



|          |                                                                                               |
|----------|-----------------------------------------------------------------------------------------------|
| DATE     | August 13, 2026                                                                               |
| TIME     | 12:00 pm                                                                                      |
| LOCATION | CAPK Administrative Office<br>1300 18 <sup>th</sup> Street Suite 200<br>Bakersfield, CA 93301 |

## Audit & Pension Committee Agenda

### 1. Call to Order

### 2. Roll Call

|                      |                 |
|----------------------|-----------------|
| Curtis Floyd (Chair) | Chris Parlier   |
| Rebecca Banke        | Guadalupe Perez |

### 3. Public Forum

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

### 4. New Business

- |                                                                                                                                   |                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| a. Pensionmark Q1 2026 update- <b>Info Item (p.3-10)</b>                                                                          | Tom Ming, Pensionmark                                    |
| b. Daniells Phillips Vaughan & Bock Fee Increase - <b>Action Item (p.11-13)</b>                                                   | Tracy Webster, Chief Financial Officer                   |
| c. California Veterans Assistance Foundation Financial Statements Auditor's Report December 31, 2025 <b>Action Item (p.14-42)</b> | Tracy Webster, Chief Financial Officer                   |
| d. Formation of Ad Hoc Committee to Review Audit Firm RFP's <b>Action Item (p.43-66)</b>                                          | Tracy Webster, Chief Financial Officer                   |
| e. 2026 CSBG On-Site Monitoring Report – CAPK Report No. C-26-019 – <b>Action Item (p.67-75)</b>                                  | Jeremy Tobias, Chief Executive Officer                   |
| f. Oasis FRC Admin Review Letter FY 2025-2026 <b>Info Item (p.76-77)</b>                                                          | Freddy Hernandez, Director of Youth & Community Services |
| g. East Kern FRC Admin Review Letter FY 2025-2026 <b>Info Item (p.78-79)</b>                                                      | Freddy Hernandez, Director of Youth & Community Services |
| h. Fiscal Desk Review for CalEITC & Education & Outreach Grand 2025-2026 Performance Period -25T-7015 <b>Info Item (p.80-81)</b>  | Freddy Hernandez, Director of Youth & Community Services |
| i. CSD On-site Monitoring Report for LIHEAP and DOE WAP <b>Info Item (p.82-89)</b>                                                | Freddy Hernandez, Director of Youth & Community Services |

### 5. Committee Member Comments

**6. Next Scheduled Meeting**

Audit & Pension Committee  
12:00 pm  
November 13, 2026  
1300 18<sup>th</sup> St. Suite 200  
Bakersfield, CA

**7. Adjournment**

*This is to certify that this Agenda Notice was posted in the lobby of the CAPK Administrative Office at 1300 18<sup>th</sup> Street, Bakersfield, CA and online at [www.capk.org](http://www.capk.org) by 12:00 pm, August 10, 2026 Glyniet Campbell, Administrative Coordinator.*





# Audit & Pension Committee Meeting Q1 2026 Update

**August 13, 2026**

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

Presented by: Thomas D Ming, AIF





# MARKET & ECONOMIC REVIEW

# 1<sup>st</sup> Quarter Market Review

## 1<sup>st</sup> Quarter 2026

U.S. Equities fell during the quarter, with the US Broad Market finishing Q1 2026 down -4.18%. The U.S. Broad Market was up 17.35% in 2025.

Market returns were shaped by increase volatility due to geopolitical issues and the war in Iran, as well as a pullback in growth-oriented leadership.

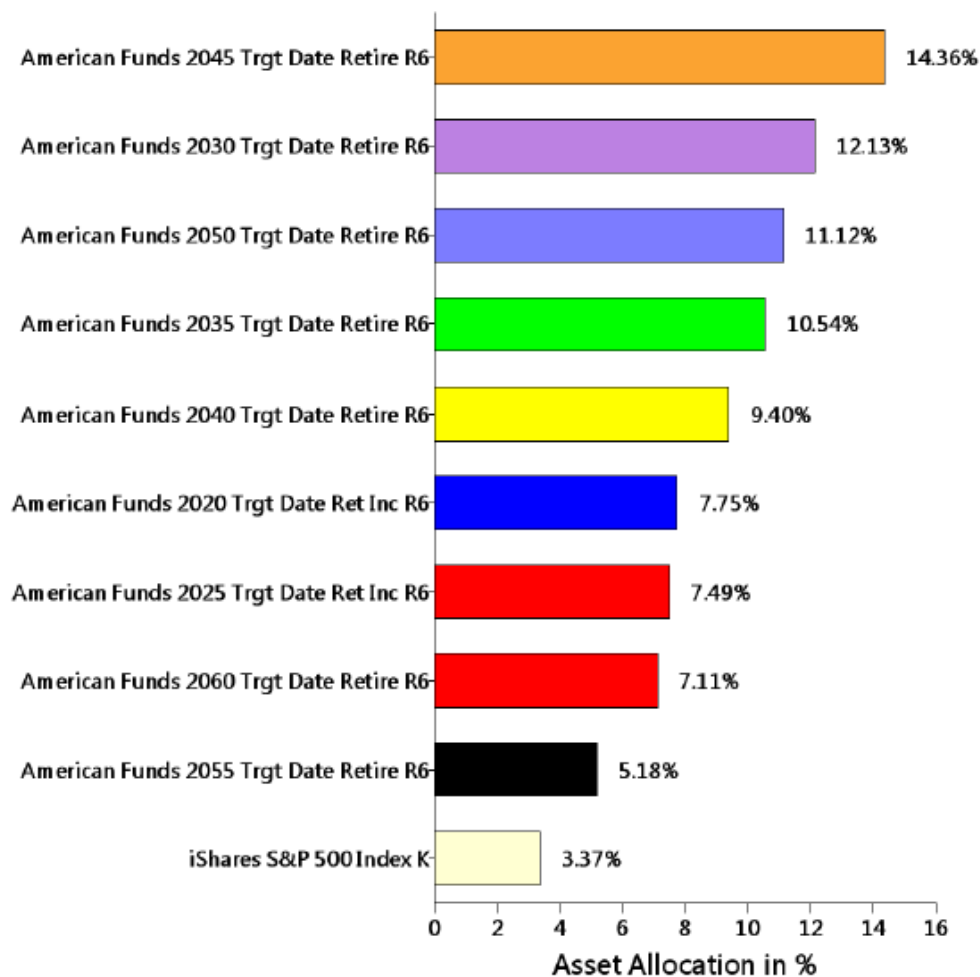
# Diversification

## THE IMPORTANCE OF DIVERSIFICATION

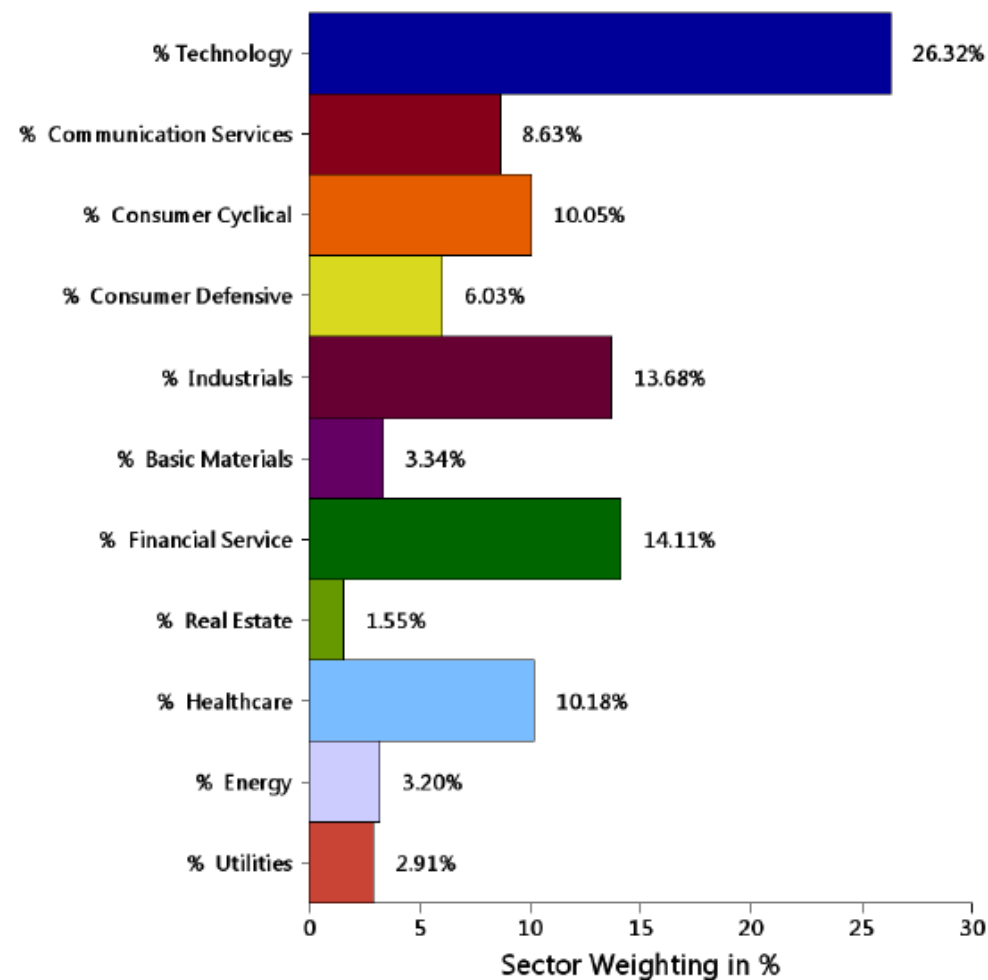


# 403(b) Asset Allocation

Top 10 Holdings



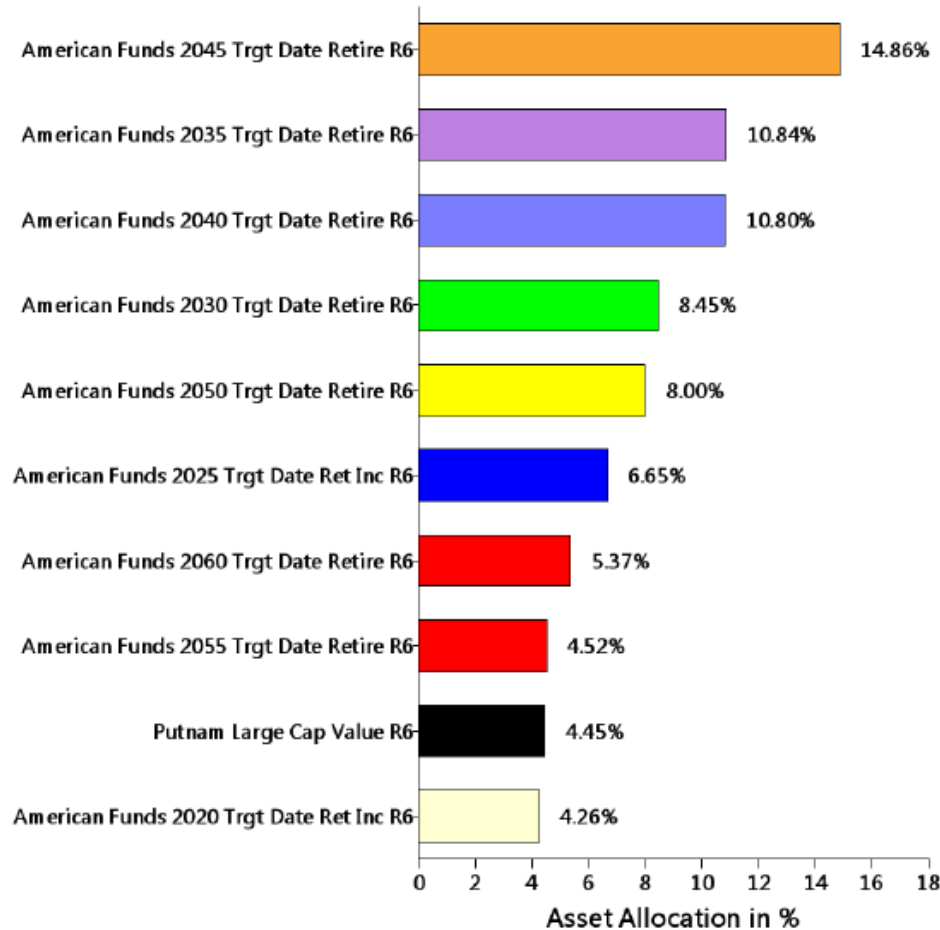
Sector Allocation



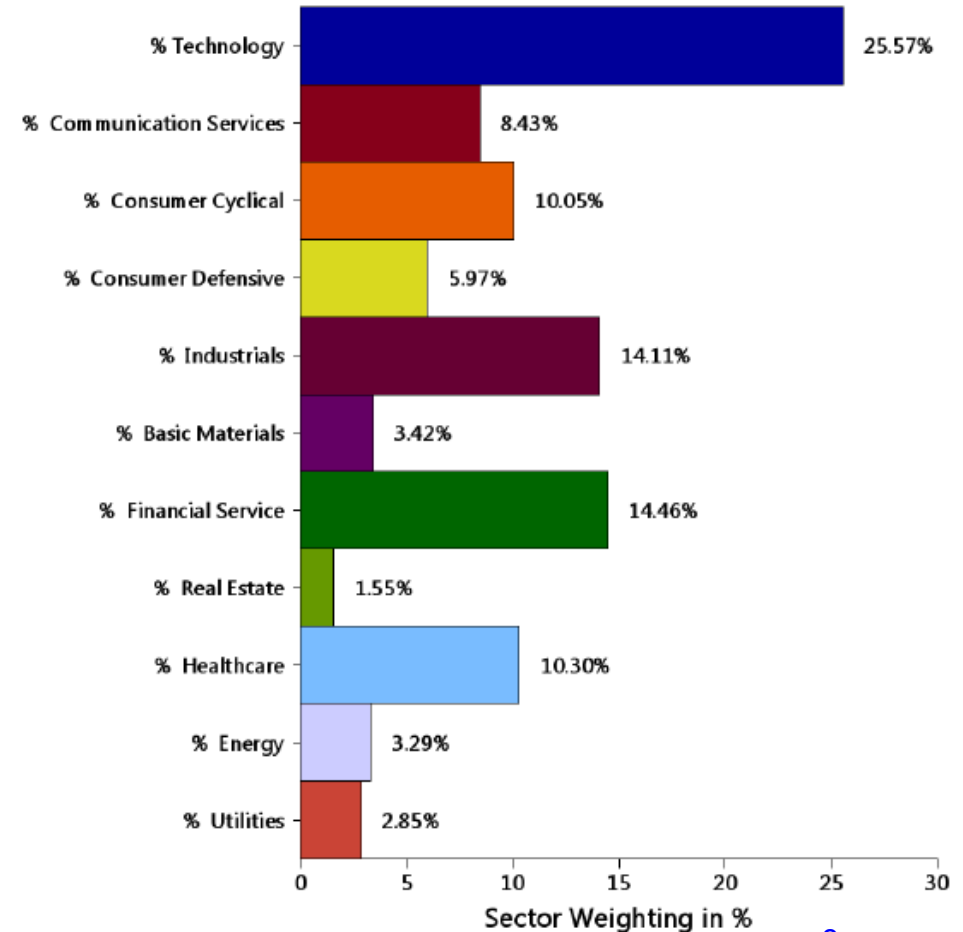
# 401(a) Asset Allocation

## PORTFOLIO | HOLDINGS & SECTOR ALLOCATION

Top 10 Holdings

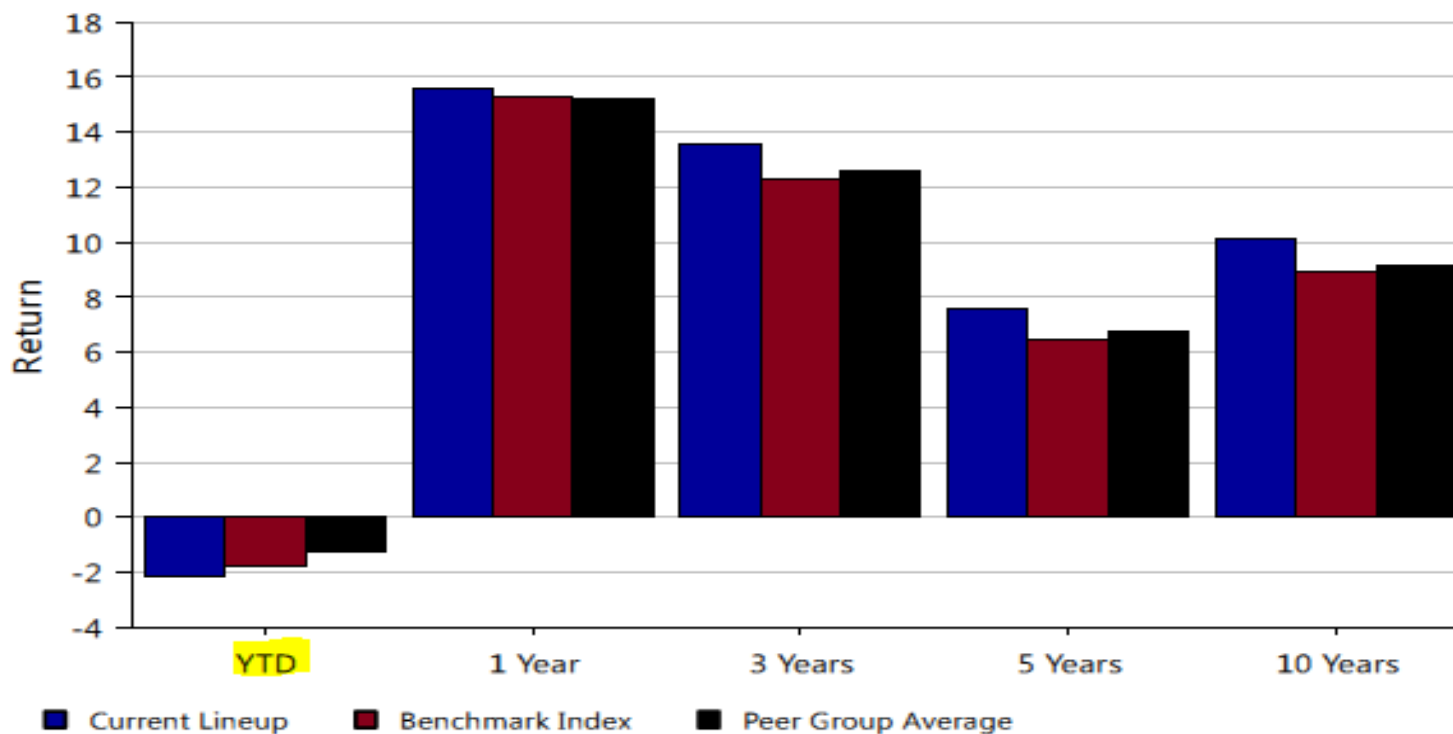


Sector Allocation



# 403(b) Plan Performance

## Annualized Returns



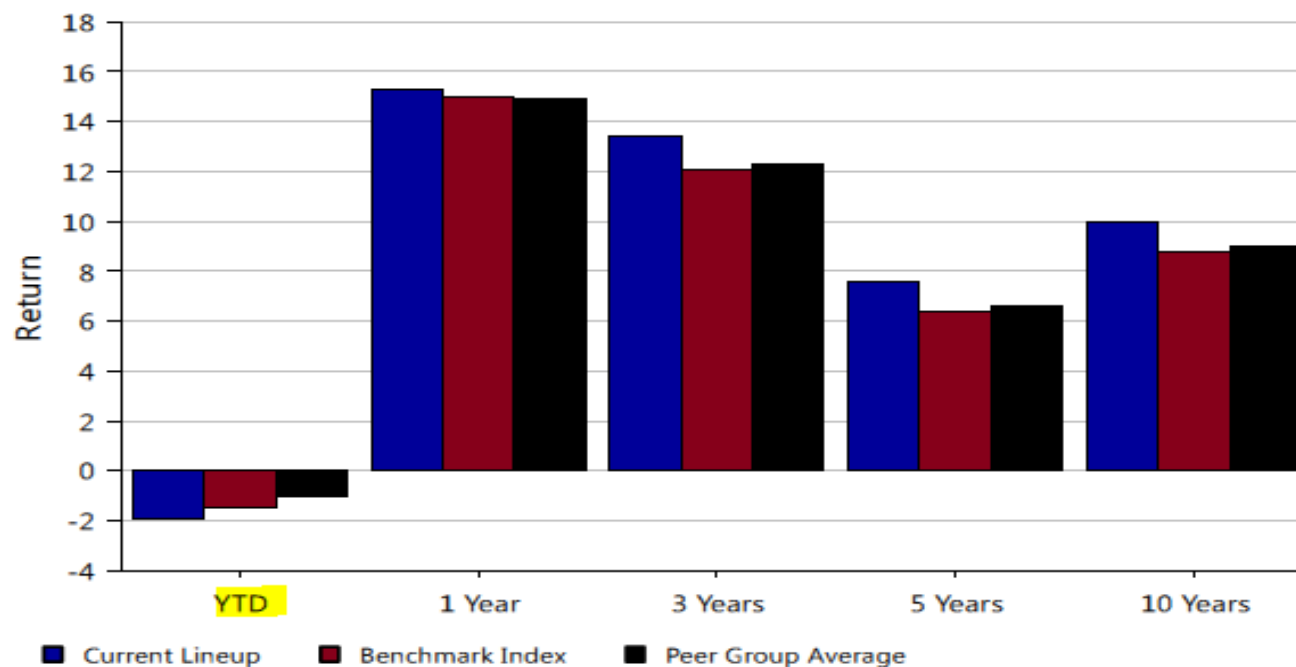
## Trailing Returns

|                    | YTD   | 1 Year | 3 Years | 5 Years | 10 Years | Net Exp.Ratio |
|--------------------|-------|--------|---------|---------|----------|---------------|
| Current Lineup     | -2.15 | 15.55  | 13.56   | 7.58    | 10.11    | 0.34          |
| Benchmark Index    | -1.80 | 15.28  | 12.29   | 6.46    | 8.95     | NA            |
| Peer Group Average | -1.26 | 15.23  | 12.56   | 6.73    | 9.11     | 0.67          |

# 401(a) Plan Performance

## PORTFOLIO | RETURNS

### Annualized Returns



### Trailing Returns

|                    | YTD   | 1 Year | 3 Years | 5 Years | 10 Years | Net Exp.Ratio |
|--------------------|-------|--------|---------|---------|----------|---------------|
| Current Lineup     | -1.90 | 15.27  | 13.40   | 7.59    | 9.98     | 0.37          |
| Benchmark Index    | -1.49 | 14.95  | 12.07   | 6.36    | 8.79     | NA            |
| Peer Group Average | -1.05 | 14.90  | 12.28   | 6.61    | 8.96     | 0.70          |





## MEMORANDUM

TO: Audit & Pension Committee

FROM: Tracy Webster, Chief Finance Officer

*Tracy Webster*

DATE: August 13, 2026

Subject: Agenda Item 4b: Proposed Independent Auditor Fee Increase – **Action Item**

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Community Action Partnership of Kern (CAPK) issued a Request for Proposal in September 2020 for audit services. The audit firm Daniels, Phillips, Vaughn & Bock (DPVB) was selected by the Board of Directors in January 2021.

DPVB completed the initial 5-year service period under the original contract with no increases to the fee structure. The CAPK Board has approved the extension of the agreement with the two option years of the contract, taking the contract through the next two audit cycles. In conjunction with this, a review was completed of the continued growth due to additional federal, state and local funding as well as the acquisition of California Veterans Assistance Foundation (CVAF), and DPVB has proposed the following fee increases for the final two extension years under the agreement:

| Purpose                       | Current         | Proposed         |
|-------------------------------|-----------------|------------------|
| Financial and compliance 2/28 | \$60,000        | \$85,000         |
| Special purpose 6/30          | 12,000          | 20,000           |
| Pension Plan 401(a)           | 6,500           | 12,000           |
| Pension Plan 403(b)           | 6,500           | 12,000           |
| First Five Kern               | 4,000           | 3,500            |
| Federal and state tax returns | 3,000           | 3,300            |
| <b>TOTAL</b>                  | <b>\$92,000</b> | <b>\$135,800</b> |

DPVB has performed high-quality audit engagements for CAPK that have been delivered timely and accurately to the Board of Directors, funding sources, and other stakeholders. Staff have evaluated the proposed fee adjustment and determined that the proposed increase is reasonable in comparison to the significant growth of federal revenue, state revenue and net agency assets.

### Recommendation

Staff recommends the Audit and Pension Committee approve the increase rate structure for upcoming audits from \$92,000 to \$135,000 through the contract period that covers the audits for 2025-26 and 2026-27.

### **Attachment:**

CAPK Billing Analysis

SHANNON M. WEBSTER

July 10, 2026

Audit & Pension Committee  
**Community Action Partnership of Kern**  
1300 18<sup>th</sup> Street, Suite 200  
Bakersfield, California 93301

Thank you for the opportunity to submit our proposed fees for the December 31, 2025, February 28, 2026 and June 30, 2026 audit and tax services for **Community Action Partnership of Kern**. We are delighted to continue serving you, and we are committed to providing continuous, top-quality service at a fair fee.

We are enthusiastic about continuing to work with you and your personnel and believe we can continue to contribute to your operational efficiency. We use highly skilled people, structured quality procedures and proprietary technology to keep costs low, improve turnaround time, and maintain quality. Our emphasis is on value-added service – service that goes beyond what is unexpected – service you will always receive from us. In this regard, the following characteristics distinguish Daniells Phillips Vaughan & Bock:

- ***Your needs will be met*** - We have prepared financial statements and tax returns for numerous not-for-profit organizations including those with activities and operations similar to yours.
- ***Familiarity with your operations*** - Our team is knowledgeable about accounting operations such as yours due to involvement with similar operations of other organizations.
- ***We respond quickly*** – Our practice is one of the largest in Kern County with an office in Bakersfield since 1956, with approximately 60 professionals. As a member of the Aprio Alliance, we have resources immediately available to us at a national firm level. In short Daniells Phillips Vaughan & Bock has all of the support of a national firm, but acts as a highly focused, independent client service organization locally.
- ***We emphasize communication*** – Our approach is to communicate frequently and openly to be in a position to discuss and resolve issues at an early date to avoid surprises.
- ***You will not have to train us*** – Many of the people who we work with continue to express a great deal of satisfaction with the way our engagements are conducted, the way our team interacts with client personnel and the timeliness and quality of the information we deliver.
- ***You can measure our value*** – Our fees are reasonable and fair.

### **Financial statement and tax return preparation**

We have made an evaluation of the effort necessary to prepare the annual financial statements and tax returns based upon a review of your financial statements and tax returns over the previous five years; as well as your continued growth due to additional federal, state and local funding opportunities as well as the acquisition of the California Veterans Affairs Foundation (CVAF). Based upon this review and information provided to us, our proposed fee for the engagements are as follows:

|                                                   |                  |
|---------------------------------------------------|------------------|
| Year ending December 31, 2025:                    |                  |
| Audited financial statements:                     |                  |
| CAPK 403(b) Plan                                  | <u>\$ 12,000</u> |
| Year ending February 28, 2026:                    |                  |
| Audited financial statements:                     |                  |
| CAPK Financial and Compliance Audits              | <u>\$ 85,000</u> |
| CAPK First Five Programs (total of two contracts) | <u>\$ 3,500</u>  |
| CAPK 401(a) Plan                                  | <u>\$ 12,000</u> |
| Preparation and filling of the 990 Tax Return     | <u>\$ 3,300</u>  |
| Year ending June 30, 2026:                        |                  |
| Audited financial statements:                     |                  |
| CAPK Special Purpose Financial Statements         | <u>\$ 20,000</u> |

This estimate is based upon our understanding that your personnel will provide timely and accurate preparation of all required schedules and ensure timely response to inquiries.

We believe a foundation for an excellent working relationship has been established. We look forward to continuing our long-term association – one based on mutual respect and understanding. Simply stated, we want to continue working closely with you to help you achieve your goals. If we can provide any additional information, please feel free to call me at 834-7411.

Very truly yours,



Shannon M. Webster  
Certified Public Accountant

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**

**FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT**

**DECEMBER 31, 2025**

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
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**DECEMBER 31, 2025**

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## **Engelson & Associates, Ltd.**

Certified Public Accountants and Consultants

### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
California Veterans Assistance Foundation, Inc.

#### **Opinion**

We have audited the accompanying financial statements of California Veterans Assistance Foundation, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of California Veterans Assistance Foundation, Inc. as of December 31, 2025 and 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 audit in accordance with auditing standards generally accepted in the United States of America. 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 California Veterans Assistance Foundation, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 California Veterans Assistance Foundation, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are 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 generally accepted 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, including omissions, 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 generally accepted 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 California Veterans Assistance Foundation, Inc.'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 California Veterans Assistance Foundation, Inc.'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 accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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 schedule of expenditure of federal awards 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 May 7, 2026 on our consideration of California Veterans Assistance Foundation, Inc.'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 California Veterans Assistance Foundation, Inc.'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 California Veterans Assistance Foundation, Inc.'s internal control over financial reporting and compliance.

*Engelson and Associates, Ltd.*

La Crosse, Wisconsin  
May 7, 2026

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2025 AND 2024**

| ASSETS                         | 2025                       | 2024                       |
|--------------------------------|----------------------------|----------------------------|
| <b>Current Assets</b>          |                            |                            |
| Cash and cash equivalents      | \$ 1,067,350               | \$ 642,105                 |
| Receivables                    | 31,232                     | 362,854                    |
| Pledges receivable             | -                          | 200,000                    |
| Prepaid expenses               | -                          | 22,750                     |
| Total Current Assets           | <u>1,098,582</u>           | <u>1,227,709</u>           |
| <b>Property and Equipment</b>  |                            |                            |
| Land                           | 278,250                    | 278,250                    |
| Buildings                      | 2,881,041                  | 1,386,789                  |
| Vehicles                       | 77,233                     | 77,233                     |
| Equipment                      | 40,619                     | 40,619                     |
| Total                          | <u>3,277,143</u>           | <u>1,782,891</u>           |
| Less: Accumulated depreciation | <u>(1,053,568)</u>         | <u>(990,248)</u>           |
| Net Property and Equipment     | <u>2,223,575</u>           | <u>792,643</u>             |
| <b>Other Assets</b>            |                            |                            |
| Lease right of use asset       | 511,994                    | 509,004                    |
| Less accumulated amortization  | <u>(315,568)</u>           | <u>(205,144)</u>           |
| Net lease right of use asset   | 196,426                    | 303,860                    |
| Construction in progress       | -                          | 1,068,482                  |
| Security deposits              | 7,600                      | 7,600                      |
| Total Other Assets             | <u>204,026</u>             | <u>1,379,942</u>           |
| <b>TOTAL ASSETS</b>            | <u><u>\$ 3,526,183</u></u> | <u><u>\$ 3,400,294</u></u> |

The accompanying notes are an integral part of these financial statements.



**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2025 AND 2024**

| <b>LIABILITIES AND NET ASSETS</b>             | <b>2025</b>                    | <b>2024</b>                    |
|-----------------------------------------------|--------------------------------|--------------------------------|
| <b>Current Liabilities</b>                    |                                |                                |
| Accounts payable                              | \$ 25,481                      | \$ 107,761                     |
| Accrued expenses                              | 7,472                          | 47,922                         |
| Unearned revenue                              | 5,000                          | 73,591                         |
| Current maturities of lease liabilities       | 120,948                        | 122,259                        |
| Current maturities of notes payable           | 7,247                          | 6,908                          |
| Total Current Liabilities                     | <u>166,148</u>                 | <u>358,441</u>                 |
| <b>Non-Current Liabilities</b>                |                                |                                |
| Notes payable - net of current maturities     | 49,803                         | 56,367                         |
| Lease liabilities - net of current maturities | 77,859                         | 178,082                        |
| Total Non-Current Liabilities                 | <u>127,662</u>                 | <u>234,449</u>                 |
| <br>Total Liabilities                         | <br>293,810                    | <br>592,890                    |
| <b>Net Assets</b>                             |                                |                                |
| Without donor restrictions:                   |                                |                                |
| Undesignated/unrestricted                     | 1,768,865                      | 1,532,774                      |
| With donor restrictions - Purpose restricted  | 1,463,508                      | 1,274,630                      |
| Total Net Assets                              | <u>3,232,373</u>               | <u>2,807,404</u>               |
| <br><b>TOTAL LIABILITIES AND NET ASSETS</b>   | <br><b><u>\$ 3,526,183</u></b> | <br><b><u>\$ 3,400,294</u></b> |

The accompanying notes are an integral part of these financial statements.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**

|                                                  | 2025                             |                               |                     | 2024                             |                               |                     |
|--------------------------------------------------|----------------------------------|-------------------------------|---------------------|----------------------------------|-------------------------------|---------------------|
|                                                  | Without<br>Donor<br>Restrictions | With<br>Donor<br>Restrictions | Totals              | Without<br>Donor<br>Restrictions | With<br>Donor<br>Restrictions | Totals              |
| <b>Support and Revenue</b>                       |                                  |                               |                     |                                  |                               |                     |
| DVA per diem grants                              | \$ 632,449                       | \$ -                          | \$ 632,449          | \$ 928,175                       | \$ -                          | \$ 928,175          |
| DVA supportive service grants                    | 964,308                          | -                             | 964,308             | 1,416,250                        | -                             | 1,416,250           |
| HUD Home-ARP                                     | -                                | 142,362                       | 142,362             | -                                | 549,638                       | 549,638             |
| Contributions of cash and other financial assets | 170,894                          | 200,600                       | 371,494             | 13,500                           | 13,154                        | 26,654              |
| Contributions of nonfinancial assets             | -                                | 17,661                        | 17,661              | -                                | 95,602                        | 95,602              |
| Service revenue                                  | 231,426                          | -                             | 231,426             | 387,991                          | -                             | 387,991             |
| Program fees                                     | 10,187                           | 9,385                         | 19,572              | 33,149                           | -                             | 33,149              |
| Gain on sale of assets                           | -                                | -                             | -                   | 34,558                           | -                             | 34,558              |
| Interest income                                  | 7,878                            | -                             | 7,878               | 8,569                            | -                             | 8,569               |
| Other                                            | 80,331                           | -                             | 80,331              | 20,310                           | -                             | 20,310              |
| Net assets released from restrictions            | 181,130                          | (181,130)                     | -                   | 86,791                           | (86,791)                      | -                   |
| Total Support and Revenue                        | 2,278,603                        | 188,878                       | 2,467,481           | 2,929,293                        | 571,603                       | 3,500,896           |
| <b>Expenses</b>                                  |                                  |                               |                     |                                  |                               |                     |
| Program services                                 | 1,922,887                        | -                             | 1,922,887           | 2,676,751                        | -                             | 2,676,751           |
| Management and general                           | 119,625                          | -                             | 119,625             | 121,184                          | -                             | 121,184             |
| Fundraising                                      | -                                | -                             | -                   | -                                | -                             | -                   |
| Total Expenses                                   | 2,042,512                        | -                             | 2,042,512           | 2,797,935                        | -                             | 2,797,935           |
| <b>Change in Net Assets</b>                      | <b>236,091</b>                   | <b>188,878</b>                | <b>424,969</b>      | <b>131,358</b>                   | <b>571,603</b>                | <b>702,961</b>      |
| Net Assets at Beginning of Year                  | 1,532,774                        | 1,274,630                     | 2,807,404           | 1,401,416                        | 703,027                       | 2,104,443           |
| <b>Net Assets at End of Year</b>                 | <b>\$ 1,768,865</b>              | <b>\$ 1,463,508</b>           | <b>\$ 3,232,373</b> | <b>\$ 1,532,774</b>              | <b>\$ 1,274,630</b>           | <b>\$ 2,807,404</b> |

The accompanying notes are an integral part of these financial statements.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

|                             | Program Services  |                   |                   |                     | Supporting Services |                 |                   |
|-----------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-----------------|-------------------|
|                             | GPD<br>Per Diem   | SSVF              | Other             | Total               | Admin               | Fund<br>Raising | Total             |
| <b>Expenses</b>             |                   |                   |                   |                     |                     |                 |                   |
| Advertising and promotional | \$ -              | \$ 251            | \$ -              | \$ 251              | \$ -                | \$ -            | \$ -              |
| Automobile                  | 10,171            | 4,834             | 1,950             | 16,955              | 1,276               | -               | 1,276             |
| Center supplies             | 23,090            | -                 | 52,137            | 75,227              | 5,662               | -               | 5,662             |
| Compensation                | 228,548           | 272,490           | 91,381            | 592,419             | 44,591              | -               | 44,591            |
| Depreciation                | 36,386            | -                 | 21,343            | 57,729              | 5,589               | -               | 5,589             |
| Dues & subscriptions        | 2,415             | 125               | 2,707             | 5,247               | 395                 | -               | 395               |
| Employee benefits           | 45,710            | 54,498            | 12,565            | 112,773             | 8,488               | -               | 8,488             |
| Food service                | 23,200            | -                 | -                 | 23,200              | 134                 | -               | 134               |
| Insurance                   | 18,316            | 6,807             | 1,642             | 26,765              | 2,015               | -               | 2,015             |
| Interest                    | -                 | -                 | -                 | -                   | 3,844               | -               | 3,844             |
| Lease payments              | 51,932            | 81,996            | -                 | 133,928             | 2,392               | -               | 2,392             |
| Licenses & fees             | 2,696             | -                 | 5,618             | 8,314               | 626                 | -               | 626               |
| Maintenance                 | 76,292            | 31,996            | 63,946            | 172,234             | 12,964              | -               | 12,964            |
| Miscellaneous               | -                 | -                 | 3,290             | 3,290               | 4,181               | -               | 4,181             |
| Office supplies             | 22,758            | 54,723            | -                 | 77,481              | 4,768               | -               | 4,768             |
| Payroll taxes               | 22,855            | 27,249            | 9,139             | 59,243              | 4,459               | -               | 4,459             |
| Postage                     | 168               | -                 | -                 | 168                 | 15                  | -               | 15                |
| Professional services       | 10,731            | 37,635            | 5,150             | 53,516              | 4,028               | -               | 4,028             |
| Security services           | 4,075             | -                 | 22,957            | 27,032              | 2,035               | -               | 2,035             |
| Staff training              | 1,558             | 10,422            | -                 | 11,980              | 367                 | -               | 367               |
| Staff travel                | 3,130             | 354               | -                 | 3,484               | 5,413               | -               | 5,413             |
| Telephone                   | 4,126             | 4,584             | 6,292             | 15,002              | 1,129               | -               | 1,129             |
| TFA/Rental assistance       | -                 | 372,040           | -                 | 372,040             | -                   | -               | -                 |
| Utilities                   | 70,026            | 4,583             | -                 | 74,609              | 5,254               | -               | 5,254             |
| <b>Total Expenses</b>       | <b>\$ 658,183</b> | <b>\$ 964,587</b> | <b>\$ 300,117</b> | <b>\$ 1,922,887</b> | <b>\$ 119,625</b>   | <b>\$ -</b>     | <b>\$ 119,625</b> |

The accompanying notes are an integral part of these financial statements.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                             | Program Services  |                     |                   |                     | Supporting Services |                 |                   |
|-----------------------------|-------------------|---------------------|-------------------|---------------------|---------------------|-----------------|-------------------|
|                             | GPD<br>Per Diem   | SSVF                | Other             | Total               | Admin               | Fund<br>Raising | Total             |
| <b>Expenses</b>             |                   |                     |                   |                     |                     |                 |                   |
| Advertising and promotional | \$ -              | \$ 636              | \$ 303            | \$ 939              | \$ -                | \$ -            | \$ -              |
| Automobile                  | 15,889            | 14,111              | 4,872             | 34,872              | 445                 | -               | 445               |
| Center supplies             | 30,798            | -                   | 9,036             | 39,834              | 375                 | -               | 375               |
| Compensation                | 343,848           | 446,981             | 267,363           | 1,058,192           | 30,328              | -               | 30,328            |
| Depreciation                | 36,386            | -                   | -                 | 36,386              | 6,035               | -               | 6,035             |
| Dues & subscriptions        | 3,031             | 125                 | -                 | 3,156               | 5,540               | -               | 5,540             |
| Employee benefits           | 50,880            | 48,491              | 27,782            | 127,153             | 7,636               | -               | 7,636             |
| Food service                | 35,925            | -                   | 5,910             | 41,835              | 2,860               | -               | 2,860             |
| Insurance                   | 47,961            | 2,531               | -                 | 50,492              | 4,637               | -               | 4,637             |
| Interest                    | -                 | -                   | -                 | -                   | 3,440               | -               | 3,440             |
| Lease payments              | 7,102             | 119,520             | 35,713            | 162,335             | 11,904              | -               | 11,904            |
| Licenses & fees             | 4,016             | -                   | -                 | 4,016               | 9,683               | -               | 9,683             |
| Maintenance                 | 99,522            | 13,921              | 5,626             | 119,069             | 5,626               | -               | 5,626             |
| Miscellaneous               | -                 | -                   | 4,677             | 4,677               | 14,410              | -               | 14,410            |
| Office supplies             | 7,861             | 12,613              | 1,983             | 22,457              | 1,983               | -               | 1,983             |
| Payroll taxes               | 28,973            | 29,546              | 11,374            | 69,893              | 2,005               | -               | 2,005             |
| Postage                     | 850               | -                   | -                 | 850                 | 140                 | -               | 140               |
| Professional services       | 8,123             | 7,645               | 400               | 16,168              | 2,684               | -               | 2,684             |
| Property taxes              | 11,754            | -                   | -                 | 11,754              | 2,804               | -               | 2,804             |
| Retirement                  | 4,951             | 6,437               | 3,805             | 15,193              | 437                 | -               | 437               |
| Security services           | 5,704             | -                   | 26,476            | 32,180              | -                   | -               | -                 |
| Staff training              | 95                | 4,745               | 510               | 5,350               | -                   | -               | -                 |
| Staff travel                | -                 | 790                 | -                 | 790                 | 592                 | -               | 592               |
| Telephone                   | 12,498            | 6,956               | 9,474             | 28,928              | 3,158               | -               | 3,158             |
| TFA/Rental assistance       | -                 | 693,508             | 11,942            | 705,450             | -                   | -               | -                 |
| Utilities                   | 83,888            | 5,356               | (4,462)           | 84,782              | 4,462               | -               | 4,462             |
| <b>Total Expenses</b>       | <b>\$ 840,055</b> | <b>\$ 1,413,912</b> | <b>\$ 422,784</b> | <b>\$ 2,676,751</b> | <b>\$ 121,184</b>   | <b>\$ -</b>     | <b>\$ 121,184</b> |

The accompanying notes are an integral part of these financial statements.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**

|                                                                               | 2025                       | 2024                     |
|-------------------------------------------------------------------------------|----------------------------|--------------------------|
| <b>Cash Flows From Operating Activities</b>                                   |                            |                          |
| <i>Increase (decrease) in net assets:</i>                                     | \$ 424,969                 | \$ 702,961               |
| Adjustments to reconcile change in net cash provided by operating activities: |                            |                          |
| Depreciation*                                                                 | 63,318                     | 42,421                   |
| (Gain) loss on disposal of assets*                                            | -                          | (34,558)                 |
| Donated services for pre-construction costs*                                  | (17,661)                   | (95,602)                 |
| Changes in assets and liabilities:                                            |                            |                          |
| (Increase) decrease in contributions receivable                               | 200,000                    | 226,080                  |
| (Increase) decrease in receivables                                            | 331,622                    | (144,428)                |
| (Increase) decrease in prepaid expenses                                       | 22,750                     | (826)                    |
| Increase (decrease) in accounts payable                                       | (18,601)                   | 20,976                   |
| Increase (decrease) in unearned revenues                                      | (68,591)                   | -                        |
| Increase (decrease) in accrued expenses                                       | (40,448)                   | (8,428)                  |
| Increase (decrease) in lease assets and liabilities                           | 5,900                      | (8,892)                  |
| Net Cash Provided by Operating Activities                                     | <u>903,258</u>             | <u>699,704</u>           |
| <b>Cash Flows From Investing Activities</b>                                   |                            |                          |
| Construction costs paid                                                       | (471,788)                  | (654,543)                |
| Proceeds from sale of property and equipment                                  | -                          | 34,558                   |
| Net Cash Provided (Used) by Investing Activities                              | <u>(471,788)</u>           | <u>(619,985)</u>         |
| <b>Cash Flows From Financing Activities</b>                                   |                            |                          |
| Payments on long-term debt                                                    | <u>(6,225)</u>             | <u>(6,630)</u>           |
| <b>NET INCREASE (DECREASE) IN CASH</b>                                        | <b>425,245</b>             | <b>73,089</b>            |
| <b>CASH AT BEGINNING OF YEAR</b>                                              | <u>642,105</u>             | <u>569,016</u>           |
| <b>CASH AT END OF YEAR</b>                                                    | <u><b>\$ 1,067,350</b></u> | <u><b>\$ 642,105</b></u> |

**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

|                                        |           |           |
|----------------------------------------|-----------|-----------|
| Cash paid during the year for interest | \$ 3,844  | \$ 3,440  |
| New lease right of use asset           | \$ 17,888 | \$ 46,698 |
| New lease lease liability              | \$ 11,063 | \$ 46,698 |

\* Indicates non cash transaction

The accompanying notes are an integral part of these financial statements.



**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

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**NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

California Veterans Assistance Foundation, Inc. (CVAF) is a non-stock, non-profit corporation that receives a substantial portion of its revenue from the United States government through grants from the U.S. Department of Veterans Affairs and the U.S. Department of Labor. Through these grants, CVAF manages and operates veteran resource and referral centers, and provides temporary housing at several locations in California. Significant programs include the following:

**Grant Per Diem Program** – Program offers supportive housing, case management, education, crisis intervention, counseling and other services for homeless veterans.

**Supportive Services for Veteran Families** – Program offers supportive services for veteran families who are homeless or at risk of homelessness. Assistance includes temporary financial assistance for rent, utilities, security deposits, furnishings and transportation in addition to services such as outreach, case management, benefit assessments and assistance in obtaining mainstream benefits.

**Other Programs** – CVAF manages several other programs including Homeless Emergency Aid Program for Low Barrier Housing, Homeless Housing Assistance and Prevention, Homeless Collaborative, and Covey Cottages. These programs provide housing and case management services.

All programs were taken over by Community Action Partnership of Kern (CAPK) on October 1, 2025.

A summary of significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

**Basis of Accounting** - The financial statements of CVAF have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables, and other liabilities.

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

**Cash and Cash Equivalents** - For financial statement purposes CVAF considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents.

**Grants Receivable and Allowance for Credit Losses** – Receivables are due upon receipt on grants for which reimbursement was submitted for services performed by CVAF. Management reviews receivables on a periodic basis to determine their collectability. Receivables are considered past due after 60 days. Uncollectible receivables are written off to credit loss expense. Historically, CVAF has not incurred any significant credit losses and as such, management does not believe an allowance is necessary.

**Property and Equipment** – CVAF capitalizes land, buildings and improvements in excess of \$5,000 and vehicles and equipment in excess of \$2,500. Donated assets are recorded at the fair market value at the date of contribution.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

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**NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Depreciation is computed on a straight-line basis over the estimated service lives of the assets:

|                       |            |
|-----------------------|------------|
| Vehicles              | 5 years    |
| Equipment             | 5-7 years  |
| Building improvements | 5-15 years |
| Buildings             | 39 years   |

Depreciation expense totaled \$63,318 and \$42,421 for the years ended December 31, 2025 and 2024, respectively.

**Leases** – CVAF accounts for leases following ASC 842, *Leases*. CVAF determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. Operating lease expense is recognized on a straight-line basis over the lease term. CVAF does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

CVAF elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases.

**Contributions** – CVAF records gifts of cash and other assets at their fair value as of the date of the contribution or the unconditional commitment. Such donations are recorded as support without donor restrictions unless explicit donor stipulations specify how the donation must be used. Unconditional contributions that are originally restricted by the donor and for which the restriction is met in the same period are recorded as with donor restrictions and then released from restriction.

Unconditional promises to give expected to be collected within one year are reported at their net realizable value. Unconditional promises to give expected to be collected in future years are reported at the present value of estimated future cash flows. The resulting discount is amortized and reported as contribution revenue. Conditional promises to give are recognized as revenues when the conditions on which they depend are substantially met.

**Donated Goods and Services** - Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Ther services are recognized as estimated fair value based upon current rates for the services performed. CVAF recorded donated services of \$17,661 and \$95,602 during the years ended December 31, 2025 and 2024, respectfully, for professional construction related services provided for the Covey Cottages project. Donated goods have not been recorded as they are not believed to be material to the financial statements. Many other volunteers have also provided other services throughout the year that are not recognized as contributions in the financial statements because the recognition criteria were not met.

**Revenue Recognition** – CVAF identifies a contract with an organization for revenue recognition when there is approval and commitment from both parties, the rights of the parties and payment terms are identified, the contract has commercial substance and the collectability of consideration is probable. CVAF evaluates each contract to determine the number of distinct performance obligations in the contract, which requires use of judgment. To determine the proper revenue recognition method, CVAF evaluates whether contracts should be

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

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**NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

combined and accounted for as a single contract and whether the contract should be accounted for as a single or multiple performance obligation. Any cash received for revenue not yet earned is considered deferred revenue.

Federal grants are the primary source of contract revenue. Contract revenue with other organizations is primarily from contract case management fees. These contracts consist of a single performance obligation. Revenue is recognized over the time its services are provided to the organization or for the grant. The determination of the method by which CVAF measures its progress towards the satisfaction of its performance obligations requires judgment.

**Income Tax Status** – CVAF qualifies as a tax-exempt organization under Section 501(c)(3) and 509(a) of the Internal Revenue Code and corresponding provisions of State law and, therefore, has no provision for federal or state income taxes.

The Organization's policy is to evaluate uncertain tax positions, at least annually, for the potential for income tax exposure from unrelated business income or from loss of nonprofit status. Tax years ending December 31, 2022 and after are currently open to potential audits.

**Net Assets** - Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets are classified and reported as follows:

**Net Assets Without Donor Restrictions** - Net assets available for general use that are not subject to donor-imposed stipulations.

**Net Assets With Donor Restrictions** - Net assets subject to donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Board pursuant to those stipulations. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Functional Allocation of Expenses** - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Expenses which are easily and directly associated with a particular program or supporting service are charged directly to that functional area. Certain other expenses have been allocated to the program and supporting services benefited based on time devoted by the Organization's staff or the square footage allocated to the functional area.

**Advertising Costs** – Advertising costs are expensed as incurred. Advertising costs totaled \$251 and \$939 for the years ended December 31, 2025 and 2024, respectively.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

CVAF maintains cash accounts at several commercial banks. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at each bank. CVAF had total cash of \$1,067,350 with a bank balance of \$987,350 at December 31, 2025. Bank balances totaling \$487,350 were not insured by the FDIC at December 31, 2025.



**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

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**NOTE 3 – PLEDGES RECEIVABLE**

Pledges receivable at December 31, 2025 and 2024 consisted of the following:

|              | 2025               | 2024                     |
|--------------|--------------------|--------------------------|
| Year 1       | \$ -               | \$ 200,000               |
| Years 2-5    | <u>-</u>           | <u>-</u>                 |
| <b>Total</b> | <b><u>\$ -</u></b> | <b><u>\$ 200,000</u></b> |

**NOTE 4 – NOTES PAYABLE**

Long-term debt consists of the following:

|                                                                                                                                                                               | 2025                    | 2024                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Notes payable, Citizens Business Bank, payments of \$849 per month including principal and interest at 5.25%, final maturity date August 2032. Collateralized by real estate. | \$ 57,050               | \$ 63,275               |
| Less current portion                                                                                                                                                          | <u>7,247</u>            | <u>6,908</u>            |
| <b>Total long-term debt</b>                                                                                                                                                   | <b><u>\$ 49,803</u></b> | <b><u>\$ 56,367</u></b> |

Future debt maturities are as follows:

| Years Ending<br>December 31 | Approximate<br>Amount   |
|-----------------------------|-------------------------|
| 2026                        | \$ 7,247                |
| 2027                        | 7,637                   |
| 2028                        | 8,048                   |
| 2029                        | 8,480                   |
| 2030                        | 8,936                   |
| Thereafter                  | <u>16,702</u>           |
| <b>Total</b>                | <b><u>\$ 57,050</u></b> |

**NOTE 5 – ACCRUED VACATION AND SICK LEAVE**

Accrued vacation and sick leave represent benefits earned, but not taken and is included in accrued liabilities in the statement of financial position. The accrued benefits totaled \$0 and \$23,273 as of December 31, 2025 and 2024, respectively. Effective March 10, 2025, all staff became employees of Community Action Partnership of Kern (CAPK).

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

**NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS**

The following summary sets forth the purpose and activity in net assets with donor restrictions for the years ended December 31, 2025 and 2024:

|                  | 12/31/24                   | Increases                | Decreases                | 12/31/25                   |
|------------------|----------------------------|--------------------------|--------------------------|----------------------------|
| Stand Down Event | \$ 407                     | \$ -                     | \$ -                     | \$ 407                     |
| Female Veterans  | 2,000                      | -                        | -                        | 2,000                      |
| Covey Cottages   | <u>1,272,223</u>           | <u>370,008</u>           | <u>181,130</u>           | <u>1,461,101</u>           |
| <b>Totals</b>    | <b><u>\$ 1,274,630</u></b> | <b><u>\$ 370,008</u></b> | <b><u>\$ 181,130</u></b> | <b><u>\$ 1,463,508</u></b> |

|                          | 12/31/23                 | Increases                | Decreases               | 12/31/24                   |
|--------------------------|--------------------------|--------------------------|-------------------------|----------------------------|
| Stand Down Event         | \$ 12,921                | \$ 4,250                 | \$ 16,764               | \$ 407                     |
| Food Baskets & Christmas | 944                      | 200                      | 1,144                   | -                          |
| Female Veterans          | 2,000                    | -                        | -                       | 2,000                      |
| Covey Cottages           | <u>687,162</u>           | <u>653,944</u>           | <u>68,883</u>           | <u>1,272,223</u>           |
| <b>Totals</b>            | <b><u>\$ 703,027</u></b> | <b><u>\$ 658,394</u></b> | <b><u>\$ 86,791</u></b> | <b><u>\$ 1,274,630</u></b> |

**NOTE 7 – CONTRACTS WITH CUSTOMERS**

In accordance with Topic 606, the Organization accounts for a customer contract when both parties have approved the contract and are committed to perform their respective obligations; each parties rights can be identified; the contract has commercial substance; and it is probable that the CVAF will collect substantially all of the consideration to which it is entitled. Revenue is recognized when (or as) performance obligations are satisfied by transferring control of the promised service to the customer.

The Organization generates revenue from the following activities:

- GPD - Supportive housing, case management, education, crisis intervention, counseling and other services for homeless veterans.
- SSVF - Supportive services for veteran families who are homeless or at risk of homelessness. Assistance includes temporary financial assistance for rent, utilities, security deposits, furnishings and transportation in addition to services such as outreach, case management, benefit assessments and assistance in obtaining mainstream benefits.
- Other Services - Other supportive services for veterans and case management services.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

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**NOTE 7 – CONTRACTS WITH CUSTOMERS, continued**

Disaggregation of Revenues – Net contract revenue is recorded at a point in time as follows:

|                | <b>2025</b> | <b>2024</b> |
|----------------|-------------|-------------|
| GPD            | \$ 632,449  | \$ 928,175  |
| SSVF           | 964,308     | 1,416,250   |
| Other Services | 231,426     | 387,991     |

Contract assets and liabilities at December 31, 2025, 2024 and 2023 were as follows:

|                      | <b>2025</b> | <b>2024</b> | <b>2023</b> |
|----------------------|-------------|-------------|-------------|
| Contract Assets      |             |             |             |
| Receivables          | \$ 31,232   | \$ 362,855  | \$ 218,426  |
| Contract Liabilities |             |             |             |
| Unearned Revenues    | \$ 5,000    | \$ 73,591   | \$ 73,591   |

Practical Expedients – The Organization has elected to apply the following practical expedients when determining revenue from contracts with customers and capitalization of related costs:

- The Organization has elected to not adjust revenue for the effects of a significant finance component when the timing difference between the recognition of revenue and receipt of payment is less than one year.
- The Organization has elected to expense incremental costs to obtain a contract when the amortization period of the related asset is expected to be less than one year.

**NOTE 8 – CONCENTRATION OF RISK**

CVAF receives grants from the Department of Veterans Affairs. Support and revenue from these grants amounted to \$1,596,757 and \$2,344,425 for the years ended December 31, 2025 and 2024, respectively. These grants represented 65% and 67% of revenue for the years ended December 31, 2025 and 2024, respectively. Receivables from these grants amounted to \$0 and \$78,696 at December 31, 2025 and 2024, respectively. CVAF received a HUD Home-ARP grant/loan award of \$692,000 through Kern County for the Covey Cottages project. Receivables related to this award totaled \$0 and \$203,642 at December 31, 2025 and 2024, respectively. CVAF also received a pledge of \$500,000 for Covey Cottages during the year ended December 31, 2023. Amounts receivable related to this pledge totaled \$0 and \$200,000 at December 31, 2025 and 2024, respectively.

**NOTE 9 – RETIREMENT PLAN**

CVAF maintains a 401k plan that covers all eligible employees and matches up to 3% of the employee's salary. CVAF's contributions to the plan totaled \$12,644 for the year ended December 31, 2024. Effective March 10, 2025, all staff became employees of CAPK.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

**NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts available include donor restricted amounts that are available for general expenditure in the following year. Amounts not available include amounts set aside for science that could be drawn upon if the Board of Directors approves that action.

|                                                                                                  | 12/31/25                   | 12/31/24                   |
|--------------------------------------------------------------------------------------------------|----------------------------|----------------------------|
| Financial assets at year-end:                                                                    |                            |                            |
| Cash and cash equivalents                                                                        | \$ 1,067,350               | \$ 642,105                 |
| Receivables                                                                                      | 31,232                     | 362,854                    |
| Pledges receivable                                                                               | -                          | 200,000                    |
| Less contractual or donor-imposed restrictions:                                                  |                            |                            |
| Donor restrictions for specific purposes                                                         | <u>(2,407)</u>             | <u>(202,407)</u>           |
| <b>Financial Assets Available to Meet the Needs<br/>for General Expenditures Within One Year</b> | <b><u>\$ 1,096,175</u></b> | <b><u>\$ 1,002,552</u></b> |

**NOTE 11 – LEASES**

CVAF evaluates contracts to determine which meet the criteria of a lease. The right of use (ROU) assets represent CVAF's right to use underlying assets for the lease term, and the lease liabilities represent CVAF's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. CVAF has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted average discount rate applied to calculate lease liabilities as of December 31, 2025 and 2024 was 4.73%.

CVAF leases office space, program housing, vehicles and equipment from various parties. For the years ended December 31, 2025 and 2024, total ROU operating lease costs were \$124,911 and \$123,338, respectively and total short-term lease costs were approximately \$12,554 and \$54,631, respectively. As of December 31, 2025 and 2024, the weighted-average remaining lease term for the CVAF's ROU operating leases was approximately 1.6 years and 2.1 years, respectively.

Future maturities of ROU operating lease liabilities as of December 31, 2025 are as follows:

| <b>Years Ending December 31:</b> | <b>Amount</b>            |
|----------------------------------|--------------------------|
| 2026                             | \$ 128,144               |
| 2027                             | 79,275                   |
| 2028                             | 1,981                    |
| 2029                             | <u>-</u>                 |
| Total lease payments             | 209,400                  |
| Less present value discount      | <u>(10,593)</u>          |
| <b>Total Lease Liabilities</b>   | <b><u>\$ 198,807</u></b> |



**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

**NOTE 11 – LEASES, continued**

As lessor, CVAF leases a building it owns to an unrelated party. The lease term runs from May 15, 2024 through May 31, 2026 and is classified as an operating lease. Future receipts under the lease are as follows:

| <b>Years Ending December 31:</b> | <b>Amount</b>          |
|----------------------------------|------------------------|
| 2026                             | \$ 8,270               |
| 2027                             | <u>-</u>               |
| <b>Total</b>                     | <b><u>\$ 8,270</u></b> |

Property included on the statement of financial position included in this lease at December 31, 2025 and 2024 was as follows:

|                          | <b>2025</b>             | <b>2024</b>              |
|--------------------------|-------------------------|--------------------------|
| Buildings                | \$ 163,391              | \$ 163,391               |
| Accumulated Depreciation | <u>(65,279)</u>         | <u>(61,027)</u>          |
| <b>Net</b>               | <b><u>\$ 98,112</u></b> | <b><u>\$ 102,364</u></b> |

**NOTE 12 – RELATED PARTY TRANSACTIONS**

CVAF performs a variety of services for the Kern County Housing Authority. Receivables for these services totaled \$7,102 and \$20,326 at December 31, 2025 and 2024, respectively and revenue recognized totaled \$18,483 and \$78,763 for the years ended December 31, 2025 and 2024, respectively. The Housing Authority's assistant executive director was a CVAF board member through February 2025.

The CVAF board of directors approved the merger of CVAF with Community Action Partnership of Kern (CAPK) with an initial effective date of October 1, 2025. The merger became effective when it was formally approved by the State of California on February 10, 2026. As of that date, CVAF will be operated as a division of CAPK. Effective March 10, 2025, all CVAF staff became employees of CAPK and CAPK assumed a management role over CVAF. CVAF paid CAPK for services and expenses totaling approximately \$730,000 during the year ended December 31, 2025. In addition, CVAF owed CAPK \$5,000 at December 31, 2025 for revenue received in advance on a grant that CAPK took over.

**NOTE 13 – COMMITMENTS AND CONTINGENCIES**

Government contracts are subject to audit and adjustment by funding agencies. If government revenue is recorded for expenditures which are subsequently disallowed, CVAF may be required to repay the questioned costs to the funding agency. These amounts are recorded as unearned revenue in the financial statements. Management of CVAF is not aware of any additional disallowed expenditures that would have a material effect on the financial statements.

CVAF was awarded a \$692,000 HOME-ARP loan/grant to be used for the Covey Cottages project. The loan/grant has a 30-year term with interest at 0% and is secured by the property. Repayment is based upon free cash flow of the project. The loan also contains compliance requirements related to rent and income restrictions for a minimum of 20 years. The loan/grant will not need to be repaid if all of the compliance requirements are met during the compliance period. CVAF received \$142,362 and \$549,638 of the award during the years ended

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2025**

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**NOTE 13 – COMMITMENTS AND CONTINGENCIES, continued**

December 31, 2025 and 2024, respectively. CVAF has recorded the award as grant revenue as it believes the project will be operated in a manner that all compliance requirements will be met and the loan will be formally forgiven at the end of the compliance period.

**NOTE 14 – SUBSEQUENT EVENTS**

The CVAF board of directors approved the merger of CVAF with Community Action Partnership of Kern (CAPK) with an initial effective date of October 1, 2025. The merger became effective when it was formally approved by the State of California on February 10, 2026. All assets and liabilities presented on the statement of financial position at December 31, 2025 were transferred to or assumed by CAPK as of February 10, 2026.

Management has evaluated subsequent events through May 7, 2026, the date this report was available to be issued.



## **SUPPLEMENTAL INFORMATION**

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| Awarding Agency, Grant/Program Name                                                                            | CFDA # | 2025<br>Expenditures             |
|----------------------------------------------------------------------------------------------------------------|--------|----------------------------------|
| U.S. Department of Housing and Urban Development<br>Home Investment Partnership Program - ARP<br>FY-23-CPD-038 | 14.239 | \$ 142,362                       |
| U.S. Department of Veteran Affairs:<br>Grant & Per Diem Program<br>CVAF 044-4808-691-PD-24                     | 64.024 | 632,449                          |
| Supportive Services for Veterans and Families<br>2013-CA-090-P-25                                              | 64.033 | <u>964,308</u><br><u>964,308</u> |
| <b>Total</b>                                                                                                   |        | <b><u>\$ 1,739,119</u></b>       |

*There were no subrecipient federal award expenditures.*

See notes to schedule of expenditures of federal awards.

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

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**NOTE A - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards for California Veterans Assistance Foundation, Inc. is presented in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE B - SIGNIFICANT ACCOUNTING POLICIES**

Expenditures are presented in accordance with the accrual basis of accounting and are in agreement with expenses reported in California Veterans Assistance Foundation, Inc.'s 2025 financial statements.

Federal Programs: California Veterans Assistance Foundation, Inc. qualifies as a low-risk auditee in accordance with Uniform Guidance. Type A programs represent those with combined expenditures exceeding \$1,000,000 and programs that also were deemed major programs based on the auditor's risk assessment.

**NOTE C - OVERSIGHT AGENCIES**

The federal oversight agencies for California Veterans Assistance Foundation, Inc. included the U.S. Department of Veterans Affairs and the U.S. Department of Housing and Urban Development.

**NOTE D – INDIRECT COST RATE**

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



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## **Engelson & Associates, Ltd.**

Certified Public Accountants and Consultants

### **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***

To the Board of Directors  
California Veterans Assistance Foundation, Inc.

We have audited in accordance with auditing standards generally accepted in the United States 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 California Veterans Assistance Foundation, Inc. as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise California Veterans Assistance Foundation, Inc.'s financial statements, and have issued our report thereon dated May 7, 2026.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered California Veterans Assistance Foundation, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of California Veterans Assistance Foundation, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of California Veterans Assistance Foundation, Inc.'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

As part of obtaining reasonable assurance about whether California Veterans Assistance Foundation, Inc.'s financial statements are free of 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 determination of financial statement amounts. 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*.

## **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 results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Engelson and Associates, Ltd.*

La Crosse, Wisconsin  
May 7, 2026



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## **Engel & Associates, Ltd.**

Certified Public Accountants and Consultants

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

To the Board of Directors  
California Veterans Assistance Foundation, Inc.

#### **Report on Compliance for Each Major Federal Program**

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

We have audited California Veterans Assistance Foundation, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of California Veterans Assistance Foundation, Inc.'s major federal programs for the year ended December 31, 2025. California Veterans Assistance Foundation, Inc.'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, California Veterans Assistance Foundation, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 California Veterans Assistance Foundation, Inc. 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 California Veterans Assistance Foundation, Inc.'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 California Veterans Assistance Foundation, Inc.'s federal programs.



## **Auditor's Responsibility 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 California Veterans Assistance Foundation, Inc.'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 generally accepted auditing standards, 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 California Veterans Assistance Foundation, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, 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 California Veterans Assistance Foundation, Inc.'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 California Veterans Assistance Foundation, Inc.'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 California Veterans Assistance Foundation, Inc.'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 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 described 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Engelson and Associates, Ltd.*

La Crosse, Wisconsin  
May 7, 2026

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2025**

**A. Summary of Audit Results**

1. The auditor's report expresses an **unqualified opinion** on the financial statements of California Veterans Assistance Foundation, Inc. (CVAF).
2. **No material weaknesses or significant deficiencies** relating to the audit of the financial statements are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with *Government Auditing Standards* were disclosed during the audit.
3. **No instances of noncompliance** material to the financial statements of CVAF, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. **No material weaknesses or significant deficiencies** relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with Uniform Guidance were disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs of CVAF expresses an **unqualified opinion** on all major federal programs.
6. **Audit findings** that are required to be reported in accordance with 2 CFR Section 200.516(a):  
None
7. The following program was tested as a **major program**:

|                                               | <u>CFDA #</u> | <u>Expenditures</u> |
|-----------------------------------------------|---------------|---------------------|
| U.S. Department of Veteran Affairs:           |               |                     |
| Grant & Per Diem Program                      | 64.024        | \$ 632,449          |
| Supportive Services for Veterans and Families | 64.033        | \$ 964,308          |

8. Dollar threshold used to distinguish between type A and type B programs - **\$1,000,000.**

9. Auditee qualified as low risk? - **Yes**

**B. Findings - Financial Statement Audit in accordance with *Governmental Auditing Standards***

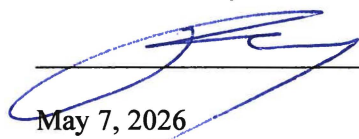
None

**C. Findings and Questioned Costs - Major Federal Award Program – Grant & Per Diem Program #64.024; Supportive Services for Veterans and Families Program #64.033**

None

**CALIFORNIA VETERANS ASSISTANCE FOUNDATION, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2025**

**D. Findings and Questioned Costs – Other Issues**

1. There is no substantial doubt about CVAF's ability to continue as a going concern.
2. No management letter was issued conveying any additional audit comments issued as a result of this audit.
3. Name of partner: William J. Sherry  
Signature of partner:   
Date of report: May 7, 2026

**Status of Prior Audit Findings and Questioned Costs**

The December 31, 2024 audit reported no findings.



## MEMORANDUM

TO: Audit & Pension Committee

FROM: Tracy Webster, Chief Finance Officer *Tracy Webster*

DATE: August 13, 2026

Subject: Agenda Item 4d: Formation of Ad Hoc Committee to Review Audit Firm RFP's –  
**Action Item**

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Community Action Partnership of Kern (CAPK) issued a Request for Proposal in September 2020 for audit services. The audit firm Daniells, Phillips, Vaughn & Bock (DPVB) was selected by the Board of Directors in January 2021.

Based on the agency's internal policy and the existing contract with DPVB, a Request for Proposal (RFP) should be completed in 2027 to solicit audit firms to complete the following services:

- Organization-wide audit including compliance of First 5 Kern programs
- Special purpose financial statement audit for the California Department of Education and the California Department of Social Services
- CAPK 403(b) Plan audited financial statements
- CAPK 401(a) Plan audited financial statements
- Preparation and filing of the 990 Tax Return

In order to provide a comprehensive review and evaluation of the RFP process, staff is recommending the formation of the 2027 Audit Ad Hoc Committee. Proposed meeting times would be as follows:

- September 2026 – Ad Hoc Committee formed and initial review of draft RFP
- January 2027 – Meet to finalize the RFP language and scoring matrix
- June 2027 – RFP would be released
- August 2027 – Deadline for submission
- September 2027 – Ad Hoc Committee review of proposals and interviews, if required
- November 2027 – Audit and Pension Committee approval
- November 2027 – Board of Directors approval
- December 2027 – Contract development and execution

### Recommendation

Staff recommends the Audit and Pension Committee proceed with the formation of the 2027 Ad Hoc Audit RFP Committee to review and evaluate audit proposals.

### **Attachment:**

*RFP-Finance 2027-001 Independent Audit Services*

# **REQUEST FOR PROPOSALS (RFP) FOR INDEPENDENT AUDIT SERVICES**

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*Request for Proposal Number: Finance 2027-001  
June 1, 2027*

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**Community Action Partnership of Kern**  
1300 18<sup>th</sup> Street, Ste 200  
Bakersfield, California 93301  
661.336.5236



**REQUEST FOR PROPOSALS (RFP):**  
**Independent Audit Services**  
**GENERAL CONDITIONS**

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**I. GENERAL CONDITIONS**

**A. Purpose:** This Request for Proposals (RFP) is to obtain the services of an independent certified public accounting firm, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, capable of issuing audit reports in the State of California (hereinafter referred to as "Vendor"), to perform financial and compliance audits of Community Action Partnership of Kern ("CAPK").

**B. Proposal Submission Information**

1. **Closing Date:** Proposals must be submitted no later than **2:00 PM, August 20, 2027**.
2. **Inquiries:** Inquiries concerning this RFP should be directed to the Procurement Department, at [procurement@capk.org](mailto:procurement@capk.org).
3. **Costs of Proposal Preparation:** All costs incurred in the preparation of a proposal responding to this RFP will be the sole responsibility of the Vendor and will not be reimbursed by CAPK. Unless otherwise stated, all materials submitted by Vendor in response to this RFP shall become the property of CAPK.

**C. Proposal Submission Instruction to Vendors:** Your proposal should be addressed as follows:

Community Action Partnership of Kern (CAPK)  
RFP Finance 2027-001 Independent Audit Services  
ATTN: Liz Vargas - Procurement  
1300 18<sup>th</sup> Street, Ste 200  
Bakersfield, CA 93301  
Or via email to: [procurement@capk.org](mailto:procurement@capk.org)

Vendors have the option of submitting their proposals either physically or electronically as follows:

If submitted physically, it is important that the proposal be addressed as indicated above and submitted by the due date/time in an envelope clearly marked in the lower left-hand corner with the following information: **"RFP Finance 2027-001 -Independent Audit Services."**

If submitted electronically, proposals must be sent to Business Services at [procurement@capk.org](mailto:procurement@capk.org) by the due date/time and the subject line must read **"RFP Finance 2027-001 -Independent Audit Services"**.

It is the responsibility of the Vendor to ensure that CAPK receives the proposals by the date and time specified above. **Late proposals will not be considered. Confirmation of receipt is the sole responsibility of Vendor.** Each Vendor must submit its proposal using the enclosed format in Section III below. If any proposal submitted deviates from the requested proposal format, it may be cause for disqualification. This does not, however, preclude the Vendor from offering value-added alternatives and additional, relevant information in addition to the information requested in the RFP. The alternatives, however, must be fully explained in written form, and must be separately stated as alternatives in both the proposal content and fee proposal.

**Expected Timelines:**

|   | Date(s)                           | Event                                                  |
|---|-----------------------------------|--------------------------------------------------------|
| 1 | June 1, 2027                      | RFP Released to public                                 |
| 2 | June 25, 2027                     | Due date for Vendor questions                          |
| 3 | July 16, 2027                     | Responses to Vendor questions emailed to Vendors       |
| 4 | <b>August 20, 2027 by 2:00 PM</b> | <b>DUE DATE FOR PROPOSALS FROM VENDORS</b>             |
| 5 | August 20-September 20, 2027      | CAPK analysis of proposals and interviews, if required |
| 6 | November 12, 2027                 | Audit/Pension Plan Committee approvals                 |
| 7 | November 25, 2027                 | CAPK Board of Directors Approval                       |
| 8 | December 2027                     | Contract development and Execution                     |

- D. Right to Reject:** CAPK reserves the right to reject any and all proposals received in response to this RFP. The Contract for the accepted proposal will be based upon the factors described in this RFP. CAPK reserves the right to waive any and all informalities or irregularities in any proposal.
- E. Description of Programs/Contracts/Grants:** For a summary of Federal and State awards and other contracts to be audited, please refer to Appendix E – Schedule of Programs.
- F. Payment:** Payment will be made when CAPK has determined that the total work effort has been satisfactorily completed. Progress payments will be allowed to the extent that CAPK can determine that satisfactory progress is being made. Upon delivery of the final reports to CAPK and their acceptance and approval, the Vendor may submit a bill for the balance due on the contract for the audit.
- G. Confidentiality:** The Vendor agrees to keep the information related to negotiations in strict confidence. Other than the reports submitted to CAPK, the Vendor agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Vendor's possession, to those employees on the Vendor's staff who must have the information on a "need-to-know" basis. The Vendor agrees to immediately notify, in writing, CAPK's authorized representative in the event the Vendor determines or has reason to suspect a breach of this requirement.
- H. AICPA Professional Standards:** The AICPA Professional Standards state:  
Ethics Interpretation 501-3 - Failure to follow standards and/or procedures or other requirements in governmental audits.  
Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he or she is obligated to follow such requirements. Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons, therefore.
- I. Notification of Award:** CAPK anticipates but does not guarantee that the Contract will be awarded on or around the first week of December 2027.  
Award will be made to the most responsible Vendor whose service, experience, education, audit approach and cost are most compatible with the CAPK's needs. CAPK will be the sole judge in

making this determination. Upon conclusion of final negotiations with the successful audit firm, all Vendors submitting proposals will be informed, in writing, of the name of the successful audit firm. It is expected that the contract shall be a five-year fixed price contract with two one-year options to renew.

- J. **Small, Women and/or Minority-Owned Business:** Efforts will be made by CAPK to utilize small businesses, women and minority-owned businesses, with the consideration that the primary responsibility is the most favorable return to CAPK.

- A Vendor qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).

## II. SPECIAL CONDITIONS

- A. **Background:** Established in 1965, CAPK is a private, California nonprofit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. CAPK is the designated Community Action Agency of Kern County and has approximately 1,000 employees. It is governed by a 15-member volunteer Board of Directors. CAPK's fiscal year is March 1 through February 28/29.

CAPK is funded almost entirely from federal grants, and federal grants passed through California government agencies. CAPK has approximately 1,000 employees and expects to recognize gross revenues of between \$140 and \$150 million dollars for the current fiscal year from its 80-plus grant awards. The major programs CAPK operates include:

1. Head Start and Early Head Start Childcare Programs in Kern and San Joaquin Counties.
2. California State Preschool Programs.
3. Migrant Childcare Alternative Payment (MCAP) Programs in Kern, Kings, Tulare, Fresno, Madera and Merced Counties.
4. Child and Adult Care Food Programs, including operation of a Central Kitchen.
5. Low-Income Home Energy Assistance Programs (LIHEAP).
6. Women, Infants and Children (WIC) Programs in Kern and San Bernardino Counties.
7. Helpline 2-1-1 Programs in Kern, Kings, Merced and Tulare Counties.
8. Food Bank;
9. Two Family Resource Centers;
10. Homeless and Housing Services; and
11. One Youth Center

Financial records are maintained at CAPK's administrative office located at 1300 18<sup>th</sup> Street, Ste 200, Bakersfield, CA. Program records are maintained at various offices.

CAPK's financial records are maintained on an automated system (Sage). In addition, there are subsidiary financial records that are maintained on automated systems using a variety of software programs. CAPK utilizes an outside service for payroll (ADP). It maintains one operating bank account and six special purpose bank accounts.

The records to be audited are available for review by the prospective Vendor by appointment during regular business hours only. Please contact Tracy Webster, Chief Financial Officer at 661.336.5236 extension 1137 to make an appointment. CAPK's Audit Reports and Pension Plan Audit are available on CAPK's website at <https://www.capk.org/documents/>

**Selection:** The selection process will be followed by contract negotiation. If negotiations are unsuccessful, CAPK will proceed with negotiations with the next qualifying Vendor.

It is recognized that the selected Vendor will be required to collect all pertinent information necessary to complete the required services in advance of all required deadlines. Therefore, all responding Vendors will keep this in mind when preparing their response to the RFP and their

approach to the audits.

**B. Description of Services:** CAPK is seeking the following audit services:

- Financial and compliance audits of CAPK for the years ending February 29, 2028, February 28, 2029, and February 28, 2030, February 28, 2031, and February 28, 2032;
- Financial and compliance audits of CAPK's 403(b) plan for the years ending February 29, 2028, February 28, 2029, and February 28, 2030, February 29, 2031, and February 28, 2032;
- Financial and compliance audits of special purpose financial statements for the years ending June 30, 2028, 2029, 2030, 2031 and 2032 to comply with reporting requirements specified in agreements with the California Department of Education and the California Department of Social Services;
- An Audit of CAPK's Defined Contribution Pension Plan for the years ending December 31, 2028, 2029, 2030, 2031, and 2032;
- A financial and compliance audit of the three (3) First 5 Kern Programs for the years ending February 29, 2028, February 28, 2029, February 28, 2030, February 28, 2031, and February 28, 2032;
- The preparation of Federal and State annual income tax returns.

Audits will be conducted in accordance with 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 and in accordance with the Program-Specific Audit Option under OMB's 2 CFR Part 200.

**D. Performance:** The Vendor is required to prepare audit reports in accordance with auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits contained in *Government Auditing Standards*; issued by the Comptroller General of the United States; in conformity with the CDE Audit Guide issued by the California Department of Education and any other regulations, publications or audit guides relevant to CAPK's grants and/or agreements.

**E. Audit Assistance:** The staff of CAPK's Finance Division and responsible management personnel will be available during the audit to assist the Vendor by providing information, documentation and explanations. Finance Division staff will prepare reasonably required statements and schedules to support the audit.

CAPK will provide the Vendor with reasonable workspace. The Vendor will also be provided with the use of photocopiers, fax, e-mail and access to computer internet and phones to accomplish the audit.

**F. Delivery Schedule:** Vendor shall have final drafts of the audit reports for review by the Executive Director and Director of Finance at least three weeks prior to delivering the final audit reports to CAPK's Board of Directors. The due dates of the final audit reports are as follows:

- Organization-wide audit including compliance audit of First 5 Kern Programs for years ending:
  - February 29, 2028: Due no later than November 30, 2028
  - February 28, 2029: Due no later than November 30, 2029
  - February 28, 2030: Due no later than November 30, 2030
  - February 29, 2031: Due no later than November 30, 2031
  - February 28, 2032: Due no later than November 30, 2032
- Special purpose financial statement audit for years ending:
  - June 30, 2028: Due no later than November 15, 2028
  - June 30, 2029: Due no later than November 15, 2029
  - June 30, 2030: Due no later than November 15, 2030
  - June 30, 2031: Due no later than November 15, 2031
  - June 30, 2032: Due no later than November 15, 2032

- Defined Contribution Pension Plan audit for years ending:
  - December 31, 2028: Due no later than December 15, 2028
  - December 31, 2029: Due no later than December 15, 2029
  - December 31, 2030: Due no later than December 15, 2030
  - December 31, 2031: Due no later than December 15, 2031
  - December 31, 2032: Due no later than December 15, 2032
- G. Exit Conference:** An annual exit conference with CAPK's representatives and the Vendor's representatives will be held at the conclusion of each year's audit field work. Observations and recommendations must be summarized in writing and discussed with CAPK. It should, at a minimum, include discussion of internal control and program compliance observations and recommendations.
- H. Workpapers:** Upon request, the Vendor will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the issue(s) identified.
  - The workpapers will be retained for at least three years from the end of the audit period.
  - The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and CAPK.
- I. Qualifications/Criteria:** CAPK is seeking a Vendor with the following qualifications:
  - Independent, Certified Public Accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, capable of issuing audit reports in the State of California.
  - Must be able to perform Audits pursuant to OMB's Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200) and all other applicable requirements.
  - Must be able to perform a Defined Contribution Pension Plan Audit.

### III. PROPOSAL CONTENT REQUIREMENTS

Proposals must be organized in the following sequence:

- A. Prior Auditing Experience:** Describe firm's auditing experience including the names, addresses, contact persons, and telephone numbers of similar organizations previously audited, as well as the periods audited. In scoring proposals, this area is the single most significant. Please provide sufficient detail about the similar organizations previously audited to allow CAPK to evaluate your firm's related auditing experience. Experience should include the following categories:
  1. Prior experience auditing a community action agency and/or non-profit agency of similar size, scope and complexity.
  2. Prior experience auditing programs similar to those at CAPK financed by Federal, State of California, county and local government funds.
  3. Prior experience auditing Defined Contribution Pension Plans.
- B. Organization, Size, and Structure:** The Vendor should describe its organization, size (in relation to audits to be performed), and structure. Description should include:
  1. Size of the Vendor's firm, including number of professional audits, consulting, tax and support employees and their physical site locations.
  2. Explanation of Vendor's independence.
  3. Results of most recent peer review.
  4. Explanation if the Vendor is a small or minority-owned business or women's business enterprise.
- C. Staff Qualifications:** The Vendor should describe the qualifications of staff to be assigned to the audits. Descriptions should include:
  1. Audit team makeup, identifying by name and title all key audit staff assigned to CAPK's audits. Key audit staff includes audit partner(s), audit manager(s) and audit senior(s).

2. Prior experience of the individual audit team members. Include résumés of only the staff to be assigned to the audits. Include education, position in firm, years with the firm, industry-specific experience, and training on the recent OMB Uniform Guidance 2 CFR Part 200 ("Super Circular").
  3. Vendor shall include a statement that it understands that it will not change the assignments of key audit-team members without the prior written consent of CAPK, unless such change is beyond the control of Vendor. Failure to do so may result in proposal being considered non-responsive.
- D. Audit Approach to the Engagement:** The Vendor should describe its approach of the work to be performed, including audit procedures, areas of audit emphasis, estimated hours, approach to providing overall and daily supervision to be exercised by key audit staff, and any other pertinent information. Include in this section your expected timing of field work during the year for each significant phase of the audit.
- E. Conflict of Interest:** Provide a statement of any potential conflicts your Vendor and/or key staff may have regarding providing these services to CAPK. The statement should not only include actual conflicts, but also any working relationships that may be perceived by disinterested parties as a conflict. If no potential conflicts of interest are identified, so state in your proposal.
- Vendors shall have read and shall be aware of the provisions of Section 1090 et seq. and Section 87100 et seq. of the Government Code relating to conflict of interest of public officers and employees. No officer or employee of CAPK or member of its governing body shall have any pecuniary interest direct or indirect, in the resulting Contract or the proceeds thereof.
- F. Certifications (Appendix D):** The publications listed in Appendix D, Certifications, will not be provided by CAPK. Please read carefully as your signature on the Certification form certifies you have read and understand the requirements.
- G. References:** Provide at least three (3) references of audit clients (or former audit clients) that will provide relevant information on your past performance as auditors. Include contact name, company address, phone and email address.
- H. Fee Proposal:** Provide a not-to-exceed fee proposal to perform all tasks described in this Request for Proposals as per the instructions in Section I.C. All prices and quotations must be typed or written in ink. No erasures or correction fluid is permitted. Errors may be crossed out and corrections printed in ink by the person signing the proposal. The Fee Proposal should be itemized and include the cost for the following: Information indicating how the price was determined. For example, the Vendor should indicate the estimated number of hours by staff level, services provided, average hourly rates by staff level, and total cost by staff level. Cost is to include discussion via conference calls and email, travel expenses and rates of additional staff for any additional services. Any out-of-pocket expenses should also be indicated. It is expected that the contract shall be a five-year fixed price contract. The Fee Proposal should be in a separate sealed envelope, clearly marked as "Fee Proposal – Independent Audit Services RFP Finance - 2028-001"
- I. Vendor Information Sheet:** Appendix A.
- J. W-9:** Appendix B.

#### IV. PROPOSAL SUBMITTAL PROCESS

- A.** The submission of a proposal shall be an indication that the Vendor has investigated and satisfied itself as to the conditions to be encountered, the character, quality and scope of work to be performed, and the requirements of CAPK.
- B.** All proposals received by CAPK will be considered a "Public Record" as defined in Section 6252 of the California Government code and shall be open to public inspection, except to the extent the Vendor designates trade secrets or other proprietary material to be confidential. Any



documentation which the Vendor believes to be a trade secret must be provided to CAPK in a separate envelope and must be clearly marked as a trade secret. CAPK will endeavor to restrict distribution of material and analysis of the proposals. Vendors are cautioned that materials designated as trade secrets may nevertheless be subject to disclosure and CAPK shall in no way be liable or responsible for any such disclosure. Vendors are advised that CAPK does not wish to receive material designated as trade secrets and requests that Vendors not supply trade secrets unless absolutely necessary. The Vendor's qualification package, and any other supporting materials submitted to CAPK in response to the request, will not be returned and will become the property of CAPK unless portions of the materials submitted are designated as proprietary at the time of submittal, and are specifically requested to be returned.

**V. SELECTION PROCESS AND CRITERIA**

This is a NEGOTIATED procurement and as such, award will not necessarily be made to the Vendor submitting the lowest priced proposal. Award will be made to the Vendor submitting the best responsive proposal satisfying CAPK’s requirements, as determined by CAPK, including consideration of price and other indicated factors.

**Nonresponsive Proposals**

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

- The proposal is not received timely in accordance with the terms of this RFP.
- The proposal does not follow the specified format.
- The proposal does not include the Certifications.
- The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Auditing Standards* of the U.S. Comptroller General.

**Proposal Evaluation**

Evaluation of each proposal will be scored on the factors identified in section B. below. In compliance with 2 CFR Part 200.319 – Competition, no geographic preferences will be given in the evaluation of this proposal, since the section states: “The non-Federal entity must conduct procurements in a manner that **prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals**, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.” The selection process is designed to ensure that the Vendor’s services are engaged on the basis of demonstrated competence and qualifications for the type of services to be performed and at fair and reasonable prices for CAPK.

- A.** All proposals received by the specified deadline will be reviewed by CAPK for content, fees, related experience and professional qualifications of Vendor. The final approval will be by CAPK’s Board of Directors.
- B.** The evaluation and selection of the successful Vendor shall be based upon the factors listed below with corresponding point evaluation. Total points available are 100.

Evaluation of each proposal will be scored on the following factors:

|                                                                                                                                            |             |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 1. Prior experience auditing nonprofit organizations of similar size, scope and complexity                                                 |             |
| a. Prior experience auditing a community action agency and/or non-profit agency of similar size scope and complexity                       | Points = 20 |
| b. Prior experience auditing programs similar to those at CAPK financed by Federal, State of California, county and local government funds | Points = 15 |
| c. Prior experience auditing Defined Contribution Pension Plans                                                                            | Points = 5  |

|                                                                                                                                                                                                                                                                                                                                                                                                          |           |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|
|                                                                                                                                                                                                                                                                                                                                                                                                          | Sub-Total | Points = 40  |
| 2. Auditor's organization, size, structure and capacity                                                                                                                                                                                                                                                                                                                                                  |           | Points = 15  |
| 3. Staff qualifications and relevant experience                                                                                                                                                                                                                                                                                                                                                          |           | Points = 15  |
| 4. Auditor's approach to the engagement                                                                                                                                                                                                                                                                                                                                                                  |           | Points = 10  |
| 5. All-inclusive, not-to-exceed fees                                                                                                                                                                                                                                                                                                                                                                     |           | Points = 20  |
| 6. Affirmative Consideration of Minority, Small Business, Women Owned, Veteran Owned, Local Business and Labor Surplus Areas<br>a. Consideration will be given to dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation small and minority businesses, women's business enterprises, local businesses, and labor surplus area firms. |           | Points = 05  |
|                                                                                                                                                                                                                                                                                                                                                                                                          | Total     | Points = 100 |

- C. CAPK may, at its discretion, request presentations by or meetings with any or all Vendors, to clarify the Vendors' proposals.

However, CAPK reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Vendor can propose.

CAPK contemplates award of the contract to the responsible Vendor with the highest total points awarded by CAPK's proposal evaluation team.

- D. Upon final selection, a Professional Services Agreement, substantially in the form attached hereto, will be processed by CAPK for award of contract.

#### **VI. CONDITIONS TO AWARD**

- A. CAPK reserves the right to delay the selection process, withdraw and reissue the RFP, or cancel this procurement.
- B. This solicitation does not commit CAPK to pay any costs in the preparation or presentation of a submittal.

#### **VII. PROHIBITED ACTIVITY**

- A. Vendors or their agents shall not make any personal contacts with any member of CAPK's Board of Directors or program personnel prior to selection and award of a contract for this work.

**REMAINDER OF PAGE LEFT BLANK INTENTIONALLY**

## APPENDIX A

Community Action Partnership of Kern  
• Procurement Department •  
5005 Business Park North, Bakersfield, CA 93309 • 661.336.5236 • FX: 661.322.2237

### VENDOR INFORMATION SHEET

|                                                    |        |                            |              |
|----------------------------------------------------|--------|----------------------------|--------------|
| Date:                                              |        | Prepared By:               |              |
| Official Business Name:                            |        |                            |              |
| DBA:                                               |        |                            |              |
| Location Address:                                  |        |                            |              |
|                                                    | Street | City                       | State Zip    |
| Remit Address:                                     |        |                            |              |
|                                                    | Street | City                       | State Zip    |
| Contact Person:                                    |        | Title:                     |              |
| Phone #:                                           |        | Accts. Receivable Phone #: |              |
| Fax #:                                             |        | Customer Service Phone #:  |              |
| CAPK Vendor #:                                     |        | E-mail Address:            |              |
| Federal ID # or SS#:                               |        | Type of Business:          |              |
| Contractor Lic #:                                  |        | Business Lic #:            | City Issued: |
| General Liability Insurance Carrier & Policy #:    |        |                            |              |
| Auto Liability Insurance Carrier & Policy #:       |        |                            |              |
| Workers Compensation Insurance Carrier & Policy #: |        |                            |              |

#### FEDERAL TAX CLASSIFICATION:

- ☐ Individual/Sole Proprietor   ☐ C Corporation   ☐ S Corporation   ☐ Partnership   ☐ Trust/Estate  
☐ Limited Liability Co.   C = C Corp   S = S Corp   P = Partnership   ☐ Other: \_\_\_\_\_

#### BUSINESS ENTITY/CLASSIFICATION:

- ☐ Board Member   ☐ Employee   ☐ Faith Based   ☐ Fed Gov't   ☐ For Profit   ☐ Housing Collaborative   ☐ Local Gov't  
☐ Non-Profit   ☐ Parent   ☐ Post Secondary Ed   ☐ Provider   ☐ School District

#### SBA CLASSIFICATION:

It is the policy of Community Action Partnership of Kern, consistent with Federal, State and local laws, to promote and encourage the development, participation, and continued expansion of Small Business Enterprises, Minority Business Enterprises, Women's Business Enterprises and Veteran Business Enterprises.

- ☐ Minority-Owned   ☐ Small Business   ☐ Veteran-Owned   ☐ Woman-Owned

Years in Business: \_\_\_\_\_

Accept Purchase Orders: ☐ Yes ☐ No

**If your business has a Social Security number as Tax ID, we require the signature of the owner.**

Authorized Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

REV. 012516

## APPENDIX B

|                                                                                                                                |                                                                         |                                                           |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|
| Form<br><b style="font-size: 1.5em;">W-9</b><br>(Rev. December 2014)<br>Department of the Treasury<br>Internal Revenue Service | <b>Request for Taxpayer<br/>Identification Number and Certification</b> | Give Form to the<br>requester. Do not<br>send to the IRS. |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|

Print or type  
See Specific Instructions on page 2.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                         |
| 2 Business name/disregarded entity name, if different from above                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                         |
| 3 Check appropriate box for federal tax classification; check only one of the following seven boxes:<br><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____<br><i>Note.</i> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.<br><input type="checkbox"/> Other (see instructions) ▶ _____ | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br>Exempt payee code (if any) _____<br>Exemption from FATCA reporting code (if any) _____<br><i>(Applies to accounts maintained outside the U.S.)</i> |
| 5 Address (number, street, and apt. or suite no.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Requester's name and address (optional)                                                                                                                                                                                                                 |
| 6 City, state, and ZIP code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                         |
| 7 List account number(s) here (optional)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                         |

**Part I Taxpayer Identification Number (TIN)**  
 Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.  
*Note.* If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

|                                                                                                                                                                     |   |                                                                                                                                                                     |   |                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Social security number                                                                                                                                              |   |                                                                                                                                                                     |   |                                                                                                                                                                     |
| <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> | - | <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> | - | <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
| or                                                                                                                                                                  |   |                                                                                                                                                                     |   |                                                                                                                                                                     |
| Employer identification number                                                                                                                                      |   |                                                                                                                                                                     |   |                                                                                                                                                                     |
| <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> | - | <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> | - | <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |

**Part II Certification**  
 Under penalties of perjury, I certify that:
 

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

**Sign Here**  
 Signature of U.S. person ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**General Instructions**  
 Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/w9](http://www.irs.gov/w9).  
**Purpose of Form**  
 An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:
 

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

## APPENDIX C

### Community Action Partnership of Kern Additional Terms and Conditions

1. **TAXES.** The Vendor is solely responsible to pay all taxes and comply with all Federal, State, and local laws, ordinances, rules, regulations and lawful orders bearing on the performance of work.
2. **ASSIGNMENT OF SUBCONTRACTING.** The Vendor may not assign or transfer the Contract, or any interest therein or claim thereunder, or subcontract any portion of the work thereunder, without the prior written approval of CAPK. If CAPK consents to such assignment or transfer, the terms and conditions of the Contract shall be binding upon any assignee or transferee. Any transfer shall be considered an addendum to the Contract and must be included as such.
3. **TERMINATION FOR CONVENIENCE OF CAPK.** CAPK may terminate the Contract at any time by giving written notice to the Vendor of such termination and specifying the effective date thereof. In that event, all finished or unfinished documents and other materials as described herein, at the option of CAPK, shall become its property. If the Contract is terminated by CAPK as provided herein, the Vendor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials. The Vendor hereby expressly waives any and all claims for damages or compensation arising under the Contract except as set forth in this section in the event of such termination.
4. **CHANGES.** CAPK may from time to time, require changes in the scope of the services of the Vendor to be performed hereunder. Such changes, including any increase or decrease in the amount of the Vendor's compensation which are mutually agreed upon by and between CAPK and the Vendor, shall be effective when incorporated in written amendments to the Contract. Amendments shall be valid only after approval by Vendor and CAPK's Executive Director.
5. **CLAIMS.** All claims for money due or to become due to the Vendor from CAPK under the Contract may not be assigned to a bank, trust company, or other financial institution without CAPK approval. Notice or requests of any such assignment or transfer shall be furnished promptly in writing to CAPK.
6. **NOTICE.** Any notice or notices required or permitted to be given pursuant to the Contract may be personally served on the other party by the party giving such notice, or may be served by certified mail, return receipt requested.
7. **AFFIRMATIVE ACTION.** The Vendor agrees to abide by all State and Federal Affirmative Action policies and laws.
8. **DISPUTE RESOLUTION.** Any dispute arising regarding the interpretation or implementation of the Contract, including any claims for breach of the Contract, shall be resolved by submitting the claim for arbitration to the American Arbitration Association in accordance with its rules and procedures applicable to commercial disputes. The location of any arbitration hearing shall be Bakersfield, California, and any enforcement of the arbitrator's decision shall be brought in the Superior Court of the County of Kern, Bakersfield, California.
9. **EQUAL EMPLOYMENT OPPORTUNITY.** All hiring and other employment practices by the Vendor shall be non-discriminatory, based on merit and qualifications without regard to race, color, religion, national origin, ancestry, disability, medical condition, marital status, age or sex.
10. **SBE/MBE/WBE POLICY STATEMENT.** It is the policy of Community Action Partnership of Kern, consistent with Federal, State and local laws, to promote and encourage the development, participation, and continued expansion of Small Business Enterprises, Minority Business Enterprises and Women's Business Enterprises.



11. **AMERICAN MADE.** To the extent practicable, all equipment and products provided by Vendor will be American made.
12. **CONFIDENTIALITY.** The Vendor shall use his or her best efforts to keep confidential any information obtained during the performance of the Contract.
13. **RESPONSIBILITY.** If Vendor is part of a corporation, the individual or individuals who sign the Contract on behalf of the corporation are jointly responsible for performance of the Contract.
14. **PROTEST BY VENDOR:** If the Vendor wishes to file a protest against CAPK for any action, the Vendor must do so in writing with CAPK within 72 hours after the action to be protested has occurred. All protests will be taken under advisement. Any protests received after that will not be recognized.
15. **CONFLICT OF INTEREST:** In accordance with California Public Contract Code 10410, no officer or employee of CAPK shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest in the Contract, which may be in whole, or in part, sponsored or funded by a Local, State, or Federal agency. Also, no relative of an employee of CAPK may enter into or bid on an Contract while said employee is still employed by CAPK. No relative of an employee of CAPK may bid on an Contract until 12 months after the date said employee of CAPK has left employment of CAPK, either voluntarily or involuntarily. It is contrary to CAPK policy for any CAPK employee to personally solicit, demand or receive any gratuity of any kind from a Vendor in connection with any decision affecting a CAPK purchase or Contract for Goods or Services. Thus, if such a case were to occur, the Vendor may file a protest with CAPK as specified in the section titled "Protest by Vendor."
16. **DEBARMENT AND SUSPENSION CERTIFICATION:** Vendor, under penalty of perjury, certified that, except as noted below, he/she or any person associated therewith in the capacity of owner, partner, director, officer, manager:
  - a. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;
  - b. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal agency within the past three (3) years;
  - c. Does not have a proposed debarment pending; and
  - d. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

If there are any exceptions to the Certifications above, insert the exceptions in the following space:

Exceptions will not necessarily result in denial of award, but will be considered in determining Vendor responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.

Note: Providing false information may result in criminal prosecution or administrative sanctions.
17. **WORKER'S COMPENSATION:** Labor Code Section 3700 provides:

"Every employer except the State and all political subdivisions or institutions thereof, shall secure the payment of compensation in one or more of the following ways:

"(a) By being insured against liability to pay compensation in one or to more than one of the insurers duly authorized to write compensation insurance in this State.

"(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure, which



may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his employees."

Vendor is aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and Vendor will comply with those provisions before commencing the performance of the work of the Contract.

(In accordance with Article 5 [commencing at Section 1860], Chapter 1, Part 7, Division 2 of the Labor Code, this certificate must be signed and filed with the awarding body prior to performing any work under the Contract.)

**18. INSURANCE REQUIREMENTS:** Vendor shall procure, furnish and maintain for the duration of the Contract the following types and limits of insurance herein:

- a. Automobile Liability Insurance, providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and personal injury, with limits of not less than One Million Dollars (\$1,000,000) per occurrence; and the policy shall:
- b. Provide coverage for owned, non-owned and hired autos.
- c. Contain an additional insured endorsement in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.
- d. Broad Form Commercial General Liability Insurance, ISO form CG00 01 11 85 or 88 providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and personal injury, with limits of not less than One Million Dollars (\$1,000,000) per occurrence; and the policy shall:
- e. Provide Contractual Liability coverage for the terms of the Contract.
- f. Contain an additional insured endorsement in favor in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.
- g. Workers' compensation insurance with statutory limits and employer's liability insurance with limits of not less than One Million Dollars (\$1,000,000) per occurrence; and the policy shall contain a waiver of subrogation endorsement in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.

All policies required of the Vendor shall be primary insurance as to Community Action Partnership of Kern, its board, officers, agents employees and volunteers and any insurance or self-insurance maintained by Community Action Partnership of Kern, its board, officers, agents employees and designated volunteers shall be in excess of the Vendor's insurance and shall not contribute with it. Additional insured endorsement shall use ISO form CG20 10 11 85 (in no event with an edition date later than 1990).

Insurance is to be placed with insurers with a Best's rating of no less than A:VII. Any deductibles, self-insured retentions or insurance in lesser amounts, or lack of certain types of insurance otherwise required by the Contract, or insurance rated below Best's A:VII, must be declared prior to execution of the Contract and approved by CAPK in writing.

All policies shall contain an endorsement providing Community Action Partnership of Kern with thirty (30) days written notice of cancellation or material change in policy language or terms. All policies shall provide that there shall be continuing liability thereon, notwithstanding any recovery on any policy.

The insurance required hereunder shall be maintained until all work required to be performed by the Contract is satisfactorily completed.

Vendor shall furnish CAPK with a certificate of insurance and required endorsements evidencing the insurance required. CAPK may withdraw its offer of an Contract or cancel the Contract if certificates of insurance and endorsements required have not been provided prior to the execution of the Contract.

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**Signature**

**Date**

---

**Print Name**

---

**Company Name**

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## APPENDIX D CERTIFICATIONS

On behalf of the Vendor:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Vendor.
2. The individual signing certifies that the Vendor is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Vendor.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Vendor prior to an award to any other Vendor or potential Vendor.
5. The individual signing certifies that there has been no attempt by the Vendor to discourage any potential Vendor from submitting a proposal.
6. The individual signing certifies that the Vendor is a properly licensed Certified Public Accountant capable of issuing audit opinions in the state of California.
7. The individual signing certifies that the Vendor meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read, understands and will adhere to the requirements, as applicable, the following publications relative to the proposed audits:
  - *Government Auditing Standards* (Yellow Book)
  - OMB Circular A-133, *Audits of Institutions of Higher Education and Other Nonprofit Institutions*
  - OMB Circular A-133 - *Compliance Supplement*
  - *Government Auditing Standards and Circular A-133 Audits* (AICPA Audit Guide)
  - OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*
  - OMB Circular A-122, *Cost Principles for Nonprofit Organizations*
  - *Audit and Accounting Guide – Not-for-Profit Entities* (AICPA Audit Guide)
  - *A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contract with the Department of Health and Human Services*
  - 10 CFR Part 440 – DOE's Weatherization Assistance for Low Income Persons
  - *Uniform Guidance* 2 CFR Part 200 ("Super Circular")
11. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
12. The individual signing certifies that the Vendor, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Vendor or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
(Vendor's Firm Name)

\_\_\_\_\_  
(Signature of Vendor's Representative)

\_\_\_\_\_  
(Printed Name and Title of Individual Signing)

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## APPENDIX E SCHEDULE OF PROGRAMS

COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2026 THROUGH FEBRUARY 28, 2027

| PROGRAM (COMPONENT)                               | AMOUNT             | CFDA # | GRANT NUMBER                       | PROGRAM YEAR                               | FUND#                | FUNDING SOURCE                                                                                              |
|---------------------------------------------------|--------------------|--------|------------------------------------|--------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------|
| <b>UNRESTRICTED</b>                               |                    |        |                                    |                                            |                      |                                                                                                             |
| GENERAL FUND                                      |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 501000               | NOT APPLICABLE                                                                                              |
| DISCRETIONARY FUND                                |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 502000               | NOT APPLICABLE                                                                                              |
| FOOD BANK                                         |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 504000               | SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.                                                        |
| FOOD BANK EXPANSION                               |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 505000               | DONATIONS                                                                                                   |
| ENERGY                                            |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 524000               | NOT APPLICABLE                                                                                              |
| SHAFTER YOUTH CENTER                              |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 527000               | DONATIONS, RENTAL INCOME                                                                                    |
| FRIENDSHIP HOUSE                                  |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 531000               | DONATIONS, RENTAL INCOME                                                                                    |
| EAST KERN FAMILY RESOURCE CENTER                  |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 533000               | DONATIONS                                                                                                   |
| OASIS FAMILY RESOURCE CENTER                      |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 534000               | DONATIONS                                                                                                   |
| 211                                               |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 536000               | FEE FOR SERVICE                                                                                             |
| M STREET NAVIGATION CENTER                        |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 541000               | DONATIONS                                                                                                   |
| M STREET WORKFORCE                                |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 541000               | DONATIONS                                                                                                   |
| TAX ASSISTANCE                                    |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 545000               | DONATIONS                                                                                                   |
| VETERANS SERVICES                                 |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 564000               | DONATIONS                                                                                                   |
| FUND RAISING                                      |                    |        | NOT APPLICABLE                     | 03/01/26 - 02/28/27                        | 595000               | DONATIONS                                                                                                   |
| <b>RESTRICTED</b>                                 |                    |        |                                    |                                            |                      |                                                                                                             |
| EARLY HEAD START/HEAD START                       | 40,091,425         | 93.600 | 09CH012489-03                      | 03/01/26 - 02/28/27                        | 105000/105000/117000 | U S DEPT OF HEALTH & HUMAN SERVICES                                                                         |
| HUD - COORDINATED ENTRY SYSTEM                    | 251,929<br>255,035 | 14.267 | CA1796L50042406<br>CA1796L50042507 | 08/01/25 - 07/31/26<br>08/01/26 - 07/31/27 | 160025<br>160026     | U S DEPT OF HOUSING AND URBAN DEVELOPMENT<br>OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT                   |
| CITY OF BAKERSFIELD - HOME TBRA                   | 1,000,000          | 14.239 |                                    | 05/01/26 - 10/31/28                        | 161026               | U S DEPT OF HOUSING AND URBAN DEVELOPMENT,<br>CITY OF BAKERSFIELD                                           |
| VITA                                              | 375,500            | 21.009 | 26VITA0276                         | 10/01/25 - 09/30/26                        | 145025               | U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE                                                         |
| TAX COUNSELING FOR THE ELDERLY (TCE)              | 18,847             | 21.006 | 26TCEP0015                         | 10/01/25 - 09/30/26                        | 145125               | U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE                                                         |
| CSBG (COMMUNITY SERVICES BLOCK GRANT)             | 1,791,327          | 93.569 | 26F-5015                           | 01/01/26 - 12/31/26                        | 103026               | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF<br>DEPT OF COMMUNITY SERVICES AND DEVELOPMENT                |
| LHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM) | 8,319,924          | 93.568 | 26B-4012                           | 11/1/25 - 6/30/27                          | 122026               | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF<br>CALIFORNIA,<br>DEPT OF COMMUNITY SERVICES AND DEVELOPMENT |

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COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2026 THROUGH FEBRUARY 28, 2027

| PROGRAM (COMPONENT)                                                | AMOUNT                             | CFDA #     | GRANT NUMBER               | PROGRAM YEAR                               | FUND#            | FUNDING SOURCE                                                                                                                 |
|--------------------------------------------------------------------|------------------------------------|------------|----------------------------|--------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------|
| SLIHEAP (SUPPLEMENTAL LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)   | 40,306                             | 93.568     | 26Q-3561                   | 05/01/26 - 05/31/27                        | 122126           | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF COMMUNITY SERVICES AND DEVELOPMENT                       |
| DOE (DEPARTMENT OF ENERGY) BIL (BIPARTISAN INFRASTRUCTURE LAW)     | 3,630,998                          | 81.042     | 22P-7010                   | 06/01/23 - 06/30/29                        | 123022           | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF COMMUNITY SERVICES AND DEVELOPMENT                       |
| DOE (DEPARTMENT OF ENERGY) WAP (WEATHERIZATION ASSISTANCE PROGRAM) | 50,000                             | 81.042     | 25C-8007                   | 01/01/26 - 09/30/26                        | 123025           | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF COMMUNITY SERVICES AND DEVELOPMENT                       |
| GENERAL CENTER CHILD CARE                                          | 1,184,616<br>856,077               | 93.575     | CCTR - 5068<br>CCTR - 6068 | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27 | 253025<br>253026 | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                          |
| GENERAL CENTER CHILD CARE                                          | 105,401<br>100,457                 | 93.596     | CCTR - 5068<br>CCTR - 6068 | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27 | 253025<br>253026 | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                          |
| MIGRANT ALTERNATIVE PAYMENT                                        | 5,411,000<br>5,411,000             | 93.575     | CMAF - 5000<br>CMAF - 6000 | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27 | 261025<br>261026 | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                          |
| NEOPB CAL FRESH HEALTHY LIVING                                     | 487,170                            | 10.561     | 23-10317                   | 10/01/25 - 04/30/26                        | 145025           | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA<br>DEPT OF PUBLIC HEALTH, NUTRITION EDUCATION AND OBESITY PREVENTION BRANCH      |
| EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)                           | 463,977                            | 10.568/569 | 15 - MOU - 00118           | 10/01/25 - 09/30/26                        | 105000/111000    | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                                      |
| CITY OF BAKERSFIELD HOME REPAIR SLFRF                              | 932,454                            | 21.027     | 2024-304                   | 11/20/24-12/31/26                          | 128024           | US DEPT OF TREASURY, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) FROM AMERICAN RESCUE PLAN, CITY OF BAKERSFIELD |
| LOCAL FOOD PURCHASE ASSISTANCE PROGRAM (LFPA)                      | 996,918                            | 10.182     |                            | 04/01/25 - 03/31/25                        | 131023           | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                                      |
| COUNTY OF KERN FOOD DISTRIBUTION                                   | 1,000,000                          | 14.218     |                            | 2/20/25 - 03/31/26                         | 138024           | U S DEPT OF HOUSING AND URBAN DEVELOPMENT,<br>COUNTY OF KERN                                                                   |
| SAFE CAMPING - COUNTY OF KERN                                      | 1,275,824                          | 21.027     |                            | 07/01/25 - 06/30/26                        | 142025           | U S DEPT OF TREASURY<br>CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) FROM AMERICAN RESCUE PLAN, COUNTY OF KERN   |
| CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)                         | 556,147                            | 10.565     | MOU-20-6003                | 10/01/25 - 09/30/26                        | 147025           | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                                      |
| CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN     | BASED ON MEALS SERVED<br>4,671,207 | 10.558     | 15 - 1248 - OJ             | 10/01/25 - 09/30/26                        | 112025/139025    | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF EDUCATION                                                            |
| WIC (WOMEN, INFANTS & CHILDREN)                                    |                                    | 10.557     | 22 - 10236                 | 10/01/25 - 09/30/26                        | 115025           | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF PUBLIC HEALTH                                                        |
| SUPPORTIVE SERVICES FOR VETERAN FAMILIES (SSVF)                    | 1,415,768                          | 64.033     | 13-CA-090                  | 10/01/25 - 09/30/26                        | 153025           | U S DEPT OF VETERAN AFFAIRS                                                                                                    |
| VA HOMELESS GRANT AND PER DIEM PROGRAM (GPD)                       | 1,116,024                          | 64.024     | CVAHQA-4808-651-PO-34      | 10/01/25 - 09/30/26                        | 154025           | U S DEPT OF VETERAN AFFAIRS                                                                                                    |



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2026 THROUGH FEBRUARY 28, 2027**

| PROGRAM (COMPONENT)                                                                                                | AMOUNT    | CFDA # | GRANT NUMBER         | PROGRAM YEAR        | FUND#       | FUNDING SOURCE                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------|-----------|--------|----------------------|---------------------|-------------|-------------------------------------------------------------------------------------------------------------------------|
| HOME ARP - CITY OF BAKERSFIELD                                                                                     | 247,852   | 14.239 | 2024-308             | 12/01/24 - 09/30/26 | 163024      | US DEPT OF HOUSING AND URBAN DEVELOPMENT - CITY OF BAKERSFIELD                                                          |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)/AKA CALFRESH PROGRAM                                              | 64,693    | 10.561 | 22 - CF - SUB - KERN | 10/01/25 - 09/30/26 | 164025      | U.S. DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO 48a 211 SAN DIEGO       |
| QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN                                                         | TBD       | 84.412 | N/A                  | 07/01/25 - 06/30/26 | 117000-1005 | U.S. DEPT OF EDUCATION - STATE OF CALIFORNIA, JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP                             |
| CALCAPA DIAPER DISTRIBUTION PILOT                                                                                  | 125,000   | 93.647 | 90EDA0009-000RP      | 10/01/23 - 06/30/26 | 191023      | U.S. DEPT OF SOCIAL SERVICES, CAL CAPA                                                                                  |
| SUCOE HEADSTART                                                                                                    | 1,998,719 | 93.600 | N/A                  | 02/01/26 - 01/31/27 | 157026      | U.S. DEPT OF HEALTH & HUMAN SERVICES, SAN JOAQUIN COUNTY OFFICE OF EDUCATION                                            |
| KCCD CERF REGIONAL CONVENER                                                                                        | 93,993    | N/A    |                      | 11/14/24 - 09/30/26 | 208024      | STATE OF CALIFORNIA - EMPLOYMENT DEVELOPMENT DEPARTMENT, KERN COMMUNITY COLLEGE DISTRICT                                |
| KCCD CALIFORNIA WORKFORCE DEVELOPMENT BOARD (CWDB) HIGH ROAD TRAINING PARTNERSHIP RESILIENT (HRTPR) WORKFORCE FUND | 75,000    | N/A    |                      | 10/01/23 - 03/30/26 | 209023      | STATE OF CALIFORNIA - CALIFORNIA WORKFORCE DEVELOPMENT BOARD, KERN COMMUNITY COLLEGE DISTRICT                           |
| CITY OF BAKERSFIELD - RAMKABIR HHAP 4                                                                              | 500,000   | N/A    | 2025-048             | 03/25/25 - 02/28/26 | 230025      | STATE OF CALIFORNIA, DEPARTMENT OF SOCIAL SERVICES, HOMELESS AND HOUSING ASSISTANCE AND PREVENTION, CITY OF BAKERSFIELD |
| CITY OF BAKERSFIELD - FHCC SPORTS FIELD                                                                            | 1,000,000 | N/A    | 2023 - 073           | 07/01/22 - 07/30/26 | 231022      | STATE OF CALIFORNIA, DEPT OF PARKS AND RECREATION, CITY OF BAKERSFIELD                                                  |
| CALIFORNIA SGC - COMMUNITY RESILIENCE CENTER (CRC)                                                                 | 988,752   | N/A    | 0650-SGC24126        | 01/31/25 - 01/30/27 | 233025      | STATE OF CALIFORNIA, GOVERNOR'S OFFICE OF LAND USE AND CLIMATE INNOVATION (LCI)                                         |
| 211 CALL CENTER TOBACCO CESSATION                                                                                  | 386,290   | N/A    | 25-10569             | 03/01/26 - 06/30/29 | 236026      | STATE OF CALIFORNIA, DEPARTMENT OF PUBLIC HEALTH                                                                        |
| CITY OF BAKERSFIELD - COMMUNITY VITALITY                                                                           | 630,000   | N/A    | 2026-106             | 06/24/26 - 03/31/28 | 239026      | STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS, CITY OF BAKERSFIELD                                      |
| TCC LOW INCOME ENERGY EFFICIENCY PROGRAM                                                                           | 4,630,006 | N/A    | 2025-169             | 9/10/25 - 3/10/29   | 240025      | STATE OF CALIFORNIA, STRATEGIC GROWTH COUNCIL, CITY OF BAKERSFIELD                                                      |
| TCC STAKEHOLDER ENGAGEMENT                                                                                         | 36,520    | N/A    | ED25-004             | 3/1/26 - 3/10/29    | 240126      | STATE OF CALIFORNIA, STRATEGIC GROWTH COUNCIL, CITY OF BAKERSFIELD                                                      |
| CITY OF BAKERSFIELD - CALVIP OUTREACH                                                                              | 225,000   | N/A    | 2023-244             | 10/11/23 - 03/31/26 | 243023      | STATE OF CALIFORNIA, CORRECTIONS PLANNING AND GRANTS PROGRAMS, OFFICE OF GRANT AND LOCAL RESOURCES, CITY OF BAKERSFIELD |
| STATE OF CALIFORNIA - YOUTH CENTERS NATURE AND CULTURE PROGRAM                                                     | 500,000   | N/A    | YA24029-0            | 12/22/25 - 04/30/27 | 244025      | STATE OF CALIFORNIA NATURAL RESOURCES AGENCY                                                                            |

COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2026 THROUGH FEBRUARY 28, 2027

| PROGRAM (COMPONENT)                                                                                | AMOUNT                                   | CFDA # | GRANT NUMBER                                 | PROGRAM YEAR                                                                             | FUND#                                | FUNDING SOURCE                                                                                                          |
|----------------------------------------------------------------------------------------------------|------------------------------------------|--------|----------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| CITY OF BAKERSFIELD CALVIP                                                                         | 578,731<br>375,000                       | N/A    | 2022-159<br>2026-070                         | 9/21/22-12/31/25<br>05/13/26 - 09/30/29                                                  | 247022<br>247025                     | STATE OF CALIFORNIA, CORRECTIONS PLANNING AND GRANTS PROGRAMS, OFFICE OF GRANT AND LOCAL RESOURCES, CITY OF BAKERSFIELD |
| SAN JOAQUIN COE GENERAL CHILD CARE (CCTR)                                                          | 2,458,117<br>2,458,117                   |        | N/A                                          | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 248025<br>248026                     | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION        |
| CSPP ORIS BLOCK GRANT                                                                              | TBD                                      |        | N/A                                          | 07/01/25 - 06/30/26                                                                      | 258025-1005                          | STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARTS                       |
| SAN JOAQUIN COE GENERAL CHILD CARE (CSPP)                                                          | 255,528                                  |        | N/A                                          | 07/01/25 - 06/30/26                                                                      | 259025<br>259025                     | STATE OF CALIFORNIA, DEPT OF EDUCATION - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION              |
| MIGRANT ALTERNATIVE PAYMENT                                                                        | 31,802,665<br>31,802,665                 |        | CNAP - 5000<br>CNAP - 6000                   | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 261025<br>261026                     | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                            |
| GENERAL CENTER CHILD CARE                                                                          | 2,706,453<br>3,039,936                   |        | CCTR - 5068<br>CCTR - 6068                   | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 253025<br>253026                     | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                            |
| CALIFORNIA STATE PRESCHOOL PROGRAM                                                                 | 7,612,170<br>8,067,274                   |        | CSPP-5118<br>CSPP-6117                       | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 258025<br>258026                     | STATE OF CALIFORNIA, DEPT OF EDUCATION                                                                                  |
| MIGRANT CHILD CARE                                                                                 | 293,823<br>293,823                       |        | CMIG - 5004<br>CMIG - 6004                   | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 250025<br>250026                     | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                            |
| MIGRANT SPECIALIZED SERVICES                                                                       | 44,073<br>44,073                         |        | CMS - 5004<br>CMS - 6004                     | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 252025<br>252026                     | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                            |
| CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT                                                     | 403,728                                  |        | 257-7015                                     | 11/1/25 - 9/30/26                                                                        | 234025                               | STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND                                                                     |
| HOME VISIT INITIATIVE (COUNTY OF KERN)                                                             | 3,892,756<br>3,892,756                   |        | 047-2026                                     | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 270025<br>270026                     | STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY                                                                     |
| POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)                                               | 102,384<br>102,384                       |        | 267-2025<br>296-2026                         | 07/01/25 - 06/30/26<br>07/01/26 - 06/30/27                                               | 271025<br>271026                     | STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY                                                                     |
| COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL                                            | 2,715,512                                |        | 017-2020                                     | 07/01/25 - 06/30/26                                                                      | 275025                               | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY                                                                    |
| BAKERSFIELD KERN REGIONAL HOMELESS COLLABORATIVE HOMELESS HOUSING ASSISTANCE AND PREVENTION (HHAP) | 300,000<br>200,000<br>150,000<br>150,000 |        | 2023-302<br>645-2023<br>2023-313<br>2023-320 | 05/01/23 - 06/30/26<br>12/01/23 - 12/31/25<br>06/01/24 - 10/01/26<br>11/01/24 - 06/30/27 | 276003<br>276013<br>276023<br>276004 | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE                               |
| TAX CHECK - OFF (FOOD BANK)                                                                        | 10,209                                   |        | 15 MOU - 00118                               | 07/01/25 - 06/30/25                                                                      | 216025                               | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                            |
| STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)<br>CAL FOOD                                            | 258,454                                  |        | MOU-22-00118                                 | 07/01/25 - 05/30/26                                                                      | 216025-2087                          | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                            |
| STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) DROUGHT FOOD ASSISTANCE                                | 339,726                                  |        | MOU-22-00118                                 | 07/01/23 - 06/30/26                                                                      | 216025-2088                          | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                            |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2026 THROUGH FEBRUARY 28, 2027**

| PROGRAM (COMPONENT)                                             | AMOUNT    | CFDA # | GRANT NUMBER   | PROGRAM YEAR        | FUND#       | FUNDING SOURCE                                                                                                        |
|-----------------------------------------------------------------|-----------|--------|----------------|---------------------|-------------|-----------------------------------------------------------------------------------------------------------------------|
| STATE EMERGENCY FOOD ASSISTANCE CAL FOOD ONE-TIME FUNDS         | 1,737,540 |        | N/A            | 07/01/25 - 04/30/26 | 216025-2102 | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                          |
| CA FARM TO SCHOOL INCUBATOR GRANT PROGRAM                       | 199,243   |        | 24-0888-000-SG | 01/01/25 - 12/31/26 | 267025      | STATE OF CALIFORNIA, DEPT OF FOOD AND AGRICULTURE (CDFA)                                                              |
| BOARD OF STATE AND COMMUNITY CORRECTIONS WARM HAND-OFF COHORT 3 | 750,000   |        | BSCC 1012-22   | 10/01/23 - 01/31/27 | 277024      | STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS                                                         |
| BOARD OF STATE AND COMMUNITY CORRECTIONS WARM HAND-OFF COHORT 4 | 2,225,000 |        | BSCC 1270-33   | 06/30/25 - 12/31/28 | 277025      | STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS                                                         |
| FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER                   | 145,000   |        | 2025.2.02      | 07/01/25 - 06/30/26 | 281025      | KERN, FIRST 5 KERN                                                                                                    |
|                                                                 | 145,000   |        | 2025.2.02      | 07/01/26 - 06/30/27 | 281026      |                                                                                                                       |
| FIRST 5 KERN - RIDGECREST FAMILY RESOURCE CENTER                | 155,000   |        | 2025.2.03      | 07/01/25 - 06/30/26 | 286025      | STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN                                                 |
|                                                                 | 155,000   |        | 2025.2.03      | 07/01/26 - 06/30/27 | 286026      |                                                                                                                       |
| BKRHC - ENCAMPMENT RESOLUTION FUNDING                           | 139,968   |        | 2023-307       | 12/01/23 - 06/30/26 | 293023      | STATE OF CALIFORNIA, CALIFORNIA INTERAGENCY COUNCIL ON HOMELESSNESS, BAKERSFIELD KERN REGIONAL HOMELESS COLLABORATIVE |
| CITY OF BAKERSFIELD - HHAP CM                                   | 356,037   |        | N/A            | 04/01/23 - 03/31/26 | 294001      | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, CITY OF BAKERSFIELD                                                     |
| BKRHC HHAP YOUTH                                                | 212,883   |        | N/A            | 03/01/24 - 04/30/26 | 295001      | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE                             |
| COUNTY OF KERN HELPLINE 211                                     | TBD       |        | N/A            | TBD                 | 389026      | COUNTY OF KERN                                                                                                        |
| READY KERN                                                      | TBD       |        | N/A            | TBD                 | 366000      | COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES                                                              |
| DAY ONE FAMILIES FUND                                           | 5,000,000 |        | N/A            | 12/01/23 - 11/30/27 | 410023      | DAY ONE FAMILIES FUND                                                                                                 |
| PG&E ARREARS OUTREACH                                           | 1,790,077 |        | CS9576         | 09/13/24 - 03/31/26 | 482024      | PACIFIC GAS & ELECTRIC                                                                                                |
| 211 LA County                                                   | 15,000    |        | N/A            | 07/01/25 - 06/30/26 | 536000-4230 | CALIFORNIA 211 PROVIDERS NETWORK                                                                                      |
| 211 KINGS COUNTY                                                | 22,868    |        | N/A            | 07/01/25 - 06/30/26 | 536000-4231 | KINGS UNITED WAY                                                                                                      |
| 211 TULARE COUNTY                                               | 63,017    |        | N/A            | 07/01/25 - 06/30/26 | 536000-4232 | UNITED WAY OF TULARE COUNTY                                                                                           |
| 211 STANISLAUS COUNTY                                           | 93,600    |        | N/A            | 07/01/25 - 06/30/26 | 536000-4234 | UNITED WAY OF STANISLAUS COUNTY                                                                                       |
| 211 FRESNO AND MADERA COUNTIES                                  | 96,737    |        | N/A            | 07/01/25 - 06/30/26 | 536000-4235 | UNITED WAY OF FRESNO AND MADERA COUNTIES                                                                              |
| 211 MERCED & MARIPOSA                                           | 25,910    |        | N/A            | 07/01/25 - 06/30/26 | 536000-4235 | UNITED WAY OF MERCED & MARIPOSA COUNTIES                                                                              |
| LEGGO BANK FREE FARMERS MARKET - WASCO                          | 150,000   |        | N/A            | 12/01/25 - 11/30/26 | 467025      | THE WONDERFUL COMPANY FOUNDATION                                                                                      |

REPAIRED 7/8/24

A5

COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2026 THROUGH FEBRUARY 28, 2027

| PROGRAM (COMPONENT)                                                 | AMOUNT      | CFDA # | GRANT NUMBER | PROGRAM YEAR        | FUND#  | FUNDING SOURCE             |
|---------------------------------------------------------------------|-------------|--------|--------------|---------------------|--------|----------------------------|
| RESIDENCES AT EAST HILLS                                            | 82,800      |        |              |                     | 464006 | HOUSING AUTHORITY OF KERN  |
| PARK 20TH                                                           | 17,850      |        |              |                     | 464007 | HOUSING AUTHORITY OF KERN  |
| COVEY COTTAGES                                                      | TENANT RENT |        | N/A          | 03/01/26 - 02/28/27 | 564008 | TENANT RENT                |
| KERN FAMILY HEALTH SYSTEMS CAL AIM                                  | PER VISIT   |        |              | 07/01/22 - TBD      | 550000 | KERN FAMILY HEALTH SYSTEMS |
| KERN FAMILY HEALTH SYSTEMS CAL AIM EAST KERN FAMILY RESOURCE CENTER | PER VISIT   |        |              | 06/01/24 - TBD      | 553000 | KERN FAMILY HEALTH SYSTEMS |

A6



## MEMORANDUM

To: Audit and Pension Committee

From: Jeremy T. Tobias, Chief Executive Officer

Date: August 13, 2026

Subject: *Agenda Item 4e*: 2026 CSBG On-Site Monitoring Report – Community Action Partnership of Kern (CAPK) – Report No. C-26-019- **Action Item**

---

Attached is the on-site monitoring report completed by the Department of Community Services Development (CSD) for Community Action Partnership of Kern (CAPK), covering CSBG Contracts 25F-6015 and 26F-5015 (Report No. C-26-019).

### **Review Summary**

- Entrance conference held June 30, 2026; exit conference held July 2, 2026.
- Scope covered administrative, fiscal, and programmatic compliance under the CSBG statutory and contractual requirements, including board composition, board involvement, expenditure and contract close-out documentation, line-item expenditure testing, equipment validation, and program outcome file review.
- No findings, no observations, and no recommendations were identified. No technical training assistance was required.
- Site Tours that include staff, clients, and board member engagement.
- CSBG Contract 26F-5015 (1/1/26–4/30/27; \$1,791,327) shows 32.67% expended as of June 2026, within 15% of the Agency's historic three-year spending trend. Prior 2025 contracts (25F-6015 Annual, \$1,802,115; 25F-6015 Discretionary, \$26,000) are fully expended and closed.
- Agency's 2025 Organizational Standards assessment scored 100%; the 2026 assessment is on track for submission by August 31, 2026.

### **Recommendation:**

Staff recommend the Audit and Pension Committee accept the California Department of Community Services and Development 2026 Monitoring Report (C-26-019).

### **Attachments:**

2026 CSD CSBG C-26-019 – Monitoring Report



**Agency Information**

Agency Names Community Action Partnership of Kern  
Agency Abbreviation CAPK  
Agency Type Public  
Report # C-26-019  
CSD/Field Representative Shiella Rivera  
Date Report Completed Click or tap to enter a date.

Contracts Reviewed

| Contract # | Contract Term   | Amount      | Contract Type      |
|------------|-----------------|-------------|--------------------|
| 25F-6015   | 1/1/25- 4/30/26 | \$1,802,115 | Annual CSBG        |
| 25F-6015   | 1/1/25- 4/30/26 | \$26,000    | CSBG Discretionary |
| 26F-5015   | 1/1/26- 4/30/27 | \$1,791,327 | Annual CSBG        |

**Entrance Conference**

Purpose of Visit

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

Date of Entrance Conference

June 30, 2026

The following people were  
present during the Entrance  
Conference:

| Entity | Position                                      | Name              |
|--------|-----------------------------------------------|-------------------|
| CAPK   | Executive Director                            | Jeremy Tobias     |
| CAPK   | Chief Business<br>Development Officer         | Pritika Ram       |
| CAPK   | Chief Financial Officer                       | Tracy Webster     |
| CAPK   | Chief Facilities &<br>Technologies Officer    | Emilio Wagner     |
| CAPK   | Director of Housing &<br>Supportive Services  | Rebecca Moreno    |
| CAPK   | Director of Youth &<br>Nutrition Services     | Freddy Hernandez  |
| CAPK   | Director of Health &<br>Nutrition Services    | Susana Magana     |
| CSD    | Field Operations Unit Field<br>Representative | Shiella M. Rivera |



The following items were discussed:

- Monitoring Overview
- CSD Updates
- Tripartite Board Meeting Minutes
- Contract Execution
- CSBG Expenditures
- Closeout Process
- 2025 CSBG Annual Report
- 2026-2027 CAP CNA
- Organizational Standards

### **Administrative Review**

#### Board Composition

According to the Agency's bylaws dated February 26, 2025, the Tripartite Board must be composed of fifteen (15) Members. Per Agency's bylaws the Board membership shall be composed of: One-third public sector members, one-third low-income members, and one-third private sector members. Bylaws do specify a target timeframe for filling board vacancies.

Regarding the establishment of a quorum the bylaws state, at least fifty percent (50%) of the non-vacant seats of the Board shall constitute a quorum.

A review of the Agency's bylaws did confirm the Agency has an acceptable, enumerated policy for the democratic selection of low-income board members.

The CSD 188 board roster dated June 26, 2026, indicates the Board is composed of fifteen (15) members: five (5) public sector members, five (5) low-income sector members, and five (5) private sector members with no board vacancies.

### **Board Meeting Minutes**

#### Submission of Board Meeting Minutes

Agency did submit approved minutes for its board meetings to CSD within thirty days of approval as required in the annual contract agreement (2026 CSBG Contract Agreement Section 4.1.5).

#### Board Involvement

A review of the board minutes from February 25, 2026, March 25, 2026, and April 29, 2026 indicates a quorum was met for each meeting. The information contained within the board minutes did provide the Field Representative with sufficient information to confirm the board's involvement in the development, planning, implementation, and evaluation of the program.

## **Fiscal Review**

### Working Capital Advance

CAP Kern presented the Field Representative documentation which demonstrates the Agency does retain the advance payment in an interest-bearing account.

### Expenditure Progress

During the entrance conference the Field Representative met with the Executive Director and Finance Manager to discuss the status of all open contracts.

### CSBG Contract 25F-5015

A review of EARS reports from June 2025 through April 2025 indicates 100% of the 2025 allocation has been expended. The 2025 CSBG Contract is now considered closed.

### CSBG Disc Contract 25F-6015

A review of EARS reports from June 2025 through April 2025 indicates 100% of the 2025 allocation has been expended. The 2025 CSBG Discretionary Contract is now considered closed.

### CSBG Contract 26F-5015

A review of FMM reports from January 2026 through June 2026 indicates 32.67% or \$585,287.32 of \$1,791,327 has been expended. The Agency is within 15% of its historic 3-year spending trend.

### Expenditure Reporting

Given that agency is within 15% of its 3-year spending average, a review of the timeliness of agency expenditure reporting was not necessary.

### Contract Execution and Deliverables Submission

As a Public Agency, Community Action Partnership of Kern is required to complete contract execution and deliverable submission within 45 days of receipt (2026 CSBG Contract Agreement Section 2.1.1). Agency 2026 CSBG Contract Agreement 26F-5015 and associated programmatic deliverables were due to CSD on or before February 9, 2026.

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

### Contract Close-out Submission

A review of Agency's 2025 contract close-out report submission(s) indicates Agency did submit the applicable Close-Out Checklist and Certification of Documents Transmitted (CSD 715), Close-Out Program Income/Interest Earned Expenditure Report (CSD 715C), Close-Out Equipment Inventory Schedule (CSD 715D), on or before the contractually prescribed due date. (2025 CSBG Contract Agreement Section 6.2).

### Line-Item Expenditure Review

Based upon Agency's CSBG allocation, Field Representative sampled the following twelve transactions from costs reported across four line-items in FMM:

| Contract #   | Report Period  | Section (Program/ Admin) | Line Item          | Amount   |
|--------------|----------------|--------------------------|--------------------|----------|
| 26F-5015 CAA | 1/1/26-1/31/26 | Admin                    | Salaries and Wages | \$249.98 |
| 26F-5015 CAA | 3/1/26-3/31/26 | Admin                    | Operating Expenses | \$62.69  |
| 26F-5015 CAA | 3/1/26-3/31/26 | Admin                    | Operating Expenses | \$6.80   |
| 26F-5015 CAA | 3/1/26-3/31/26 | Admin                    | Operating Expenses | \$141.21 |
| 26F-5015 CAA | 2/1/26-2/28/26 | Program                  | Salaries and Wages | \$312.70 |
| 26F-5015 CAA | 2/1/26-2/28/26 | Program                  | Salaries and Wages | \$869.74 |
| 26F-5015 CAA | 2/1/26-2/28/26 | Program                  | Salaries and Wages | 1,099.13 |
| 26F-5015 CAA | 2/1/26-2/28/26 | Program                  | Salaries and Wages | 738.35   |
| 26F-5015 CAA | 3/1/26-3/31/26 | Program                  | Operating Expenses | \$290.73 |
| 26F-5015 CAA | 3/1/26-3/31/26 | Program                  | Operating Expenses | \$580    |
| 26F-5015 CAA | 3/1/26-3/31/26 | Program                  | Operating Expenses | \$1,373  |
| 26F-5015 CAA | 3/1/26-3/31/26 | Program                  | Operating Expenses | \$7.11   |

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

#### Equipment Validation Review

The physical inspection of the Agency's vehicles and equipment purchased with CSBG funds listed below did substantiate adherence to regulatory requirements regarding use, management, and/or disposition (2 CFR § 200.313).

Physical inspection of Agency's vehicle purchased with CSBG funds revealed 2009 F150 VIN# 1FTRF12W79kB58950, was salvaged in 2023; supporting documentation provided and 2023 closeout supports paid interest.

| Description of Vehicle/Equipment | Vehicle Identification Number | CSBG Contract # Authorizing Purchase |
|----------------------------------|-------------------------------|--------------------------------------|
| 2009 F150                        | 1FTRF12W79KB58950             | 10/02/2009                           |
| Forklift Nissan PL50 LP          | MCP1FA25LV                    | 10/16/2009                           |
| Shade Structure Awnings          | ARRA                          | 09/08/2010                           |
| Shelves/Pallet Racks             | ARRA                          | 10/05/2010                           |

### **Programmatic Review**

#### Program Reports

A review of the 2025 CSBG Annual Report Modules 2 – 4 indicates the report was submitted timely by the Agency in accordance with the annual CSBG Contract Agreement Section 7.4.4.

#### Program Performance

A review of the Agency's 2025 CSBG Annual Report Modules 3 – 4 shows the Agency achieved the following results:

| Family Domains (Module 4)                        | Indicator                                                                                                                                     | Target | Actual |
|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| SRV 2. Education and Cognitive Development       | SRV 2m. Summer Youth Recreational Activities                                                                                                  | N/A    | 65     |
| SRV 5. Health and Social/Behavioral Development  | SRV 5ff. Skills Classes (Gardening, Cooking, Nutrition)                                                                                       | N/A    | 380    |
| SRV 5. Health and Social/Behavioral Development  | SRV 5II Life Skills Session                                                                                                                   | N/A    | 46     |
| FNPI 4. Housing                                  | FNPI 4z. Number of individuals who improved physical access in their living space (wheelchair ramps, grab bars etc.).                         | 12     | 12     |
| FNPI 5. Health and Social/Behavioral Development | FNPI 5e the number of parents/caregivers who demonstrated increased sensitivity and responsiveness in their interactions with their children. | 48     | 48     |

|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Client File Review             | The Field Representative reviewed fifteen participant files for program outcomes reported in Section A of Module 4 of the 2025 CSBG Annual Report. The review was a sample of the clients served for the indicators referenced in the Program Performance section above. The documentation provided for these outcome indicators did contain the necessary documentation to demonstrate the clients met income eligibility for services and achieved the stated outcome. |
| Organizational Standard Review | <p>Agency did submit the 2025 Organizational Standards assessment by the September 2, 2025, due date. (CSBG Contract Agreement Section 7.3).</p> <p>Agency's final 2025 Organizational Standards score is 100%</p> <p>Executive Director confirmed Agency is on track to submit 2026 Organizational Standards by August 31, 2026.</p>                                                                                                                                    |
| Subcontractor Review           | <input checked="" type="checkbox"/> The Agency has not entered into a subcontract agreement during this review period.                                                                                                                                                                                                                                                                                                                                                   |
| Child Support Referral Policy  | The Field Representative determined the Agency has a written referral policy in place to the state or local Department of Child Support Services (42 U.C.S. § 9919(b)).                                                                                                                                                                                                                                                                                                  |
| Safeguard of Client Files      | The Field Representative reviewed Agency records retention and destruction policy and verified the Agency has safeguards in place to protect client information including physical security measures, administrative controls, and technical controls (2 CFR §§ 200.334 - 75.338).                                                                                                                                                                                       |

### **Site Visits**

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |                            |          |                                      |        |                                                                                                                 |               |                                                                       |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------|----------|--------------------------------------|--------|-----------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------------------------------------|
| Program Visit | <p>The Field Representative conducted a site visit during Agency on-site monitoring. The program visited was:</p> <table border="1"> <tr> <td>Program Name:</td><td>M Street Navigation Center</td></tr> <tr> <td>Address:</td><td>2900 M Street, Bakersfield, CA 93301</td></tr> <tr> <td>Email:</td><td><a href="mailto:LHughley@capk.org">LHughley@capk.org</a>, <a href="mailto:AGarza@capk.org">AGarza@capk.org</a></td></tr> <tr> <td>Contact Name:</td><td>Laura Hughley, Program Administrator<br/>Albert Garza, Program Manager</td></tr> </table> <p>Program Name: M Street Navigation Center</p> <p>The M Street Navigation Center is a 24-hour low-barrier shelter. It provides safe refuge alongside meals, medical and mental health care, case management, and permanent housing placement services. Services provide a pathway to long-term self-sufficiency. Rather than relying on</p> | Program Name: | M Street Navigation Center | Address: | 2900 M Street, Bakersfield, CA 93301 | Email: | <a href="mailto:LHughley@capk.org">LHughley@capk.org</a> , <a href="mailto:AGarza@capk.org">AGarza@capk.org</a> | Contact Name: | Laura Hughley, Program Administrator<br>Albert Garza, Program Manager |
| Program Name: | M Street Navigation Center                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |               |                            |          |                                      |        |                                                                                                                 |               |                                                                       |
| Address:      | 2900 M Street, Bakersfield, CA 93301                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |               |                            |          |                                      |        |                                                                                                                 |               |                                                                       |
| Email:        | <a href="mailto:LHughley@capk.org">LHughley@capk.org</a> , <a href="mailto:AGarza@capk.org">AGarza@capk.org</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |                            |          |                                      |        |                                                                                                                 |               |                                                                       |
| Contact Name: | Laura Hughley, Program Administrator<br>Albert Garza, Program Manager                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |               |                            |          |                                      |        |                                                                                                                 |               |                                                                       |

## Second Program Visit

temporary aid, the approach focuses on sustainable upward mobility supporting community frameworks and state safety net programs.

The Field Representative also visited the following program/ subcontractor:

|               |                                                          |
|---------------|----------------------------------------------------------|
| Program Name: | Veteran's Supportive Services-Covey Cottages             |
| Address:      | 1617 30 <sup>th</sup> Street, Bakersfield, CA 93301      |
| Email:        | <a href="mailto:RJimenez@capk.org">RJimenez@capk.org</a> |
| Contact Name: | Raul Jimenez, Program Administrator                      |

Program Name: Covey Cottages

Permanent Supportive Housing (PSH) in the Oildale community of Bakersfield. 12 Units managed by CAPK which are fully furnished for veterans who have become unhoused or at risk of becoming unhoused; on-site supportive case management services are provided for residents.

|               |                                                        |
|---------------|--------------------------------------------------------|
| Program Name: | CAPK Food Bank                                         |
| Address:      | 1807 Feliz Drive, Bakersfield, CA 93307                |
| Email:        | <a href="mailto:KLowery@capk.org">KLowery@capk.org</a> |
| Contact Name: | Kelly Lowery, Program Administrator                    |

Program Name: CAPK Food Bank

The CAPK Food Bank offers a suite of food security services, including a delivery program for qualifying seniors, bulk order fulfillment for regional pantries, and an appointment-based shopping program for families.

|               |                                                             |
|---------------|-------------------------------------------------------------|
| Program Name: | Friendship House                                            |
| Address:      | 2424 Dr. Martin Luther King Jr. Blvd. Bakersfield, CA 93307 |
| Email:        | <a href="mailto:LHannib@capk.org">LHannib@capk.org</a>      |
| Contact Name: | Lois Hannible, Program Administrator                        |

Program Name: Friendship House

The program operates as a free daily after-school resource. It provides local children with a safe environment to engage in positive, enriching activities. Participants enjoy a well-rounded mix of arts and crafts, sports and academic support, creating opportunities to build new skills and grow. A dinner is offered to the children during the school year.



Community Action Board (CAB)  
Visit

### **Exit Conference**

Date of Exit Conference

The following people were  
present during the Entrance  
Conference:

The following items were  
discussed:

### **Corrective Action(s)**

Finding(s)

### **Observations**

Observation(s)

### **Recommendations**

Recommendation(s)

Technical Training Assistance(s)

The program features a youth summer camp that keeps the kids engaged with school activities, field trips to new destinations, and complimentary daily breakfast and lunch.

The Field Representative **did not** attend a Community Action Board meeting during the onsite visit, however board members Maritza Jimenez and Manuel “Manny” Vieyra, were introduced at different activities during the onsite visit.

Thursday, July 2, 2026.

| Entity | Position                                      | Name              |
|--------|-----------------------------------------------|-------------------|
| CAPK   | Executive Director                            | Jeremy Tobias     |
| CAPK   | Chief Business<br>Development Officer         | Pritika Ram       |
| CAPK   | Chief Financial Officer                       | Tracy Webster     |
| CSD    | Field Operations Unit Field<br>Representative | Shiella M. Rivera |

- Highlights of Review
  - Onsite Visits
- Notable Practices
- Monitoring Timeline

### **Corrective Action(s)**

**No Findings**

**No Observations**

**No Recommendations**

**No Technical Training Assistance**



5080 California Ave., Suite 200  
Bakersfield, CA 93309  
661.328.8888  
661.475.8122 fax  
www.first5kern.org

April 22, 2026

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

**Commissioners**

Brynn Carrigan  
Chairperson

Debbie Wood  
Vice Chairperson

Jennie Sill  
Secretary

Lito Morillo  
Treasurer

Supervisor Jeff Flores

Aaron Resendez

Deborah Murr

Russell Sentes

Vivian Cao

**Alternate Commissioners**

Supervisor David Couch

Maria Bermudez

Ana Mena, Psy.D

Amy Rutledge

**Executive Director**

Amy Travis

Re: 2025.2.03 – Oasis Family Resource Center

Dear Mr. Tobias:

This letter presents the findings of the annual administrative review for the Oasis Family Resource Center. The primary objective of this review is to assess the program's compliance with the evaluation, fiscal, and contractual requirements outlined in the agreement. The summary below provides an analysis of fiscal year 2024-25 and an update on progress made during the first two quarters (Q1, Q2) of fiscal year 2025-26.

**Program Summary**

The analysis of quarterly reports verified the progress of performance measures, timeliness, program activities, and potential challenges outlined in the Program Executive Summary. Performance measures were evaluated against the quarterly target projections established by the program coordinator.

**Performance Measure Review:**

- Fiscal Year 2024-25:
  - All performance measure annual targets listed in the Scope of Work-Evaluation Plan were met.
- Fiscal Year 2025-26:
  - After reviewing Q1 and Q2 performance measures, there are no areas of concern.

**Timeliness:** The following items are tracked for timeliness throughout the fiscal year: Performance Measures, Program Executive Summary entries, and response to the Program Manager's feedback.

- Fiscal Year 2024-25:
  - All program entries and follow-up items were submitted on time.
- Fiscal Year 2025-26:
  - All program entries and follow-up items were submitted on time for Q1 and Q2.

**Fiscal Summary**

Annual compliance components were reviewed to ensure current documentation is on file. Quarterly invoices, Fiscal Executive Summary entries, and Sustainability entries were reviewed to document reliability, accuracy, and timeliness. Annual Audit reports were reconciled and summarized.

**Fiscal Compliance Review:**

- Fiscal Year 2024-25:
  - Of the 13 fiscal compliance items, 1 was not met:
    - Quarter 1: Fiscal compliance item - The invoice was adjusted.
- Fiscal Year 2025-26:
  - Of the 11 fiscal compliance items, 1 was not met:
    - Quarter 1: Fiscal compliance item - The invoice was adjusted.

**Timeliness:** The following items are tracked for timeliness throughout the fiscal year: Quarterly invoice submission, Fiscal Executive Summary entries, Sustainability, and the Annual Audit report.

- Fiscal Year 2024-25:
  - All fiscal items were submitted on time.
- Fiscal Year 2025-26:
  - All fiscal items were submitted on time for Q1 and Q2.

**Recommendations**

Fiscal Year 2024-25:

- No recommendations.

Fiscal Year 2025-26:

- No recommendations.

The reports are maintained on file and are available at your request. If you have any questions or comments regarding this correspondence, please contact your respective program or finance manager.

As we conclude this annual administrative review, we want to recognize the consistent effort and measurable impact you have demonstrated in serving young children and families throughout our community. Your work continues to strengthen early childhood outcomes and expand meaningful family supports. We value your dedication, and we anticipate continued partnership and shared progress in the coming year.

Sincerely,



Amy Travis  
Executive Director  
First 5 Kern

cc: Eric Le Barbe, Program Supervisor



5080 California Ave., Suite 200  
Bakersfield, CA 93309  
661.328.8888  
661.475.8122 fax  
www.first5kern.org

April 22, 2026

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

**Commissioners**

Brynn Carrigan  
Chairperson

Debbie Wood  
Vice Chairperson

Jennie Sill  
Secretary

Lito Morillo  
Treasurer

Supervisor Jeff Flores

Aaron Resendez

Deborah Murr

Russell Sentes

Vivian Cao

**Alternate Commissioners**

Supervisor David Couch

Maria Bermudez

Ana Mena, Psy.D

Amy Rutledge

**Executive Director**

Amy Travis

Re: 2025.2.02 – East Kern Family Resource Center

Dear Mr. Tobias:

This letter presents the findings of the annual administrative review for the East Kern Family Resource Center. The primary objective of this review is to assess the program's compliance with the evaluation, fiscal, and contractual requirements outlined in the agreement. The summary below provides an analysis of fiscal year 2024-25 and an update on progress made during the first two quarters (Q1, Q2) of fiscal year 2025-26.

**Program Summary**

The analysis of quarterly reports verified the progress of performance measures, timeliness, program activities, and potential challenges outlined in the Program Executive Summary. Performance measures were evaluated against the quarterly target projections established by the program coordinator.

**Performance Measure Review:**

- Fiscal Year 2024-25:
  - All performance measure annual targets listed in the Scope of Work-Evaluation Plan were met.
- Fiscal Year 2025-26:
  - After reviewing Q1 and Q2 performance measures, there are no areas of concern.

**Timeliness:** The following items are tracked for timeliness throughout the fiscal year: Performance Measures, Program Executive Summary entries, and response to the Program Manager's feedback.

- Fiscal Year 2024-25:
  - Of the 12 entries and follow-up items required, 2 were not submitted on time.
    - Quarter 2: Program Executive Summary due 10/31/25; Flagged late due to incomplete "submit" confirmation.
    - Quarter 3: Response to Program Manager's Feedback due 6/13/25; submitted on 6/16/25; 3 days late.
- Fiscal Year 2025-26:
  - All program entries and follow-up items were submitted on time for Q1 and Q2.

### **Fiscal Summary**

Annual compliance components were reviewed to ensure current documentation is on file. Quarterly invoices, Fiscal Executive Summary entries, and Sustainability entries were reviewed to document reliability, accuracy, and timeliness. Annual Audit reports were reconciled and summarized.

### **Fiscal Compliance Review:**

- Fiscal Year 2024-25:
  - Of the 13 fiscal compliance items, 1 was not met:
    - Quarter 1: Fiscal compliance item - The invoice was adjusted.
- Fiscal Year 2025-26:
  - Of the 11 fiscal compliance items, 1 was not met:
    - Quarter 1: Fiscal compliance item - The invoice was adjusted.

**Timeliness:** The following items are tracked for timeliness throughout the fiscal year: Quarterly invoice submission, Fiscal Executive Summary entries, Sustainability, and the Annual Audit report.

- Fiscal Year 2024-25:
  - All fiscal items were submitted on time.
- Fiscal Year 2025-26:
  - All fiscal items were submitted on time for Q1 and Q2.

### **Recommendations**

Fiscal Year 2024-25:

- No recommendations.

Fiscal Year 2025-26:

- No recommendations.

The reports are maintained on file and are available at your request. If you have any questions or comments regarding this correspondence, please contact your respective program or finance manager.

As we conclude this annual administrative review, we want to recognize the consistent effort and measurable impact you have demonstrated in serving young children and families throughout our community. Your work continues to strengthen early childhood outcomes and expand meaningful family supports. We value your dedication, and we anticipate continued partnership and shared progress in the coming year.

Sincerely,



Amy Travis  
Executive Director  
First 5 Kern



CALIFORNIA DEPARTMENT OF  
**COMMUNITY SERVICES  
AND DEVELOPMENT**

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

June 1, 2026

Community Action Partnership of Kern  
Jeremy Tobias, Executive Director  
Jacquelyn Guerra, CalEITC+ Program Representative

**SUBJECT: FISCAL DESK REVIEW FOR CalEITC+ EDUCATION & OUTREACH  
GRANT 2025-26 PERFORMANCE PERIOD – 25T-7015**

Dear Mr. Tobias,

The Department of Community Services and Development (CSD) completed a Fiscal Desk Review for Community Action Partnership of Kern for the CalEITC Education & Outreach contract number 25T-7015 on June 1, 2026. The Fiscal Desk Review included the review of expenditures that were billed to the grant during the 2025-26 performance period. An analysis of selected expenditures determined that your agency was in compliance with fiscal requirements. Enclosed is a report of the findings for your review.

Thank you for your continued dedication and commitment to serve low-income individuals and families in your local area. If you have any questions, please feel free to contact me or your Program Representative for assistance.

Sincerely,

*Terzinha Perez*

Terzinha Perez, Analyst II  
Department of Community Services and Development

CC: Wilmer Brown Jr, Branch Chief  
Community Services

Stephanie Williams, Manager  
Field Operations Unit





California Department of Community Services and Development  
2025 CalEITC+ Education & Outreach Grant  
Fiscal Desk Review

**AGENCY INFORMATION**

Agency Name: Community Action Partnership of Kern

Target Area: TA 10 Kern/Tulare Counties

Contract Number(s): 25T-7015

Program Representative: Tracy Webster

Fiscal Desk Review Analyst: Terzinha Perez

Date Report Completed: 6/1/2026

**EXPENDITURES REVIEWED**

**Transaction Number: 1**

Expense Name: 1GJ-4194 BASIC LIFE ADD INSURANCEFOR FEBRUARY 2026

Line Item: 5230 - Life Insurance

Transaction Date: 02/01/2026

Transaction Amount: \$7.56

**Transaction Number: 2**

Expense Name: 868 Bill - CONLEE OUTDOOR ADVERTISING LLC: FEBRUARY 2026 PANEL 500E

Line Item: 6675 - Outreach

Transaction Date: 02/28/2026

Transaction Amount: \$1,350.00

**Transaction Number: 3**

Expense Name: 1PLX-DXLT-M Bill - AMAZON CAPITAL SERVICES, 71K INC: VITA Office supplies

Line Item: 6305 - Supplies

Transaction Date: 03/16/2026

Transaction Amount: \$829.48

**SUMMARY OF FINDINGS**

The Department of Community Services and Development (CSD) conducted a Fiscal Desk Review (FDR) for the CalEITC+ Education & Outreach contract number 25T-7015 beginning on May 5, 2026. CSD reviewed a copy of CAPK's general ledger and supporting documentation for the abovementioned transactions. After an analysis of the selected transactions, CSD found CAPK complies with the program requirements.

**COMPLIANCE DETERMINATION** UWCA was found to be in compliance with fiscal requirements.

STATE OF CALIFORNIA  
*Department  
of  
Community Services and Development*



May 29, 2026

## Monitoring Report E-26-009

The Department of Community Services and Development (CSD) is responsible for the oversight of the Low-Income Home Energy Assistance Program (LIHEAP) and/or the Department of Energy Weatherization Assistance Program (DOE WAP) and Infrastructure Investment and Jobs Act (DOE IIJA). Hence, CSD is required to monitor the activities of Community Action Partnership of Kern (CAPK) to ensure compliance with all contractual and statutory requirements.

## INTRODUCTION

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CSD conducted a monitoring on-site visit of Community Action Partnership of Kern (CAPK) from May 4 to May 6, 2026. CSD reviewed the following CAPK Energy contracts: LIHEAP 26B-4012, DOE WAP 25C-8007 and Infrastructure Investment and Jobs Act (IIJA) (DOE-IIJA) 22P-7010. Darrell McCormick, Field Representative, conducted the monitoring review in accordance with CSD's Energy and Environmental Services Division's Monitoring Scope.

The purpose of the review is to ensure the Contractor meets the Administrative Requirements, Financial Requirements, Programmatic Requirements, Compliance Requirements, and other applicable requirements as prescribed in the contract and referenced therein (2 CFR §200.328; 45 CFR §75.342; DOE WAP, DOE IIJA and LIHEAP Article 10.3).

This monitoring report contains the following sections:

- I. Administrative Requirements
- II. Financial Requirements
- III. Programmatic Requirements
- IV. Compliance Requirements
- V. Monitoring Summary
- VI. Recommendations, Observations, and Findings

## I. ADMINISTRATIVE REQUIREMENTS

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The purpose of the Administrative Requirements review is to ensure that the Contractor is properly administering the Federal and/or State programs in accordance with CSD's contract requirements. The areas covered under the Administrative Requirements are Board Roster, By Laws, Resolution and Minutes; Internal Controls Requirements; Record Retention Requirements; Travel and per diem; Conflict of Interest; Procurement Standards; Use and Disposition of Vehicles and Equipment; Subcontracts; Complaint Management Policies and Procedures; Fair Hearing Process for Applications for Denial of Benefits by Contractor; and Fraud, Waste and Abuse.

### **Administrative Requirements: Fair Hearing Process for Applications for Denial of Benefits by Contractor**

The purpose of this section is to ensure the agency has a written appeals process in place providing applicants who are denied benefits or services, or who receive an untimely response or unsatisfactory performance, the right to appeal.

*22 C.C.R. 100805, 22 C.C.R. 100904.5; LIHEAP 4.12*

The Appeals Tracking Log was missing the required field for date of client notification of decision (LIHEAP 4.12.1.3). The agency corrected the error during the on-site visit, so this is considered a closed Observation.

## II. FINANCIAL REQUIREMENTS

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The purpose of the Financial Requirements review is to ensure that Contractor's financial management systems, including records documenting compliance with Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award. The areas covered under the Financial Requirements are Working Capital Advance and Major Purchase Advances; Wood, Propane and Oil Returned Payments; Allowable Costs; Service Area Expenditures Requirements; Reimbursement Guidelines; and Reporting Requirements.

Based on the CSD Field Representative's review, the CSD Field Representative did not identify any issues regarding Financial Requirements.

### III. PROGRAMMATIC REQUIREMENTS

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The purpose of the Programmatic Requirements review is to ensure that the Contractor is adhering to the programmatic requirements of the contract. The areas covered under the Programmatic Requirements are Program Standards and Regulatory Requirements; Prioritization of Services; Service Priority Guidelines; Outreach and Intake Activity Guidelines; Assurance 16 Activity Guidelines; Leveraging Activities; Record-Keeping Responsibilities; HEAP/WPO Activity Guidelines; Weatherization Activity Guidelines; Energy Crisis Intervention Program (ECIP) Services Activity Guidelines; ECIP Fast Track and HEAP Electric and Gas Pledge Guidelines; SWEATS Activities Guidelines; Quality Assurance; Training Requirements; Quality Control Inspectors Certification; Contractor Licensing; Special Licensing – Weatherization; Environmental Protection Agency (EPA) Certifications; and Mandatory Training.

Due to the DOE contract cycle ending June 30, 2026, there may be overlap in the files requested by the CSD Field Representative and CSD's third party inspector ConSol, in order to meet DOE inspection requirements. While issues may or may not have been identified during the CSD Field Representative's programmatic review, ConSol's review may identify issues of a more technical nature that will not be identified in this monitoring report, as it may fall outside of the scope of the CSD Field Representative's review. Therefore, any issues identified by ConSol on these same files (if applicable) will be identified in the inspection report issued by ConSol.

The CSD Field Representative requested several client files for review. Below is a summary of the number of client files requested, received and reviewed:

| Contract      | Program | Number of Files Requested | Number of Files Received | Number of Files Reviewed |
|---------------|---------|---------------------------|--------------------------|--------------------------|
| 22P-7010      | WX      | 10                        | 10                       | 10                       |
| 26B-4012      | WX      | 9                         | 9                        | 9                        |
| 26B-4012      | UA/WPO  | 39                        | 39                       | 39                       |
| 26B-4012      | COI     | 4                         | 4                        | 4                        |
| <b>TOTALS</b> |         | 62                        | 62                       | 62                       |

#### **Programmatic Requirements: Record-Keeping Responsibilities**

The purpose of this review is to ensure the agency is adhering to all appropriate program policies, procedures and standards, including those incorporated by reference in the contract.

#### ***LIHEAP 7.8***

There were some minor issues affecting a few files (e.g., discrepancies between CSD 43 and client file and CORE), misunderstandings on Field Representative's part (e.g., income, energy bill, and priority points calculations), none of which were systemic. While all questions were satisfactorily answered by the agency, one issue is detailed below:

The CSD 43B form for reporting zero income was missing from two (2) UA client files:

- Acevedo, O (1033102)
- Adkins, D (1032727)

Both clients were Categorically Eligible under CalFresh participation (which does not require submission of income documentation).

However, the CSD 43B should still be completed for the following reasons:

- Per the Eligibility & Verification Guide, if the file moves to DOE WAP, the CSD 43B follows (but does not need to be notarized). However, in the absence of a CSD 43B, DOE requirements cannot be met. The DOE WAP contract does not include categorical eligibility and requires the CSD 43B for the client file (2025 DOE WAP 7.6.3.8).
- If 120 days pass, and income eligibility needs to be re-established, notary requirements will once again apply under DOE WAP (and can only be achieved with a CSD 43B form).
- If a client receives CalFresh (and earns CE) they can self-certify their monthly income without documentation (so benefit level can be calculated). If a client chose to state zero income instead, they would receive more priority points AND a greater benefit. Therefore, the CSD 43B should be used to accurately document zero income.

In an email dated 1/10/2024, the agency received guidance from CSD that a CSD 43B would not be required for a client under Categorical Eligibility. Upon further discussion with the Energy Help Desk, it was learned that their understanding of the agency's question was exclusive to LIHEAP. Because of this, the absence of the CSD 43B forms will not be considered an Observation.

However, it is recommended that moving forward, the CSD 43B be collected for all clients certifying zero income in the event the application is served under DOE WAP.



## IV. MONITORING SUMMARY

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### **Best Practices:**

CSD would like to recognize CAPK for the following Best Practices:

- Process Study Reports that result in improved productivity and outcomes for both agency and community
- Purposeful collaboration among staff members across various departments
- Openness to revise procedures and approaches as needs and opportunities change

### **Exit Conference & Discussion:**

At the Agency's Exit Conference on Wednesday, May 6, 2026, the CSD Field Representative provided an overview of the outcome of the on-site visit. The following topics were discussed:

- Utility Assistance and Weatherization Client File Review: There were some minor issues affecting the files, but all questions were satisfactorily addressed.
- While income verification is not required when a client is Categorically Eligible, the zero-income form (CSD 43B) should still be completed in the event the file becomes part of a DOE WAP job.
- The Appeals Tracking Log is required to identify the date the client was notified of the decision (LIHEAP 4.12.1.3). The agency made the correction on-site.
- Within 30 days after the conclusion of the monitoring, the CSD Field Representative will furnish a draft monitoring report for the agency to review for up to two (2) weeks. The agency will have an opportunity to discuss the issues highlighted in the report either by an email response or a teleconference. CSD will finalize the report once all issues have been discussed or there is no response from the agency.

## V. RECOMMENDATIONS, OBSERVATIONS, AND FINDINGS

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Recommendations are offered by CSD as a suggestion for potential improvement of current processes, systems, or general business practices. Recommendations do not require a Corrective Action Plan response.

Observations are identified contractual noncompliance issues that are an identified 'Significant Deficiency' which is caused by a deficiency, or combination of deficiencies, in

internal control that is less severe than a 'Material Weakness,' yet important enough to merit attention. An Observation does not require a Corrective Action Plan response; however, the agency must immediately remedy the issue of noncompliance within 90 calendar days from the issuance of the final monitoring report. Thus, if the agency fails to document the remediation of and/or forsakes to remedy an Observation by the specified timeframe, upon follow up the Observation may then be elevated to a Finding as it now carries material error.

Findings are identified contractual noncompliance issues that: (1) cause a financial impact; or (2) was a previously identified Observation and/or Finding that was not found to be remedied; or (3) is a Material Weakness caused by a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility of a material misstatement that will not be prevented, or detected and corrected on a timely basis. Findings are considered material noncompliance of the contract, and any materials referenced therein. A material noncompliance is defined as any issue which carries substantial financial, personnel, public, and/or agency/CSD ramifications; a material noncompliance may or may not preclude the agency from further performance. Findings require a Corrective Action Plan from the agency within 30 calendar days of the issuance of the final report outlining how the issue of noncompliance will be remedied and other course of action as outlined in each topic. Findings will not be considered closed until the agency is able to demonstrate the issue has been completely resolved and has provided a sufficient response on how the issue will not reoccur.

## **RECOMMENDATION:**

### **Recommendation 1: Completion of the CSD 43B form for all Client Self-Certifications of Zero-Income**

**Summary:** While Categorical Eligibility can be established through CalFresh participation (with no income support being required), it was suggested that the CSD 43B form always be completed for one or more of the reasons outlined earlier in this report.

**Action Required:** Following our discussion, the agency agreed to implement this recommendation as a Best Practice. No Corrective Action Plan is required.

## **OBSERVATION:**

### **Observation 1: Administrative Requirements: Fair Hearing Process for Applications for Denial of Benefits by Contractor**

**Summary:** The Appeals Tracking Log was missing the field for date of client notification of decision.

**Reference:** 22 C.C.R. 100805, 22 C.C.R. 100904.5, LIHEAP 4.12

**Action Required:** The agency made the necessary correction and CSD considers this Observation closed. It is subject to future follow-up during the next monitoring review. No Corrective Action Plan is required.