



2025

FINANCIAL

STATEMENT



CONTENTS

INDEPENDENT AUDITOR'S REPORT	1-3
------------------------------	-----

FINANCIAL STATEMENTS

Statements of financial position	4
Statements of activities	5
Statements of cash flows	6-7
Statements of functional expenses	8-9
Notes to financial statements	10-22

SUPPLEMENTARY INFORMATION

Schedule of expenditures of federal and state awards	23-28
Schedules of revenue and expenditures for completed contracts	29-70
California Department of Community Services and Development – supplemental schedules of revenue and expenditures	71-73

OTHER INDEPENDENT AUDITOR'S REPORTS

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 <i>Government Auditing Standards</i>	74-75
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	76-78
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	79-81

FINDINGS AND RECOMMENDATIONS SECTION

Schedule of findings and questioned costs	82-84
Summary schedule of prior audit findings	85

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)
ASSETS		
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
Total current assets	35,399,119	33,522,731
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
Total noncurrent assets	61,261,775	55,909,393
Total assets	\$ 96,660,894	\$ 89,432,124
LIABILITIES AND NET ASSETS		
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
Total current liabilities	34,461,831	32,809,896
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
Total noncurrent liabilities	10,559,710	10,505,212
Total liabilities	45,021,541	43,315,108
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
Total net assets	51,639,353	46,117,016
Total liabilities and net assets	\$ 96,660,894	\$ 89,432,124

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	Total	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:						
Federal grants	\$ 84,638,236	\$ -	\$ 84,638,236	\$ 74,103,896	\$ -	\$ 74,103,896
State grants	59,635,374	-	59,635,374	54,733,620	-	54,733,620
Local grants	3,217,721	72,041	3,289,762	3,586,161	30,000	3,616,161
Donations:						
Food	31,285,755	-	31,285,755	30,351,294	-	30,351,294
Cash	258,970	76,092	335,062	282,695	119,758	402,453
Contributions in-kind (Notes 1 and 17)	65,489	-	65,489	67,937	-	67,937
Other revenue	1,902,755	-	1,902,755	2,841,399	-	2,841,399
Gain on disposition of property and equipment	124,242	-	124,242	3,052,548	-	3,052,548
Net assets released from restriction	225,684	(225,684)	-	177,107	(177,107)	-
Total revenue, gains and other support	181,354,226	(77,551)	181,276,675	169,196,657	(27,349)	169,169,308
Program expenses:						
Child care and education	90,427,296	-	90,427,296	83,433,339	-	83,433,339
Nutrition	54,700,416	-	54,700,416	47,164,614	-	47,164,614
Energy conservation	6,880,041	-	6,880,041	7,236,250	-	7,236,250
Community services	11,211,877	-	11,211,877	9,430,084	-	9,430,084
General and administrative	12,178,171	-	12,178,171	11,804,301	-	11,804,301
Fundraising	356,537	-	356,537	390,950	-	390,950
Total expenses	175,754,338	-	175,754,338	159,459,538	-	159,459,538
Change in net assets	5,599,888	(77,551)	5,522,337	9,737,119	(27,349)	9,709,770
Net assets, beginning	45,905,707	211,309	46,117,016	36,168,588	238,658	36,407,246
Net assets, ending	\$ 51,505,595	\$ 133,758	\$ 51,639,353	\$ 45,905,707	\$ 211,309	\$ 46,117,016

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)
Cash Flows From Operating Activities		
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
Net cash provided by operating activities	12,047,329	14,829,988
Cash Flows From Investing Activities		
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)
Net cash (used in) investing activities	(6,850,381)	(8,588,825)
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
Net cash (used in) financing activities	(298,029)	(711,871)
Net increase in cash	4,898,919	5,529,292
Cash:		
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
\$ 23,932,433	\$ 19,033,514	

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	<u>\$ 90,427,296</u>	<u>\$ 54,700,416</u>	<u>\$ 6,880,041</u>	<u>\$ 11,211,877</u>	<u>\$ 12,178,171</u>	<u>\$ 356,537</u>	<u>\$ 175,754,338</u>

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	-	-	-	-	35,890,020
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

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

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

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

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
	<hr/> <u>35,814,492</u>	<hr/> <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
	<hr/> <u>6,303,302</u>	<hr/> <u>6,160,925</u>
Financial assets available to meet expenditures over the next twelve months	\$ 29,511,190	\$ 28,499,273
	<hr/> <u></u>	<hr/> <u></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
<hr/>			
	2024		
	Cost	Fair Value	Unrealized Appreciation
Certificates of deposit	\$ 2,500,000	\$ 2,500,000	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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
	<hr/> <u>\$ 9,329,530</u>	<hr/> <u>\$ 13,126,684</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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

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:

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

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
	<hr/> <u>\$ 2,201,946</u>	<hr/> <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
	<hr/> <u>\$ 1,173,890</u>	<hr/> <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
	<hr/> \$ 16,523,053	<hr/> \$ 17,042,996

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
	<hr/> \$ 2,106,158	<hr/> \$ 1,893,777

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	<hr/> 5,252,342
Amount representing interest	740,931
Present value of operating lease liabilities	<hr/> \$ 4,511,411

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
	<hr/> \$ 133,758	<hr/> \$ 211,309

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTES TO FINANCIAL STATEMENTS

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
	<hr/> \$ 65,489	<hr/> \$ 67,937

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
FEDERAL:				
U.S. Department of Health and Human Services				
<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	93.568	24B-2012	2,049,920	
ECIP/ HEAP/ Assurance 16 (EHA 16)	93.568	25B-3012	1,100,294	
Low Income Home Energy Assistance Program	93.568	25B-3012	1,424,390	
Weatherization (Wx)	93.568	23J-5716	<u>872,403</u>	7,322,621
Emergency Supplemental Low Income Home				
Energy Assistance Program				
ECIP/ HEAP/ Assurance 16 (EHA 16)	93.568	22P - 7010	<u>59,415</u>	59,415
Department of Energy				
Weatherization Assistance Program	81.042			
Department of Social Services				
Child Care and Development Fund	93.596	CCTR-4065	103,289	
General Child Care and Development	93.575	CCTR-3063	373,460	
Child Care and Development Block Grant	93.575	CCTR-4065	702,298	
General Child Care and Development	93.575	CMAP-3000	4,743,055	
General Child Care and Development	93.575	CMAP-4000	<u>2,977,498</u>	8,899,600
Total Child Care Development Fund Cluster				

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
FEDERAL, continued:				
<i>Pass Through California Community Action Partnership Association</i>				
Diaper Distribution Pilot Project	93.647	90EDA0009-01-04	<u>87,227</u>	87,227
U.S. Department of Housing and Urban Development				
<i>Pass Through United Way of Kern County</i>				
Housing and Urban Development (CoC Planning Grant)	14.267	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>	
Total Community Development Block Grant Entitlement Grants Cluster				422,037
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
U.S. Department of the Treasury				
<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
U.S. Department of Agriculture				
<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

Page 3 of 6

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
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>	
Total Food Distribution Cluster				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
U.S Department of Homeland Security				
<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>	
				<u>63,344</u>
				<u><u>\$ 84,638,236</u></u>
STATE:				
State of California - Department of Education				
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	113,573	
California Community School Partnership - BCSD		Year 3	<u>257,350</u>	
				\$ 10,409,118
State of California - Department of Human Services				
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
STATE, continued:			
State of California - Department of Food and Agriculture			
Healthy Refrigeration Program Grant (HRPG)	23-0821-000-SG	<u>54,214</u>	54,214
State of California - Department of Social Services			
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
Department of Parks and Recreation			
City of Bakersfield Friendship House Community Center Sports Field	2023-073	<u>(10,988)</u>	(10,988)
Department of Corrections Planning and Grants Programs			
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
Department of Community Services and Development			
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

Page 5 of 6

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
Employment Development Department			
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	46,176	
			116,343
Department of Corrections and Rehabilitation			
California Violence Intervention and Prevention	2022-199	160,850	
			160,850
California Interagency Council on Homelessness			
Bakersfield Kern Regional Homeless Collaborative Encampment Resolution Funds	2023-307	71,665	
			71,665
California Children and Families Commission			
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	147,167	
			757,371
			<u>\$ 59,635,374</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended February 28, 2025

Page 6 of 6

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</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 553,653	\$ 627,864	\$ 1,181,517
Total Revenue	<u>553,653</u>	<u>627,864</u>	<u>1,181,517</u>
EXPENDITURES			
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	<u>48,369</u>	<u>53,632</u>	<u>102,001</u>
Total Expenditures	<u>553,653</u>	<u>627,864</u>	<u>1,181,517</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Oct. 1, 2023</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 58,712	\$ 110,745	\$ 169,457
Total Revenue	<u>58,712</u>	<u>110,745</u>	<u>169,457</u>
EXPENDITURES			
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	<u>5,337</u>	<u>10,068</u>	<u>15,405</u>
Total Expenditures	<u>58,712</u>	<u>110,745</u>	<u>169,457</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Jan. 1, 2024</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Dec. 31, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ <u>439,403</u>	\$ <u>1,362,712</u>	\$ <u>1,802,115</u>
Total Revenue	<u>439,403</u>	<u>1,362,712</u>	<u>1,802,115</u>
EXPENDITURES			
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	<u>43,017</u>	<u>130,615</u>	<u>173,632</u>
Total Expenditures	<u>439,403</u>	<u>1,362,712</u>	<u>1,802,115</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Jan. 1, 2024</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Dec. 31, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ _____ -	\$ 26,000	\$ 26,000
Total Revenue	<u>_____ -</u>	<u>26,000</u>	<u>26,000</u>
EXPENDITURES			
Salaries	- - -	- - -	- - -
Fringe Benefits	- - -	- - -	- - -
Travel	- - -	- - -	- - -
Space Costs	- - -	- - -	- - -
Consumable Supplies	- - -	- - -	- - -
Equipment	- - -	- - -	- - -
Consultant/Contract Services	- - 23,636	23,636	23,636
Other Costs	- - -	- - -	- - -
Program Costs	- - -	- - -	- - -
Depreciation	- - -	- - -	- - -
Administration Cost	<u>_____ -</u>	<u>2,364</u>	<u>2,364</u>
Total Expenditures	<u>_____ -</u>	<u>26,000</u>	<u>26,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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>
REVENUE			
Local Grant Revenue	\$ _____ -	\$ 45,000	\$ 45,000
Total Revenue	<u>_____ -</u>	<u>45,000</u>	<u>45,000</u>
EXPENDITURES			
Salaries	- - -	- - -	- - -
Fringe Benefits	- - -	- - -	- - -
Travel	- 44	44	44
Space Costs	- 11,442	11,442	11,442
Consumable Supplies	- 417	417	417
Equipment	- - -	- - -	- - -
Consultant/Contract Services	- 20,103	20,103	20,103
Other Costs	- 8,903	8,903	8,903
Program Costs	- - -	- - -	- - -
Depreciation	- - -	- - -	- - -
Administration Cost	<u>_____ -</u>	<u>4,091</u>	<u>4,091</u>
Total Expenditures	<u>_____ -</u>	<u>45,000</u>	<u>45,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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

	EARLY HEAD START BASE	EARLY HEAD START T & TA	HEAD START BASE	HEAD START T & TA	
	Mar. 1, 2024 through Feb. 28, 2025	TOTAL			
REVENUE					
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>
Total Revenue	<u>22,787,259</u>	<u>343,946</u>	<u>31,493,065</u>	<u>177,586</u>	<u>54,801,856</u>
EXPENDITURES					
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>
Total Expenditures	<u>22,787,259</u>	<u>343,946</u>	<u>31,493,065</u>	<u>177,586</u>	<u>54,801,856</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <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

	<u>Mar. 1, 2024</u> <u>through</u> <u>Feb. 28, 2025</u>	<u>TOTAL</u>
REVENUE		
Federal Grant Revenue	\$ 3,028,270	\$ 3,028,270
Other Revenue	<u>23,881</u>	<u>23,881</u>
Total Revenue	<u><u>3,052,151</u></u>	<u><u>3,052,151</u></u>
 EXPENDITURES		
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	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>3,052,151</u></u>	<u><u>3,052,151</u></u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
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	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	
REVENUE									
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	<u>3,407,110</u>	-	-	-	<u>11,882,869</u>	-	-	-	<u>15,289,979</u>
Total Revenue	<u>20,433,530</u>	<u>3,463,476</u>	<u>344,074</u>	<u>-</u>	<u>31,344,051</u>	<u>2,166,099</u>	<u>176,628</u>	<u>61,418</u>	<u>57,989,276</u>
EXPENDITURES									
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	<u>3,407,110</u>	-	-	-	<u>11,882,869</u>	-	-	-	<u>15,289,979</u>
Total Expenditures	<u>20,433,530</u>	<u>3,463,476</u>	<u>344,074</u>	<u>-</u>	<u>31,344,051</u>	<u>2,166,099</u>	<u>176,628</u>	<u>61,418</u>	<u>57,989,276</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ _____ -	\$ _____ -							

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

	<u>July 1, 2023</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ <u>61,082</u>	\$ <u>368,083</u>	\$ <u>429,165</u>
Total Revenue	<u>61,082</u>	<u>368,083</u>	<u>429,165</u>
EXPENDITURES			
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	-	-	-
Total Expenditures	<u>61,082</u>	<u>368,083</u>	<u>429,165</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Mar. 1, 2024 through Feb. 28, 2025	TOTAL
REVENUE		
Federal Grant Revenue	\$ 155,958	\$ 155,958
Total Revenue	155,958	155,958
 EXPENDITURES		
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	17,442	17,442
Total Expenditures	155,958	155,958
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -

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

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</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 589,050	\$ 1,093,602	\$ 1,682,652
Other Revenue	<u>13,236</u>	<u>-</u>	<u>13,236</u>
Total Revenue	<u>602,286</u>	<u>1,093,602</u>	<u>1,695,888</u>
EXPENDITURES			
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	<u>42,497</u>	<u>29,853</u>	<u>72,350</u>
Total Expenditures	<u>602,286</u>	<u>1,093,602</u>	<u>1,695,888</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 169,231	\$ 288,010	\$ 457,241
Total Revenue	<u>169,231</u>	<u>288,010</u>	<u>457,241</u>
EXPENDITURES			
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	<u>15,285</u>	<u>24,712</u>	<u>39,997</u>
Total Expenditures	<u>169,231</u>	<u>288,010</u>	<u>457,241</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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>
REVENUE				
State Grant Revenue	\$ 86,843	\$ 65,025	\$ 151,868	\$ 132,852
Total Revenue	86,843	65,025	151,868	132,852
EXPENDITURES				
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	3,060	2,988	6,048	4,889
Total Expenditures	86,843	65,025	151,868	132,852
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - HELP ME GROW
AGREEMENT NO. 2020.1.06
FOR THE PERIOD JULY 1, 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>
REVENUE				
State Grant Revenue	\$ 203,172	\$ 53,546	\$ 256,718	\$ 220,840
Total Revenue	<u>203,172</u>	<u>53,546</u>	<u>256,718</u>	<u>220,840</u>
 EXPENDITURES				
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>
Total Expenditures	<u>203,172</u>	<u>53,546</u>	<u>256,718</u>	<u>220,840</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - 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>
REVENUE				
State Grant Revenue	\$ 127,256	\$ 55,909	\$ 183,165	\$ 147,167
Total Revenue	127,256	55,909	183,165	147,167
 EXPENDITURES				
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
Total Expenditures	127,256	55,909	183,165	147,167
 REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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

	July 1, 2023 through Feb. 29, 2024	Mar. 1 2024 through June 30, 2024	TOTAL	July 1, 2024 through Feb. 28, 2025
REVENUE				
State Grant Revenue	\$ 88,503	\$ 4,779	\$ 93,282	\$ 77,253
Total Revenue	88,503	4,779	93,282	77,253
EXPENDITURES				
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
Total Expenditures	88,503	4,779	93,282	77,253
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>July 31, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 126,927	\$ 109,910	\$ 236,837
In-Kind	<u>-</u>	<u>59,210</u>	<u>59,210</u>
Total Revenue	<u>126,927</u>	<u>169,120</u>	<u>296,047</u>
EXPENDITURES			
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	<u>-</u>	<u>59,210</u>	<u>59,210</u>
Total Expenditures	<u>126,927</u>	<u>169,120</u>	<u>296,047</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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>
REVENUE				
Federal Grant Revenue	\$ <u>1,142,772</u>	\$ <u>1,503,397</u>	\$ <u>353,830</u>	\$ <u>2,999,999</u>
Total Revenue	<u>1,142,772</u>	<u>1,503,397</u>	<u>353,830</u>	<u>2,999,999</u>
EXPENDITURES				
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	-	-	-	-
Total Expenditures	<u>1,142,772</u>	<u>1,503,397</u>	<u>353,830</u>	<u>2,999,999</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
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

	Aug. 18, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Nov. 30, 2024	TOTAL
REVENUE					
Federal Grant Revenue	\$ 209,872	\$ 2,068,602	\$ 377,509	\$ 376,208	\$ 3,032,191
Total Revenue	209,872	2,068,602	377,509	376,208	3,032,191
EXPENDITURES					
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	-	-	-	-	-
Total Expenditures	209,872	2,068,602	377,509	376,208	3,032,191
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

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>
REVENUE					
Federal Grant Revenue	\$ _____ -	\$ 874,449	\$ (3,692)	\$ 45,829	\$ 916,586
Total Revenue	<u>_____ -</u>	<u>874,449</u>	<u>(3,692)</u>	<u>45,829</u>	<u>916,586</u>
EXPENDITURES					
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	<u>_____ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>_____ -</u>	<u>874,449</u>	<u>(3,692)</u>	<u>45,829</u>	<u>916,586</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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>
REVENUE				
Private Revenue	\$ <u>1,076,429</u>	\$ <u>1,822,681</u>	\$ <u>100,890</u>	\$ <u>3,000,000</u>
Total Revenue	<u>1,076,429</u>	<u>1,822,681</u>	<u>100,890</u>	<u>3,000,000</u>
EXPENDITURES				
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	-	-	-	-
Total Expenditures	<u>1,076,429</u>	<u>1,822,681</u>	<u>100,890</u>	<u>3,000,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
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>
REVENUE				
State Grant Revenue	\$ _____ -	\$ 2,753,484	\$ 1,617,853	\$ 4,371,337
Total Revenue	<u>_____ -</u>	<u>2,753,484</u>	<u>1,617,853</u>	<u>4,371,337</u>
EXPENDITURES				
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
Total Expenditures	<u>_____ -</u>	<u>2,753,484</u>	<u>1,617,853</u>	<u>4,371,337</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>

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

	<u>July 1, 2023</u> through <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> through <u>June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 44,603	\$ 24,277	\$ 68,880
Total Revenue	<u>44,603</u>	<u>24,277</u>	<u>68,880</u>
EXPENDITURES			
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	<u>3,742</u>	<u>2,194</u>	<u>5,936</u>
Total Expenditures	<u>44,603</u>	<u>24,277</u>	<u>68,880</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2023</u> through <u>Feb 29, 2024</u>	<u>Mar 1, 2024</u> through <u>Jun 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 186,087	\$ 76,357	\$ 262,444
Total Revenue	<u>186,087</u>	<u>76,357</u>	<u>262,444</u>
EXPENDITURES			
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	<u>16,679</u>	<u>6,859</u>	<u>23,538</u>
Total Expenditures	<u>186,087</u>	<u>76,357</u>	<u>262,444</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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</u> through <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> through <u>June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 142,547	\$ 113,959	\$ 256,506
Total Revenue	142,547	113,959	256,506
EXPENDITURES			
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	<u>12,921</u>	<u>10,328</u>	<u>23,249</u>
Total Expenditures	<u>142,547</u>	<u>113,959</u>	<u>256,506</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2023</u> through <u>Feb. 28, 2023</u>	<u>Mar. 1, 2024</u> through <u>June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 1,225,669	\$ 883,069	\$ 2,108,738
Parent Fees	<u>82</u>	<u>-</u>	<u>82</u>
Total Revenue	<u>1,225,751</u>	<u>883,069</u>	<u>2,108,820</u>
EXPENDITURES			
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>
Total Expenditures	<u>1,225,751</u>	<u>883,069</u>	<u>2,108,820</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF 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>
REVENUE			
State Grant Revenue	\$ 24,676	\$ 16,718	\$ 41,394
Total Revenue	<u>24,676</u>	<u>16,718</u>	<u>41,394</u>
EXPENDITURES			
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>
Total Expenditures	<u>24,676</u>	<u>16,718</u>	<u>41,394</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA 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>
REVENUE			
State Grant Revenue	\$ 3,725,148	\$ 2,190,748	\$ 5,915,896
Parent Fees	<u>270</u>	<u>216</u>	<u>486</u>
Total Revenue	<u>3,725,418</u>	<u>2,190,964</u>	<u>5,916,382</u>
EXPENDITURES			
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	<u>338,674</u>	<u>199,179</u>	<u>537,853</u>
Total Expenditures	<u>3,725,418</u>	<u>2,190,964</u>	<u>5,916,382</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2023</u> through <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> through <u>June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 40,079	\$ -	\$ 40,079
Total Revenue	40,079	-	40,079
EXPENDITURES			
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	<u>3,644</u>	<u>-</u>	<u>3,644</u>
Total Expenditures	<u>40,079</u>	<u>-</u>	<u>40,079</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-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>
REVENUE			
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>
Total Revenue	<u>2,297,048</u>	<u>1,351,222</u>	<u>3,648,270</u>
EXPENDITURES			
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>
Total Expenditures	<u>2,297,048</u>	<u>1,351,222</u>	<u>3,648,270</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF 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>
REVENUE			
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	<u>301</u>	<u>328</u>	<u>629</u>
Total Revenue	<u>23,045,373</u>	<u>10,703,802</u>	<u>33,749,175</u>
EXPENDITURES			
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	<u>2,084,753</u>	<u>967,115</u>	<u>3,051,868</u>
Total Expenditures	<u>23,045,373</u>	<u>10,703,802</u>	<u>33,749,175</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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>
REVENUE			
Federal Grant Revenue	\$ 28,818	\$ 46,610	\$ 75,428
Total Revenue	<u>28,818</u>	<u>46,610</u>	<u>75,428</u>
EXPENDITURES			
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>
Total Expenditures	<u>28,818</u>	<u>46,610</u>	<u>75,428</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Oct. 1, 2023</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 121,678	\$ 203,322	\$ 325,000
In-Kind	<u>126,619</u>	<u>214,652</u>	<u>341,271</u>
Total Revenue	<u>248,297</u>	<u>417,974</u>	<u>666,271</u>
EXPENDITURES			
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>
Total Expenditures	<u>248,297</u>	<u>417,974</u>	<u>666,271</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Oct. 1, 2023</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 1,494,030	\$ 2,249,221	\$ 3,743,251
Other Revenue	<u>4,082</u>	<u>(3,609)</u>	<u>473</u>
Total Revenue	<u>1,498,112</u>	<u>2,245,612</u>	<u>3,743,724</u>
EXPENDITURES			
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	<u>125,756</u>	<u>189,276</u>	<u>315,032</u>
Total Expenditures	<u>1,498,112</u>	<u>2,245,612</u>	<u>3,743,724</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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</u> through <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> through <u>June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ <u>1,548,703</u>	\$ <u>786,254</u>	\$ <u>2,334,957</u>
Total Revenue	<u>1,548,703</u>	<u>786,254</u>	<u>2,334,957</u>
EXPENDITURES			
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	<u>140,467</u>	<u>71,262</u>	<u>211,729</u>
Total Expenditures	<u>1,548,703</u>	<u>786,254</u>	<u>2,334,957</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Jun. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 709,764	\$ 356,629	\$ 1,066,393
Total Revenue	<u>709,764</u>	<u>356,629</u>	<u>1,066,393</u>
EXPENDITURES			
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>
Total Expenditures	<u>709,764</u>	<u>356,629</u>	<u>1,066,393</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>July 1, 2023</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>June 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 266,643	\$ 113,573	\$ 380,216
Total Revenue	<u>266,643</u>	<u>113,573</u>	<u>380,216</u>
EXPENDITURES			
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	<u>24,142</u>	<u>10,325</u>	<u>34,467</u>
Total Expenditures	<u>266,643</u>	<u>113,573</u>	<u>380,216</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>July 31, 2024</u>	<u>TOTAL</u>
REVENUE			
Private Revenue	\$ <u>13,640</u>	\$ <u>76,360</u>	\$ <u>90,000</u>
Total Revenue	<u>13,640</u>	<u>76,360</u>	<u>90,000</u>
EXPENDITURES			
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	<u>1,240</u>	<u>6,213</u>	<u>7,453</u>
Total Expenditures	<u>13,640</u>	<u>76,360</u>	<u>90,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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 CONVERNER
FOR THE PERIOD MARCH 6, 2023 THROUGH SEPTEMBER 30, 2024

	<u>Mar. 6, 2023</u> <u>through</u> <u>Feb. 29, 2024</u>	<u>Mar. 1, 2024</u> <u>through</u> <u>Sept. 30, 2024</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ <u>100,633</u>	\$ <u>59,367</u>	\$ <u>160,000</u>
Total Revenue	<u>100,633</u>	<u>59,367</u>	<u>160,000</u>
EXPENDITURES			
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	<u>9,148</u>	<u>5,397</u>	<u>14,545</u>
Total Expenditures	<u>100,633</u>	<u>59,367</u>	<u>160,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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>
REVENUE				
State Grant Revenue	\$ 13,212	\$ 147,120	\$ 39,668	\$ 200,000
Total Revenue	13,212	147,120	39,668	200,000
EXPENDITURES				
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
Total Expenditures	13,212	147,120	39,668	200,000
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -

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>
REVENUE				
Federal Grant Revenue	\$ 394,733	\$ 221,672	\$ 63,595	\$ 680,000
Total Revenue	<u>394,733</u>	<u>221,672</u>	<u>63,595</u>	<u>680,000</u>
EXPENDITURES				
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	<u>11,484</u>	<u>5,200</u>	<u>508</u>	<u>17,192</u>
Total Expenditures	<u>394,733</u>	<u>221,672</u>	<u>63,595</u>	<u>680,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<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>
REVENUE					
Grant Revenue Awarded	\$ 439,403	\$ 1,362,712	\$ 1,802,115	\$ _____	\$ 1,802,115
Total Revenue	\$ 439,403	\$ 1,362,712	\$ 1,802,115	\$ _____ -	\$ 1,802,115
EXPENDITURES					
Administrative Costs					
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	48,282	178,093	226,375	226,375	226,375
Program Costs					
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	391,121	1,184,619	1,575,740	1,575,740	1,575,740
Total Expenditures	\$ 439,403	\$ 1,362,712	\$ 1,802,115	\$ 1,802,115	\$ 1,802,115

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>
REVENUE					
Grant Revenue Awarded	\$ -	\$ 26,000	\$ 26,000	\$ -	\$ 26,000
Total Revenue	\$ -	\$ 26,000	\$ 26,000	\$ -	\$ 26,000
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	- -	- -	- -	- -	- -
Operating Expenses	- -	- -	- -	- -	- -
Contract/Consultant Services	- -	- -	- -	- -	- -
Other Costs	- -	2,364	2,364	2,364	2,364
Total Administrative Costs	- -	2,364	2,364	2,364	2,364
Program Costs					
Salaries and Wages	- -	- -	- -	- -	- -
Fringe Benefits	- -	- -	- -	- -	- -
Operating Expenses	- -	- -	- -	- -	- -
Contract/Consultant Services	- -	23,636	23,636	23,636	23,636
Other Costs	- -	- -	- -	- -	- -
Total Program Costs	- -	23,636	23,636	23,636	23,636
Total Expenditures	\$ - -	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000

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>
REVENUE				
Grant Revenue	\$ -	\$ -	\$ [REDACTED]	\$ -
Interest Income	\$ -	\$ -	\$ [REDACTED]	\$ -
Other Income	\$ -	\$ -	\$ [REDACTED]	\$ -
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
Assurance 16 Costs				
Administrative Costs	\$ -	\$ -	\$ -	\$ -
Administrative Costs				
Administrative Costs	\$ -	\$ -	\$ -	\$ -
Administrative Equipment	\$ -	\$ -	\$ -	\$ -
Out of State Travel	\$ -	\$ -	\$ -	\$ -
Total Assurance 16/Administration Costs:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Program Support Costs				
Intake	\$ -	\$ -	\$ -	\$ -
Outreach	\$ -	\$ -	\$ -	\$ -
Training & Technical Assistance	\$ -	\$ -	\$ -	\$ -
Out of State Travel	\$ -	\$ -	\$ -	\$ -
Major Vehicle and Field Equipment (More than \$5k)	\$ -	\$ -	\$ -	\$ -
Major Vehicle and Field Equipment (Less than \$5k)	\$ -	\$ -	\$ -	\$ -
Liability Insurance	\$ -	\$ -	\$ -	\$ -
General Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Automation Supplemental	\$ -	\$ -	\$ -	\$ -
Other Program Costs	\$ -	\$ -	\$ -	\$ -
Total Program Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Program Service Costs				
ECIP Emergency Heating & Cooling Services (EHCS)	\$ -	\$ -	\$ -	\$ -
Severe Weather Energy Assist & Trans. Svrcs (SWEATS)	\$ -	\$ -	\$ -	\$ -
Wood, Propane and Oil (ECIP & HEAP WPO)	\$ -	\$ -	\$ -	\$ -
Total Program Services Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<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 No
Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal 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

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? Yes No

COMMUNITY ACTION PARTNERSHIP OF KERN

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

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

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

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.*