	-	-	-	-	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	-	-	-	-	36,890,020
Total expenses	<u>\$ 83,433,339</u>	<u>\$ 47,164,614</u>	<u>\$ 7,236,250</u>	<u>\$ 9,430,084</u>	<u>\$ 11,804,301</u>	<u>\$ 390,950</u>	<u>\$ 159,459,538</u>

See Notes to Financial Statements.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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

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

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

*Basis of Presentation:* The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), 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.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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*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 \$65,489 and \$67,937 are included in the statements of activities for the years ended February 28, 2025 and February 29, 2024, respectively. See Note 17 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 \$4,474,043 and \$4,062,171 for the years ended February 28, 2025 and February 29, 2024, 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 and Restricted Cash:* The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash.

The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2025 and February 29, 2024, there was \$6,169,544 and \$5,949,616, 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:

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

The Organization's capitalization policy is to capitalize individual assets of \$10,000 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.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### NOTES TO FINANCIAL STATEMENTS

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*Leases:* In February 2016, the FASB issued ASC Topic 842, *Leases*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statements of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the statements of activities. The Organization adopted Topic 842 on March 1, 2023, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period financial statements. Under this transition provision, the Organization has applied Topic 842 to reporting periods beginning on March 1, 2023.

The Organization elected the “package of practical expedients” under the transition guidance within Topic 842, in which the Organization does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Organization has not elected to adopt the “hindsight” practical expedient, and therefore has measured the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on March 1, 2023.

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Organization obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or March 1, 2023, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### NOTES TO FINANCIAL STATEMENTS

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Adoption of Topic 842 resulted in the recording of additional ROU assets and corresponding lease liabilities related to the Organization's operating leases of approximately \$3,738,000 at March 1, 2023. The adoption of the new lease standard did not materially impact change in net assets or cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

*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.

*Reclassifications:* Certain items in the 2024 financial statements have been reclassified to conform to the 2025 presentation, with no effect on change in net assets.

*Subsequent Events:* The Organization has evaluated subsequent events through October 14, 2025, the date on which the financial statements were available to be issued. A subsequent event is discussed at Note 19.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

### Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 28, 2025 and February 29, 2024:

	2025	2024
Financial assets at year-end:		
Cash and restricted cash	\$ 23,932,433	\$ 19,033,514
Investments	2,552,529	2,500,000
Grants and contracts receivable	9,329,530	13,126,684
	<u>35,814,492</u>	<u>34,660,198</u>
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	6,169,544	5,949,616
Net assets with donor restrictions	133,758	211,309
	<u>6,303,302</u>	<u>6,160,925</u>
Financial assets available to meet expenditures over the next twelve months	<u>\$ 29,511,190</u>	<u>\$ 28,499,273</u>

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

The Organization's goal is to maintain a combination of financial assets and lines of credit to meet 30 days of operating expenses (approximately \$11.1 million), as this approximates the Grants and Contracts Receivable Days Outstanding. In addition to the financial assets available to meet general expenditures over the next twelve months as of February 28, 2025 of \$29,511,190, 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 28, 2025 and February 29, 2024. Cost, fair value and the unrealized appreciation at February 28, 2025 and February 29, 2024 are as follows:

	2025		
	Cost	Fair Value	Unrealized Appreciation
Certificates of deposit	\$ 2,500,000	\$ 2,552,529	\$ 52,529
	2024		
	Cost	Fair Value	Unrealized Appreciation
Certificates of deposit	\$ 2,500,000	\$ 2,500,000	\$ -

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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### Note 4. Fair Value Measurements

The Fair Value Measurements topic of the FASB ASC 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 28, 2025 and 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 28, 2025 and 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 28, 2025 and February 29, 2024 are as follows:

	2025	2024
Federal funds	\$ 5,167,477	\$ 10,188,699
State funds	3,676,409	2,719,696
Other	485,644	218,289
	<u>\$ 9,329,530</u>	<u>\$ 13,126,684</u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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### Note 6. Inventories

Inventories as of February 28, 2025 and February 29, 2024 are comprised of the following:

	2025	2024
Food commodities	\$ 4,528,775	\$ 3,737,457
Weatherization supplies	323,017	257,200
	<u>\$ 4,851,792</u>	<u>\$ 3,994,657</u>

### Note 7. Property and Equipment

Property and equipment as of February 28, 2025 and February 29, 2024 is comprised of the following:

	2025	2024
Land	\$ 1,086,669	\$ 1,086,669
Buildings	53,152,454	38,806,870
Renovations	6,118,337	6,721,776
Vehicles	4,848,733	4,848,251
Equipment	4,522,616	4,073,173
Construction in progress	5,527,065	14,673,810
	<u>75,255,874</u>	<u>70,210,549</u>
Less accumulated depreciation	24,656,822	23,995,237
	<u>\$ 50,599,052</u>	<u>\$ 46,215,312</u>

During the years ended February 28, 2025 and February 29, 2024 the Organization received a significant amount of federal and state grant revenue for the purpose of renovating various facilities utilized by the Early Head Start, Head Start, Migrant Alternative Payment, and Food Bank programs. At February 28, 2025 and February 29, 2024 these renovations were in various stages of completion and are shown as construction in progress on the statements of financial position. Capitalization of these costs as construction in progress is required in order for the financial statements to be in accordance with generally accepted accounting principles. As such, capitalization of these costs has resulted in an increase in the change in net assets for the years ended February 28, 2025 and February 29, 2024.

The federal government has a reversionary interest in property and equipment at February 28, 2025 and February 29, 2024 in the amount of \$60,438,373 and \$55,393,049, respectively, with accumulated depreciation of \$20,285,770 and \$20,124,184, respectively.

### Note 8. Note Payable

At February 28, 2025, the Organization has a \$3,000,000 revolving line of credit agreement with a bank, which provides for credit through February 2026. As of February 28, 2025, the full amount was available to the Organization for draws under the agreement. The note bears interest at the bank's prime rate (7.50% as of February 28, 2025) plus 0.25% and is secured by real property and equipment.

At February 29, 2024, the Organization had a \$3,000,000 revolving line of credit agreement with a bank, which provided 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 bore interest at the secured overnight financing rate (SOFR) (5.32% as of February 29, 2024) plus 3.85% and was unsecured.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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### Note 9. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 28, 2025 and February 29, 2024:

	2025	2024
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 in October 2033	<u>\$ 7,629,178</u>	<u>\$ 7,927,207</u>

Aggregate maturities of long-term debt as of February 28, 2025 are due in future years as follows:

Year ending February 28/29,	
2026	\$ 308,671
2027	318,060
2028	327,734
2029	337,140
2030	347,956
Later years	5,989,617
	<u>\$ 7,629,178</u>

### Note 10. Retirement Plans

#### 401 (a) Plan

The Organization has a defined contribution money purchase plan, which covers all employees who are at least 18 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 28, 2025 and February 29, 2024 was \$2,169,819 and \$1,673,709, respectively.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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### *403(b) Plan*

The Organization has a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code (IRC). The employees of the Organization become immediately eligible upon being hired. Participants may contribute from \$1 up to the maximum amount allowed by law and certain discrimination tests prescribed by the IRC. All contributions to the Plan are directed by the participants into investments in the funds made available through a contract with the trustee. A participant's vested interest will be 100% at all times, meaning participants are entitled to all of the amounts in their accounts attributable to the following:

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the board of directors. The Organization made no contributions for the years ended February 28, 2025 or February 29, 2024.

### *457(b) Plan*

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

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the employer. The Organization contributed \$43,505 and \$19,988 for the years ended February 28, 2025 and February 29, 2024, respectively.

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

### 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 28, 2025 and February 29, 2024, is as follows:

	2025	2024
Indirect Fund	\$ 635,805	\$ 572,627
Early Head Start	527,257	490,858
Head Start	374,146	362,888
Early Head Start San Joaquin	272,487	244,162
Low Income Home Energy Assistance Program	115,310	117,790
Migrant Alternative Payment	96,269	101,739
Community Services Block Grant	74,933	63,542
Women, Infants, and Children	74,619	47,693
County of Kern 211	22,981	19,017
Community Action Partnership of Kern Foundation	4,618	2,557
Commodity Supplement Food Program	3,521	4,333
	<u>\$ 2,201,946</u>	<u>\$ 2,027,206</u>

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 28, 2025 and February 29, 2024:

	2025	2024
Early Head Start	\$ 527,257	\$ 490,858
Head Start	374,146	362,888
Early Head Start San Joaquin	272,487	244,162
	<u>\$ 1,173,890</u>	<u>\$ 1,097,908</u>

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

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

### Note 12. Deferred Revenue

Deferred revenue as of February 28, 2025 and February 29, 2024, is as follows:

	2025	2024
Migrant Alternative Payment	\$ 7,465,196	\$ 5,032,483
Day 1 Families Housing Support	5,058,898	5,009,357
California State Preschool	958,589	1,701,946
Head Start	891,594	3,028,270
Pacific Gas & Electric (PG&E) Arrears Outreach	585,919	-
Child Development Reserve Fund No. 1	487,788	246,147
Commodity Supplemental Food Program	272,429	-
General Child Care and Development	159,530	856,254
Migrant Child Care	133,026	64,515
Kaiser Foundation	132,286	76,360
Sustain Our Future	100,000	-
Food Bank - Anthem Blue Cross	60,000	-
Wells Fargo Foundation	46,933	46,933
General Child Care and Development - San Joaquin COE	42,694	44,019
Emergency Food Assistance Program Reach and Resiliency	41,420	-
Child Development Reserve Fund No. 2	20,212	19,465
CFDA Healthy Refrigeration	19,648	-
Wonderful Foundation	14,122	157,249
KCCD CWDB High Road Training Partnership	11,700	-
State Drought Food Assistance	10,329	127,707
First 5 of Kern	8,489	8,028
Emergency Food Assistance Program Commodity Credit Corporation	2,251	-
Pacific Gas & Electric (PG&E)	-	33,080
Child Care Facilities	-	114,085
Wonderful Food Bank Expansion	-	100,890
Food Bank Expansion	-	376,208
	<u>\$ 16,523,053</u>	<u>\$ 17,042,996</u>

### Note 13. Operating Leases

The Organization leases facility space and equipment under monthly noncancelable operating leases that expire through May 2035 and require minimum monthly lease payments ranging from \$100 to \$11,585. The Organization's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease costs are recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the years February 28, 2025 and February 29, 2024:

	2025	2024
Operating leases	\$ 1,544,742	\$ 1,419,967
Short-term leases	561,416	473,810
	<u>\$ 2,106,158</u>	<u>\$ 1,893,777</u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the statements of financial position are as follows as of February 28, 2025:

Year ending February 28/29,

2026	\$ 1,573,539
2027	1,291,690
2028	901,849
2029	512,262
2030	356,206
Later years	616,796
Total lease payments	<u>5,252,342</u>
Amount representing interest	740,931
Present value of operating lease liabilities	<u><u>\$ 4,511,411</u></u>

### Note 14. Commitments, Contingencies and Litigation

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.

#### *Litigation*

The Organization had two Private Attorney General Action (PAGA) lawsuits against them alleging failure to provide meal periods, rest periods, and overtime pay. The plaintiffs 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 was included in accrued expenses on the statements of financial position. The Organization paid this amount during the year ending February 28, 2025.

### Note 15. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 28, 2025 and February 29, 2024, are as follows:

	2025	2024
Oasis Family Resource Center	\$ 37,224	\$ 23,310
Friendship House - Advisory Board	33,977	36,175
East Kern Family Resource Center	32,839	64,712
Tax Assistance	16,860	35,454
M Street Navigation Center	9,273	24,940
Friendship House	3,464	2,423
Youth Centers - Robotics/STEM	121	2,548
Blue Shield Wellness Program	-	19,947
Shafter Youth Center	-	911
Discretionary Fund	-	689
Youth Centers - First Aid	-	200
	<u>\$ 133,758</u>	<u>\$ 211,309</u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTES TO FINANCIAL STATEMENTS

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### Note 16. Concentration of Revenue

For each of the years ended February 28, 2025 and February 29, 2024 approximately 51% of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis.

### Note 17. 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.

	2025	2024
Consultant/contract services	\$ 59,211	\$ 418
Salaries	6,278	7,450
Supplies	-	60,069
	<u>\$ 65,489</u>	<u>\$ 67,937</u>

*Donated consultants/contract services:* Donated consultants/contract services includes donated consulting and contract services which require specialized skills that the Organization would otherwise pay for.

*Donated salaries:* Donated salaries relate to individuals who require specialized skills and knowledge that the Organization would otherwise pay for.

*Donated supplies:* Donated supplies relate to various supplies used in the operations of the Organization.

### Note 18. Restatement

The February 29, 2024 financial statements have been restated to reflect the adoption of ASU 842, *Leases* in order to present the financial statements in accordance with accounting principles generally accepted in the United States of America. The effects of adopting ASU 842, *Leases* was to increase operating lease right-of-use assets by \$3,744,465, increase current portion of operating lease liability by \$896,794, increase long-term operating lease liability by \$2,876,034 and increase prepaid expenses by \$28,363. This restatement did not have an effect on change in net assets.

### Note 19. Subsequent Event

On February 26, 2025, the Organization's Board of Directors authorized a merger agreement between the Organization and the California Veterans Assistance Foundation (CVAF). The execution of the merger between the Organization and CVAF took place on October 1, 2025, whereby CVAF was dissolved, and the activity of CVAF was absorbed by the Organization.

## **SUPPLEMENTARY INFORMATION**

**COMMUNITY ACTION PARTNERSHIP OF KERN**

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

**Year Ended February 28, 2025**

**Page 1 of 6**

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
<b>FEDERAL:</b>				
<b>U.S. Department of Health and Human Services</b>				
<i>Direct Program</i>				
Early Head Start (EHS)/Head Start	93.600	09CH012489-01	\$ 35,874,412	
Early Head Start (EHS)/Head Start - Sales Proceeds	93.600	Not Applicable	3,028,270	
Early Head Start (EHS)/Head Start	93.600	09HP011132-05	5,690,993	
<i>Pass Through San Joaquin County Office of Education</i>				
Head Start	93.600	09CH011944/04	13,058	
Head Start	93.600	09CH011944/04	<u>32,982</u>	
				\$ 44,639,715
<i>Association of State and Territorial Health Pass Through</i>				
Centers of Disease Control and Prevention ASTHO Vaccine Equity Project	93.185	00-FE-3400-01-00	<u>63,595</u>	
				63,595
<i>County of Kern- Pass Through Program</i>				
COVID-19 Mitigation	93.323	Not Applicable	<u>6,889</u>	
				6,889
<i>State of California - Pass Through Programs</i>				
Department of Community Services and Development				
Community Services Block Grant - Discretionary	93.569	24F-3015	26,000	
Community Services Block Grant	93.569	24F-3015	1,362,712	
Community Services Block Grant	93.569	25F-6015	<u>452,171</u>	
				1,840,883
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	24B-2012	1,875,614	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	24B-2012	2,049,920	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	25B-3012	1,100,294	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	25B-3012	1,424,390	
Emergency Supplemental Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23J-5716	<u>872,403</u>	
				7,322,621
Department of Energy				
Weatherization Assistance Program	81.042	22P - 7010	<u>59,415</u>	
				59,415
Department of Social Services				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-4065	103,289	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-3063	373,460	
General Child Care and Development	93.575	CCTR-4065	702,298	
Migrant Alternative Payment	93.575	CMAP-3000	4,743,055	
Migrant Alternative Payment	93.575	CMAP-4000	<u>2,977,498</u>	
<b>Total Child Care Development Fund Cluster</b>				<b>8,899,600</b>

**COMMUNITY ACTION PARTNERSHIP OF KERN**

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

**Year Ended February 28, 2025**

**Page 2 of 6**

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
<b>FEDERAL, continued:</b>				
<i>Pass Through California Community Action Partnership Association</i>				
Diaper Distribution Pilot Project	93.647	90EDA0009-01-04	<u>87,227</u>	87,227
<b>U.S. Department of Housing and Urban Development</b>				
<i>Pass Through United Way of Kern County</i>				
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042204	109,910	
Housing and Urban Development (CoC Planning Grant)	14.267	CA1799L9D042305	<u>199,354</u>	309,264
CDBG City of Bakersfield Food Bank Expansion	14.218	2023-187	376,208	
CDBG County of Kern Food Bank Expansion	14.218	Not Applicable	<u>45,829</u>	422,037
<b>Total Community Development Block Grant Entitlement Grants Cluster</b>				
Housing Urban Development Community Project Funding Grant - Food Bank Expansion	14.251	B-22-CP-CA-0119	<u>353,830</u>	353,830
HOME-ARP City of Bakersfield 2024-25	14.239	2024-308	<u>16,410</u>	16,410
<b>U.S. Department of the Treasury</b>				
<i>Direct Program</i>				
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	24VITA0111	203,322	
Internal Revenue Service - Volunteer Income Tax Assistance (VITA)	21.009	25VITA0313	<u>143,284</u>	346,606
<i>County of Kern - Pass Through Program</i>				
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - Safe Parking-Encampment	21.027	752-2020	356,629	
(CSLFRF) - Safe Parking-Encampment	21.027	752-2020	<u>772,473</u>	1,129,102
<b>U.S. Department of Agriculture</b>				
<i>State of California - Pass Through Programs</i>				
Department of Public Health				
Women, Infants, and Children (WIC)	10.557	22-10236	2,249,221	
Women, Infants, and Children (WIC)	10.557	22-10236	<u>1,599,001</u>	3,848,222
Department of Social Services				
Local Purchase Assistance (LFPA) USDA	10.182	Not Applicable	<u>19,938</u>	19,938
Commodity Supplemental Food Program	10.565	MOU-20-6003	288,010	
Commodity Supplemental Food Program	10.565	MOU-20-6003	275,761	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	368,083	

**COMMUNITY ACTION PARTNERSHIP OF KERN**

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

**Year Ended February 28, 2025**

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Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
<b>FEDERAL, continued:</b>				
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	66,191	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	(41,420)	
Emergency Food Assistance Program (EFAP) Reach & Resiliency Phase 2	10.568	MOU-22-00118	165,917	
Emergency Food Assistance Program (EFAP) Commodity	10.569	Not Applicable	10,534,981	
Emergency Food Assistance Program (EFAP) Commodity Credit Corporation (CCC)	10.568	MOU-22-00118	<u>155,958</u>	
<b>Total Food Distribution Cluster</b>				11,813,481
Supplemental Nutrition Assistance				
Cal Fresh Outreach	10.561	21-1004-SUB	46,610	
Cal Fresh Outreach	10.561	21-7003-SUB	31,038	
Cal Fresh Healthy Living	10.561	23-10317	1,093,602	
Cal Fresh Healthy Living	10.561	23-10317	<u>772,629</u>	1,943,879
Child and Adult Care Food - Kern	10.558	15-1248-OJ	627,864	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	637,925	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	110,745	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	<u>75,644</u>	1,452,178
<b>U.S Department of Homeland Security</b>				
<i>Pass Through Program - United Way of Central Eastern California (Local Board)</i>				
Emergency Food and Shelter	97.024	Phase 41	<u>63,344</u>	63,344
				<u>\$ 84,638,236</u>
<b>STATE:</b>				
<b>State of California - Department of Education</b>				
California State Preschool		CSPP-3124	\$ 2,190,748	
California State Preschool		CSPP-4122	6,213,701	
California State Preschool - CCPU Stipend		Not Applicable	1,152,582	
California State Preschool - CCPU Stipend		Not Applicable	481,180	
State Preschool Reserve Fund		Not Applicable	(16)	
California Community School Partnership - BCSD Year 2		Year 2	113,573	
California Community School Partnership - BCSD Year 3		Year 3	<u>257,350</u>	\$ 10,409,118
<b>State of California - Department of Human Services</b>				
Home Visiting Initiative Program		338-2022	1,617,853	
Home Visiting Initiative Program		494-2024	2,694,608	
Positive Youth Development Services		216-2023	24,277	
Positive Youth Development Services		333-2024	50,970	
Positive Youth Development Services - MEDI-CAL		217-2023	<u>76,357</u>	4,464,065

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2025

Page 4 of 6

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
<b>STATE, continued:</b>			
<b>State of California - Department of Food and Agriculture</b>			
Healthy Refrigeration Program Grant (HRPG)	23-0821-000-SG	<u>54,214</u>	54,214
<b>State of California - Department of Social Services</b>			
General Child Care and Development	CCTR - 3063	977,762	
General Child Care and Development	CCTR - 4065	2,721,501	
General Child Care and Development - CCPU Stipend	Not Applicable	133,580	
Migrant Alternative Payment	CMAP-3000	5,960,419	
Migrant Alternative Payment	CMAP-4000	17,500,481	
Migrant Alternative Payment - CCPU Stipend	Not Applicable	5,414,581	
Child Development Alternative Payment Reserve	Not Applicable	(747)	
Migrant Child Care	CMIG-3004	16,718	
Migrant Child Care	CMIG-4004	10,414	
Migrant Specialized Services	CMSS-4004	49,679	
Center Based Reserve	Not Applicable	(8)	
San Joaquin COE General Child Care (CCTR)	CCTR-3279	883,069	
San Joaquin COE General Child Care (CCTR)	CCTR-4305	1,869,852	
San Joaquin COE General Child Care (CCTR) Stipend	Not Applicable	233,000	
State Emergency Food Assistance	MOU-22-00118	113,959	
State Emergency Food Assistance	MOU-22-00118	203,970	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	1,260,762	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	1,494,793	
State Disaster Food Boxes	MOU-22-00118	258,453	
State Food Bank Capacity Program	SGRT22-0012	402,397	
County of Kern Low Barrier Homeless Shelter	694-2022	786,254	
County of Kern Low Barrier Homeless Shelter	694-2022	1,775,476	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2022-017	39,668	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-302	187,901	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	645-2023	108,682	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-313	<u>108,626</u>	42,511,242
<b>Department of Parks and Recreation</b>			
City of Bakersfield Friendship House Community Center Sports Field	2023-073	<u>(10,988)</u>	(10,988)
<b>Department of Corrections Planning and Grants Programs</b>			
City of Bakersfield CalVIP Outreach	2023-244	34,741	
City of Bakersfield CalVIP Outreach	2023-244	78,941	
Board of State and Community Corrections Warm Hand-off	BSCC-1012-22	<u>321,244</u>	434,926
<b>Department of Community Services and Development</b>			
CAL EITC Free Tax Preparation Assistance Grant	21T-1015	<u>666,568</u>	666,568

**COMMUNITY ACTION PARTNERSHIP OF KERN**

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

**Year Ended February 28, 2025**

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State Grantor Grantor Program Title	Grantor's Number	Amount	Total
<b>STATE, continued:</b>			
<b>Employment Development Department</b>			
KCCD CWDB High Road Training Partnership	Not Applicable	10,800	
Kern Community College District CERF Regional Convener	Not Applicable	59,367	
Kern Community College District CERF Regional Convener	Not Applicable	<u>46,176</u>	116,343
<b>Department of Corrections and Rehabilitation</b>			
California Violence Intervention and Prevention	2022-199	<u>160,850</u>	160,850
<b>California Interagency Council on Homelessness</b>			
Bakersfield Kern Regional Homeless Collaborative Encampment Resolution Funds	2023-307	<u>71,665</u>	71,665
<b>California Children and Families Commission</b>			
2-1-1	2020.2.05	4,779	
2-1-1	2020.2.05	77,253	
E Kern Family Resource Center	2020.2.06	65,025	
E Kern Family Resource Center	2020.2.06	132,852	
Help Me Grow	2020.1.06	53,546	
Help Me Grow	2020.1.06	220,840	
Oasis Family Resource Center	2020.2.18	55,909	
Oasis Family Resource Center	2020.2.18	<u>147,167</u>	
			<u>757,371</u>
			<u><u>\$ 59,635,374</u></u>

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2025

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### Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of **Community Action Partnership of Kern** under programs of the federal and state governments for the year ended February 28, 2025. 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 \$10,534,981 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2025.

**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, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Oct. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 553,653	\$ 627,864	\$ 1,181,517
<b>Total Revenue</b>	<u>553,653</u>	<u>627,864</u>	<u>1,181,517</u>
<b>EXPENDITURES</b>			
Salaries	346,756	461,385	808,141
Fringe Benefits	111,785	157,586	269,371
Travel	13,427	14,804	28,231
Space Costs	88,547	143,663	232,210
Consumable Supplies	49,282	107,152	156,434
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	25,251	40,115	65,366
Program Costs	(129,884)	(350,745)	(480,629)
Depreciation	120	272	392
Administration Cost	48,369	53,632	102,001
<b>Total Expenditures</b>	<u>553,653</u>	<u>627,864</u>	<u>1,181,517</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
CHILD AND ADULT CARE FOOD - SAN JOAQUIN  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Oct. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 58,712	\$ 110,745	\$ 169,457
<b>Total Revenue</b>	<u>58,712</u>	<u>110,745</u>	<u>169,457</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	53,375	100,677	154,052
Depreciation	-	-	-
Administration Cost	5,337	10,068	15,405
<b>Total Expenditures</b>	<u>58,712</u>	<u>110,745</u>	<u>169,457</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COMMUNITY SERVICES BLOCK GRANT NO. 24F-3015  
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

	<u>Jan. 1, 2024 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Dec. 31, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 439,403	\$ 1,362,712	\$ 1,802,115
<b>Total Revenue</b>	<u>439,403</u>	<u>1,362,712</u>	<u>1,802,115</u>
<b>EXPENDITURES</b>			
Salaries	252,768	726,828	979,596
Fringe Benefits	70,887	217,465	288,352
Travel	1,935	39,033	40,968
Space Costs	52,115	168,154	220,269
Consumable Supplies	7,683	26,954	34,637
Equipment	-	-	-
Consultant/Contract Services	116	480	596
Other Costs	10,584	50,524	61,108
Program Costs	225	1,974	2,199
Depreciation	73	685	758
Administration Cost	43,017	130,615	173,632
<b>Total Expenditures</b>	<u>439,403</u>	<u>1,362,712</u>	<u>1,802,115</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COMMUNITY SERVICES BLOCK GRANT - DISCRETIONARY NO. 24F-3015  
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

	<u>Jan. 1, 2024 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Dec. 31, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ -	\$ 26,000	\$ 26,000
<b>Total Revenue</b>	<u>-</u>	<u>26,000</u>	<u>26,000</u>
 <b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	23,636	23,636
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	-	2,364	2,364
<b>Total Expenditures</b>	<u>-</u>	<u>26,000</u>	<u>26,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COUNTY OF KERN 211 GRANT NO. 230-2024  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Local Grant Revenue	\$ -	\$ 45,000	\$ 45,000
<b>Total Revenue</b>	<u>-</u>	<u>45,000</u>	<u>45,000</u>
 <b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	44	44
Space Costs	-	11,442	11,442
Consumable Supplies	-	417	417
Equipment	-	-	-
Consultant/Contract Services	-	20,103	20,103
Other Costs	-	8,903	8,903
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	-	4,091	4,091
<b>Total Expenditures</b>	<u>-</u>	<u>45,000</u>	<u>45,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
EARLY HEAD START/HEAD START AWARD NO. 09CH012489-01  
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

	<u>EARLY HEAD START BASE</u>	<u>EARLY HEAD START T &amp; TA</u>	<u>HEAD START BASE</u>	<u>HEAD START T &amp; TA</u>	
	<u>Mar. 1, 2024 through Feb. 28, 2025</u>	<u>TOTAL</u>			
<b>REVENUE</b>					
Federal Grant Revenue	\$ 18,301,045	\$ 343,946	\$ 17,051,835	\$ 177,586	\$ 35,874,412
Other Revenue	10,977	-	22,629	-	33,606
In-Kind	<u>4,475,237</u>	<u>-</u>	<u>14,418,601</u>	<u>-</u>	<u>18,893,838</u>
<b>Total Revenue</b>	<u>22,787,259</u>	<u>343,946</u>	<u>31,493,065</u>	<u>177,586</u>	<u>54,801,856</u>
<b>EXPENDITURES</b>					
Salaries	9,968,145	-	8,264,534	-	18,232,679
Fringe Benefits	3,138,789	-	2,530,459	-	5,669,248
Travel	87,116	118,632	106,024	34,717	346,489
Space Costs	1,976,791	10,112	2,112,686	9,771	4,109,360
Consumable Supplies	418,463	30,013	669,653	23,465	1,141,594
Equipment	26,170	-	-	-	26,170
Consultant/Contract Services	211,996	26,080	85,279	1,350	324,705
Other Costs	294,166	127,841	715,166	92,139	1,229,312
Program Costs	593,132	-	1,089,857	-	1,682,989
Depreciation	45,767	-	46,182	-	91,949
Administration Cost	1,551,487	31,268	1,454,624	16,144	3,053,523
In-Kind	<u>4,475,237</u>	<u>-</u>	<u>14,418,601</u>	<u>-</u>	<u>18,893,838</u>
<b>Total Expenditures</b>	<u>22,787,259</u>	<u>343,946</u>	<u>31,493,065</u>	<u>177,586</u>	<u>54,801,856</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
EARLY HEAD START/HEAD START BUILDING PROCEEDS  
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

	<b>Mar. 1, 2024 through Feb. 28, 2025</b>	<b>TOTAL</b>
<b>REVENUE</b>		
Federal Grant Revenue	\$ 3,028,270	\$ 3,028,270
Other Revenue	23,881	23,881
	<b>3,052,151</b>	<b>3,052,151</b>
<b>Total Revenue</b>	<b>3,052,151</b>	<b>3,052,151</b>
 <b>EXPENDITURES</b>		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	3,052,151	3,052,151
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	-	-
Depreciation	-	-
Administration Cost	-	-
	<b>3,052,151</b>	<b>3,052,151</b>
<b>Total Expenditures</b>	<b>3,052,151</b>	<b>3,052,151</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS**  
**EARLY HEAD START / HEAD START AWARD NO. 09HP011132-05**  
**FOR THE PERIOD MARCH 1, 2023 THROUGH February 28, 2025**

	EARLY HEAD START BASE	EARLY HEAD START BASE	EARLY HEAD START T&TA	EARLY HEAD START T&TA	HEAD START BASE	HEAD START BASE	HEAD START T&TA	HEAD START T&TA	HEAD START T&TA	TOTAL
	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025
<b>REVENUE</b>										
Federal Grant Revenue	\$ 17,017,228	\$ 3,463,476	\$ 344,074	\$ -	\$ 16,449,509	\$ 2,166,099	\$ 176,628	\$ 61,418	\$ -	\$ 39,678,432
Other Revenue	9,192	-	-	-	3,011,673	-	-	-	-	3,020,865
In-Kind	3,407,110	-	-	-	11,882,869	-	-	-	-	15,289,979
<b>Total Revenue</b>	<b>20,433,530</b>	<b>3,463,476</b>	<b>344,074</b>	<b>-</b>	<b>31,344,051</b>	<b>2,166,099</b>	<b>176,628</b>	<b>61,418</b>	<b>-</b>	<b>57,989,276</b>
<b>EXPENDITURES</b>										
Salaries	8,890,992	192,712	-	-	8,943,165	239,317	-	-	-	18,266,186
Fringe Benefits	2,455,606	186,904	-	-	2,359,638	246,564	-	-	-	5,248,712
Travel	135,654	-	45,476	-	177,398	5,017	42,205	-	-	405,750
Space Costs	1,322,860	1,156,546	30,171	-	2,472,202	611,532	-	-	-	5,593,311
Consumable Supplies	847,675	627,085	30,013	-	1,181,131	229,467	23,986	-	-	2,939,357
Equipment	(2,496)	236,805	-	-	(7,406)	538,309	-	-	-	765,212
Consultant/Contract Services	948,633	652,872	26,080	-	278,111	189,426	22,800	-	-	2,117,922
Other Costs	361,925	151,749	181,017	-	878,510	(32,413)	74,071	61,418	-	1,676,277
Program Costs	494,937	-	225	-	938,832	-	-	-	-	1,433,994
Depreciation	73,259	72,993	-	-	602,708	11,221	-	-	-	760,181
Administration Cost	1,497,375	185,810	31,092	-	1,636,893	127,659	13,566	-	-	3,492,395
In-Kind	3,407,110	-	-	-	11,882,869	-	-	-	-	15,289,979
<b>Total Expenditures</b>	<b>20,433,530</b>	<b>3,463,476</b>	<b>344,074</b>	<b>-</b>	<b>31,344,051</b>	<b>2,166,099</b>	<b>176,628</b>	<b>61,418</b>	<b>-</b>	<b>57,989,276</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>									

**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 JULY 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ <u>61,082</u>	\$ <u>368,083</u>	\$ <u>429,165</u>
<b>Total Revenue</b>	<u>61,082</u>	<u>368,083</u>	<u>429,165</u>
<b>EXPENDITURES</b>			
Salaries	32,460	215,680	248,140
Fringe Benefits	5,596	37,867	43,463
Travel	2,054	13,532	15,586
Space Costs	3,858	13,879	17,737
Consumable Supplies	3,690	22,287	25,977
Equipment	-	-	-
Consultant/Contract Services	82	1,308	1,390
Other Costs	7,889	30,438	38,327
Program Costs	-	-	-
Depreciation	5,453	33,092	38,545
Administration Cost	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>61,082</u>	<u>368,083</u>	<u>429,165</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
EMERGENCY FOOD ASSISTANCE PROGRAM  
COMMODITY CREDIT CORPORATION GRANT NO. MOU-22-00118  
FOR THE PERIOD MARCH 1, 2024 THROUGH FEBRUARY 28, 2025**

	<u>Mar. 1, 2024 through Feb. 28, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>		
Federal Grant Revenue	\$ 155,958	\$ 155,958
<b>Total Revenue</b>	<u>155,958</u>	<u>155,958</u>
 <b>EXPENDITURES</b>		
Salaries	-	-
Fringe Benefits	-	-
Travel	16,720	16,720
Space Costs	32,921	32,921
Consumable Supplies	24,429	24,429
Equipment	8,402	8,402
Consultant/Contract Services	1,631	1,631
Program Costs	-	-
Other Costs	54,380	54,380
Depreciation	33	33
Administration Cost	<u>17,442</u>	<u>17,442</u>
<b>Total Expenditures</b>	<u>155,958</u>	<u>155,958</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
EMERGENCY FOOD AND SHELTER GRANT NO. PHASE 41  
FOR THE PERIOD MARCH 1, 2024 THROUGH DECEMBER 31, 2024**

	<u>Mar. 1, 2024 through Dec. 31, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>		
Federal Grant Revenue	\$ <u>63,344</u>	\$ <u>63,344</u>
<b>Total Revenue</b>	<u>63,344</u>	<u>63,344</u>
 <b>EXPENDITURES</b>		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	-	-
Consumable Supplies	-	-
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	-	-
Program Costs	63,344	63,344
Depreciation	-	-
Administration Cost	-	-
<b>Total Expenditures</b>	<u>63,344</u>	<u>63,344</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
CAL FRESH HEALTHY LIVING GRANT NO. 23-10317  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Oct. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 589,050	\$ 1,093,602	\$ 1,682,652
Other Revenue	13,236	-	13,236
	<u>602,286</u>	<u>1,093,602</u>	<u>1,695,888</u>
<b>Total Revenue</b>			
 <b>EXPENDITURES</b>			
Salaries	221,403	364,118	585,521
Fringe Benefits	41,316	82,459	123,775
Travel	3,691	3,035	6,726
Space Costs	17,524	26,314	43,838
Consumable Supplies	2,060	29,076	31,136
Equipment	-	-	-
Consultant/Contract Services	247,938	535,057	782,995
Other Costs	21,159	12,704	33,863
Program Costs	-	-	-
Depreciation	4,698	10,986	15,684
Administration Cost	42,497	29,853	72,350
	<u>602,286</u>	<u>1,093,602</u>	<u>1,695,888</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COMMODITY SUPPLEMENTAL FOOD PROGRAM GRANT NO. MOU-20-6003  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Oct. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 169,231	\$ 288,010	\$ 457,241
<b>Total Revenue</b>	<u>169,231</u>	<u>288,010</u>	<u>457,241</u>
<b>EXPENDITURES</b>			
Salaries	80,055	106,675	186,730
Fringe Benefits	28,571	39,669	68,240
Travel	10,452	13,227	23,679
Space Costs	6,044	13,123	19,167
Consumable Supplies	25,400	88,743	114,143
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Program Costs	-	-	-
Other Costs	3,424	1,861	5,285
Administration Cost	15,285	24,712	39,997
<b>Total Expenditures</b>	<u>169,231</u>	<u>288,010</u>	<u>457,241</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER  
AGREEMENT NO. 2020.2.06  
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>	<u>July 1, 2024 through Feb. 28, 2025</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 86,843	\$ 65,025	\$ 151,868	\$ 132,852
<b>Total Revenue</b>	<u>86,843</u>	<u>65,025</u>	<u>151,868</u>	<u>132,852</u>
 <b>EXPENDITURES</b>				
Salaries	49,057	29,263	78,320	80,282
Fringe Benefits	8,101	12,102	20,203	27,942
Travel	129	771	900	1,731
Space Costs	9,002	4,783	13,785	12,162
Consumable Supplies	8,419	10,108	18,527	517
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	8,055	5,010	13,065	5,329
Program Costs	1,020	-	1,020	-
Depreciation	-	-	-	-
Administration Cost	<u>3,060</u>	<u>2,988</u>	<u>6,048</u>	<u>4,889</u>
<b>Total Expenditures</b>	<u>86,843</u>	<u>65,025</u>	<u>151,868</u>	<u>132,852</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
FIRST 5 KERN - HELP ME GROW  
AGREEMENT NO. 2020.1.06  
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>	<u>July 1, 2024 through Feb. 28, 2025</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 203,172	\$ 53,546	\$ 256,718	\$ 220,840
<b>Total Revenue</b>	<u>203,172</u>	<u>53,546</u>	<u>256,718</u>	<u>220,840</u>
<b>EXPENDITURES</b>				
Salaries	140,222	48,132	188,354	156,157
Fringe Benefits	48,219	277	48,496	52,242
Travel	94	78	172	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	6,829	3,398	10,227	3,948
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	<u>7,808</u>	<u>1,661</u>	<u>9,469</u>	<u>8,493</u>
<b>Total Expenditures</b>	<u>203,172</u>	<u>53,546</u>	<u>256,718</u>	<u>220,840</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER  
AGREEMENT NO. 2020.2.18  
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>	<u>July 1, 2024 through Feb. 28, 2025</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 127,256	\$ 55,909	\$ 183,165	\$ 147,167
<b>Total Revenue</b>	<u>127,256</u>	<u>55,909</u>	<u>183,165</u>	<u>147,167</u>
 <b>EXPENDITURES</b>				
Salaries	77,485	35,747	113,232	87,682
Fringe Benefits	24,147	13,120	37,267	29,054
Travel	1,049	571	1,620	1,538
Space Costs	3,895	1,379	5,274	4,296
Consumable Supplies	3,008	1,374	4,382	8,731
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	2,657	1,618	4,275	2,592
Program Costs	9,180	890	10,070	7,289
Depreciation	457	271	728	518
Administration Cost	5,378	939	6,317	5,467
<b>Total Expenditures</b>	<u>127,256</u>	<u>55,909</u>	<u>183,165</u>	<u>147,167</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
FIRST 5 KERN 211 AGREEMENT NO. 2020.2.5  
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2025**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1 2024 through June 30, 2024</u>	<u>TOTAL</u>	<u>July 1, 2024 through Feb. 28, 2025</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 88,503	\$ 4,779	\$ 93,282	\$ 77,253
<b>Total Revenue</b>	<u>88,503</u>	<u>4,779</u>	<u>93,282</u>	<u>77,253</u>
<b>EXPENDITURES</b>				
Salaries	69,415	4,504	73,919	59,566
Fringe Benefits	14,431	1,344	15,775	14,716
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	4,657	(1,069)	3,588	2,971
<b>Total Expenditures</b>	<u>88,503</u>	<u>4,779</u>	<u>93,282</u>	<u>77,253</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
HUD GRANT NO. CA1799L9D042204  
FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024**

	<u>Aug. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through July 31, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 126,927	\$ 109,910	\$ 236,837
In-Kind	-	59,210	59,210
	<u>126,927</u>	<u>169,120</u>	<u>296,047</u>
<b>Total Revenue</b>	<u>126,927</u>	<u>169,120</u>	<u>296,047</u>
 <b>EXPENDITURES</b>			
Salaries	88,604	75,104	163,708
Fringe Benefits	26,784	24,814	51,598
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	11,539	9,992	21,531
In-Kind	-	59,210	59,210
	<u>126,927</u>	<u>169,120</u>	<u>296,047</u>
<b>Total Expenditures</b>	<u>126,927</u>	<u>169,120</u>	<u>296,047</u>
 <b>REVENUE OVER/(UNDER) EXPENDITURES</b>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
HOUSING URBAN DEVELOPMENT COMMUNITY PROJECT FUNDING  
GRANT NO. B-22-CP-CA-0119  
FOR THE PERIOD NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2024**

	<u>Nov. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Nov. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>				
Federal Grant Revenue	\$ 1,142,772	\$ 1,503,397	\$ 353,830	\$ 2,999,999
<b>Total Revenue</b>	<u>1,142,772</u>	<u>1,503,397</u>	<u>353,830</u>	<u>2,999,999</u>
<b>EXPENDITURES</b>				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	1,142,772	1,503,397	353,830	2,999,999
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	-	-	-	-
<b>Total Expenditures</b>	<u>1,142,772</u>	<u>1,503,397</u>	<u>353,830</u>	<u>2,999,999</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COMMUNITY DEVELOPMENT BLOCK GRANT CITY OF BAKERSFIELD FOOD BANK EXPANSION PROJECT  
GRANT NO. 2023-187  
FOR THE PERIOD AUGUST 18, 2021 THROUGH NOVEMBER 30, 2024**

	<u>Aug. 18, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Nov. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>					
Federal Grant Revenue	\$ 209,872	\$ 2,068,602	\$ 377,509	\$ 376,208	\$ 3,032,191
<b>Total Revenue</b>	<u>209,872</u>	<u>2,068,602</u>	<u>377,509</u>	<u>376,208</u>	<u>3,032,191</u>
<b>EXPENDITURES</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Space Costs	209,872	2,068,602	377,509	376,208	3,032,191
Consumable Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Program Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Administration Cost	-	-	-	-	-
<b>Total Expenditures</b>	<u>209,872</u>	<u>2,068,602</u>	<u>377,509</u>	<u>376,208</u>	<u>3,032,191</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COMMUNITY DEVELOPMENT BLOCK GRANT COUNTY OF KERN FOOD BANK EXPANSION PROJECT  
FOR THE PERIOD DECEMBER 7, 2021 THROUGH NOVEMBER 30, 2024**

	<u>Dec. 7, 2021 through Feb. 28, 2022</u>	<u>Mar. 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Nov. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>					
Federal Grant Revenue	\$ -	\$ 874,449	\$ (3,692)	\$ 45,829	\$ 916,586
<b>Total Revenue</b>	<u>-</u>	<u>874,449</u>	<u>(3,692)</u>	<u>45,829</u>	<u>916,586</u>
<b>EXPENDITURES</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Space Costs	-	874,449	(3,692)	45,829	916,586
Consumable Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Program Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Administration Cost	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>874,449</u>	<u>(3,692)</u>	<u>45,829</u>	<u>916,586</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
WONDERFUL COMPANY - FOOD BANK EXPANSION PROJECT  
FOR THE PERIOD MAY 1, 2022 THROUGH NOVEMBER 30, 2024**

	<u>May 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Nov. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>				
Private Revenue	\$ 1,076,429	\$ 1,822,681	\$ 100,890	\$ 3,000,000
<b>Total Revenue</b>	<u>1,076,429</u>	<u>1,822,681</u>	<u>100,890</u>	<u>3,000,000</u>
<b>EXPENDITURES</b>				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	1,076,429	1,822,681	100,890	3,000,000
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	-	-	-	-
<b>Total Expenditures</b>	<u>1,076,429</u>	<u>1,822,681</u>	<u>100,890</u>	<u>3,000,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
HOME VISITING INITIATIVE PROGRAM SERVICES NO. 338-2022  
FOR THE PERIOD JULY 1, 2022 THROUGH JUNE 30, 2024**

	<u>July 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>				
State Grant Revenue	\$ -	\$ 2,753,484	\$ 1,617,853	\$ 4,371,337
<b>Total Revenue</b>	<u>-</u>	<u>2,753,484</u>	<u>1,617,853</u>	<u>4,371,337</u>
<b>EXPENDITURES</b>				
Salaries	-	1,781,872	914,258	2,696,130
Fringe Benefits	-	426,996	268,369	695,365
Travel	-	75,378	17,402	92,780
Space Costs	-	20,472	28,990	49,462
Consumable Supplies	-	125,706	125,482	251,188
Equipment	-	-	95,382	95,382
Consultant/Contract Services	-	9,588	296	9,884
Other Costs	-	42,567	22,851	65,418
Program Costs	-	-	-	-
Depreciation	-	22,951	20,233	43,184
Administration Cost	-	247,954	124,590	372,544
<b>Total Expenditures</b>	<u>-</u>	<u>2,753,484</u>	<u>1,617,853</u>	<u>4,371,337</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
POSITIVE YOUTH DEVELOPMENT SERVICES NO. 216-2023  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 44,603	\$ 24,277	\$ 68,880
<b>Total Revenue</b>	<u>44,603</u>	<u>24,277</u>	<u>68,880</u>
 <b>EXPENDITURES</b>			
Salaries	32,492	17,803	50,295
Fringe Benefits	4,226	2,844	7,070
Travel	423	162	585
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	572	-	572
Consultant/Contract Services	-	-	-
Other Costs	225	1,026	1,251
Program Costs	59	108	167
Depreciation	2,864	140	3,004
Administration Cost	3,742	2,194	5,936
<b>Total Expenditures</b>	<u>44,603</u>	<u>24,277</u>	<u>68,880</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
POSITIVE YOUTH MEDI - CAL NO. 217-2023  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb 29, 2024</u>	<u>Mar 1, 2024 through Jun 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 186,087	\$ 76,357	\$ 262,444
<b>Total Revenue</b>	<u>186,087</u>	<u>76,357</u>	<u>262,444</u>
<b>EXPENDITURES</b>			
Salaries	109,451	43,262	152,713
Fringe Benefits	17,718	9,251	26,969
Travel	3,371	295	3,666
Space Costs	2,200	119	2,319
Consumable Supplies	6,768	-	6,768
Equipment	148	-	148
Consultant/Contract Services	-	-	-
Other Costs	23,444	11,010	34,454
Program Costs	4,820	4,769	9,589
Depreciation	1,488	792	2,280
Administration Cost	16,679	6,859	23,538
<b>Total Expenditures</b>	<u>186,087</u>	<u>76,357</u>	<u>262,444</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
FOOD BANK STATE EMERGENCY GRANT NO. MOU-22-00118  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 142,547	\$ 113,959	\$ 256,506
<b>Total Revenue</b>	<u>142,547</u>	<u>113,959</u>	<u>256,506</u>
<b>EXPENDITURES</b>			
Salaries	4,738	7,260	11,998
Fringe Benefits	664	1,171	1,835
Travel	1,421	588	2,009
Space Costs	2,455	520	2,975
Consumable Supplies	1,144	878	2,022
Equipment	-	-	-
Consultant/Contract Services	28	-	28
Other Costs	4,983	2,203	7,186
Program Costs	114,193	91,011	205,204
Depreciation	-	-	-
Administration Cost	12,921	10,328	23,249
<b>Total Expenditures</b>	<u>142,547</u>	<u>113,959</u>	<u>256,506</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM  
SAN JOAQUIN COUNTY OFFICE OF EDUCATION CONTRACT NO. CCTR-3279  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 28, 2023</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 1,225,669	\$ 883,069	\$ 2,108,738
Parent Fees	<u>82</u>	<u>-</u>	<u>82</u>
<b>Total Revenue</b>	<u>1,225,751</u>	<u>883,069</u>	<u>2,108,820</u>
 <b>EXPENDITURES</b>			
Salaries	840,251	605,750	1,446,001
Fringe Benefits	288,124	207,713	495,837
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	37	19	56
Equipment	-	-	-
Consultant/Contract Services	1,391	406	1,797
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>95,948</u>	<u>69,181</u>	<u>165,129</u>
<b>Total Expenditures</b>	<u>1,225,751</u>	<u>883,069</u>	<u>2,108,820</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
MIGRANT CHILD CARE  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMIG-3004  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 24,676	\$ 16,718	\$ 41,394
<b>Total Revenue</b>	<u>24,676</u>	<u>16,718</u>	<u>41,394</u>
<b>EXPENDITURES</b>			
Salaries	16,513	11,284	27,797
Fringe Benefits	5,613	3,870	9,483
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	7	2	9
Equipment	-	-	-
Consultant/Contract Services	278	40	318
Other Costs	22	1	23
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>2,243</u>	<u>1,521</u>	<u>3,764</u>
<b>Total Expenditures</b>	<u>24,676</u>	<u>16,718</u>	<u>41,394</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
CALIFORNIA STATE PRESCHOOL PROGRAMS  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-3124  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 3,725,148	\$ 2,190,748	\$ 5,915,896
Parent Fees	270	216	486
<b>Total Revenue</b>	<u>3,725,418</u>	<u>2,190,964</u>	<u>5,916,382</u>
<b>EXPENDITURES</b>			
Salaries	2,513,686	1,480,620	3,994,306
Fringe Benefits	862,924	507,707	1,370,631
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	2,492	129	2,621
Equipment	-	-	-
Consultant/Contract Services	6,779	2,721	9,500
Other Costs	863	608	1,471
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	338,674	199,179	537,853
<b>Total Expenditures</b>	<u>3,725,418</u>	<u>2,190,964</u>	<u>5,916,382</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
MIGRANT CHILD CARE - SPECIALIZED SERVICES  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-3004  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 40,079	\$ -	\$ 40,079
<b>Total Revenue</b>	<u>40,079</u>	<u>-</u>	<u>40,079</u>
<b>EXPENDITURES</b>			
Salaries	27,329	-	27,329
Fringe Benefits	9,106	-	9,106
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	3,644	-	3,644
<b>Total Expenditures</b>	<u>40,079</u>	<u>-</u>	<u>40,079</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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-3063  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 513,620	\$ 373,460	\$ 887,080
State Grant Revenue	<u>1,783,428</u>	<u>977,762</u>	<u>2,761,190</u>
<b>Total Revenue</b>	<u>2,297,048</u>	<u>1,351,222</u>	<u>3,648,270</u>
<b>EXPENDITURES</b>			
Salaries	1,583,729	908,245	2,491,974
Fringe Benefits	497,961	317,859	815,820
Travel	-	-	-
Space Costs	(10)	(5)	(15)
Consumable Supplies	482	42	524
Equipment	-	-	-
Consultant/Contract Services	2,799	894	3,693
Other Costs	3,266	1,349	4,615
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>208,821</u>	<u>122,838</u>	<u>331,659</u>
<b>Total Expenditures</b>	<u>2,297,048</u>	<u>1,351,222</u>	<u>3,648,270</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
MIGRANT ALTERNATIVE PAYMENT  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMAP-3000  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 8,169,478	\$ 4,743,055	\$ 12,912,533
State Grant Revenue	14,875,594	5,960,419	20,836,013
Parent Fees	301	328	629
	<u>23,045,373</u>	<u>10,703,802</u>	<u>33,749,175</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	1,381,261	617,389	1,998,650
Fringe Benefits	259,404	162,004	421,408
Travel	7,859	8,320	16,179
Space Costs	114,184	54,709	168,893
Consumable Supplies	54,600	33,521	88,121
Equipment	572	-	572
Consultant/Contract Services	7,200	-	7,200
Other Costs	70,276	69,051	139,327
Program Costs	19,065,264	8,791,693	27,856,957
Depreciation	-	-	-
Administration Cost	2,084,753	967,115	3,051,868
	<u>23,045,373</u>	<u>10,703,802</u>	<u>33,749,175</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)  
GRANT NO. 21-1004-SUB  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Oct. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ <u>28,818</u>	\$ <u>46,610</u>	\$ <u>75,428</u>
<b>Total Revenue</b>	<u>28,818</u>	<u>46,610</u>	<u>75,428</u>
<b>EXPENDITURES</b>			
Salaries	23,191	37,314	60,505
Fringe Benefits	3,007	5,058	8,065
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	<u>2,620</u>	<u>4,238</u>	<u>6,858</u>
<b>Total Expenditures</b>	<u>28,818</u>	<u>46,610</u>	<u>75,428</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
VITA GRANT NO. 24VITA0111  
FOR THE PERIOD OCTOBER 1, 2023 Through SEPTEMBER 30, 2024**

	<u>Oct. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 121,678	\$ 203,322	\$ 325,000
In-Kind	<u>126,619</u>	<u>214,652</u>	<u>341,271</u>
<b>Total Revenue</b>	<u>248,297</u>	<u>417,974</u>	<u>666,271</u>
 <b>EXPENDITURES</b>			
Salaries	58,694	104,472	163,166
Fringe Benefits	12,736	24,913	37,649
Travel	234	647	881
Space Costs	-	8,435	8,435
Consumable Supplies	3,312	3,065	6,377
Equipment	-	-	-
Consultant/Contract Services	35,297	46,918	82,215
Other Costs	617	479	1,096
Program Costs	393	51	444
Depreciation	-	-	-
Administration Cost	10,395	14,342	24,737
In-Kind	<u>126,619</u>	<u>214,652</u>	<u>341,271</u>
<b>Total Expenditures</b>	<u>248,297</u>	<u>417,974</u>	<u>666,271</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
WOMEN, INFANTS & CHILDREN (WIC) GRANT NO. 22-10236  
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	<b>Oct. 1, 2023 through Feb. 29, 2024</b>	<b>Mar. 1, 2024 through Sept. 30, 2024</b>	<b>TOTAL</b>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 1,494,030	\$ 2,249,221	\$ 3,743,251
Other Revenue	4,082	(3,609)	473
	<u>1,498,112</u>	<u>2,245,612</u>	<u>3,743,724</u>
<b>Total Revenue</b>	<u>1,498,112</u>	<u>2,245,612</u>	<u>3,743,724</u>
 <b>EXPENDITURES</b>			
Salaries	888,351	1,118,726	2,007,077
Fringe Benefits	243,950	363,012	606,962
Travel	3,032	3,856	6,888
Space Costs	151,610	230,050	381,660
Consumable Supplies	3,755	238,307	242,062
Equipment	-	-	-
Consultant/Contract Services	231	-	231
Other Costs	76,912	95,866	172,778
Program Costs	-	-	-
Depreciation	4,515	6,519	11,034
Administration Cost	125,756	189,276	315,032
	<u>1,498,112</u>	<u>2,245,612</u>	<u>3,743,724</u>
<b>Total Expenditures</b>	<u>1,498,112</u>	<u>2,245,612</u>	<u>3,743,724</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
COUNTY OF KERN LOW BARRIER NAVIGATION CENTER GRANT NO. 694-2022  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 1,548,703	\$ 786,254	\$ 2,334,957
<b>Total Revenue</b>	<u>1,548,703</u>	<u>786,254</u>	<u>2,334,957</u>
 <b>EXPENDITURES</b>			
Salaries	577,672	300,469	878,141
Fringe Benefits	144,804	79,448	224,252
Travel	2,070	951	3,021
Space Costs	452,689	213,769	666,458
Consumable Supplies	83,896	45,092	128,988
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	24,391	14,022	38,413
Program Costs	122,714	61,241	183,955
Depreciation	-	-	-
Administration Cost	140,467	71,262	211,729
<b>Total Expenditures</b>	<u>1,548,703</u>	<u>786,254</u>	<u>2,334,957</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
HOMELESS SAFE CAMPING - CSLFRF (ARPA) NO. 752-2022  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Jun. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 709,764	\$ 356,629	\$ 1,066,393
<b>Total Revenue</b>	<u>709,764</u>	<u>356,629</u>	<u>1,066,393</u>
 <b>EXPENDITURES</b>			
Salaries	154,166	87,499	241,665
Fringe Benefits	38,830	22,706	61,536
Travel	635	549	1,184
Space Costs	364,643	164,830	529,473
Consumable Supplies	14,253	14,008	28,261
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	41,417	18,806	60,223
Program Costs	34,978	17,497	52,475
Depreciation	-	-	-
Administration Cost	<u>60,842</u>	<u>30,734</u>	<u>91,576</u>
<b>Total Expenditures</b>	<u>709,764</u>	<u>356,629</u>	<u>1,066,393</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
CALIFORNIA COMMUNITY SCHOOL PARTNERSHIP GRANT NO. Year 2  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

	<u>July 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 266,643	\$ 113,573	\$ 380,216
<b>Total Revenue</b>	<u>266,643</u>	<u>113,573</u>	<u>380,216</u>
 <b>EXPENDITURES</b>			
Salaries	179,174	78,687	257,861
Fringe Benefits	37,140	17,922	55,062
Travel	5,629	2,307	7,936
Space Costs	-	-	-
Consumable Supplies	2,425	860	3,285
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	16,527	2,436	18,963
Program Costs	1,606	1,036	2,642
Depreciation	-	-	-
Administration Cost	24,142	10,325	34,467
<b>Total Expenditures</b>	<u>266,643</u>	<u>113,573</u>	<u>380,216</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
KAISER MEDICAID REDETERMINATION GRANT NO. 191037  
FOR THE PERIOD AUGUST 1, 2023 THROUGH JULY 31, 2024**

	<u>Aug. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through July 31, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Private Revenue	\$ 13,640	\$ 76,360	\$ 90,000
<b>Total Revenue</b>	<u>13,640</u>	<u>76,360</u>	<u>90,000</u>
<b>EXPENDITURES</b>			
Salaries	7,308	34,291	41,599
Fringe Benefits	1,206	10,381	11,587
Travel	34	1,845	1,879
Space Costs	-	-	-
Consumable Supplies	3,852	1,808	5,660
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	21,822	21,822
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	1,240	6,213	7,453
<b>Total Expenditures</b>	<u>13,640</u>	<u>76,360</u>	<u>90,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
KERN COMMUNITY COLLEGE DISTRICT CERF REGIONAL CONVERTER  
FOR THE PERIOD MARCH 6, 2023 THROUGH SEPTEMBER 30, 2024**

	<u>Mar. 6, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Sept. 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 100,633	\$ 59,367	\$ 160,000
<b>Total Revenue</b>	<u>100,633</u>	<u>59,367</u>	<u>160,000</u>
 <b>EXPENDITURES</b>			
Salaries	68,054	43,409	111,463
Fringe Benefits	14,229	10,041	24,270
Travel	3,926	515	4,441
Space Costs	-	-	-
Consumable Supplies	3,790	-	3,790
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,486	5	1,491
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	9,148	5,397	14,545
<b>Total Expenditures</b>	<u>100,633</u>	<u>59,367</u>	<u>160,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
CITY OF BAKERSFIELD HOMELESS COLLABORATIVE HOMELESS HOUSING  
ASSISTANCE & PREVENTION GRANT NO. 2022-017  
FOR THE PERIOD AUGUST 1, 2022 THROUGH JUNE 30, 2024**

	<u>Aug. 1, 2022 through Feb 28, 2023</u>	<u>Mar. 1, 2023 through Feb 29, 2024</u>	<u>Mar. 1, 2024 through Jun 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 13,212	\$ 147,120	\$ 39,668	\$ 200,000
<b>Total Revenue</b>	<u>13,212</u>	<u>147,120</u>	<u>39,668</u>	<u>200,000</u>
<b>EXPENDITURES</b>				
Salaries	8,006	91,709	22,679	122,394
Fringe Benefits	2,571	28,471	10,858	41,900
Travel	-	5,268	28	5,296
Space Costs	-	3,877	2,167	6,044
Consumable Supplies	-	1,485	45	1,530
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	1,454	3,383	432	5,269
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	1,181	12,927	3,459	17,567
<b>Total Expenditures</b>	<u>13,212</u>	<u>147,120</u>	<u>39,668</u>	<u>200,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS  
ASTHO VACCINE EQUITY GRANT NO. 00-FE-3400-03-00  
FOR THE PERIOD MAY 1, 2022 THROUGH JUNE 30, 2024**

	<u>May 1, 2022 through Feb. 28, 2023</u>	<u>Mar. 1, 2023 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through June 30, 2024</u>	<u>TOTAL</u>
<b>REVENUE</b>				
Federal Grant Revenue	\$ 394,733	\$ 221,672	\$ 63,595	\$ 680,000
<b>Total Revenue</b>	<u>394,733</u>	<u>221,672</u>	<u>63,595</u>	<u>680,000</u>
<b>EXPENDITURES</b>				
Salaries	18,699	23,038	3,651	45,388
Fringe Benefits	2,202	4,579	797	7,578
Travel	62	15	-	77
Space Costs	-	-	-	-
Consumable Supplies	198	-	-	198
Equipment	-	-	-	-
Consultant/Contract Services	283,955	188,840	58,639	531,434
Other Costs	2,950	-	-	2,950
Program Costs	75,183	-	-	75,183
Depreciation	-	-	-	-
Administration Cost	11,484	5,200	508	17,192
<b>Total Expenditures</b>	<u>394,733</u>	<u>221,672</u>	<u>63,595</u>	<u>680,000</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 24F-3015 (CSBG 2024)  
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

	<u>Jan. 1, 2024 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Dec. 31, 2024</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue Awarded	\$ 439,403	\$ 1,362,712	\$ 1,802,115	\$ <span style="background-color: #cccccc;">          </span>	\$ 1,802,115
<b>Total Revenue</b>	<u>\$ 439,403</u>	<u>\$ 1,362,712</u>	<u>\$ 1,802,115</u>	<u>\$ -</u>	<u>\$ 1,802,115</u>
<b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries and Wages	\$ 3,458	\$ 19,739	\$ 23,197	\$ 23,197	\$ 23,197
Fringe Benefits	694	5,113	5,807	5,807	5,807
Operating Expenses	1,143	22,596	23,739	23,739	23,739
Contract/Consultant Services	-	-	-	-	-
Other Costs	42,987	130,645	173,632	173,632	173,632
Total Administrative Costs	<u>48,282</u>	<u>178,093</u>	<u>226,375</u>	<u>226,375</u>	<u>226,375</u>
<b>Program Costs</b>					
Salaries and Wages	249,310	707,089	956,399	956,399	956,399
Fringe Benefits	70,193	212,352	282,545	282,545	282,545
Operating Expenses	71,618	265,178	336,796	336,796	336,796
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	<u>391,121</u>	<u>1,184,619</u>	<u>1,575,740</u>	<u>1,575,740</u>	<u>1,575,740</u>
<b>Total Expenditures</b>	<u>\$ 439,403</u>	<u>\$ 1,362,712</u>	<u>\$ 1,802,115</u>	<u>\$ 1,802,115</u>	<u>\$ 1,802,115</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 24F-3015 (CSBG 2024 DISCRETIONARY)  
FOR THE PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

	<u>Jan. 1, 2024 through Feb. 29, 2024</u>	<u>Mar. 1, 2024 through Dec. 31, 2024</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue Awarded	\$ -	\$ 26,000	\$ 26,000	\$ -	\$ 26,000
<b>Total Revenue</b>	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ -</u>	<u>\$ 26,000</u>
<b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	2,364	2,364	2,364	2,364
<b>Total Administrative Costs</b>	<u>-</u>	<u>2,364</u>	<u>2,364</u>	<u>2,364</u>	<u>2,364</u>
<b>Program Costs</b>					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	23,636	23,636	23,636	23,636
Other Costs	-	-	-	-	-
<b>Total Program Costs</b>	<u>-</u>	<u>23,636</u>	<u>23,636</u>	<u>23,636</u>	<u>23,636</u>
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 24Q-2561 (EHA)  
FOR THE PERIOD MAY 1, 2024 THROUGH FEBRUARY 28, 2025**

	<u>May 1, 2024 through Feb. 28, 2025</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-
Other Income	-	-	-	-
<b>Total Revenue</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES</b>				
<b>Assurance 16 Costs</b>				
Administrative Costs	\$ -	\$ -	\$ -	\$ -
<b>Administrative Costs</b>				
Administrative Costs	-	-	-	-
Administrative Equipment	-	-	-	-
Out of State Travel	-	-	-	-
Total Assurance 16/Administration Costs:	-	-	-	-
<b>Program Support Costs</b>				
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	-	-	-	-
<b>Program Service Costs</b>				
ECIP Emergency Heating & Cooling Services (EHCS)	-	-	-	-
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	-	-	-	-
Total Program Services Costs	-	-	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SHANNON M. WEBSTER

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Community Action Partnership of Kern**, as of and for the year ended February 28, 2025, 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 14, 2025.

**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-2025-001 that we consider to be a significant deficiency.

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

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

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

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

## **Purpose of this Report**

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 14, 2025

SHANNON M. WEBSTER

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

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

### Report on Compliance for Each Major Federal Program

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

We have audited **Community Action Partnership of Kern's** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Community Action Partnership of Kern's** major federal programs for the year ended February 28, 2025. **Community Action Partnership of Kern's** major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2025.

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

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

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

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

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

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

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

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

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

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

## Report on Internal Control Over Compliance

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

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

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

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 14, 2025

SHANNON M. WEBSTER

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

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

### Report on Compliance for First 5 Kern

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

We have audited **Community Action Partnership of Kern's** compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2025.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2025.

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

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

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

#### *Responsibilities of Management for Compliance*

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

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

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

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

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

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

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

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

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

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

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 14, 2025

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2025

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

#### *Financial Statements*

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

           Yes       X   No

Significant deficiency(ies) identified?

  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
10.557	Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program (CACFP)
10.565/10.568/10.569	Food Distribution Cluster
21.009	Volunteer Income Tax Assistance (VITA)

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

\$2,539,147

Auditee qualified as low-risk auditee?

  X   Yes                No

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2025

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### SECTION II. FINANCIAL STATEMENT FINDINGS

FS-2025-001 **Condition:** During procurement testing, the external auditor identified the following errors:

- For one of forty procurement transactions tested, the Organization did not follow their procurement process as outlined in the Organization's Financial Policy and Procurement Manual.
- For one of forty procurement transactions tested, the Organization did not retain the required documentation of the procurement process.

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

**Cause:** The errors are due to the Organization's failure to adhere to established internal control policies and procedures over procurement.

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

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

**Management Response/Planned Corrective Action:** Management acknowledges the finding and agrees with the recommendation. The errors identified were isolated instances and not reflective of the Organization's standard procurement practices. To prevent future occurrences, the Finance Department has implemented the following corrective actions, effective immediately:

1. Procurement Training: Refresher training on the Organization's Financial Policy and Procurement Manual will be provided to all staff responsible for initiating or approving purchases. This training will emphasize bid requirements, documentation standards, and record retention expectations under 2 CFR 200.318.
2. Internal Review Process: Beginning with the quarter ended December 31, 2025, an internal review of procurement transactions over \$10,000 will be conducted by Finance to confirm compliance with bid and documentation requirements prior to payment approval.
3. Documentation Controls: Procurement checklists and file retention procedures have been updated to ensure that all required supporting documentation (quotes, bid comparisons, and approvals) are included in the procurement record.
4. Ongoing Monitoring: The Controller will review procurement files to verify compliance and provide feedback or corrective action as needed.

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED FEBRUARY 28, 2025

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These steps will strengthen internal controls and ensure full adherence to both the Organization's procurement policy and federal Uniform Guidance standards.

Implementer: Elizabeth Garcia- Vargas, Procurement Supervisor  
Gabrielle Alexander, Director of Finance  
Naomi Ibarra, Controller

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

None

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED FEBRUARY 28, 2025

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FS-2024-001 The Organization failed 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. *Corrective action taken during the year.*

SPECIAL PURPOSE AUDIT REPORT FOR  
COMMUNITY ACTION PARTNERSHIP OF KERN  
FOR THE YEAR ENDED JUNE 30, 2025



SPECIAL PURPOSE FINANCIAL STATEMENTS  
June 30, 2025



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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

#### *Opinion*

We have audited the accompanying special purpose financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended June 30, 2025, and the related note to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

In our opinion, the special purpose financial statements present fairly, in all material respects, the special purpose financial statements of the California Department of Education and California Department of Social Services funds of the Organization for the year ended June 30, 2025, on the basis of accounting described in Note 1.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the special purpose 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 special purpose financial statements.

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
November 10, 2025

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
For the Period July 1, 2024 through June 30, 2025**

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
<b>STATE:</b>		
<b>State of California - Department of Education</b>		
California State Preschool Programs	CSPP-4122	\$ 8,773,638
California State Preschool Programs Stipend SB140	CSPP-4122	1,070,068
California State Preschool Programs QRIS	CSPP-4122	50,665
<b>Total State of California - Department of Education</b>		<u>9,894,371</u>
<b>State of California - Department of Social Services</b>		
General Child Care and Development Programs	CCTR-4065	4,070,579
Migrant Child Care	CMIG-4004	13,879
Migrant Specialized Services	CMSS-4004	49,679
Migrant Alternative Payment	CMAP-4000	30,732,854
Migrant Alternative Payment Stipend	CMAP-4000	5,367,163
Child and Adult Care Food	15-1248-OJ	1,576,244
<b>Total State of California - Department of Social Services</b>		<u>41,810,398</u>
<b>Total State of California</b>		<u>\$ 51,704,769</u>

**Basis of Presentation**

The accompanying schedule of expenditures of state awards (the Schedule) includes the state award activity of **Community Action Partnership of Kern** under programs of the state government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern**. Additionally, **Community Action Partnership of Kern** has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CALIFORNIA STATE PRESCHOOL PROGRAMS  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-4122  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 6,163,036	\$ 2,386,825	\$ 8,549,861
Family Fees	731	236	967
Head Start	179,997	42,813	222,810
	<u>6,343,764</u>	<u>2,429,874</u>	<u>8,773,638</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	3,688,651	1,653,532	5,342,183
Fringe Benefits	1,328,206	574,530	1,902,736
Consultant/Contract Services	5,442	-	5,442
Travel	254	-	254
Space Costs	33,647	-	33,647
Equipment	-	-	-
Consumable Supplies	676,741	(15,913)	660,828
Other Costs	34,049	720	34,769
Program Costs	9,568	-	9,568
Depreciation	-	-	-
Indirect Costs	567,206	217,005	784,211
	<u>6,343,764</u>	<u>2,429,874</u>	<u>8,773,638</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CALIFORNIA STATE PRESCHOOL PROGRAMS  
CALIFORNIA DEPARTMENT OF EDUCATION CSPP STIPEND SB140  
CONTRACT NO. CSPP-4122  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ <u>481,180</u>	\$ <u>588,888</u>	\$ <u>1,070,068</u>
<b>Total Revenue</b>	<u>481,180</u>	<u>588,888</u>	<u>1,070,068</u>
 <b>EXPENDITURES</b>			
Salaries	325,759	221,534	547,293
Fringe Benefits	111,678	313,819	425,497
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	<u>43,743</u>	<u>53,535</u>	<u>97,278</u>
<b>Total Expenditures</b>	<u>481,180</u>	<u>588,888</u>	<u>1,070,068</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CALIFORNIA STATE PRESCHOOL PROGRAMS  
CALIFORNIA DEPARTMENT OF EDUCATION QUALITY RATING AND  
IMPROVEMENT SYSTEM BLOCK GRANT CONTRACT NO. CSPP-4122  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 50,665	\$ -	\$ 50,665
<b>Total Revenue</b>	<u>50,665</u>	<u>-</u>	<u>50,665</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	50,665	-	50,665
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	-	-	-
<b>Total Expenditures</b>	<u>50,665</u>	<u>-</u>	<u>50,665</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-4065  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 805,587	\$ 107,230	\$ 912,817
State Grant Revenue	2,721,501	362,152	3,083,653
Head Start	74,109	-	74,109
	<u>3,601,197</u>	<u>469,382</u>	<u>4,070,579</u>
<b>Total Revenue</b>			
 <b>EXPENDITURES</b>			
Salaries	2,357,690	262,096	2,619,786
Fringe Benefits	913,571	164,431	1,078,002
Consultant/Contract Services	1,564	-	1,564
Travel	90	-	90
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	308	-	308
Other Costs	7,331	184	7,515
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	320,643	42,671	363,314
	<u>3,601,197</u>	<u>469,382</u>	<u>4,070,579</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
MIGRANT CHILD CARE  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMIG-4004  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 10,414	\$ 3,465	\$ 13,879
<b>Total Revenue</b>	<u>10,414</u>	<u>3,465</u>	<u>13,879</u>
 <b>EXPENDITURES</b>			
Salaries	6,972	2,124	9,096
Fringe Benefits	2,390	728	3,118
Consultant/Contract Services	61	-	61
Travel	8	-	8
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	24	287	311
Other Costs	13	14	27
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	946	312	1,258
<b>Total Expenditures</b>	<u>10,414</u>	<u>3,465</u>	<u>13,879</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
MIGRANT SPECIALIZED SERVICES  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-4004  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 49,679	\$ -	\$ 49,679
<b>Total Revenue</b>	<u>49,679</u>	<u>-</u>	<u>49,679</u>
 <b>EXPENDITURES</b>			
Salaries	31,802	-	31,802
Fringe Benefits	13,361	-	13,361
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	4,516	-	4,516
<b>Total Expenditures</b>	<u>49,679</u>	<u>-</u>	<u>49,679</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
MIGRANT ALTERNATIVE PAYMENT  
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMAP-4000  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 2,977,498	\$ 624,198	\$ 3,601,696
State Grant Revenue	17,500,481	9,625,503	27,125,984
Contributions/Donations	3,000	-	3,000
Family Fees	898	1,276	2,174
	<u>20,481,877</u>	<u>10,250,977</u>	<u>30,732,854</u>
<b>Total Revenue</b>			
<b>EXPENDITURES</b>			
Salaries	1,498,697	635,998	2,134,695
Fringe Benefits	377,792	195,506	573,298
Consultant/Contract Services	3	-	3
Travel	12,435	5,948	18,383
Space Costs	190,507	120,980	311,487
Equipment	-	-	-
Consumable Supplies	124,138	165,609	289,747
Other Costs	97,508	84,082	181,590
Program Costs	16,330,708	8,117,684	24,448,392
Depreciation	6,192	2,500	8,692
Indirect Costs	1,843,897	922,670	2,766,567
	<u>20,481,877</u>	<u>10,250,977</u>	<u>30,732,854</u>
<b>Total Expenditures</b>			
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
MIGRANT ALTERNATIVE PAYMENT  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP-4000 STIPEND  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 3,639,427	\$ 1,727,736	\$ 5,367,163
<b>Total Revenue</b>	<u>3,639,427</u>	<u>1,727,736</u>	<u>5,367,163</u>
 <b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	3,308,714	1,570,525	4,879,239
Depreciation	-	-	-
Indirect Costs	<u>330,713</u>	<u>157,211</u>	<u>487,924</u>
<b>Total Expenditures</b>	<u>3,639,427</u>	<u>1,727,736</u>	<u>5,367,163</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ  
SCHEDULE OF REVENUE AND EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	<u>July 1, 2024 through Feb. 28, 2025</u>	<u>Mar. 1, 2025 through June 30, 2025</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ <u>1,011,996</u>	\$ <u>564,248</u>	\$ <u>1,576,244</u>
<b>Total Revenue</b>	<u>1,011,996</u>	<u>564,248</u>	<u>1,576,244</u>
 <b>EXPENDITURES</b>			
Salaries	574,089	265,290	839,379
Fringe Benefits	202,213	95,457	297,670
Consultant/Contract Services	-	-	-
Travel	16,020	8,723	24,743
Space Costs	158,822	72,838	231,660
Equipment	350	159	509
Consumable Supplies	142,485	17,304	159,789
Other Costs	42,621	37,140	79,761
Program Costs	(212,499) *	16,273 *	(196,226) *
Depreciation	-	-	-
Indirect Costs	<u>87,895</u>	<u>51,064</u>	<u>138,959</u>
<b>Total Expenditures</b>	<u>1,011,996</u>	<u>564,248</u>	<u>1,576,244</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

EXPENDITURES	STATE PRESCHOOL CSP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG-4004	MIGRANT SPECIALIZED SERVICES CMS-4004	MIGRANT ALTERNATIVE PAYMENT CMA-4000	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Direct Payments To Providers							
1000 Certificated Salaries	3,924,677	1,992,947	6,588	31,802	-	-	24,448,392
2000 Classified Salaries	1,417,506	626,839	2,508	-	2,134,695	839,379	5,020,927
3000 Employee Benefits	1,902,736	1,078,002	3,118	13,361	573,298	297,670	3,868,185
4000 Books And Supplies	660,828	308	14	-	289,747	159,789	1,110,686
5000 Services And Other Operating Expenses	83,680	9,169	393	-	520,155	139,938	753,335
6100/6200 Other Approved Capital Outlay	-	-	-	-	-	-	-
6400 New Equipment Expense	-	-	-	-	-	509	509
6500 Replacement Equipment (Prgram Related)	-	-	-	-	-	-	-
Depreciation Or Use Allowance (Not Purchase With Public Funds)	-	-	-	-	-	-	-
Start-Up Expense (Service Level Exemption)	-	-	-	-	-	-	-
Budget Impasse Credit Expense (Service Level Exemption)	-	-	-	-	-	-	-
Indirect Costs*	784,211	363,314	1,258	4,516	2,766,567	138,959	4,058,825
Total Expenses Claimed For Reimbursement**	\$ 8,773,638	\$ 4,070,579	\$ 13,879	\$ 49,679	\$ 30,732,854	\$ 1,576,244	\$ 45,216,873

SUPPLEMENTAL EXPENDITURES	STATE PRESCHOOL	GENERAL CHILD CARE	MIGRANT CHILD CARE	MIGRANT SPECIALIZED SERVICES	MIGRANT ALTERNATIVE PAYMENT	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Total Supplemental Expenses	1,120,733	-	-	-	5,367,163	-	6,487,896

REIMBURSEABLE & SUPPLEMENTAL EXPENDITURES	STATE PRESCHOOL	GENERAL CHILD CARE	MIGRANT CHILD CARE	MIGRANT SPECIALIZED SERVICES	MIGRANT ALTERNATIVE PAYMENT	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Total Expenditures	\$ 9,894,371	\$ 4,070,579	\$ 13,879	\$ 49,679	\$ 36,100,017	\$ 1,576,244	\$ 51,704,769

\*A written indirect cost allocation plan for the current fiscal year, approved by the Board of Directors, is on file in the main accounting office of the Organization.

\*\*Any food expenses have been allocated to the appropriate contracts.

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

The Stipend funds received for CSPP-4122 and CMAP-4000 and the QRIS funds received for CSPP-4122 are included as Supplemental Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	STATE PRESCHOOL CSPP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG-4004	MIGRANT SPECIALIZED SERVICES CMSS-4004	MIGRANT ALTERNATIVE PAYMENT CMAP-4000	NON-CCD PROGRAMS	TOTAL COSTS
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Payments To Providers	-	-	-	-	-	-	-
1000 Certified Salaries	-	-	-	-	-	-	-
2000 Classified Salaries	-	-	-	-	1,545,556	-	1,545,556
3000 Employee Benefits	-	-	-	-	408,450	-	408,450
4000 Books And Supplies	1,186	102	12	-	250,367	-	251,667
5000 Services And Other Operating Expenses	5,955	4,307	95	-	412,424	-	422,781
6100/6200 Other Approved Capital Outlay	-	-	-	-	-	-	-
6400 New Equipment	-	-	-	-	-	-	-
6500 Replacement Equipment (Program-Related)	-	-	-	-	-	-	-
Depreciation Or Use Allowance (Not Purchased With Public Funds)	-	-	-	-	-	-	-
Start-Up Expense (Service Level Exemption)	-	-	-	-	-	-	-
Budget Impasse Credit Expense (Service Level Exemption)	-	-	-	-	-	-	-
Indirect Costs	784,211	363,314	1,258	4,516	2,766,567	-	3,919,866
<b>Total Administrative Costs Claimed For Reimbursement</b>	<b>\$ 791,352</b>	<b>\$ 367,723</b>	<b>\$ 1,365</b>	<b>\$ 4,516</b>	<b>\$ 5,383,364</b>	<b>\$ -</b>	<b>\$ 6,548,320</b>

The Stipend funds received for CSPP-4122 and CMAP-4000 and the QRIS funds received from CSPP-4122 are intentionally not included on the Combining Schedule of Administrative Costs per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

	STATE PRESCHOOL CSPP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG - 4004	MIGRANT SPECIALIZED SERVICES CMSS - 4004	MIGRANT ALTERNATIVE PAYMENT CMAP - 4000	NON-CCD PROGRAMS	TOTAL COSTS
Capitalized R&R Project Under \$10,000							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-
Capitalized R&R Project of \$10,000 or More with Prior Written Approval							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-
Capitalized R&R Project of \$10,000 or More without Prior Written Approval							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-
Total Capitalized R&R Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Stipend funds received for CSPP-4122 and CMAP-4000 and the QRIS funds received from CSPP-4122 are intentionally not included on the Combining Schedule of Renovation and Repair Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
COMBINING SCHEDULE OF CLAIMED EQUIPMENT  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

STATE PRESCHOOL CSPP-4122	GENERAL CHILD CARE CCTR-4065	MIGRANT CHILD CARE CMIG - 4004	MIGRANT SPECIALIZED SERVICES CMSS - 4004	MIGRANT ALTERNATIVE PAYMENT CMAP - 4000	NON-CCD PROGRAMS	TOTAL COSTS
Capitalized Equipment on the AUD with Prior Written Approval						
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal						
Capitalized Equipment Expensed on the AUD without Prior Written Approval						
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal						
Total Capitalized Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Organizations capitalization threshold is \$10,000.

The Stipend funds received for CSPP-4122 and CMAP-4000 and the QRIS funds received from CSPP-4122 are intentionally not included on the Combining Schedule of Claimed Equipment per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND EARNED REIMBURSEMENT  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

<u>FIXED PERCENTAGE METHOD</u>		Meals		Food Service Rates		Revenue	Audit	Earned
Federal Meal Compensation	Reported	Adjusted	Allowed	July 2024 to June 2025	Recognized	Adjustments	Reimbursements	
<b>Breakfast</b>								
Free	177,787	-	177,787	\$2.37	\$ 421,355	\$ -	\$ 421,355	
Reduced	-	-	-	\$2.07	-	-	-	
Base	-	-	-	\$0.39	-	-	-	
<b>Total</b>	<b>177,787</b>	<b>-</b>	<b>177,787</b>		<b>\$ 421,355</b>	<b>\$ -</b>	<b>\$ 421,355</b>	
<b>Lunch</b>								
Free	189,067	-	189,067	\$4.43	\$ 837,567	\$ -	\$ 837,567	
Reduced	-	-	-	\$4.03	-	-	-	
Base	-	-	-	\$0.30	-	-	-	
<b>Total</b>	<b>189,067</b>	<b>-</b>	<b>189,067</b>		<b>\$ 837,567</b>	<b>\$ -</b>	<b>\$ 837,567</b>	
<b>HS Snack</b>								
Free	273	-	273	\$1.21	\$ 330	\$ -	\$ 330	
Reduced	-	-	-	\$0.60	-	-	-	
Base	-	-	-	\$0.11	-	-	-	
<b>Total</b>	<b>273</b>	<b>-</b>	<b>273</b>		<b>\$ 330</b>	<b>\$ -</b>	<b>\$ 330</b>	
<b>State Snack</b>								
Free	149,613	-	149,613	\$1.21	\$ 181,032	\$ -	\$ 181,032	
Reduced	-	-	-	\$0.60	-	-	-	
Base	-	-	-	\$0.11	-	-	-	
<b>Total</b>	<b>149,613</b>	<b>-</b>	<b>149,613</b>		<b>\$ 181,032</b>	<b>\$ -</b>	<b>\$ 181,032</b>	
<b>Total Rate X Meals</b>	<b>516,740</b>	<b>-</b>	<b>516,740</b>		<b>\$ 1,440,284</b>	<b>\$ -</b>	<b>\$ 1,440,284</b>	
<b>State Reimbursements</b>	<b>366,854</b>	<b>-</b>	<b>366,854</b>	\$0.2160	<b>\$ 79,240</b>	<b>\$ -</b>	<b>\$ 79,240</b>	
<b>Cash-in-Lieu</b>	<b>189,067</b>	<b>-</b>	<b>189,067</b>	\$0.3000	<b>\$ 56,720</b>	<b>\$ -</b>	<b>\$ 56,720</b>	
<b>Total Federal Reimbursement</b>					<b>\$ 1,576,244</b>	<b>\$ -</b>	<b>\$ 1,576,244</b>	

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>July 1, 2024 to July 31, 2024</u>	<u>Adjusted</u> <u>July 1, 2024 to July 31, 2024</u>	<u>Allowed</u> <u>July 1, 2024 to July 31, 2024</u>	<u>Reported</u> <u>August 1, 2024 to August 31, 2024</u>	<u>Adjusted</u> <u>August 1, 2024 to August 31, 2024</u>	<u>Allowed</u> <u>August 1, 2024 to August 31, 2024</u>	<u>Reported</u> <u>September 1, 2024 to September 30, 2024</u>	<u>Adjusted</u> <u>September 1, 2024 to September 30, 2024</u>	<u>Allowed</u> <u>September 1, 2024 to September 30, 2024</u>
<b><u>Breakfast</u></b>									
Free	7,193	-	7,193	12,272	-	12,272	14,710	-	14,710
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7,193</b>	<b>-</b>	<b>7,193</b>	<b>12,272</b>	<b>-</b>	<b>12,272</b>	<b>14,710</b>	<b>-</b>	<b>14,710</b>
<b><u>Lunch</u></b>									
Free	7,648	-	7,648	12,626	-	12,626	15,275	-	15,275
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7,648</b>	<b>-</b>	<b>7,648</b>	<b>12,626</b>	<b>-</b>	<b>12,626</b>	<b>15,275</b>	<b>-</b>	<b>15,275</b>
<b><u>HS Snack</u></b>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>State Snack</u></b>									
Free	6,641	-	6,641	9,854	-	9,854	11,791	-	11,791
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6,641</b>	<b>-</b>	<b>6,641</b>	<b>9,854</b>	<b>-</b>	<b>9,854</b>	<b>11,791</b>	<b>-</b>	<b>11,791</b>

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>October 1, 2024 to October 31, 2024</u>	<u>Adjusted</u> <u>October 1, 2024 to October 31, 2024</u>	<u>Allowed</u> <u>October 1, 2024 to October 31, 2024</u>	<u>Reported</u> <u>November 1, 2024 to November 30, 2024</u>	<u>Adjusted</u> <u>November 1, 2024 to November 30, 2024</u>	<u>Allowed</u> <u>November 1, 2024 to November 30, 2024</u>	<u>Reported</u> <u>December 1, 2024 to December 31, 2024</u>	<u>Adjusted</u> <u>December 1, 2024 to December 31, 2024</u>	<u>Allowed</u> <u>December 1, 2024 to December 31, 2024</u>
<b><u>Breakfast</u></b>									
Free	18,733	-	18,733	14,275	-	14,275	14,282	-	14,282
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18,733</b>	<b>-</b>	<b>18,733</b>	<b>14,275</b>	<b>-</b>	<b>14,275</b>	<b>14,282</b>	<b>-</b>	<b>14,282</b>
<b><u>Lunch</u></b>									
Free	19,897	-	19,897	15,220	-	15,220	15,158	-	15,158
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19,897</b>	<b>-</b>	<b>19,897</b>	<b>15,220</b>	<b>-</b>	<b>15,220</b>	<b>15,158</b>	<b>-</b>	<b>15,158</b>
<b><u>HS Snack</u></b>									
Free	-	-	-	46	-	46	22	-	22
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>-</b>	<b>46</b>	<b>22</b>	<b>-</b>	<b>22</b>
<b><u>State Snack</u></b>									
Free	15,247	-	15,247	11,835	-	11,835	11,565	-	11,565
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15,247</b>	<b>-</b>	<b>15,247</b>	<b>11,835</b>	<b>-</b>	<b>11,835</b>	<b>11,565</b>	<b>-</b>	<b>11,565</b>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <b>January 1, 2025 to January 31, 2025</b>	<u>Adjusted</u> <b>January 1, 2025 to January 31, 2025</b>	<u>Allowed</u> <b>January 1, 2025 to January 31, 2025</b>	<u>Reported</u> <b>February 1, 2025 to February 28, 2025</b>	<u>Adjusted</u> <b>February 1, 2025 to February 28, 2025</b>	<u>Allowed</u> <b>February 1, 2025 to February 28, 2025</b>	<u>Reported</u> <b>March 1, 2025 to March 31, 2025</b>	<u>Adjusted</u> <b>March 1, 2025 to March 31, 2025</b>	<u>Allowed</u> <b>March 1, 2025 to March 31, 2025</b>
<b><u>Breakfast</u></b>									
Free	16,578	-	16,578	16,697	-	16,697	18,759	-	18,759
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>16,578</b>	<b>-</b>	<b>16,578</b>	<b>16,697</b>	<b>-</b>	<b>16,697</b>	<b>18,759</b>	<b>-</b>	<b>18,759</b>
<b><u>Lunch</u></b>									
Free	17,718	-	17,718	17,908	-	17,908	20,166	-	20,166
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17,718</b>	<b>-</b>	<b>17,718</b>	<b>17,908</b>	<b>-</b>	<b>17,908</b>	<b>20,166</b>	<b>-</b>	<b>20,166</b>
<b><u>HS Snack</u></b>									
Free	44	-	44	40	-	40	53	-	53
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>44</b>	<b>-</b>	<b>44</b>	<b>40</b>	<b>-</b>	<b>40</b>	<b>53</b>	<b>-</b>	<b>53</b>
<b><u>State Snack</u></b>									
Free	13,863	-	13,863	13,752	-	13,752	15,902	-	15,902
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13,863</b>	<b>-</b>	<b>13,863</b>	<b>13,752</b>	<b>-</b>	<b>13,752</b>	<b>15,902</b>	<b>-</b>	<b>15,902</b>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>April 1, 2025 to April 30, 2025</u>			<u>May 1, 2025 to May 31, 2025</u>			<u>June 1, 2025 to June 30, 2025</u>		
<b><u>Breakfast</u></b>									
Free	18,076	-	18,076	16,087	-	16,087	10,125	-	10,125
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>18,076</b>	<b>-</b>	<b>18,076</b>	<b>16,087</b>	<b>-</b>	<b>16,087</b>	<b>10,125</b>	<b>-</b>	<b>10,125</b>
<b><u>Lunch</u></b>									
Free	19,404	-	19,404	17,093	-	17,093	10,954	-	10,954
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19,404</b>	<b>-</b>	<b>19,404</b>	<b>17,093</b>	<b>-</b>	<b>17,093</b>	<b>10,954</b>	<b>-</b>	<b>10,954</b>
<b><u>HS Snack</u></b>									
Free	48	-	48	20	-	20	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>48</b>	<b>-</b>	<b>48</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>State Snack</u></b>									
Free	15,389	-	15,389	14,014	-	14,014	9,760	-	9,760
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15,389</b>	<b>-</b>	<b>15,389</b>	<b>14,014</b>	<b>-</b>	<b>14,014</b>	<b>9,760</b>	<b>-</b>	<b>9,760</b>

See Note to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CHILD AND ADULT CARE FOOD PROGRAM  
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ENROLLMENT - CHILD CARE CENTERS  
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

**FIXED PERCENTAGE METHOD**

<b>Enrollment</b>	July	August	September	October	November	December	January	February	March	April	May	June
<b><u>Total</u></b>												
Reported	550	970	1,074	1,222	1,224	1,307	1,340	1,334	1,364	1,346	1,334	838
Adjusted	757	337	233	85	83	-	(33)	(27)	(57)	(39)	(27)	469
Allowed	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307
<b><u>Free</u></b>												
Reported	550	970	1,074	1,222	1,224	1,307	1,340	1,334	1,364	1,346	1,334	838
Adjusted	757	337	233	85	83	-	(33)	(27)	(57)	(39)	(27)	469
Allowed	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307
<b><u>Reduced</u></b>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>Base</u></b>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Note to Special Purpose Financial Statements.

**Community Action Partnership of Kern  
Reconciliation of Single Audit to Program Audit  
Period Ended February 28, 2025 and June 30, 2025**

	Single Audit Feb. 28, 2025	Less: Mar. 1, 2024 thru June 30, 2024 and Eliminations *	Mar. 1, 2025 Thru June 30, 2025	Program Audit June 30, 2025
<b>ASSETS</b>				
Current Assets				
Cash - Unrestricted	\$ 17,762,889	\$ (3,336,437)	\$ (7,481,651)	\$ 6,944,801
Cash - Restricted	-	105,874	193,393	299,267
Investments	2,552,529	(2,552,529)	-	-
Grants and contracts receivable	9,329,530	(7,645,878)	(748,978)	934,674
Inventory	4,851,792	(4,851,792)	-	-
Prepaid expenses	902,379	(847,332)	31,374	86,421
<b>Total current assets</b>	<u>35,399,119</u>	<u>(19,128,094)</u>	<u>(8,005,862)</u>	<u>8,265,163</u>
Noncurrent Assets				
Cash restricted for program use by funding agencies	6,169,544	(6,169,544)	-	-
Property and equipment	50,599,052	(50,599,052)	-	-
Operating lease right-of-use assets	4,493,179	(4,493,179)	-	-
<b>Total noncurrent assets</b>	<u>61,261,775</u>	<u>(61,261,775)</u>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 96,660,894</u>	<u>\$ (80,389,869)</u>	<u>\$ (8,005,862)</u>	<u>\$ 8,265,163</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current liabilities				
Current maturities of long-term debt	\$ 308,671	\$ (308,671)	\$ -	\$ -
Accounts payable				
Trade	5,669,897	(3,040,987)	(325,516)	2,303,394
Construction	494,413	(494,413)	-	-
Accrued expenses	6,303,239	(5,844,442)	(387,296)	71,501
Advances payable	3,890,350	(1,458)	(2,713,545)	1,175,347
Deferred revenue	16,523,053	(16,523,053)	-	-
Current portion of operating lease liability	1,272,208	7,987,156	(4,899,359)	4,360,005
<b>Total current liabilities</b>	<u>34,461,831</u>	<u>(18,225,868)</u>	<u>(8,325,716)</u>	<u>7,910,247</u>
Noncurrent Liabilities				
Long-term debt, less current maturities	7,320,507	(7,320,507)	-	-
Long-term operating lease liability	3,239,203	(3,239,203)	-	-
<b>Total long-term liabilities</b>	<u>10,559,710</u>	<u>(10,559,710)</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>45,021,541</u>	<u>(28,785,578)</u>	<u>(8,325,716)</u>	<u>7,910,247</u>
Net Assets:				
With donor restrictions	133,758	(133,758)	-	-
Without donor restrictions				
Board designated for accrued vacation liability	1,173,890	(1,173,890)	-	-
Undesignated	50,331,705	(50,296,643)	319,854	354,916
<b>Total net assets</b>	<u>51,639,353</u>	<u>(51,604,291)</u>	<u>319,854</u>	<u>354,916</u>
<b>Total liabilities and net assets</b>	<u>\$ 96,660,894</u>	<u>\$ (80,389,869)</u>	<u>\$ (8,005,862)</u>	<u>\$ 8,265,163</u>
<b>SUPPORT AND REVENUE</b>				
Program Revenues:				
Federal grants	\$ 84,638,236	\$ (79,589,049)	\$ 1,338,489	\$ 6,387,676
State grants	59,635,374	(29,476,774)	15,193,659	45,352,259
Local grants	3,289,762	(3,289,762)	-	-
Donations:				
Food	31,285,755	(31,285,755)	-	-
Cash	335,062	(332,062)	-	3,000
Contributions in-kind	65,489	(65,489)	-	-
Other	1,902,755	(1,900,656)	1,518	3,617
Gain on disposition of property and equipment	124,242	(124,242)	-	-
<b>Total support and revenue</b>	<u>181,276,675</u>	<u>(146,063,789)</u>	<u>16,533,666</u>	<u>51,746,552</u>
<b>EXPENDITURES</b>	<u>175,754,338</u>	<u>(140,084,057)</u>	<u>16,034,488</u>	<u>51,704,769</u>
<b>EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ 5,522,337</u>	<u>\$ (5,979,732)</u>	<u>\$ 499,178</u>	<u>\$ 41,783</u>

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

See Notes to Special Purpose Financial Statements

# COMMUNITY ACTION PARTNERSHIP OF KERN

## NOTE TO SPECIAL PURPOSE FINANCIAL STATEMENTS

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

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

These special purpose financial statements represent only specific information for the year ended June 30, 2025, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general-purpose financial statements for the Organization for the year ended February 28, 2025 were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The schedules of revenue and expenditures presented on pages 4-12 represent the program activity for each state grant for the year ended June 30, 2025. They are intended to assist the State Department of Education and State Department of Social Services in reconciling to the Organization's fiscal year ended February 28, 2025.

The special purpose financial statements presented herein on pages 13-25 and 28-62 were prepared specifically to comply with California Department of Education and California Department of Social Services reporting requirements at each program level, using the fiscal year of the state.

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

*Basis of Accounting:* The special purpose financial statements were prepared in conformity with the accounting practices prescribed by the California Department of Education and California Department of Social Services, under the accrual method of accounting, in conformity with the California Department of Education Audit Guide dated July 2025 and California Department of Social Services Audit Guide dated August 2025 which differs from generally accepted accounting principles.

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

*Property:* Property purchased with California Department of Education or California Department of Social Services contract funds during fiscal year 2024-2025 has been separately accounted for in the property management system.

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

## **COMMUNITY ACTION PARTNERSHIP OF KERN**

### **NOTE REGARDING CALIFORNIA DEPARTMENT OF EDUCATION AND CALIFORNIA DEPARTMENT OF SOCIAL SERVICES SUPPLEMENTARY INFORMATION**

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

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease, purchase, acquisition, or repair or renovation of early learning and cash facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2025.
2. All expenses claimed for reimbursement under a related rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rent expenses claimed for the year ended June 30, 2025.
3. Credit Loss expense is unallowable unless it relates to uncollectible family fees where documentation of adequate collection attempts exists. No credit loss expense was claimed to a child development contract for the year ended June 30, 2025.

SHANNON M. WEBSTER

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of **Community Action Partnership of Kern**, as of and for the year ended June 30, 2025, and the related notes to the special purpose financial statements, which comprise **Community Action Partnership of Kern's** special purpose financial statements, and have issued our report thereon dated November 10, 2025.

**Report on Internal Control over Financial Reporting**

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

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

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

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

As part of obtaining reasonable assurance about whether **Community Action Partnership of Kern's** special purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the special purpose financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items SA-2025-001 through SA-2025-006.

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

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

## **Purpose of this Report**

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
November 10, 2025

Contractor Name: Community Action Partnership of Kern

Contract Number: CSPP-4122

**California Department of Education  
Audited Enrollment, Attendance, and Fiscal  
Report for California State Preschool Program**

Fiscal Year Ended: June 30, 2025

Vendor Code: Y320

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

- Number of counties where the agency provided services to certified children (Form 1): **1**
- Number of counties where the agency provided mental health consultation services to certified children (Form 2): **0**
- Number of counties where the agency provided services to non-certified children (Form 3): **1**
- Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**
- Total enrollment and attendance forms to attach: **2**

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

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

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	129,311	0	129,311	147,775.0956
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Attendance (including MHCS)	128,067	0	128,067	N/A
Total Non-Certified Days of Enrollment	4,660	0	4,660	4,031.3028
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Operation	245		245	N/A

**Section 3 – Revenue**

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
Exceptional Needs/Severely Disabled Service Level Exemption Credit		1,167,891	1,167,891
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other: SB140		1,070,068	1,070,068
Other: QRIS		50,665	50,665
<b>TOTAL RESTRICTED INCOME</b>	<b>0</b>	<b>2,288,624</b>	<b>2,288,624</b>

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

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Family Fees for Certified Children	908	59	967
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	222,810		222,810
Other:	2,288,624	(2,288,624)	0

**Section 4 - Reimbursable Expenses**

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	3,724,203	200,474	3,924,677
2000 Classified Salaries	1,417,506		1,417,506
3000 Employee Benefits	1,770,376	132,360	1,902,736
4000 Books and Supplies	1,790	659,038	660,828
5000 Services and Other Operating Expenses	18,386	65,294	83,680
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
6600 Lease Assets (used in governmental funds only)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (included in Total Administrative Cost)	673,428	110,783	784,211
<b>TOTAL REIMBURSABLE EXPENSES</b>	<b>7,605,689</b>	<b>1,167,949</b>	<b>8,773,638</b>

**Section 4 - Reimbursable Expenses (cont.)**

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	680,569	110,783	791,352
Total Staff Training Cost (included in Reimbursable Expenses)			0
<i>Total Program Closure Only (Management Bulletin 19-05)</i>			
Total Exceptional Needs/Severely Disabled Service Level Exception Credit Expense (included in Reimbursable Expenses)		1,167,891	1,167,891

**Section 5 - Supplemental Funding**

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: SB140		1,070,068	1,070,068
Other: QRIS		50,665	50,665
<b>TOTAL SUPPLEMENTAL REVENUE</b>	<b>0</b>	<b>1,120,733</b>	<b>1,120,733</b>

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	596,835	(200,420)	396,415
2000 Classified Salaries	150,878		150,878
3000 Employee Benefits	557,856	(132,359)	425,497
4000 Books and Supplies	472,368	(421,703)	50,665
5000 Services and Other Operating Expenses	302,630	(302,630)	0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs	208,057	(110,779)	97,278
Non-Reimbursable Supplemental Expenses			0
<b>TOTAL SUPPLEMENTAL EXPENSES</b>	<b>2,288,624</b>	<b>(1,167,891)</b>	<b>1,120,733</b>

**Section 6 - Summary**

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	129,311	0	129,311
Days of Operation	245	0	245
Days of Attendance (including MHCS)	128,067	0	128,067
Total Certified Adjusted Days of Enrollment	N/A	N/A	147,775.0956
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	4,031.3028
Restricted Program Income	0	2,288,624	2,288,624
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children	908	59	967
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	7,605,689	1,167,949	8,773,638
Total Administrative Cost	680,569	110,783	791,352
Total Staff Training Cost	0	0	0
Total Exceptional Needs/Severely Disabled Service Level Exemption Credit Expenses (included in total Reimbursable Expenses)	0	1,167,891	1,167,891
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

**Section 7 – Auditor’s Assurances**

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

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

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

**Section 8 – Comments**

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

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

**Service County: Kern**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus	350		350	2.1240	743.4000
Two Years Old and Three Years Old Full-time	28,941		28,941	1.8000	52,093.8000
Two Years Old and Three Years Old Part-time	17,640		17,640	1.1147	19,663.3080
Four Years and Older Full-time-plus	299		299	1.1800	352.8200
Four Years and Older Full-time	32,519		32,519	1.0000	32,519.0000
Four Years and Older Part-time	19,693		19,693	0.6193	12,195.8749
Exceptional Needs Full-time-plus (Active IEP/IFSP Only)			0	2.8320	0.0000
Exceptional Needs Full-time (Active IEP/IFSP Only)	1,479		1,479	2.4000	3,549.6000
Exceptional Needs Part-time(Active IEP/IFSP Only)	2,271		2,271	1.4863	3,375.3873
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time	8,376		8,376	1.2000	10,051.2000
Dual Language Learner Part-time	11,967		11,967	0.6193	7,411.1631

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	4,665		4,665	1.1000	5,131.5000
At Risk of Abuse or Neglect Part-time	1,111		1,111	0.6193	688.0423
Severely Disabled Full-time-plus (Active IEP/IFSP Only)			0	2.8320	0.0000
Severely Disabled Full-time (Active IEP/IFSP Only)			0	2.4000	0.0000
Severely Disabled Part-time (Active IEP/IFSP Only)			0	1.4863	0.0000
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>	<b>129,311</b>	<b>0</b>	<b>129,311</b>	<b>N/A</b>	<b>147,775.0956</b>

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
<b>DAYS OF ATTENDANCE</b>	<b>128,067</b>		<b>128,067</b>	<b>N/A</b>	<b>N/A</b>

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

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

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

**Service County: Kern**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus			0	2.1240	0.0000
Two Years Old and Three Years Old Full-time			0	1.8000	0.0000
Two Years Old and Three Years Old Part-time	2,312		2,312	1.1147	2,577.1864
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	2,348		2,348	0.6193	1,454.1164
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.4863	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT</b>	<b>4,660</b>	<b>0</b>	<b>4,660</b>	<b>N/A</b>	<b>4,031.3028</b>

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

**AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT  
FOR CHILD CARE AND DEVELOPMENT PROGRAMS  
(FOR SINGLE SERVICE COUNTY)**

Fiscal Year Ending\* **June 30, 2025**  
Contract Number\* **CCTR-4065**  
Vendor Code\* **Y320**

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

**Section 1 - Contractor Provided Services in Only One County**

- Services were provided to certified children, check this box and **include** pages 6-7.\*
- Mental health consultation services were provided to certified children, check this box and **include** pages 8-9.\*
- Services were provided to non-certified children, check this box and **include** pages 10-11.\*
- Mental health consultation services were provided to non-certified children, check this box and **include** pages 12-13.\*

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

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	59,250		59,250	109,355.9392
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	48,751	5	48,756	<b>N/A</b>
Total Non-Certified Days of Enrollment	2,231		2,231	2,380.8180
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation*	245		245	<b>N/A</b>

\*Indicates field is required.

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

**Contract Number** CCTR-4065

**Section 3 - Revenue**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer From Reserve			
Waived Family Fees for Certified Children*			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	70,799	3,310	74,109
Unrestricted Income - Other:			
<b>Total Revenue (*Waived Family Fees Not Included)</b>	<b>70,799</b>	<b>3,310</b>	<b>74,109</b>

Comments:

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

Contract Number **CCTR-4065**

**Section 4 - Reimbursable Expenses**

	Column A Cumulative FY CDFIS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,991,069	1,878	1,992,947
2000 Classified Salaries	626,143	696	626,839
3000 Employee Benefits	1,060,270	17,732	1,078,002
4000 Books and Supplies	114	194	308
5000 Services and Other Operating Expenses	9,357	-188	9,169
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	363,314		363,314
<b>Total Reimbursable Expenses</b>	<b>4,050,267</b>	<b>20,312</b>	<b>4,070,579</b>
Total Administrative Cost (included in Section 4 above)	367,659	64	367,723
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

**Full Name of Contractor**

**Contract Number**

**Section 7 - Summary**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	59,250		59,250
Days of Operation	245		245
Days of Attendance (including MHCS)	48,751	5	48,756
Restricted Program Income			
Transfer from Reserve			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	4,050,267	20,312	4,070,579
Total Administrative Cost	367,659	64	367,723
Total Staff Training Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS)

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

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

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

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

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

Full Name of Contractor  Contract Number

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

Service County:\*

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	16		16	2.8792	46.0672
Infants (up to 18 months) Full-time	8,281		8,281	2.4400	20,205.6400
Infants (up to 18 months) One-half-time	140		140	1.3420	187.8800
Toddlers (18 up to 36 months) Full-time-plus	208		208	2.1240	441.7920
Toddlers (18 up to 36 months) Full-time	47,375		47,375	1.8000	85,275.0000
Toddlers (18 up to 36 months) One-half-time	677		677	0.9900	670.2300
Three Years and Older Full-time-plus	16		16	1.1800	18.8800
Three Years and Older Full-time	2,478		2,478	1.0000	2,478.0000
Three Years and Older One-half-time	59		59	0.5500	32.4500
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

\*Indicates field is required.

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

**Contract Number** CCTR-4065

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Certified Days of Enrollment</b>	<b>59,250</b>		<b>59,250</b>	<b>N/A</b>	<b>109,355.9392</b>
<b>Days of Attendance*</b>	<b>48,751</b>	<b>5</b>	<b>48,756</b>	<b>N/A</b>	<b>N/A</b>

If no services were provided to certified children, omit pages 6-7.

\*Indicates field is required for Days of Attendance.

Full Name of Contractor

Contract Number

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

Service County:\*

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time	164	-164		2.4400	
Infants (up to 18 months) One-half-time	350	164	514	1.3420	689.7880
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time	1,697		1,697	0.9900	1,680.0300
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time	20		20	0.5500	11.0000
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

\*Indicates field is required.

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

Contract Number **CCTR-4065**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Non-Certified Days of Enrollment</b>	<b>2,231</b>		<b>2,231</b>	<b>N/A</b>	<b>2,380.8180</b>

If no services were provided to non-certified children, omit pages 10-11.

**AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT  
FOR CHILD CARE AND DEVELOPMENT PROGRAMS  
(FOR SINGLE SERVICE COUNTY)**

Fiscal Year Ending\* **June 30, 2025**  
Contract Number\* **CMIG-4004**  
Vendor Code\* **Y320**

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

**Section 1 - Contractor Provided Services in Only One County**

- Services were provided to certified children, check this box and **include** pages 6-7.\*
- Mental health consultation services were provided to certified children, check this box and **include** pages 8-9.\*
- Services were provided to non-certified children, check this box and **include** pages 10-11.\*
- Mental health consultation services were provided to non-certified children, check this box and **include** pages 12-13.\*

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

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	235		235	258.5000
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)				<b>N/A</b>
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation*	245		245	<b>N/A</b>

\*Indicates field is required.

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

**Contract Number** CMIG-4004

**Section 3 - Revenue**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer From Reserve			
Waived Family Fees for Certified Children*			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
<b>Total Revenue (*Waived Family Fees Not Included)</b>			

Comments:

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

Contract Number **CMIG-4004**

**Section 4 - Reimbursable Expenses**

	Column A Cumulative FY CDFIS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	6,588		6,588
2000 Classified Salaries	2,508		2,508
3000 Employee Benefits	3,118		3,118
4000 Books and Supplies	14		14
5000 Services and Other Operating Expenses	393		393
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	1,258		1,258
<b>Total Reimbursable Expenses</b>	<b>13,879</b>		<b>13,879</b>
Total Administrative Cost (included in Section 4 above)	1,365		1,365
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

**Full Name of Contractor**

**Contract Number**

**Section 7 - Summary**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	235		235
Days of Operation	245		245
Days of Attendance (including MHCS)			
Restricted Program Income			
Transfer from Reserve			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	13,879		13,879
Total Administrative Cost	1,365		1,365
Total Staff Training Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS)

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

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

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

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

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

Full Name of Contractor

Contract Number

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

Service County:\*

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

\*Indicates field is required.

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

**Contract Number** CMIG-4004

	Column A Cumulative FY GDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time	235		235	1.1000	258.5000
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Certified Days of Enrollment</b>	<b>235</b>		<b>235</b>	<b>N/A</b>	<b>258.5000</b>
<b>Days of Attendance*</b>	<b>233</b>		<b>233</b>	<b>N/A</b>	<b>N/A</b>

If no services were provided to certified children, omit pages 6-7.

\*Indicates field is required for Days of Attendance.

**AUDITED FISCAL REPORT FOR MIGRANT SPECIAL CONTRACTS**

Fiscal Year Ending **June 30, 2025**

Contract Number\* **CMSS-4004**

Vendor Code\* **Y320**

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

**Section 1 - Revenue**

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

\*Indicates field is required.

Full Name of Contractor

Community Action Partnership of Kern

Contract Number

CMSS-4004

**Section 2 - Reimbursable Expenses**

	Column A Cumulative FY CDFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	31,802		31,802
2000 Classified Salaries			
3000 Employee Benefits	13,361		13,361
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	4,516		4,516
<b>Total Reimbursable Expenses</b>	<b>49,679</b>		<b>49,679</b>
Total Administrative Cost (included in Section 2 above)	4,516		4,516
Days of Operation	245		245

Approved Indirect Cost Rate:

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

**Contract Number** **CMSS-4004**

**Contract Number**

**Full Name of Contractor**

**Community Action Partnership of Kern**

**Section 5 - Summary**

	Column A Cumulative FY CDFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	49,679		49,679
Total Administrative Cost	4,516		4,516
Days of Operation	245		245
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

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

Fiscal Year Ending **June 30, 2025**

Contract Number\* **CMAP-4000**

Vendor Code\* **Y320**

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

**Section 1 - Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
<b>Restricted Income - Subtotal</b>				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children		2,174		2,174
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other: Donation			3,000	3,000
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>2,174</b>	<b>3,000</b>	<b>5,174</b>

\*Indicates field is required.

**Contract Number** **CMAP-4000**

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

**Section 2 - Reimbursable Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		24,447,421	971	24,448,392
1000 Certificated Salaries				
2000 Classified Salaries		2,134,695		2,134,695
3000 Employee Benefits		573,298		573,298
4000 Books and Supplies		269,384	20,363	289,747
5000 Services and Other Operating Expenses		538,763	-18,609	520,154
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		2,766,292	275	2,766,567
<b>Total Reimbursable Expenses</b>		<b>30,729,853</b>	<b>3,000</b>	<b>30,732,853</b>
Total Administrative Cost (included in Section 2 above)		5,383,089	275	5,383,364
Days of Operation		245		245

Approved Indirect Cost Rate:

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

**Contract Number** **CMAP-4000**

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

**Section 3 - Supplemental Revenue**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding				
Other: SB140		5,367,163		5,367,163
<b>Total Supplemental Revenue</b>		<b>5,367,163</b>		<b>5,367,163</b>

**Section 4 - Supplemental Expenses**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		4,879,239		4,879,239
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
4000 Books and Supplies				
5000 Services and Other Operating Expenses				
6000 Equipment / Capital Outlay				
Depreciation or Use Allowance				
Indirect Costs		487,924		487,924
Non-Reimbursable Supplemental Expenses				
<b>Total Supplemental Expenses</b>		<b>5,367,163</b>		<b>5,367,163</b>

**Contract Number** **CMAP-4000**

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

**Section 5 - Summary**

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children		2,174		2,174
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		24,447,421	971	24,448,392
Total Administrative Cost		5,383,089	275	5,383,364
Days of Operation		245		245
Total Reimbursable Expenses		30,729,853	3,000	30,732,853
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

# AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2025
Reserve Account Type	Center-Based
Vendor Code	Y320

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

## Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2023–24 AUD 9530A Ending Balance)	237,167
2. Plus Transfers to Reserve Account:	Per 2023–24 Post-Audit CDFS 9530
Contract No.CCTR-3063	236,346
Contract No.CMIG-3004	2,715
Contract No.	
<b>Total Transferred from 2023–24 Contracts to Reserve</b>	<b>239,061</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2023-24 Post-Audit CDFS 9530</b>	<b>476,228</b>

## Section 2 - Current Year (2024–25) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	35		35
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
<b>Total Transferred to Contracts from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Ending Balance on June 30, 2025</b>	<b>476,263</b>	<b>0</b>	<b>476,263</b>

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

\*Indicates field is required.

**AUDITED RESERVE ACCOUNT  
ACTIVITY REPORT**

Fiscal Year End	June 30, 2025
Reserve Account Type	Alternative Payment
Vendor Code	Y320

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

**Section 1 - Prior Year Reserve Account Activity**

1. Beginning Balance (2023–24 AUD 9530A Ending Balance)	54,826
2. Plus Transfers to Reserve Account:	Per 2023–24 Post-Audit CDFS 9530
Contract No.	
<b>Total Transferred from 2023–24 Contracts to Reserve</b>	<b>0</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2023-24 Post-Audit CDFS 9530</b>	<b>54,826</b>

**Section 2 - Current Year (2024–25) Reserve Account Activity**

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	585	-146	439
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
<b>Total Transferred to Contracts from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Ending Balance on June 30, 2025</b>	<b>55,411</b>	<b>-146</b>	<b>55,265</b>

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

\*Indicates field is required.

California Department of Education  
 Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2025

Vendor Code: Y320

Contractor Name: Community Action Partnership of Kern

**Section 1 – Prior Year Reserve Account Activity**

1. Beginning Balance (2023–24 AUD 9530A Ending Balance): 2,641

2. Plus Transfers to Reserve Account:

2023–24 Contract No.	Per 2023–24 Post-Audit EENFS 9530
<b>Total Transferred from 2023–24 Contracts</b>	<b>0</b>

3. Less Excess Reserve to be Billed:  

4. 2023–24 EENFS 9530 Reserve Balance After Billing: 2,641

**Section 2 – Current Year Reserve Account Activity**

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	1		1

6. Less Transfers to Contracts from Reserve:

2024–25 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
			0
			0
			0
<b>Total Transferred to Contracts</b>	<b>0</b>	<b>0</b>	<b>0</b>

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2025	2,642	0	2,642

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

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2025

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

#### State Awards

Internal control over major programs:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified?  Yes  None reported

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

Unmodified

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

Yes  No

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

#### SA-2025-001 Financial Reporting – California State Preschool CSPP-4122

**Criteria:** Chapter 700, Section 730 Early Education Programs, Part J Reporting, of the California Department of Education Audit Guide – July 2025 states the Contract shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

**Condition:** For the fiscal year ended June 30, 2025, the Contractor did not accurately report exceptional needs/severely disabled service level exception credit revenues, unrestricted income, reimbursable expenses, supplemental revenue, supplemental expenses per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in the following:

- Overstatement of unrestricted income - other of \$2,288,624
- Understatement of exceptional needs/severely disabled service level exemption credit revenue of \$1,167,891.
- Understatement of other restricted income – SB140 of \$1,070,068 and other restricted income – QRIS of \$50,665.
- Understatement of other income – family fees for certified children of \$59.
- Understatement in reimbursable expenses of certificated salaries of \$200,474, employee benefits of \$132,360, books and supplies of \$659,038, services and other operating expenses of \$65,294, indirect costs of \$110,783 and total administrative costs of \$110,783.
- Understatement of supplemental revenue of SB140 of \$1,070,068 and QRIS of \$50,665.
- Overstatement in supplemental reimbursable expenses of certificated salaries of \$200,420, employee benefits of \$132,359, books and supplies of \$421,703, services and other operating expenses of \$302,630 and indirect costs of \$110,779.

Failure to report financial information properly may result in a reduction, loss or repayment of funding.

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

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2025

---

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

**Management's Response/Planned Corrective Action:**

The misstatement of expenses between categories was completed due to a clerical error. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports. Additionally, the guidance about how to report the exceptional needs/severely disabled service level was initially unclear.

This process was implemented during the September 2025 reporting period.

Implementer(s):

Louis Rodriguez, Finance Administrator  
Tracy Webster, Chief Financial Officer

**SA-2025-002 Attendance – General Child Care and Development Program CCTR-4065**

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contractor shall accurately report the days of enrollment, operation, and attendance in the CDNFS forms.

**Condition:** For the fiscal year ended June 30, 2025, one class did not accurately report certified days of attendance related to the month of August 2024.

**Effect:** The error resulted in under reporting of five certified days of attendance for CCTR-4065. Failure to report attendance properly may result in a reduction, loss or repayment of funding.

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

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

# COMMUNITY ACTION PARTNERSHIP OF KERN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2025

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### Management's Response/Planned Corrective Action:

Management acknowledges the underreporting of five certified days of attendance and prior to the audit finding, has implemented corrective measures to address the accuracy in reporting. A comprehensive, multi-tiered auditing and monitoring process has been established to ensure the accuracy of attendance reporting. This increased oversight includes review and verification by the Enrollment and Attendance Coordinators, Enrollment and Attendance Supervisors, Enrollment and Attendance Manager, Program Design and Management Administrator, and the independent Quality Assurance Department. The Quality Assurance Department, operating outside of the Enrollment and Attendance Division, provides an independent review to ensure compliance with established policies and procedures through a quality control perspective. To further strengthen internal controls and prevent recurrence, ongoing training is being provided for all Enrollment and Attendance and Quality Assurance staff. Training includes internal meetings, webinars, and participation in conferences addressing updates to reporting requirements. These corrective actions are designed to ensure continued compliance with applicable regulatory requirements and to maintain the accuracy of program reporting.

Implementer:

Robert Espinoza, Program Design and Management Administrator

### **SA-2025-003 Financial Reporting** – General Child Care and Development Program CCTR-4065

**Criteria:** Chapter 500, Section 530 Early Education Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contract shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

**Condition:** For the fiscal year ended June 30, 2025, the Contractor did not accurately report total unrestricted income – Head Start and reimbursable expenses per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an understatement of total unrestricted income – Head Start of \$3,310; understatement of reimbursable expenses for the following categories: certified salaries of \$1,878; classified salaries of \$696; employee benefits of \$17,732; books and supplies of \$194; and administrative costs of \$64; and an overstatement of reimbursable expenses for services and other operating expenses of \$188.

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

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

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2025

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#### Management's Response/Planned Corrective Action:

The misstatement of expenses between categories was completed due to a clerical error. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This process was implemented during the September 2025 reporting period.

#### Implementer(s):

Louis Rodriguez, Finance Administrator  
Tracy Webster, Chief Financial Officer

#### **SA-2025-004 Attendance – General Child Care and Development Program CCTR-4065**

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contractor shall accurately report the days of enrollment, operation, and attendance in the CDNFS forms.

**Condition:** For the first quarter of fiscal year ended June 30, 2025, the Contractor did not accurately report the Certified Enrollment for the category “Non-certified Infants One-half-time.”

**Effect:** The error resulted in under reporting of 164 non-certified days of enrollment for the category “Infants One-half-time” and over reporting of 164 non-certified days of enrollment for the category non-certified “Infants Full-time.” This error in reporting caused the adjusted days of enrollment for non-certified “Infants Full-time” to be overreported by 400.16 and the adjusted days of enrollment for non-certified “Infants One-half-time” to be underreported by 220.00. Failure to report attendance properly may result in a reduction, loss or repayment of funding.

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

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

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2025

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#### Management's Response/Planned Corrective Action:

Management acknowledges the reporting discrepancy identified in the "Non-certified Infants One-half-time" category. Prior to the audit finding, corrective measures have been implemented to ensure accurate reporting. Management implemented a multi-tiered auditing and monitoring process involving the Enrollment and Attendance Coordinators, Enrollment and Attendance Supervisor, Enrollment and Attendance Manager, Program Design and Management Administrator, and independent Quality Assurance staff to ensure accurate reporting of certified and non-certified enrollment. The enhanced oversight addresses both underreporting and overreporting by verifying data through multiple review levels. To further strengthen internal controls and prevent recurrence, ongoing training, including internal sessions, webinars, and conferences, is provided to the Enrollment and Attendance and Quality Assurance staff to ensure continued compliance with reporting requirements. These corrective actions are designed to ensure continued compliance with applicable regulatory requirements and to maintain accuracy of program reporting.

Implementer:

Robert Espinoza, Program Design and Management Administrator

#### SA-2025-005 Financial Reporting – Migrant Alternative Payment CMAP-4000

**Criteria:** Chapter 500, Section 530 Early Education Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contract shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

**Condition:** For the fiscal year ended June 30, 2025, the Contractor did not accurately report unrestricted income – other: donations and reimbursable expenses per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an understatement of unrestricted income – other: donations of \$3,000, as well as the following misstatements to reimbursable expenses: understatement of direct payments to providers of \$971; understatement of books and supplies of \$20,363; overstatement of services and other operating expenses of \$18,609; understatement of indirect costs of \$275; and understatement of administrative costs of \$275.

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

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

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE PERIOD ENDED JUNE 30, 2025

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#### Management's Response/Planned Corrective Action:

The misstatement of unrestricted revenue and expenses between categories was completed due to clerical errors. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This process was implemented during the September 2025 reporting period.

Implementer(s):

Louis Rodriguez, Finance Administrator  
Tracy Webster, Chief Financial Officer

#### SA-2025-006 Reserve Reporting – Migrant Alternative Payment CMAP-4000

**Criteria:** Chapter 500, Section 530 Child Care and Development Programs, Part J Reporting, of the California Department of Social Services Audit Guide – August 2025 states the Contractor shall appropriately report cash reserve interest activity, including verifying that fiscal reports agree with accounting records.

**Condition:** For the fiscal year ended June 30, 2025, the Contract did not accurately report interest earned on reserves for alternative payment per the underlying accounting records on the fiscal reports.

**Effect:** The error resulted in an overstatement of \$146 for alternative payment reserves. Failure to report financial information properly may result in a reduction, loss or repayment of funding.

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

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

#### Management's Response/Planned Corrective Action

When completing the reconciliation of interest reported, it was identified that there were errors in the allocation of interest for the reserve accounts. Greater review will be conducted by the Finance Administrator and Chief Financial Officer at the point of submission and certification of reports.

This has been implemented during the September 2025 reporting period.

Implementer(s):

Louis Rodriguez, Finance Administrator  
Tracy Webster, Chief Financial Officer

## COMMUNITY ACTION PARTNERSHIP OF KERN

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE PERIOD ENDED JUNE 30, 2025

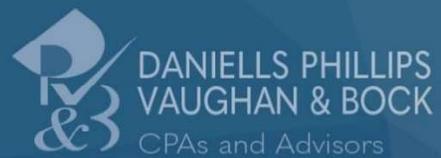
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- SA-2024-001** For the month of August 2023, for Child and Adult Care Food Program 15-1248-OJ the Contractor did not maintain a system to properly document meals reported as substantiated by the underlying documentation. *Corrective action taken during the year.*
- SA-2024-002** For the California State Preschool CSPP-3124 contract, the Contractor did not accurately report supplemental expenses for the year ended June 30, 2024. *Similar item noted in the current year. See SA-2025-001.*
- SA-2024-003** For the General Child Care and Development Program CCTR-3063 contract for the fiscal year ended June 30, 2024, the Contract did not accurately report total unrestricted income – Head Start per the underlying fiscal reports. *Similar item noted in the current year. See SA-2025-003.*
- SA-2024-004** For the Migrant Child Care CMIG-3004 contract, for the fiscal year ended June 30, 2024, the Contract did not accurately report total administrative costs per the underlying fiscal reports. *Corrective action taken during the year.*
- SA-2024-005** For the Migrant Alternative Payment CMAP-3000 contract, the Contractor did not accurately report other unrestricted income, reimbursable expenses and total administrative costs per the underlying fiscal reports. *Similar item noted in the current year. See SA-2025-005.*
- SA-2024-006** For the Migrant Alternative Payment CMAP-3000, California State Preschool CSPP-3124, and General Child Care and Development Program CCTR-3063 contracts, the Contract did not accurately report interest earned on reserves for center based reserves, alternative payment reserves, and preschool reserves per the underlying fiscal reports. *Similar item noted in the current year. See SA-2025-006.*

401(a) PLAN AUDIT REPORT FOR  
COMMUNITY ACTION PARTNERSHIP OF KERN  
FOR THE YEAR ENDED FEBRUARY 28, 2025

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

FINANCIAL REPORT  
February 28, 2025



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SHANNON M. WEBSTER

## INDEPENDENT AUDITOR'S REPORT

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

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

We have performed audits of the financial statements of **Community Action Partnership of Kern 401(a) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 28, 2025 and February 29, 2024, the related statement of changes in net assets available for benefits for the year ended February 28, 2025, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of February 28, 2025 and February 29, 2024, and for the year ended February 28, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion***

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

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

***Basis for Opinion***

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

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of February 28, 2025 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
September 25, 2025

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

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

February 28, 2025 and February 29, 2024

	2025	2024
<b>ASSETS</b>		
Cash	\$ -	\$ 142
Investments at fair value (Notes 3 and 4)	<b>29,183,758</b>	26,003,409
Dividends receivable	-	1,109
<b>Net assets available for benefits</b>	<b><u>\$ 29,183,758</u></b>	<b><u>\$ 26,004,660</u></b>

See Notes to Financial Statements.

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

### STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended February 28, 2025

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Additions:	
Investment income (Note 3):	
Net appreciation in fair value of investments	\$ 3,029,542
Interest and dividends	9,233
	<u>3,038,775</u>
Contributions:	
Employer	2,447,692
Rollover	21,467
	<u>2,469,159</u>
<b>Total</b>	<u>5,507,934</u>
Deductions:	
Benefits paid to participants	2,136,484
Administrative expenses	192,352
<b>Total</b>	<u>2,328,836</u>
<b>Net increase</b>	3,179,098
Net assets available for benefits:	
Beginning of year	26,004,660
End of year	<u>\$ 29,183,758</u>

See Notes to Financial Statements.

# COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

## NOTES TO FINANCIAL STATEMENTS

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### Note 1. Plan Description

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

*General:* The Plan is a defined contribution retirement plan covering all employees of Community Action Partnership of Kern (the Organization) who are at least 18 years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee is responsible for oversight of the Plan. The Plan's Pension Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustee.

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

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

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

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

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

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

*Forfeited Accounts:* For the years ended February 28, 2025 and February 29, 2024, forfeitures were \$181,217 and \$114,235, respectively. During the year ended February 28, 2025 forfeitures of \$114,235 were used to reduce employer contributions and were allocated among the participants who were employees on the last day of the Plan year. Forfeitures of \$181,217 will be used to reduce future employer contributions.

### Note 2. Significant Accounting Policies

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

# COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

## NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

*Subsequent Events:* The Plan Administrator has evaluated subsequent events through September 25, 2025, the date on which the financial statements were available to be issued. No event were identified which would require disclosure in the financial statements.

### Note 3. Certified Investments

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments held as of February 28, 2025 and February 29, 2024, and net appreciation in fair value of investments and interest and dividends for the year ended February 28, 2025, was obtained by the plan administrator and agreed to or derived from information certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank for the period March 1, 2024 through August 15, 2024 and by Nationwide Financial Services, Inc. for the period August 16, 2024 through February 28, 2025.

### Note 4. Fair Value Measurements

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

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

Level 2            Inputs to the valuation methodology include:

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

# COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

## NOTES TO FINANCIAL STATEMENTS

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 28, 2025 or February 29, 2024.

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

*Group annuity contract:* Valued at contributions made, less withdrawals and administrative expenses, plus interest credited. Net deposits invested become part of the Standards general account with no particular segregated or identifiable assets.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of February 28, 2025 and February 29, 2024:

	Assets at Fair Value as of February 28, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	\$ 28,046,478	\$ -	\$ -	\$ 28,046,478
Investments measured at NAV (a)				
Group Annuity Contract				1,137,280
Investments at fair value				\$ 29,183,758
	Assets at Fair Value as of February 29, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	\$ 24,728,860	\$ -	\$ -	\$ 24,728,860
Investments measured at NAV (a)				
Group Annuity Contract				1,274,549
Investments at fair value				\$ 26,003,409

# COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

## NOTES TO FINANCIAL STATEMENTS

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

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

Certain Plan investments are managed by Nationwide Financial Services, Inc. (Nationwide). Nationwide is the custodian and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are offset against net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than direct payments.

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

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

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

Effective May 29, 2024, for the year ended February 28, 2025, the Plan adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Nationwide Financial Services, Inc. The volume submitter plan has received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by the Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

Effective March 31, 2017, for the year ended February 29, 2024, the Plan had adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Standard Retirement Services, Inc.. The volume submitter plan received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion letter was relied upon by the Plan. The Plan Administrator believes the Plan was designed and was being operated in compliance with the applicable provisions of the Internal Revenue Code.

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

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

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

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

### NOTES TO FINANCIAL STATEMENTS

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#### Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at February 28, 2025 and February 29, 2024 to Form 5500:

	2025	2024
Net assets available for benefits per the financial statements	\$ 29,183,758	\$ 26,004,660
Dividends receivable	-	(1,109)
Net assets available for benefits per Form 5500	<u>\$ 29,183,758</u>	<u>\$ 26,003,551</u>

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

Change in net assets available for benefits per the financial statements	\$ 3,179,098
Dividends receivable	<u>1,109</u>
Change in net assets available for benefits per Form 5500	<u>\$ 3,180,207</u>

**SUPPLEMENTAL SCHEDULE**

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

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

February 28, 2025

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
	Mutual Funds:	
American Funds	2020 Target Date Retirement Fund Class R6	\$ 1,443,077
American Funds	2025 Target Date Retirement Fund Class R6	1,964,672
American Funds	2030 Target Date Retirement Fund Class R6	2,550,878
American Funds	2035 Target Date Retirement Fund Class R6	3,221,161
American Funds	2040 Target Date Retirement Fund Class R6	3,104,325
American Funds	2045 Target Date Retirement Fund Class R6	4,398,974
American Funds	2050 Target Date Retirement Fund Class R6	2,116,864
American Funds	2055 Target Date Retirement Fund Class R6	1,102,685
American Funds	2060 Target Date Retirement Fund Class R6	1,154,618
American Funds	2065 Target Date Retirement Fund Class R6	22,597
American Funds	New World Fund Class R6	313,310
Avantis	International Equity Fund Institutional	2,859
Cohen & Steers	Institutional Realty Shares	9,679
DFA	US Small Cap Value Portfolio Institutional	208,972
iShares	S&P 500 Index Fund Class K	755,156
JPMorgan	Large Cap Growth Fund Class R6	449,214
MFS	Mid Cap Value Fund Class R6	29,392
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	1,084,289
Putnam	Dynamic Asset Allocation Growth Fund Class Y	658,349
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	574,845
Putnam	Large Cap Value Fund Class R6	1,367,332
Vanguard	Explorer Fund Admiral Shares	160,212
Vanguard	Mid Cap Index Fund Admiral Shares	98,220
Vanguard	Treasury Money Market Investment Fund	3,476
Vanguard	Total Bond Market Index Fund Admiral Shares	520,372
Virtus	KAR Mid-Cap Core Fund Class R6	730,950
	Group Annuity Contract:	
Standard Insurance Company	Stable Asset Fund II	1,137,280
	Total assets held for investment purposes	<u>\$ 29,183,758</u>

The above information has been certified by Nationwide, custodian of the Plan, as complete and accurate.

403(b) PLAN AUDIT REPORT FOR  
COMMUNITY ACTION PARTNERSHIP OF KERN  
FOR THE YEAR ENDED DECEMBER 31, 2024

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

FINANCIAL REPORT  
December 31, 2024



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SHANNON M. WEBSTER

## INDEPENDENT AUDITOR'S REPORT

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

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

We have performed audits of the financial statements of **Community Action Partnership of Kern 403(b) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion***

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

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

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

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

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
September 25, 2025

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

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024 and 2023

	2024	2023
<b>ASSETS</b>		
Cash	<u>\$ 15,987</u>	<u>\$ 45,581</u>
Investments at fair value (Notes 3 and 4)	<u>11,239,027</u>	<u>8,976,766</u>
Receivables		
Employee contributions	-	49,763
Notes receivable from participants (Note 3)	<u>79,376</u>	-
Total receivables	<u>79,376</u>	<u>49,763</u>
Total assets	<u>11,334,390</u>	<u>9,072,110</u>
<b>LIABILITIES</b>		
Benefit claims payable	<u>-</u>	<u>45,573</u>
Net assets available for benefits	<u><u>\$ 11,334,390</u></u>	<u><u>\$ 9,026,537</u></u>

See Notes to Financial Statements.

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

### STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Year Ended December 31, 2024

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Additions:

Investment income (Note 3):

Net appreciation in fair value of investments	\$ 633,890
Interest and dividends	425,177

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1,059,067

Interest income on notes receivable from participants (Note 3)

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1,696

Contributions:

Participants	1,493,264
Rollovers	406,206

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1,899,470

**Total additions**

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2,960,233

Deductions:

Benefits paid to participants	580,384
Administrative expenses	71,996

---

652,380

**Total deductions**

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652,380

**Net increase**

2,307,853

Net assets available for benefits:

Beginning of year	9,026,537
End of year	\$ 11,334,390

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\$ 11,334,390

See Notes to Financial Statements.

# COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

## NOTES TO FINANCIAL STATEMENTS

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### Note 1. Plan Description

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

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

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

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

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

Employer contributions are required under certain circumstances.

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

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

*Notes Receivable from Participants:* Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loans bear interest at 10.78%. Principal and interest is paid through bi-weekly payroll deductions.

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

# COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

## NOTES TO FINANCIAL STATEMENTS

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### Note 2. Significant Accounting Policies

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

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

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

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

*Contributions:* Contributions from Plan participants are recorded in the year in which the employee contributions are withheld from compensation.

*Notes Receivable from Participants:* Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023.

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

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

*Subsequent Events:* The Plan Administrator has evaluated subsequent events through September 25, 2025, the date the financial statements were available to be issued. No events were identified which would require disclosure in the financial statements.

### Note 3. Certified Investments

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments and notes receivable from participants held as of December 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends and interest income on notes receivable from participants for the year ended December 31, 2024, was obtained by the plan administrator and agreed to or derived from information certified as complete and accurate by Standard Insurance Company and Charles Schwab Trust Bank for the period January 1, 2024 through August 15, 2024 and by Nationwide Financial Services, Inc. for the period August 16, 2024 through December 31, 2024.

# COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

## NOTES TO FINANCIAL STATEMENTS

### Note 4. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 or 2023.

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

*Group annuity contract:* Valued at contributions made, less withdrawals and administrative expenses, plus interest credited. Net deposits invested become part of the Standards general account with no particular segregated or identifiable assets.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	\$ 10,862,577	\$ -	\$ -	\$ 10,862,577
Investments measured at NAV (a)				
Group Annuity Contract				376,450
Investments at fair value				\$ 11,239,027

# COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

## NOTES TO FINANCIAL STATEMENTS

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	\$ 8,601,419	\$ -	\$ -	\$ 8,601,419
Investments measured at NAV (a)				
Group Annuity Contract				375,347
Investments at fair value				<u>\$ 8,976,766</u>

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

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

Certain Plan investments are managed by Nationwide Financial Services, Inc. (Nationwide). Nationwide is the custodian and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are offset against net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than direct payments.

### Note 6. Plan Termination

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

### Note 7. Tax Status

Effective May 29, 2024, for the year ended December 31, 2024, the Plan adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Nationwide Financial Services, Inc. The volume submitter plan has received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by the Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

Effective March 31, 2017, for the year ended December 31, 2023, the Plan had adopted a non-standardized pre-approved form of a volume submitter plan sponsored by Standard Retirement Services, Inc.. The volume submitter plan received an opinion letter from the Internal Revenue Service (IRS) as to the volume submitter plan's qualified status. The volume submitter plan opinion letter was relied upon by the Plan. The Plan Administrator believes the Plan was designed and was being operated in compliance with the applicable provisions of the Internal Revenue Code.

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

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

### NOTES TO FINANCIAL STATEMENTS

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

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

**SUPPLEMENTAL SCHEDULE**

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

### SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) December 31, 2024

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rates of Interest, Collateral, Par or Maturity Value	Fair Value
* Nationwide Trust Company	Cash	\$ 15,987
	Mutual Funds:	
American Funds	2020 Target Date Retirement Fund Class R6	945,530
American Funds	2025 Target Date Retirement Fund Class R6	988,464
American Funds	2030 Target Date Retirement Fund Class R6	1,194,507
American Funds	2035 Target Date Retirement Fund Class R6	1,237,992
American Funds	2040 Target Date Retirement Fund Class R6	1,055,403
American Funds	2045 Target Date Retirement Fund Class R6	1,507,289
American Funds	2050 Target Date Retirement Fund Class R6	1,163,477
American Funds	2055 Target Date Retirement Fund Class R6	476,433
American Funds	2060 Target Date Retirement Fund Class R6	635,394
American Funds	2065 Target Date Retirement Fund Class R6	5,296
American Funds	New World Fund Class R6	57,097
Avantis	International Equity Fund Institutional	37,124
Cohen & Steers	Institutional Realty Shares	7,257
DFA	US Small Cap Value Portfolio Institutional	43,259
iShares	S&P 500 Index Fund Class K	422,112
JPMorgan	Large Cap Growth Fund Class R6	290,141
MFS	Mid Cap Value Fund Class R6	25,339
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	111,107
Putnam	Dynamic Asset Allocation Growth Fund Class Y	119,233
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	62,677
Putnam	Large Cap Value Fund Class R6	118,379
Vanguard	Explorer Fund Admiral Shares	67,354
Vanguard	Mid Cap Index Fund Admiral Shares	58,600
Vanguard	Total Bond Market Index Fund Admiral Shares	124,506
Virtus	KAR Mid-Cap Core Fund Class R6	108,607
	Group Annuity Contract:	
Standard Insurance Company	Stable Asset Fund II	376,450
*Participant Loans	(10.78% interest rate, maturity of 1-4 years)	79,376
Total assets held for investment purposes		<u>\$ 11,334,390</u>

\* Represents a party in interest

The above information has been certified by Nationwide, custodian of the Plan, as complete and accurate.

## REPORT TO THE AUDIT COMMITTEE

# **COMMUNITY ACTION PARTNERSHIP OF KERN**

Report to the Audit Committee  
October 15, 2025



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

Attention: Curtis Floyd, Audit Committee Chair

We are pleased to present this report related to our audit of the financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended February 28, 2025. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for **Community Action Partnership of Kern's** financial reporting process.

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

*Daniells Phillips Vaughan & Bock*

Bakersfield, California  
October 15, 2025

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# Required Communications

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

<b>Area</b>	<b>Comments</b>
<b>Our Responsibilities with regard to the Financial Statement Audit</b>	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated December 23, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
<b>Accounting Policies and Practices</b>	<p><b>Preferability of Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</p> <p><b>Adoption of, or Change in, Accounting Policies</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The Organization did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management's Judgments and Accounting Estimates</b> Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached "Summary of Significant Accounting Estimates".</p>

Area	Comments
<b>Audit Adjustments</b>	Audit adjustments proposed during the course of the audit and recorded by <b>Community Action Partnership of Kern</b> are shown on the attached "Summary of Recorded Audit Adjustments".
<b>Uncorrected Misstatements</b>	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.
<b>Disagreements with Management</b>	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
<b>Consultations with Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed with Management</b>	No significant issues arising from the audit were discussed with or were the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	We did not encounter any significant difficulties in dealing with management during the audit.
<b>Letter Communicating a Significant Deficiency in Internal Control Over Financial Reporting</b>	We have separately communicated a significant deficiency in the schedule of findings and questioned costs included in the February 28, 2025 audited financial statements.
<b>Certain Written Communications Between Management and Our Firm</b>	Copies of significant written communications between our firm and the management of the Organization, including the representation letter provided to us by management, are attached as Exhibit A.

# **COMMUNITY ACTION PARTNERSHIP OF KERN**

## **Summary of Significant Accounting Estimates Year Ended February 28, 2025**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. There were no significant accounting estimates reflected in the Organization's February 28, 2025 financial statements.

**Community Action Partnership of Kern**

Year End: February 28, 2025

Summary of Recorded Audit Adjustments

Date: 3/1/2024 To 2/28/2025

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments							5,540,576.00	
AJE 01	2/28/2025	Work in Process	1505-8000-1000-100-100-100	8010. 01	449,836.00			
AJE 01	2/28/2025	Net Assets	3100-0000-0000-000-000-000	8010. 01		449,836.00		
AJE 01	2/28/2025	Net Assets	3100-0000-0000-000-000-000	8010. 01		7.00		
AJE 01	2/28/2025	Indirect Subsidy	9900-8000-9999-100-900-100	8010. 01	7.00			
To adjust beginning net assets to agree with the 2/29/2024 issued financial statements for a PY adjusting entry inadvertently not posted by CAPK.					449,843.00	449,843.00	5,540,569.00	(7.00)
AJE 02	2/28/2025	Lease Asset	1900	6510	4,493,179.00			
AJE 02	2/28/2025	Lease Liability - Long Term	2400	6510		3,239,203.00		
AJE 02	2/28/2025	Lease Liability - Short Term	2405	6510		1,272,208.00		
AJE 02	2/28/2025	Prepaid Expenses	1420-0000-0000-000-000-000	6510	28,363.00			
AJE 02	2/28/2025	Prepaid Expenses	1420-0000-0000-000-000-000	6510		28,363.00		
AJE 02	2/28/2025	Equipment Rent/Lease	6660-9990-9999-100-900-100	6510		10,130.00		
AJE 02	2/28/2025	Equipment Rent/Lease	6660-9990-9999-100-900-100	6510	28,362.00			
To record right-of-use lease asset and liability as of 2/28/2025.					4,549,904.00	4,549,904.00	5,522,337.00	(18,232.00)
AJE 03	2/28/2025	Work in Process	1505-8000-1000-100-100-100	5515. 01		449,836.00		
AJE 03	2/28/2025	Building	1515-8000-9000-100-900-100	5515. 01	449,836.00			
To place in service accrued retention in CIP for Food Bank expansion as of 2/28/2025.					449,836.00	449,836.00	5,522,337.00	0.00
AJE 04	2/28/2025	State Grant Revenue	4120-2610-1005-100-100-100	8010. 03	62.00			
AJE 04	2/28/2025	Private Revenue	4210-2160-1005-100-100-100	8010. 03		62.00		
Per client - to reclassify state revenue to private revenue.					62.00	62.00	5,522,337.00	0.00
					<b>5,449,645.00</b>	<b>5,449,645.00</b>	<b>5,522,337.00</b>	<b>(18,239.00)</b>

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

October 14, 2025

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

This representation letter is provided in connection with your audits of the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2025 and February 29, 2024, the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of October 14, 2025:

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 23, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We are in compliance with the provisions of Internal Revenue Code (IRC) Section 501(c)3 and is exempt from federal income tax under IRC Section (c)3, as evidenced by a determination letter.
9. The allocation of functional expenses reported in the financial statements is reasonable.
10. Contributions are appropriately classified as net assets without donor restrictions or with donor restrictions.
11. In the audit engagement letter dated December 23, 2024, we requested that you perform the following accounting services in connection with your audit:



- a. Draft the financial statements;
- b. Assist with the adoption of accounting pronouncements applicable to the year ended February 28, 2025;
- c. Proposing adjusting journal entries; and
- d. Drafting and filing of the Data Collection Form

With respect to the services:

- a. We have made all management decisions and performed all management functions;
  - b. We assigned an appropriate individual to oversee the services;
  - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
  - d. We have accepted responsibility for the results of the services; and
  - e. We have accepted responsibility for all significant judgments and decisions that were made.
12. We have no knowledge of any uncorrected misstatements in the financial statements.

**Information Provided**

13. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
14. All transactions have been recorded in the accounting records and are reflected in the financial statements.
15. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
16. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements involving:
- a. Management.
  - b. Employees who have significant roles in internal control.
  - c. Others where the fraud could have a material effect on the financial statements.

17. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators or others.
18. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations. Additionally, we specifically represent that we are responsible for determining that we are subject to the requirements of the Single Audit Act because we have received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
19. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.
20. We are not aware of any pending or threatened litigation, claims or assessments; unasserted claims or assessments that are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 450, Contingencies; violations or possible violations of laws and regulations; or other matters, including gain or loss contingencies, whose effects should be considered when preparing the financial statements.
21. We have disclosed to you the identity of all of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
22. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.
23. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
24. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

### **Supplementary Information**

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

### **Compliance Considerations**

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

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

28. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
29. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
30. Acknowledges its responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
31. Has taken timely and appropriate steps to remedy identified or suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports.
32. Has a process to track the status of audit findings and recommendations.
33. Has identified for the auditor previous audits, attestation engagements and other studies related to the objectives of the audit and whether related recommendations have been implemented.
34. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
35. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
36. Acknowledges its responsibilities as it relates to nonaudit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

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

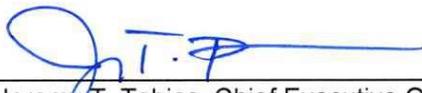
37. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
38. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal and state programs.
39. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal and state programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state award that could have a material effect on its federal and state programs.
40. Management is responsible for the preparation of the schedule of expenditures of federal and state awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have

changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

41. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the Organization of the schedule of expenditures of federal and state awards and the auditor's report thereon.
42. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
43. Management has identified and disclosed to the auditor the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.
44. Management has made available all federal and state awards (including amendments, if any) and any other correspondence relevant to federal and state programs and related activities that have taken place with federal and state agencies or pass-through entities.
45. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal and state awards or stated that there was no such noncompliance.
46. Management believes that the auditee has complied with the direct and material compliance requirements.
47. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
48. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
49. Management is aware of no communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
50. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
51. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.
52. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
53. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

54. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
55. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the Organization's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
56. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
57. The copies of federal and state program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through Organization, as applicable.
58. Management has monitored subrecipients, as necessary, to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through Organization requirements of the Uniform Guidance.
59. Management has considered the results of subrecipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.
60. Management has charged costs to federal and state awards in accordance with applicable cost principles.
61. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
62. The reporting package does not contain protected personally identifiable information.
63. Management has accurately completed the appropriate sections of the data collection form.
64. Management has disclosed all contracts or other agreements with service organizations.
65. Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

**Community Action Partnership of Kern**



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Jeremy T. Tobias, Chief Executive Officer



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Tracy Webster, Chief Financial Officer



# Audit & Pension Committee Meeting Q3 2025 Investment Review

November 19, 2025

Pensionmark Financial Group, LLC ("Pensionmark") is an investment adviser registered under the Investment Advisers Act of 1940. Pensionmark is affiliated through common ownership with Pensionmark Securities, LLC (member SIPC).

**Presented by: Thomas D Ming, AiF**





# MARKET & ECONOMIC REVIEW

For Period Ending 12/31/2023

# EQUITY MARKETS REVIEW

## Domestic Equities

- After a volatile Q2 US equities moved steadily higher throughout Q3. Investors bid up US equities during the quarter as some of the uncertainty over tariff policies receded and as enthusiasm over artificial intelligence boomed. Economic data released during the quarter also indicated continued strength of the US consumer, alleviating some fears of a recession.
- The Morningstar US Broad Market Equities index was up 8.09% for the quarter. The US equities broad market is up 14.57% YTD and up 17.51% over the past 12 months.
- Small cap stocks outperformed large cap stocks in Q3, making up some but not all their underperformance experienced YTD. Large cap growth stocks have been stellar performers in 2025, up over 21% YTD and over 32% over the past 12 months.

# FIXED INCOME

## Fixed Income

- US fixed Income performed well during Q3 2025.
- Rates fell during the quarter, with the largest declines experienced in the short end of the yield curve as markets anticipated rate cuts from the Fed.
- Credit spreads crept lower during the quarter as concerns about the impacts of tariffs on corporate profits waned and risk appetites increased. This helped to drive relative gains in both investment grade and high yield corporate bonds.
- International fixed income fell in Q3, giving back some of the strong outperformance it experienced in Q2. International fixed income remains up 9.02% YTD, outperforming US core fixed income by 2.93% YTD.

# The Importance of Diversification

## THE IMPORTANCE OF DIVERSIFICATION



US Large Cap: Morningstar US Large Cap; US Small Cap: Morningstar US Small Cap TR USD; DM ex/ US: Morningstar Developed Markets ex-US NR EM: Morningstar Emerging Markets NR USD; US Fixed Income: Morningstar US Core Bd TR USD; High Yield: Morningstar US HY Bd TR USD; Intl. Fixed Income: Morningstar Gbl xUS Core Bd GR USD; "Asset Allocation" portfolio includes 36% Morningstar US Market TR USD, 24% Morningstar Global Markets xUS NR USD, 36% Morningstar US Core Plus Bond TR USD, 4% Morningstar Gbl xUS Core Bd GR USD, rebalanced at each calendar quarter-end. Source: Morningstar Direct. Please see...

# Plan Investments- Scoring Summary

## EXECUTIVE SUMMARY

### Investment Scoring Summary

Passing	Watch	Review	Not Scored	Total
27	0	0	2	29

### Investment Additions

Investment Name	Status	Morningstar Rating
No current investment additions		

### Investments on Watch

Investment Name	Status	Quarters Failing Criteria	Morningstar Rating
No investments are currently on the watch list			

### Investments Targeted for Review

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

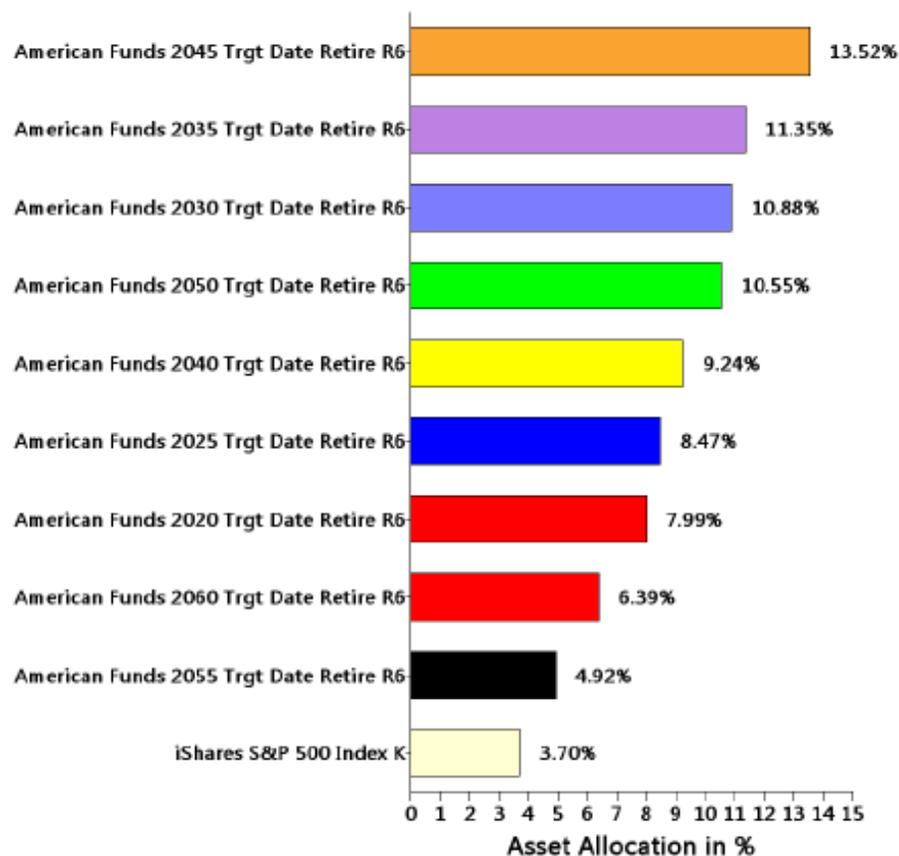
Review :  Watch :  Addition : 

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

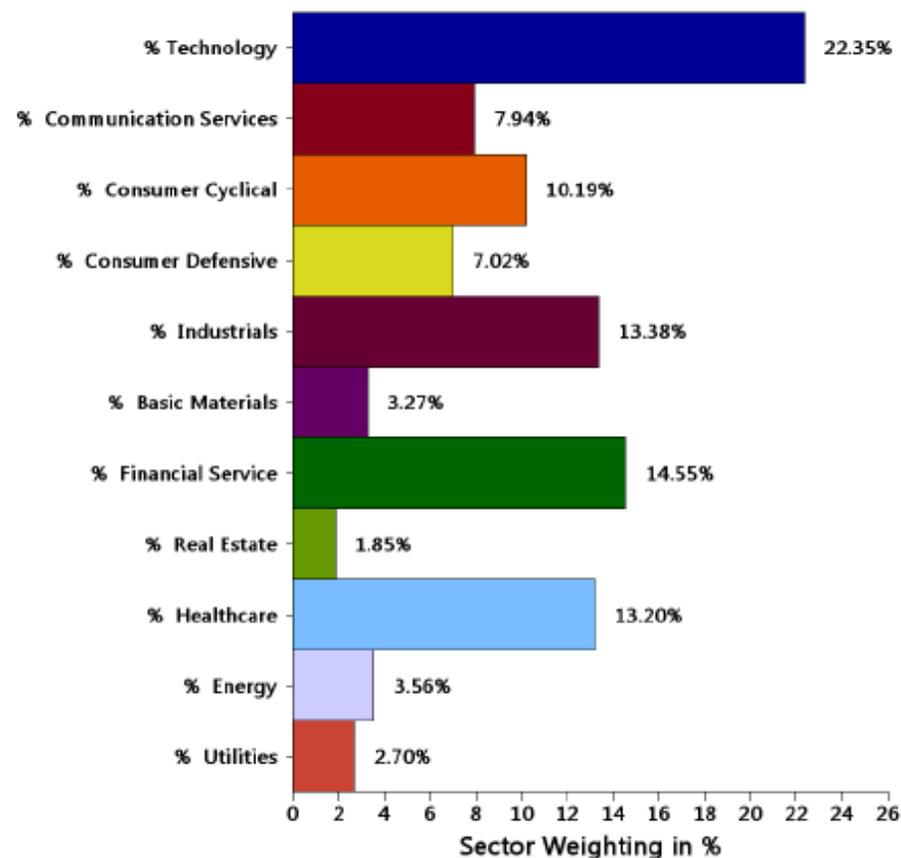
# Portfolio Holdings & Sector Allocation

## PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

Top 10 Holdings



Sector Allocation

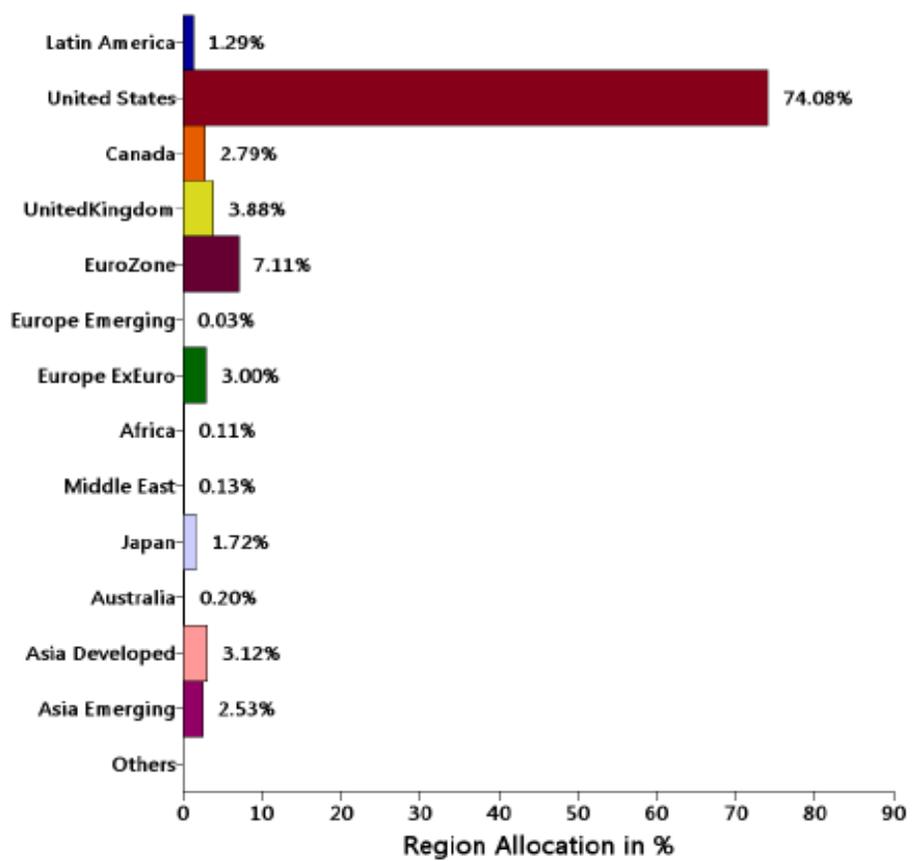


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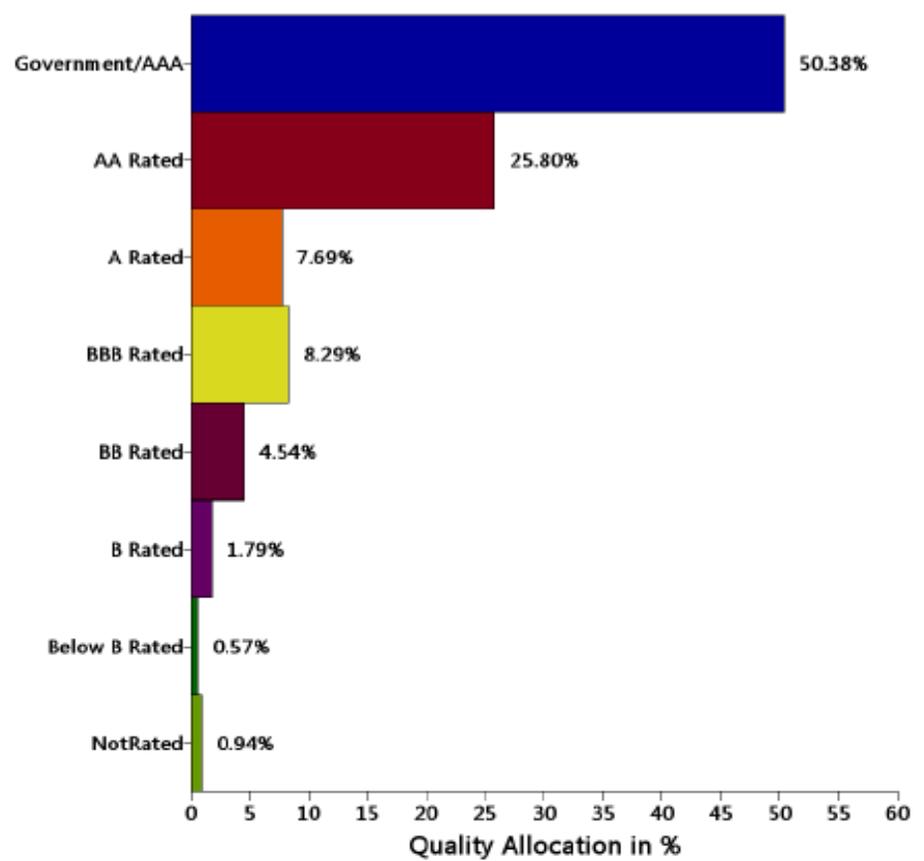
# Portfolio Region & Quality Allocation

## PORTFOLIO | REGION & QUALITY ALLOCATION

Region Allocation



Quality Allocation

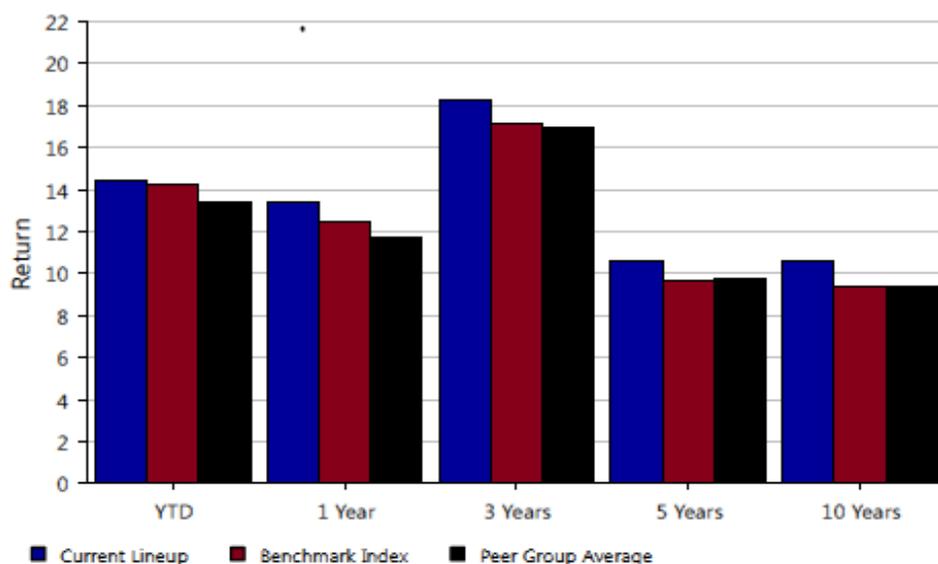


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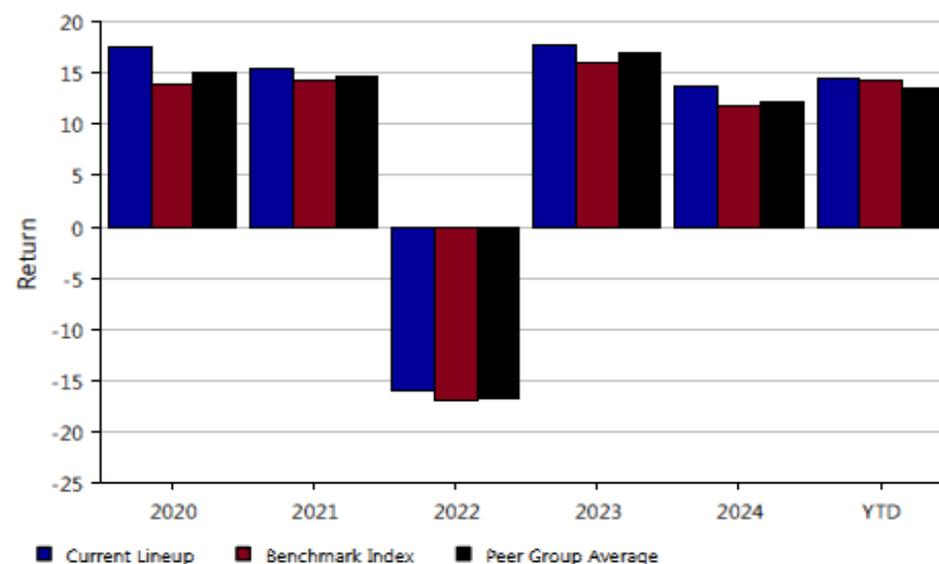
# Portfolio Returns Q3 2024

## PORTFOLIO | RETURNS

### Annualized Returns



### Calendar Year Returns



### Trailing Returns

	YTD	1 Year	3 Years	5 Years	10 Years	Net Exp.Ratio
Current Lineup	14.43	13.37	18.22	10.57	10.60	0.34
Benchmark Index	14.23	12.47	17.12	9.69	9.41	NA
Peer Group Average	13.42	11.76	16.96	9.76	9.42	0.68

### Calendar Year Returns

	2020	2021	2022	2023	2024	YTD	Net Exp.Ratio
Current Lineup	17.47	15.42	-16.03	17.69	13.71	14.43	0.34
Benchmark Index	13.92	14.30	-16.95	16.02	11.80	14.23	NA
Peer Group Average	15.06	14.57	-16.64	16.94	12.17	13.42	0.68

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

The performance data quoted represents past performance. Past performance does not guarantee future results. Investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance information quoted. The performance quoted reflects the reinvestment of dividends and capital gains and is net of all expenses. To obtain current month-end performance information, please contact the phone number located in the "Important Disclosures" section of this report.



**JASON WIMBLEY** Director  
 2389 Gateway Oaks Drive, Suite 100  
 Sacramento, CA 95833  
 (916) 576-7109  
[www.csd.ca.gov](http://www.csd.ca.gov)

August 27, 2025

Mr. Jeremy Tobias, Executive Director  
 Community Action Partnership of Kern  
 1300 18<sup>th</sup> Street, Suite 200  
 Bakersfield, CA 93301

Dear Mr. Tobias:

The Department of Community Services and Development's (CSD's) Energy Field Operations Unit, in conjunction with CSD's Financial Accounting Services Unit, has received and processed a close out report for Community Action Partnership of Kern's (CAPK) 2024 Low Income Home Energy Assistance Program (LIHEAP) contract 24B-2012. This letter serves as CAPK's 2024 LIHEAP final close out letter.

CSD's Energy Field Operations Unit has assessed CAPK's contract performance against CAPK's projections. Below is a breakdown of CAPK's overall performance with respect to the 2024 LIHEAP contract:

CONTRACT COMPONENT	AMOUNT BUDGETED	ACTUAL EXPENDITURES	PROJECTED DWELLINGS / CLIENTS SERVED	ACTUAL DWELLINGS / CLIENTS SERVED
Weatherization	\$3,179,318.00	\$3,179,318.00	190	151
EHA-16	\$3,023,076.00	\$3,023,076.00		
EHCS		\$790,022.76	95	72
ECIP/HEAP WPO		\$38,006.45	65	51
SWEATS		\$0.00	0	0
PSPS		\$0.00	0	0
ECIP Fast Track	\$4,401,347.00	\$4,400,355.25	5,100	3,412
HEAP Gas & Electric	\$1,461,860.00	\$1,456,297.86		2,506
<b>TOTAL CONTRACT ALLOCATION:</b>		<b>\$12,065,601.00</b>		
<b>TOTAL CONTRACT EXPENDED:</b>		<b>\$12,059,047.11</b>		

Per close out requirements, the Energy Field Operations Unit has reviewed and evaluated CAPK's response to the Expenditure and Production analysis. Based on CAPK's response, your agency stated the following: 1) agency earned category A status for expenditure, 2) learned to hire qualified staff, evaluate procedures, communicate with subcontractors, meet regularly with staff, and continually monitor goals and budgets, and 3) plan on increasing use of subcontractors, add additional vendors, create relationships with community stakeholders, develop paperless systems, and develop management

systems to expedite workflow. The Energy Field Operations Unit will follow up on your agency's plan of action during future monitoring.

In addition, CSD has reconciled CAPK's 'Major Vehicle and Equipment Purchases' against the agency's CSD 558 pre-approval requests, final EARS Reports, and the submitted CSD 733G 'Inventory and Equipment Schedule'; hence, for the 2024 LIHEAP Contract, CSD has identified and tracked the following 'Major Vehicle and Equipment Purchases':

- *Office Cubicles (80% of total cost) at the purchase price of \$ 15,512.27*

With respect to interest, revenue, and outstanding Working Capital Advances for the 2024 Program Year, CAPK reported \$23,495.00 in program income that was expended during the 2024 LIHEAP contract term (\$12,748.00 under labor costs and \$10,747.00 under other program costs) and \$227.00 in interest income that was expended during the 2024 LIHEAP contract term.

Based on the analysis of CAPK's expenditure under this contract, your agency expended 99.94% of funds under this contract and exceeded the utility assistance projected goal.

The Energy Field Operations Unit considers this contract closed; however, this contract is subject to a final review by CSD's Audit Services Unit. If you have any questions regarding the programmatic or performance references made throughout this report, please contact me at (916) 407-0525 or via e-mail at [Darrell.McCormick@csd.ca.gov](mailto:Darrell.McCormick@csd.ca.gov).

Thank you for your dedication and commitment to serve low-income individuals and families in your community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to improve the lives of those living in poverty and ultimately reduce poverty in California.

Sincerely,

*Darrell McCormick*

DARRELL MCCORMICK  
Field Representative

Attachment(s): 2024 LIHEAP Closeout Worksheet

State of California  
 Department of Community Services and Development  
 2024 LIHEAP Closeout Worksheet (as of 2/7/25)

Agency: Community Action Partnership of Kern

Contract Number: 24B-2012

Line Items	Max/Budgeted	Expenditures	Allowable	Paid	Owed
<b>Weatherization (WX) Program Costs</b>					
Intake	\$254,345.00	\$49,361.14	\$49,361.14		
Outreach	\$158,966.00	\$63,049.09	\$63,049.09		
Training & Technical Assistance		\$47,379.71	\$47,379.71		
T&TA Out of State Travel	\$158,966.00	\$0.00	\$47,379.71		
<b>WX Program Costs Subtotal</b>	<b>\$572,277.00</b>	<b>\$159,789.94</b>	<b>\$159,789.94</b>		
Major Vehicle & Field Equipment		\$15,512.27	\$15,512.27		
Minor Vehicle & Field Equipment		\$0.00	\$0.00		
Liability Insurance		\$24,434.13	\$24,434.13		
General Operating Costs		\$438,690.36	\$438,690.36		
WX Program Activities		\$1,265,421.63	\$1,265,421.63		
Other Program Costs		\$1,275,469.67	\$1,275,469.67		
<b>WX Program Activities &amp; Costs Subtotal</b>	<b>\$2,607,041.00</b>	<b>\$3,019,528.06</b>	<b>\$3,019,528.06</b>		
<b>Total Weatherization Program Costs</b>	<b>\$3,179,318.00</b>	<b>\$3,179,318.00</b>	<b>\$3,179,318.00</b>	<b>\$3,179,318.00</b>	<b>(\$0.00)</b>
<b>Assurance 16 Costs</b>	<b>\$635,864.00</b>	<b>\$351,240.83</b>	<b>\$351,240.83</b>	<b>\$351,240.83</b>	<b>\$0.00</b>
<b>Administrative Costs</b>					
Administrative Costs		\$629,860.13			
Administrative Equipment		\$0.00			
Out of State Travel		\$0.00			
<b>Administrative Costs Subtotal</b>	<b>\$635,864.00</b>	<b>\$629,860.13</b>	<b>\$629,860.13</b>	<b>\$629,860.13</b>	<b>\$0.00</b>
<b>ECIP/HEAP Program Costs</b>					
Intake	\$609,164.00	\$436,410.71	\$436,410.71		
Outreach	\$380,728.00	\$298,085.70	\$298,085.70		
Training & Technical Assistance		\$907.36	\$907.36		
T&TA Out of State Travel	\$152,291.00	\$0.00	\$0.00		
<b>ECIP/HEAP Program Costs Subtotal</b>	<b>\$1,142,183.00</b>	<b>\$735,403.77</b>	<b>\$735,403.77</b>	<b>\$735,403.77</b>	<b>\$0.00</b>
<b>Program Services Costs</b>					
Major Vehicle & Equipment		\$0.00	\$0.00		
Minor Vehicle & Equipment		\$0.00	\$0.00		
Liability Insurance		\$0.00	\$0.00		
General Operating Costs		\$36,180.94	\$36,180.94		
Automation Costs		\$0.00	\$0.00		
ECIP EHCS		\$790,022.76	\$790,022.76		
ECIP/HEAP WPO		\$38,006.45	\$38,006.45		
Tank Repairs (ECIP & HEAP WPO)		\$0.00	\$0.00		
Other Program Costs		\$442,361.12	\$442,361.12		
SWEATS		\$0.00	\$0.00		
PSPS Emergency Preparedness		\$0.00	\$0.00		
<b>Program Services Costs Subtotal</b>	<b>\$609,165.00</b>	<b>\$1,306,571.27</b>	<b>\$1,306,571.27</b>	<b>\$1,306,571.27</b>	<b>\$0.00</b>
<b>Total ECIP/HEAP/A16 Costs</b>	<b>\$3,023,076.00</b>	<b>\$3,023,076.00</b>	<b>\$3,023,076.00</b>	<b>\$3,023,076.00</b>	<b>\$0.00</b>
<b>Utility Assistance Program Costs</b>					
ECIP Fast Track	\$4,401,704.00	\$4,400,355.25			
HEAP Gas & Electric	\$1,461,503.00	\$1,456,297.86			
<b>Total Utility Assistance Costs</b>	<b>\$5,863,207.00</b>	<b>\$5,856,653.11</b>	<b>\$5,856,653.11</b>	<b>\$5,856,653.11</b>	<b>\$0.00</b>
<b>TOTAL ADMIN COSTS</b>	<b>\$635,864.00</b>	<b>\$629,860.13</b>	<b>\$629,860.13</b>		
<b>TOTAL PROGRAM COSTS</b>	<b>\$11,429,737.00</b>	<b>\$11,429,186.98</b>	<b>\$11,429,186.98</b>		
<b>CONTRACT TOTAL</b>	<b>\$12,065,601.00</b>	<b>\$12,059,047.11</b>	<b>\$12,059,047.11</b>	<b>\$12,059,047.11</b>	<b>(\$0.00)</b>