DATE	November 13, 2026
TIME	12:00 pm
LOCATION	CAPK Administrative Office 1300 18th Street Suite 200 Bakersfield, CA 93301

Audit & Pension Committee Agenda

1. **Call to Order**

2. **Roll Call**

   Curtis Floyd (Chair) Rebecca Banke Chris Parlier Guadalupe Perez

3. **Public Forum**

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

4. **New Business**

a.	Daniells Phillips Vaughn & Bock Presentation of the Independent Audit Reports for the following: Single Audit for the period ended February 28, 2026; Special Purpose Audit Report Statements for the year ended June 30, 2026; Audit Report for the 401(a) Plan for the year ended February 28, 2026; Audit Report for the 403(b) Plan for the year ended December 31, 2025; and Audit Report for the Board of State and Community Corrections (BSCC) Adult Re-Entry Program (ARG) for the period of October 1, 2022, through September 30, 2026 – ***Info. Item (p.2-218)***	Tracy Webster, Chief Financial Officer; Shannon Webster, Daniells Phillips Vaughan & Bock
b.	Pensionmark Q3 2026 Update – ***Info. Item (p.219-236)***	Tom Ming, Pensionmark
c.	CDSS Contract Monitoring Report CMAP, CMIG and CCTR ***– Info Item (p.237-283)***	Susana Magana, Director of Health & Nutrition, Laura Porta, MCAP Administrator, & Sylvia Ortega, Quality Assurance Administratior
d.	WIC 2024 Program Monitoring Corrective Action Plan Closure Letter***-Info. Item (p.284-293)***	Susana Magana, Director of Health & Nutrition
e.	Food Bank Biennial CSFP Audit – ***Info. Item (p294-303)***	Kelly Lowery, Food Bank Administrator

5. **Committee Member Comments**

6. **Next Scheduled Meeting**

   Audit & Pension Committee
   12:00 pm
   January 14th, 2026
   1300 18th 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 18th Street, Bakersfield, CA and online at www.capk.org, November 9th, 2026 Glyniel Campbell, Administrative Coordinator.

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

November 6, 2026

Items to be presented:

- Audit report for Community Action Partnership of Kern for the year ended February 28, 2026
- Special Purpose audit report for Community Action Partnership of Kern for the year ended June 30, 2026
- Audit report for Community Action Partnership of Kern 401(a) Plan for the year ended February 28, 2026
- Audit report for Community Action Partnership of Kern 403(b) Plan for the year ended December 31, 2025
- Program Specific Audit Report for Community Action Partnership of Kern Adult Reentry Grant (ARG) Program for the period October 1, 2022 through September 30, 2026
- Report to the Audit Committee

capk
Community Action Partnership of Kern

Financial Statement 2026



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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Opinion

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2026 and 2025, the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of February 28, 2026 and 2025, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, as required by *Title 2 U.S.* Code of Federal Regulations (CFR) *Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the additional supplementary information on pages 22-78, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required* by *Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2026 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2026

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF FINANCIAL POSITION
February 28, 2026 and 2025

	2026	2025
ASSETS		
Current Assets		
Cash	**$ 15,390,615**	$ 17,762,889
Investments (Notes 3 and 4)	**-**	2,552,529
Grants and contracts receivable (Note 5)	**10,186,697**	9,329,530
Other receivable (Note 18)	**1,066,790**	-
Inventories (Note 6)	**3,643,843**	4,851,792
Prepaid expenses	**870,056**	902,379
Total current assets	**31,158,001**	35,399,119
Noncurrent Assets		
Cash restricted for program use by funding agencies	**812,314**	6,169,544
Property and equipment (Notes 7, 8 and 9)	**54,279,115**	50,599,052
Operating lease right-of-use assets (Note 13)	**5,438,079**	4,493,179
Total noncurrent assets	**60,529,508**	61,261,775
Total assets	**$ 91,687,509**	$ 96,660,894
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of long-term debt (Note 9)	**$ 374,516**	$ 308,671
Accounts payable:		
Trade	**3,946,278**	5,669,897
Construction	**-**	494,413
Accrued expenses	**4,895,296**	6,303,239
Advances payable	**710,517**	3,890,350
Deferred revenue (Note 12)	**13,988,918**	16,523,053
Current portion of operating lease liability (Note 13)	**1,538,492**	1,272,208
Total current liabilities	**25,454,017**	34,461,831
Noncurrent Liabilities		
Long-term debt, less current maturities (Note 9)	**6,959,015**	7,320,507
Long-term operating lease liability (Note 13)	**3,891,705**	3,239,203
Total noncurrent liabilities	**10,850,720**	10,559,710
Total liabilities	**36,304,737**	45,021,541
Commitments and Contingencies (Note 14)		
Net Assets		
With donor restrictions (Note 15)	**130,646**	133,758
Without donor restrictions		
Board designated for accrued vacation liability (Note 11)	**1,086,506**	1,173,890
Undesignated	**54,165,620**	50,331,705
Total net assets	**55,382,772**	51,639,353
Total liabilities and net assets	**$ 91,687,509**	$ 96,660,894

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF ACTIVITIES
Years Ended February 28, 2026 and 2025

	2026			2025		
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:						
Federal grants	**$ 72,389,482**	**$ -**	**$ 72,389,482**	$ 84,638,236	$ -	$ 84,638,236
State grants	**64,526,629**	**-**	**64,526,629**	59,635,374	-	59,635,374
Local grants	**3,595,436**	**42,500**	**3,637,936**	3,217,721	72,041	3,289,762
Donations:						
Food	**31,188,929**	**-**	**31,188,929**	31,285,755	-	31,285,755
Cash	**722,404**	**108,572**	**830,976**	258,970	76,092	335,062
Contribution received in acquisition of California Veterans Assistance Foundation (Note 18)	**5,131,206**	**-**	**5,131,206**	-	-	-
Contributions in-kind (Notes 1 and 17)	**30,754**	**-**	**30,754**	65,489	-	65,489
Other revenue	**2,567,745**	**-**	**2,567,745**	1,902,755	-	1,902,755
Gain (loss) on disposition of property and equipment	**(23,239)**	**-**	**(23,239)**	124,242	-	124,242
Net assets released from restriction	**154,184**	**(154,184)**	**-**	225,684	(225,684)	-
Total revenue, gains and other support	**180,283,530**	**(3,112)**	**180,280,418**	181,354,226	(77,551)	181,276,675
Program expenses:						
Child care and education	**92,125,679**	**-**	**92,125,679**	90,427,296	-	90,427,296
Nutrition	**53,077,088**	**-**	**53,077,088**	54,700,416	-	54,700,416
Energy conservation	**5,785,542**	**-**	**5,785,542**	6,880,041	-	6,880,041
Community services	**12,789,190**	**-**	**12,789,190**	11,211,877	-	11,211,877
General and administrative	**12,171,549**	**-**	**12,171,549**	12,178,171	-	12,178,171
Fundraising	**587,951**	**-**	**587,951**	356,537	-	356,537
Total expenses	**176,536,999**	**-**	**176,536,999**	175,754,338	-	175,754,338
Change in net assets	**3,746,531**	**(3,112)**	**3,743,419**	5,599,888	(77,551)	5,522,337
Net assets, beginning	**51,505,595**	**133,758**	**51,639,353**	45,905,707	211,309	46,117,016
Net assets, ending	**$ 55,252,126**	**$ 130,646**	**$ 55,382,772**	$ 51,505,595	$ 133,758	$ 51,639,353

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS
Years Ended February 28, 2026 and 2025

	2026	2025
Cash Flows From Operating Activities		
Change in net assets	**$ 3,743,419**	$ 5,522,337
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	**3,748,930**	2,590,883
Property and equipment received in acquisition of California Veterans Assistance Foundation	**(4,100,879)**	-
(Gain) loss on disposition of property and equipment	**23,239**	(124,242)
Unrealized (gain) on investments	**-**	(52,529)
Change in operating lease right-of-use assets and lease liabilities	**(26,114)**	(10,131)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	**(857,167)**	3,797,154
Other receivable	**(1,066,790)**	-
Inventories	**1,207,949**	(857,135)
Prepaid expenses	**32,323**	(84,887)
Increase (decrease) in:		
Accounts payable:		
Trade	**(1,723,619)**	191,599
Construction	**(494,413)**	(69,239)
Accrued expenses	**(1,407,943)**	696,361
Advances payable	**(3,179,833)**	967,101
Deferred revenue	**(2,534,135)**	(519,943)
Net cash provided by (used in) operating activities	**(6,635,033)**	12,047,329
Cash Flows From Investing Activities		
Purchase of property and equipment	**(3,351,353)**	(6,977,461)
Proceeds from sale of property and equipment	**-**	127,080
Sale of investments	**2,552,529**	-
Net cash (used in) investing activities	**(798,824)**	(6,850,381)
Cash Flows From Financing Activities		
Principal payments on long-term borrowings -		
Net cash (used in) financing activities	**(295,647)**	(298,029)
Net increase (decrease)in cash and restricted cash	**(7,729,504)**	4,898,919
Cash and restricted cash:		
Beginning	**23,932,433**	19,033,514
Ending	**$ 16,202,929**	$ 23,932,433

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

	2026	2025
Cash	**$ 15,390,615**	$ 17,762,889
Cash restricted for program use by funding agencies	**812,314**	6,169,544
	$ 16,202,929	$ 23,932,433

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENTS OF CASH FLOWS (continued)
Years Ended February 28, 2026 and 2025

	2026	2025
Supplemental Disclosures of Cash Flow Information		
Cash payments for interest	**$ 227,387**	$ 234,385
Supplemental Schedule of Noncash Operating , Investing and Financing Activities		
Net assets received in acquisition of California Veterans Assistance Foundation	**$ 5,131,206**	$ -
Program expenses provided by contributions in-kind revenue	**$ 30,754**	$ 65,489
Supplemental Schedule of Operating and Investing Activities		
Accounts payable incurred for construction in progress	**$ -**	$ 494,413
Supplemental Cash Flow Information Related to Leases is as follows:		
Cash paid for amounts included in measurement of lease liabilities:		
Operating cash outflows - payments on operating leases	**$ 1,944,239**	$ 1,737,952
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	**$ 1,641,798**	$ 1,624,930

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended February 28, 2026

	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	$ 36,380,584	$ 4,630,137	$ 2,793,626	$ 5,674,139	$ 255,577	$ 124,122	$ 49,858,185
Fringe benefits	12,885,047	1,625,572	904,509	1,883,875	70,843	19,093	17,388,939
Consultant/contract services	1,652,138	638,927	751,624	370,389	4,159	12,425	3,429,662
Travel	427,526	227,839	48,544	133,736	5,896	399	843,940
Space cost	2,448,101	860,473	260,321	1,989,065	4,150	36,102	5,598,212
Consumable supplies	2,414,819	840,470	92,317	608,219	15,465	6,435	3,977,725
Other costs	1,617,180	721,930	538,213	609,627	9,892	226,407	3,723,249
Program costs	32,090,887	3,286,077	334,661	1,224,920	214	169	36,936,928
Depreciation	2,209,397	1,016,792	61,727	295,220	2,995	162,799	3,748,930
Indirect expenses	-	-	-	-	11,802,358 *	-	11,802,358
Donated commodities	-	39,228,871	-	-	-	-	39,228,871
Total expenses	$ 92,125,679	$ 53,077,088	$ 5,785,542	$ 12,789,190	$ 12,171,549	$ 587,951	$ 176,536,999

* Indirect expenses include indirect costs related to federal and state awards whereby the Organization uses the lessor of the 10 percent indirect cost rate or the maximum percentage allowed by the grantor for the year ended February 28, 2026.

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN

STATEMENT OF FUNCTIONAL EXPENSES
Year Ended February 28, 2025

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

* Indirect expenses include indirect costs related to federal and state awards whereby the Organization uses the lessor of the 10 percent indirect cost rate or the maximum percentage allowed by the grantor for the year ended February 28, 2026.

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

Donated Services: Donated services are recognized in the financial statements as revenue and expense in equal amounts at their estimated fair values. In-kind grantee contributions totaling $30,754 and $65,489 are included in the statements of activities for the years ended February 28, 2026 and 2025, respectively. See Note 17 for further discussion. In-kind contributions of volunteer time by parents participating in the Head Start and Early Head Start programs are not included in the statements of activities, because they do not meet the criteria for recognition. The totals are $3,753,163 and $4,474,043 for the years ended February 28, 2026 and 2025, respectively.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The allocation of functional expenses is considered to be a significant estimate as further discussed on page 12.

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

The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2026 and 2025, there was $812,314 and $6,169,544, respectively, in separate bank accounts.

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

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

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

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

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

The Organization's capitalization policy is to capitalize individual assets of $10,000 or greater that are expected to be utilized by the Organization in excess of one year. Lesser amounts are expensed as repairs and maintenance. Repairs and maintenance are charged to operations when incurred.

NOTES TO FINANCIAL STATEMENTS

Leases: The Organization determines if a contract contains a lease at its inception based on whether or not the Organization has the right to control the asset during the contract period and other facts and circumstances. The Organization is the lessee in a lease contract when it obtains the right to control the asset. Operating lease right-of-use (ROU) assets represent a right to use an underlying asset for the lease term and are included in the line item operating lease right-of-use asset in the statements of financial position. Operating lease liabilities represent an obligation to make lease payments arising from the lease and are included in the line items current portion of operating lease liability and long-term operating lease liability in the statements of financial position. Operating lease ROU assets and operating lease liabilities are recognized based on the present value of the future minimum lease payments over the lease term at the commencement date. When determining the lease term, the Organization includes renewal or termination options that are reasonably certain to be exercised. Leases with a lease term of 12 months or less at inception are not recorded in the statements of financial position. Operating lease expense is recognized on a straight-line basis over the lease term in the statements of activities. As the rates implicit in the Organization leases are not readily determinable, it uses its local incremental borrowing rate based on the information available at the commencement date in determining the present value of future payments. When the contracts contain lease and non-lease components, the Organization accounts for both components as a single lease component.

An ROU asset and liability have been recorded for all leases with a term of 12 months or longer.

Compensated Absences: The Organization accrues compensated vacation pay for all qualifying employees. Sick leave is not payable upon termination, and therefore is not subject to accrual.

Deferred Revenue: Cash received for federal, state and privately funded special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred revenue is recorded to the extent that cash received for specific projects and programs exceeds qualified expenditures.

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

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

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

Subsequent Events: The Organization has evaluated subsequent events through October 26, 2026, the date on which the financial statements were available to be issued. There were no subsequent events identified by management which would require disclosure in the financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 2. Financial Assets and Liquidity Resources

The following table represents the Organization's financial assets as of February 28, 2026 and 2025 reduced by amounts not available for general expenditures within one year. Financial assets are considered to be unavailable when they represent net assets with donor restrictions or rested cash by funding agencies:

	2026	2025
Financial assets at year-end:		
Cash and restricted cash	$ 16,202,929	$ 23,932,433
Investments	-	2,552,529
Grants and contracts receivable	10,186,697	9,329,530
Other receivable	1,066,790	-
Total financial assets	27,456,416	35,814,492
Less amounts not available to be used within one year:		
Cash restricted for program use by funding agencies	812,314	6,169,544
Net assets with donor restrictions	130,646	133,758
	942,960	6,303,302
Financial assets available to meet expenditures over the next twelve months	$ 26,513,456	$ 29,511,190

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

The Organization's goal is to maintain a combination of financial assets and lines of credit to meet 30 days of operating expenses (approximately $11.3 million), as this approximates the Grants and Contracts Receivable Days Outstanding. In addition to the financial assets available to meet general expenditures over the next twelve months as of February 28, 2026 of $26,513,456, the Organization maintains a line of credit with a bank totaling $3 million to assist with cash flow needs.

Note 3. Investments

The Organization did not hold investments at February 28, 2026. Investments are stated at fair value at February 28, 2025. Cost, fair value and the unrealized appreciation at February 28, 2025 are as follows:

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

Note 4. Fair Value Measurements

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

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

Level 2 — Inputs to the valuation methodology include:

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

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

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

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

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

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

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

At February 28, 2025 all investments are considered to be Level 1 investments.

Note 5. Grants and Contracts Receivable

The grants and contracts receivable at February 28, 2026 and 2025 are as follows:

	2026	2025
Federal funds	$ 4,931,606	$ 5,167,477
State funds	4,915,101	3,676,409
Other	339,990	485,644
	$ 10,186,697	$ 9,329,530

NOTES TO FINANCIAL STATEMENTS

Note 6. Inventories

Inventories as of February 28, 2026 and 2025 are comprised of the following:

	2026	2025
Food commodities	$ 3,501,366	$ 4,528,775
Weatherization supplies	142,477	323,017
	$ 3,643,843	$ 4,851,792

Note 7. Property and Equipment

Property and equipment as of February 28, 2026 and 2025 is comprised of the following:

	2026	2025
Land	$ 1,086,669	$ 1,086,669
Buildings	57,277,454	53,152,454
Renovations	14,152,316	6,118,337
Vehicles	4,578,453	4,848,733
Equipment	4,442,371	4,522,616
Construction in progress	847,805	5,527,065
	82,385,068	75,255,874
Less accumulated depreciation	28,105,953	24,656,822
	$ 54,279,115	$ 50,599,052

During the years ended February 28, 2026 and 2025 the Organization received a significant amount of federal and state grant revenue for the purpose of renovating various facilities utilized by the Early Head Start, Head Start, Migrant Alternative Payment, and Food Bank programs. At February 28, 2026 and 2025 these renovations were in various stages of completion and are shown as construction in progress on the statements of financial position. Capitalization of these costs as construction in progress is required in order for the financial statements to be in accordance with generally accepted accounting principles. As such, capitalization of these costs has resulted in an increase in the change in net assets for the years ended February 28, 2026 and 2025.

The federal government has a reversionary interest in property and equipment at February 28, 2026 and 2025 in the amount of $66,069,618 and $60,438,373, respectively, with accumulated depreciation of $23,085,107 and $20,285,770, respectively.

Note 8. Note Payable

At February 28, 2026, the Organization has a $3,000,000 revolving line of credit agreement with a bank, which provides for credit through February 2027. As of February 28, 2026, the full amount was available to the Organization for draws under the agreement. The note bears interest at the bank's prime rate (6.75% as of February 28, 2026) plus 0.25% and is secured by real property and equipment.

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

Note 9. Pledged Assets and Long-term Debt

Long-term debt consists of the following as of February 28, 2026 and 2025:

	2026	2025
Note payable to a bank, secured by deed of trust, due in monthly installments of $44,368 including interest at 3%, including a final balloon payment due in October 2033	$ 7,277,075	$ 7,629,178
Note payable to a bank, secured by deed of trust, due in monthly installments of $839 including interest at 5%, due in August 2032 (See further discussion at Note 18)	56,456	-
	$ 7,333,531	$ 7,629,178

Aggregate maturities of long-term debt as of February 28, 2026 are due in future years as follows:

Year ending February 28/29,	
2027	$ 374,516
2028	327,734
2029	337,140
2030	347,956
2031	358,540
Later years	5,587,645
	$ 7,333,531

Note 10. Retirement Plans

401 (a) Plan

The Organization has a defined contribution money purchase plan, which covers all employees who are at least 18 years of age. The employer's contribution is as follows:

Group "A" – 10% of the Participant's Compensation for the Plan Year. Group "A" is defined as "Chief Executive Officer".

Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Chiefs and Division Directors".

Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all Participants who are not in Group "A" or "B".

Employees become vested 25% upon two years of service, 50% upon three years of service, 75% upon four years of service, and 100% upon five years of service. Participants also become 100% vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 28, 2026 and 2025 was $2,481,374 and $2,169,819, respectively, net of forfeitures and administrative expenses.

403(b) Plan

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

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the board of directors. The Organization made no contributions for the years ended February 28, 2026 or 2025.

457(b) Plan

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

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

The Organization may elect to match contributions each Plan year in an amount to be determined by the employer. The Organization contributed $32,621 and $43,505 for the years ended February 28, 2026 and 2025, respectively.

Note 11. Accrued Vacation

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The liability is recognized in the program to which the liability relates. The value of accumulated vacation at February 28, 2026 and 2025 is as follows:

	2026	2025
Indirect Fund	$ 753,621	$ 635,805
Early Head Start	497,717	527,257
Head Start	396,772	374,146
Early Head Start San Joaquin	192,017	272,487
Low Income Home Energy Assistance Program	121,765	115,310
Migrant Alternative Payment	95,612	96,269
Women, Infants, and Children	30,617	74,619
Community Action Partnership of Kern Foundation	3,203	4,618
Community Services Block Grant	-	74,933
County of Kern 211	-	22,981
Commodity Supplement Food Program	-	3,521
	$ 2,091,324	$ 2,201,946

NOTES TO FINANCIAL STATEMENTS

All accrued vacation is unfunded, with the exception of the following, which have been funded at February 28, 2026 and 2025:

	2026	2025
Early Head Start	$ 497,717	$ 527,257
Head Start	396,772	374,146
Early Head Start San Joaquin	192,017	272,487
	$ 1,086,506	$ 1,173,890

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

Note 12. Deferred Revenue

Deferred revenue as of February 28, 2026 and 2025 is as follows:

	2026	2025
Day 1 Families Housing Support	$ 5,216,305	$ 5,058,898
Migrant Alternative Payment	4,152,566	7,465,196
Head Start	1,699,878	891,594
State Drought Food Assistance	1,013,156	10,329
California State Preschool	647,797	958,589
Pacific Gas & Electric (PG&E) Arrears Outreach	629,246	585,919
General Child Care and Development - San Joaquin COE	137,327	42,694
Child Development Reserve Fund No. 1	120,355	487,788
Migrant Child Care	85,558	133,026
Sustain Our Future	63,451	100,000
Kaiser Foundation	60,000	132,286
Emergency Food Assistance Program Reach and Resiliency	41,420	41,420
Wonderful Foundation	35,447	14,122
KCCD CWDB High Road Training Partnership	34,200	11,700
Child Development Reserve Fund No. 2	20,264	20,212
Feeding America	20,000	-
First 5 of Kern	7,468	8,489
General Child Care and Development	4,480	159,530
Commodity Supplemental Food Program	-	272,429
Food Bank - Anthem Blue Cross	-	60,000
Wells Fargo Foundation	-	46,933
CFDA Healthy Refrigeration	-	19,648
Emergency Food Assistance Program Commodity Credit Corporation	-	2,251
	$ 13,988,918	$ 16,523,053

NOTES TO FINANCIAL STATEMENTS

Note 13. Operating Leases

The Organization leases facility space and equipment under monthly noncancelable operating leases that expire through February 2040 and require minimum monthly lease payments ranging from $39 to $14,592. The Organization's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease costs are recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the years February 28, 2026 and 2025:

	2026	2025
Operating leases	$ 1,947,660	$ 1,544,742
Short-term leases	442,143	561,416
	$ 2,389,803	$ 2,106,158

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the statements of financial position are as follows as of February 28, 2026:

Year ending February 28/29,	
2027	$ 1,961,301
2028	1,493,808
2029	885,021
2030	639,088
2031	407,550
Later years	1,317,614
Total lease payments	6,704,382
Amount representing interest	1,274,185
Present value of operating lease liabilities	$ 5,430,197

Note 14. Commitments and Contingencies

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

The Organization is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of business activities. Management believes that any liability that may ultimately result for resolution of the matters will not have a material effect on the financial condition or results of operations of the Organization.

NOTES TO FINANCIAL STATEMENTS

Note 15. Net Assets with Donor Restrictions

Net assets with donor restrictions as of February 28, 2026 and 2025 are as follows:

	2026	2025
Tax Assistance	$ 39,755	$ 16,860
Friendship House - Advisory Board	34,865	33,977
Oasis Family Resource Center	29,334	37,224
East Kern Family Resource Center	26,628	32,839
Friendship House	60	3,464
M Street Navigation Center	4	9,273
Youth Centers - Robotics/STEM	-	121
	$ 130,646	$ 133,758

Note 16. Concentration of Revenue

For each of the years ended February 28, 2026 and 2025 approximately 51% of the Organization's total revenue was received from two grant sources. Management believes these grants will be renewed on an ongoing basis.

Note 17. Donated Goods and Services

The Organization receives various forms of gift-in-kind (GIK) including food, occupancy, consulting services and supplies. GIK are valued based upon estimates of fair market value that would be received for selling the goods in their principal market considering their condition and utility for use at the time the goods are contributed by the donor.

	2026	2025
Supplies	$ 30,754	$ -
Consultant/contract services	-	59,211
Salaries	-	6,278
	$ 30,754	$ 65,489

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

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

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

Note 18. Acquisition of California Veterans Assistance Foundation (CVAF)

Effective February 10, 2026 (the acquisition date), California Veterans Assistance Foundation (CVAF), a California nonprofit public benefit corporation that provided housing and supportive services to homeless and at-risk veterans in Kern County, merged with and into the Organization under an Agreement of Merger dated February 26, 2025. The Organization is the surviving corporation and CVAF's separate corporate existence ceased. The Organization obtained control of CVAF upon the legal merger, and CVAF's assets, liabilities, and programs became those of the Organization as of that date. The Organization acquired CVAF to continue providing services to veterans experiencing homelessness in Kern County. CVAF's activities are included in the Organization's financial statements beginning February 10, 2026.

The Organization accounted for the transaction as an acquisition by a not-for-profit entity using the acquisition method. No consideration was given by the Organization as CVAF transferred its net assets to the Organization without consideration in order to continue its charitable mission. The excess of the fair value of identifiable assets acquired over liabilities assumed of approximately $5.1 million was recognized as an inherent contribution, reported separately in the statements of activities as "Contribution received in acquisition of California Veterans Assistance Foundation."

The fair values of the assets acquired and liabilities assumed at February 10, 2026 were as follows:

Recognized amounts of identifiable assets acquired and liabilities assumed	
Grants and contracts receivable	$ 20,670
Other receivable	1,066,790
Prepaid expenses	7,000
Property and equipment	4,100,879
Operating lease right-of-use assets	160,456
Total assets acquired	5,355,795
Current maturities of long-term debt (Note 9)	56,456
Accrued expenses	7,472
Operating lease liability	160,661
Total liabilities assumed	224,589
Net assets without donor restrictions -	
Net assets acquired / inherent contribution received	$ 5,131,206

On the statements of activities, the inherent contribution received is recorded as the fair value of net assets acquired and increases net assets without donor restrictions.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2026
Page 1 of 6

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
Direct Program				
Early Head Start (EHS)/Head Start	93.600	09CH012489-02	$ 40,091,425	
Pass Through San Joaquin County Office of Education				
Head Start	93.600	09CH011944/04	(26,754)	
Head Start	93.600	09CH011944/05	1,494,056	
Head Start	93.600	09CH013533/01	211,568	
Total Head Start Cluster				$ 41,770,295
State of California - Pass Through Programs				
Department of Community Services and Development				
Community Services Block Grant - Discretionary	93.569	25F-6015	26,000	
Community Services Block Grant	93.569	25F-6015	1,349,944	
Community Services Block Grant	93.569	26F-5015	346,014	
				1,721,958
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	25B-3012	1,641,962	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	25B-3012	1,648,339	
Low Income Home Energy Assistance Program Weatherization (Wx)	93.568	26B-4012	489,027	
Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	26B-4012	610,029	
Emergency Supplemental Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (Wx)	93.568	23J-5716	138,672	
Emergency Supplemental Low Income Home Energy Assistance Program ECIP/HEAP/Assurance 16 (EHA 16)	93.568	23J-5716	(71,777)	
				4,456,252
Department of Social Services				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-4065	13,749	
General Child Care and Development	93.596	CCTR-5068	105,353	
Migrant Alternative Payment	93.596	CMAP-4000	624,197	
Migrant Alternative Payment	93.596	CMAP-5000	2,675,604	
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-4065	93,481	
General Child Care and Development	93.575	CCTR-5068	1,184,076	
Total Child Care Development Fund Cluster				4,696,460
Pass Through California Community Action Partnership Association				
Diaper Distribution Pilot Project	93.647	90EDA0009-01-04	94,136	
				94,136

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2026
Page 2 of 6

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
U.S. Department of Energy				
State of California - Pass Through Program				
Department of Community Services and Development				
Weatherization Assistance Program	81.042	22P-7010	439,148	
				439,148
U.S. Department of Housing and Urban Development				
Direct Program				
Housing and Urban Development				
(CoC Planning Grant)	14.267	CA1799L9D042305	37,484	
Housing and Urban Development				
(CoC Planning Grant)	14.267	CA1799L9D042406	143,014	
				180,498
County of Kern - Pass Through Program				
CDBG County of Kern Food Bank Distribution	14.218	44.19.CV1.2	159,814	
				159,814
City of Bakersfield - Pass Through Program				
HOME-ARP City of Bakersfield 2024-25	14.239	2024-308	108,476	
				108,476
U.S. Department of the Treasury				
Direct Program				
Internal Revenue Service - Tax Counseling for				
the Elderly	21.006	26TCEP0015	3,958	
				3,958
Internal Revenue Service - Volunteer Income				
Tax Assistance (VITA)	21.009	25VITA0313	231,716	
Internal Revenue Service - Volunteer Income				
Tax Assistance (VITA)	21.009	26VITA0276	169,358	
				401,074
County of Kern - Pass Through Programs				
Coronavirus State and Local Fiscal Recovery Funds				
(CSLFRF) - Safe Parking-Encampment	21.027	752-2020	422,320	
Coronavirus State and Local Fiscal Recovery Funds				
(CSLFRF) - Safe Parking-Encampment	21.027	752-2020	778,343	
City of Bakersfield - Pass Through Program				
Coronavirus State and Local Fiscal Recovery Funds				
(CSLFRF) - Home Repair	21.027	2024-304	714,579	
				1,915,242
U.S. Department of Agriculture				
State of California - Pass Through Programs				
Department of Public Health				
Women, Infants, and Children (WIC)	10.557	22-10236	2,296,191	
Women, Infants, and Children (WIC)	10.557	25-10159	1,585,784	
				3,881,975
Department of Social Services				
Local Purchase Assistance (LFPA) USDA	10.182	Not Available	69,784	
				69,784

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2026

Federal Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Grantor's Number	Amount	Total
FEDERAL, continued:				
Commodity Supplemental Food Program				
Commodity Credit Corporation (CCC)	10.194	ALLOC-24-0017	272,429	
				272,429
Emergency Food Assistance Program (EFAP)				
Commodity Credit Corporation (CCC)	10.187	MOU-22-00118	49,715	
				49,715
Commodity Supplemental Food Program	10.565	MOU-20-6003	344,332	
Commodity Supplemental Food Program	10.565	MOU-20-6003	211,015	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	407,729	
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00118	123,296	
Emergency Food Assistance Program (EFAP)				
Reach & Resiliency Phase 2	10.568	MOU-22-00118	63,608	
Emergency Food Assistance Program (EFAP)				
Commodity	10.569	Not Available	6,974,021	
Total Food Distribution Cluster				8,124,001
Supplemental Nutrition Assistance				
Cal Fresh Outreach	10.561	21-7003-SUB	41,155	
Cal Fresh Outreach	10.561	21-7003-SUB	36,997	
Cal Fresh Healthy Living	10.561	23-10317	1,105,512	
Cal Fresh Healthy Living	10.561	23-10317	254,146	
				1,437,810
Child and Adult Care Food - Kern	10.558	15-1248-OJ	819,568	
Child and Adult Care Food - Kern	10.558	15-1248-OJ	683,161	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	113,617	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	72,423	
Child and Adult Care Food - San Joaquin	10.558	15-1248-OJ	22,611	
				1,711,380
U.S. Department of Veterans Affairs				
Direct Program				
Veterans Affairs Homeless Providers Grant and				
Per Diem (GPD) Program	64.024	CVAF044-4808-691	380,145	
				380,145
Veterans Affairs Supportive Services for Veteran				
Families Program (SSVF)	64.033	13-CA-090	507,932	
				507,932
U.S. Department of Labor				
Direct Program				
Home Veterans Reintegration Program	17.805	25560SD000128-01-00	7,000	
				7,000
				$ 72,389,482
STATE:				
State of California - Department of Education				
California State Preschool		CSPP-4122	$ 2,344,575	
California State Preschool		CSPP-5118	5,860,830	
California State Preschool - CCPU QRIS		CSPP-5118	56,678	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2026

State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
California State Preschool - CCPU QRIS	CSPP-4122	42,249	
California State Preschool - CCPU Stipend	Not Available	1,606,132	
State Preschool Reserve Fund	Not Available	(1)	
California Community School Partnership - BCSD	Year 3	55,885	
San Joaquin COE Child Care (CSPP)	Not Available	288,948	
San Joaquin COE Child Care (CSPP) Stipend	Not Available	27,816	
			$ 10,283,112
State of California - Department of Human Services			
Home Visiting Initiative Program	494-2024	1,624,671	
Home Visiting Initiative Program	477-2025	2,650,593	
Positive Youth Development Services	333-2024	33,978	
Positive Youth Development Services	267-2025	55,874	
			4,365,116
State of California - Department of Food and Agriculture			
Healthy Refrigeration Program Grant (HRPG)	23-0821-000-SG	19,648	
California Farm to School Incubator Grant	24-0888-000-SG	15,251	
			34,899
State of California - Governor's Office of Land Use and Climate Innovation			
California SGC - Community Resilience Center (CRC)	0650-SGC24126	159,712	
			159,712
State of California - Natural Resources Agency			
Youth Centers Nature and Culture Program	YA24029-0	119,112	
			119,112
State of California - Department of Social Services			
General Child Care and Development	CCTR-4065	362,152	
General Child Care and Development	CCTR-5068	2,706,453	
Migrant Alternative Payment	CMAP-4000	9,625,503	
Migrant Alternative Payment	CMAP-5000	19,071,175	
Migrant Alternative Payment - CCPU Stipend	Not Available	7,090,377	
Child Development Alternative Payment Reserve	Not Available	(51)	
Migrant Child Care	CMIG-4004	3,465	
Migrant Child Care	CMIG-5004	7,429	
Migrant Specialized Services	CMSS-5004	44,073	
Center Based Reserve	Not Available	358,527	
San Joaquin COE General Child Care (CCTR)	CCTR-4305	976,983	
San Joaquin COE General Child Care (CCTR)	Not Available	1,777,846	
San Joaquin COE General Child Care (CCTR) Stipend	Not Available	79,660	
San Joaquin COE General Child Care (CCTR) Stipend	Not Available	159,296	
State Tax Check Off	MOU-22-00118	12,181	
State Emergency Food Assistance	MOU-22-00118	57,808	
State Emergency Food Assistance	MOU-22-00118	255,533	
State Emergency Food Assistance - Cal Foods One Time Funds	Not Available	1,327,090	
State Emergency Food Assistance - Cal Foods One Time Funds	MOU-22-00118	21,921	
State Disaster Food Boxes	MOU-22-00118	10,329	
County of Kern Low Barrier Homeless Shelter	694-2022	853,233	
County of Kern Low Barrier Homeless Shelter	619-2025	1,774,928	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-302	277,328	

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended February 28, 2026
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State Grantor Grantor Program Title	Grantor's Number	Amount	Total
STATE, continued:			
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-320	124,302	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	645-2023	117,390	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-313	41,374	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-313	60,355	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2025-048	521,990	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-087	161,082	
City of Bakersfield Homeless Collaborative Homeless Housing Assistance & Prevention	2023-308	59,038	
City of Bakersfield Homeless Collaborative Encampment Resolution Funding	2023-307	55,226	
			47,993,996
Department of Corrections Planning and Grants Programs			
City of Bakersfield CalVIP Outreach	2023-244	89,202	
City of Bakersfield CalVIP	2022-199	194,272	
Board of State and Community Corrections Warm Hand-off	BSCC-1012-22	298,391	
Board of State and Community Corrections Warm Hand-off	BSCC-1012-22	65,448	
			647,313
Department of Community Services and Development			
CAL EITC Free Tax Preparation Assistance Grant	21T-1015	322,712	
CAL EITC Free Tax Preparation Assistance Grant	25T-7015	125,848	
			448,560
Employment Development Department			
Kern Community College District CERF Regional Convener	M101619-7100	51,686	
			51,686
California Department of Conservation			
TCC Low Income Energy Efficiency Program	2025-169	59,774	
			59,774
California Children and Families Commission			
2-1-1	2020.2.05	18,810	
E Kern Family Resource Center	2020.2.06	18,970	
E Kern Family Resource Center - DHS	Not Available	8,450	
E Kern Family Resource Center	2025.2.02	119,186	
E Kern Family Resource Center - DHS	Not Available	132	
Help Me Grow	2020.1.06	29,518	
Oasis Family Resource Center	2020.2.18	43,832	
Oasis Family Resource Center - DHS	Not Available	39	
Oasis Family Resource Center	2025.2.03	113,812	
Oasis Family Resource Center - DHS	Not Available	7,600	
Oasis Family Resource Center - Community Baby Shower	Not Available	3,000	
			363,349
			$ 64,526,629

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of **Community Action Partnership of Kern** (the Organization) under programs of the federal and state governments for the year ended February 28, 2026. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern.**

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represents adjustments or credits made, in the normal course of business, to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Organization has elected to use the lesser of 10 percent or the maximum percentage allowed by the grant for their indirect cost rate for the year ended February 28, 2026.

Note 4. Noncash Assistance

The Organization received noncash assistance in the form of food commodities, which is included in the amounts reported on the Schedule of Expenditures of Federal and State Awards. Commodities, with a fair value of $6,974,021 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2026.

Note 5. Acquisition of California Veterans Assistance Foundation

Effective February 10, 2026, the Organization assumed federal awards previously administered to the California Veterans Assistance Foundation (CVAF). The Schedule includes expenditures under those awards incurred by the Organization beginning February 10, 2026.

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
BAKERSFIELD KERN REGIONAL HOMELESS COLLABORATIVE
ENCAMPMENT RESOLUTION AGREEMENT NO. 2023-307
FOR THE PERIOD DECEMBER 1, 2023 THROUGH DECEMBER 31, 2025

	Dec. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Dec. 31, 2025	TOTAL
REVENUE				
State Grant Revenue	$ 13,077	$ 71,665	$ 55,226	$ 139,968
Total Revenue	13,077	71,665	55,226	139,968
EXPENDITURES				
Salaries	9,881	55,117	44,021	109,019
Fringe Benefits	2,007	10,033	6,184	18,224
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	1,189	6,515	5,021	12,725
Total Expenditures	13,077	71,665	55,226	139,968
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
KAISER PERMANENTE SOUTHERN CALIFORNIA FUND FOR CHARITABLE CONTRIBUTIONS AGREEMENT NO. 201374
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sep. 30, 2025	TOTAL
REVENUE			
Private Revenue	$ 67,714	$ 132,286	$ 200,000
Total Revenue	67,714	132,286	200,000
EXPENDITURES			
Salaries	36,387	82,667	119,054
Fringe Benefits	19,321	26,209	45,530
Travel	1,153	1,314	2,467
Space Costs	-	-	-
Consumable Supplies	-	1,605	1,605
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	4,697	8,465	13,162
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	6,156	12,026	18,182
Total Expenditures	67,714	132,286	200,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA EARNED INCOME TAX CREDIT (CALEITC) AGREEMENT NO. 21T-1015
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2025

	July 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE						
State Grant Revenue	$ 71,316	$ 784,493	$ 916,099	$ 666,568	$ 322,712	$ 2,761,188
Total Revenue	71,316	784,493	916,099	666,568	322,712	2,761,188
EXPENDITURES						
Salaries	3,008	169,390	182,914	202,380	74,651	632,343
Fringe Benefits	416	23,467	26,540	34,153	12,917	97,493
Travel	-	656	1,623	2,162	1,761	6,202
Space Costs	-	-	-	-	-	-
Consumable Supplies	-	24,702	12,924	11,983	5,707	55,316
Equipment	-	-	-	-	-	-
Consultant/Contract Services	66,464	395,089	513,093	328,669	150,775	1,454,090
Other Costs	987	133,664	58,781	55,107	-	248,539
Program Costs	-	-	82,918	-	61,241	144,159
Depreciation	-	-	-	-	-	-
Administration Cost	441	37,525	37,306	32,114	15,660	123,046
Total Expenditures	71,316	784,493	916,099	666,568	322,712	2,761,188
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - KERN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 637,925	$ 819,568	$ 1,457,493
Total Revenue	637,925	819,568	1,457,493
EXPENDITURES			
Salaries	383,085	495,010	878,095
Fringe Benefits	135,566	168,627	304,193
Travel	10,723	13,273	23,996
Space Costs	98,635	126,807	225,442
Consumable Supplies	110,180	35,242	145,422
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	22,627	59,059	81,686
Program Costs	(178,854)	(151,570)	(330,424)
Depreciation	240	337	577
Administration Cost	55,723	72,783	128,506
Total Expenditures	637,925	819,568	1,457,493
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CHILD AND ADULT CARE FOOD - SAN JOAQUIN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 75,644	$ 113,617	$ 189,261
Total Revenue	75,644	113,617	189,261
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	68,767	103,288	172,055
Depreciation	-	-	-
Administration Cost	6,877	10,329	17,206
Total Expenditures	75,644	113,617	189,261
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT NO. 25F-6015
FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

	Jan. 1, 2025 through Feb. 28, 2025	Mar. 1, 2025 through Dec. 31, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 452,171	$ 1,349,944	$ 1,802,115
Total Revenue	452,171	1,349,944	1,802,115
EXPENDITURES			
Salaries	234,863	697,175	932,038
Fringe Benefits	90,659	242,239	332,898
Travel	2,888	28,309	31,197
Space Costs	58,328	177,260	235,588
Consumable Supplies	4,958	14,491	19,449
Equipment	-	-	-
Consultant/Contract Services	101	2,770	2,871
Other Costs	13,435	55,572	69,007
Program Costs	944	11,217	12,161
Depreciation	335	5,829	6,164
Administration Cost	45,660	115,082	160,742
Total Expenditures	452,171	1,349,944	1,802,115
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMUNITY SERVICES BLOCK GRANT - DISCRETIONARY
AGREEMENT NO. 25F-6015
FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

	Jan. 1, 2025 through Feb. 28, 2025	Mar. 1, 2025 through Dec. 31, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ -	$ 26,000	$ 26,000
Total Revenue	-	26,000	26,000
EXPENDITURES			
Salaries	-	17,508	17,508
Fringe Benefits	-	6,128	6,128
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	-	2,364	2,364
Total Expenditures	-	26,000	26,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EARLY HEAD START/HEAD START AWARD NO. 09CH012489-02
FOR THE PERIOD MARCH 1, 2025 THROUGH FEBRUARY 28, 2026

	EARLY HEAD START BASE	EARLY HEAD START T & TA	HEAD START BASE	HEAD START T & TA	
	Mar. 1, 2025 through Feb. 28, 2026	Mar. 1, 2025 through Feb. 28, 2026	Mar. 1, 2025 through Feb. 28, 2026	Mar. 1, 2025 through Feb. 28, 2026	TOTAL
REVENUE					
Federal Grant Revenue	$ 20,347,096	$ 343,946	$ 19,222,797	$ 177,586	$ 40,091,425
Other Revenue	781	-	45,568	-	46,349
In-Kind	4,076,692	-	15,007,578	-	19,084,270
Total Revenue	24,424,569	343,946	34,275,943	177,586	59,222,044
EXPENDITURES					
Salaries	9,498,161	-	9,466,054	-	18,964,215
Fringe Benefits	3,732,241	-	3,040,609	-	6,772,850
Travel	129,063	61,346	101,456	53,035	344,900
Space Costs	2,159,697	-	1,962,401	-	4,122,098
Consumable Supplies	848,565	106,751	817,985	21,891	1,795,192
Equipment	21,584	-	-	-	21,584
Consultant/Contract Services	1,064,923	1,500	469,241	-	1,535,664
Other Costs	407,708	143,081	594,603	86,516	1,231,908
Program Costs	608,439	-	1,012,754	-	1,621,193
Depreciation	125,342	-	100,898	-	226,240
Administration Cost	1,752,154	31,268	1,702,364	16,144	3,501,930
In-Kind	4,076,692	-	15,007,578	-	19,084,270
Total Expenditures	24,424,569	343,946	34,275,943	177,586	59,222,044
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HEAD START AWARD - SAN JOAQUIN COUNTY OFFICE OF EDUCATION
AGREEMENT NO. 09CH011944/05
FOR THE PERIOD FEBRUARY 1, 2025 THROUGH JANUARY 31, 2026

	HEAD START BASE Feb. 1, 2025 through Feb. 28, 2025	HEAD START BASE Mar. 1, 2025 through Jan. 31, 2026	TOTAL
REVENUE			
Federal Grant Revenue	$ 32,982	$ 1,494,056	$ 1,527,038
In-Kind	-	26,408	26,408
Total Revenue	32,982	1,520,464	1,553,446
EXPENDITURES			
Salaries	16,506	583,552	600,058
Fringe Benefits	3,696	189,889	193,585
Travel	-	3,543	3,543
Space Costs	4,294	377,920	382,214
Consumable Supplies	5,839	187,143	192,982
Equipment	-	-	-
Consultant/Contract Services	-	20,242	20,242
Other Costs	109	11,482	11,591
Program Costs	-	20,450	20,450
Depreciation	-	261	261
Administration Cost	2,538	26,408	28,946
In-Kind	-	99,574	99,574
Total Expenditures	32,982	1,520,464	1,553,446
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD FOR FAMILIES FUND (TAX CHECK-OFF)
AGREEMENT NO. MOU-22-00118
FOR THE PERIOD JULY 1, 2024 THROUGH MAY 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through May 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ -	$ 12,181	$ 12,181
Total Revenue	-	12,181	12,181
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	12,181	12,181
Depreciation	-	-	-
Administration Cost	-	-	-
Total Expenditures	-	12,181	12,181
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. MOU-22-00118
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 66,191	$ 407,729	$ 473,920
Total Revenue	66,191	407,729	473,920
EXPENDITURES			
Salaries	35,921	187,454	223,375
Fringe Benefits	6,906	38,936	45,842
Travel	2,964	18,368	21,332
Space Costs	2,957	62,383	65,340
Consumable Supplies	2,597	10,555	13,152
Equipment	-	-	-
Consultant/Contract Services	325	3,920	4,245
Other Costs	8,690	50,367	59,057
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	5,831	35,746	41,577
Total Expenditures	66,191	407,729	473,920
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
TEFAP REACH AND RESILIENCY AGREEMENT NO. MOU-22-00118
FOR THE PERIOD JULY 1, 2023 THROUGH FEBRUARY 28, 2026

	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Feb. 28, 2026	TOTAL
REVENUE				
Federal Grant Revenue	$ -	$ 165,917	$ 63,608	$ 229,525
Total Revenue	-	165,917	63,608	229,525
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	139,695	57,826	197,521
Equipment	-	8,125	-	8,125
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	-	18,097	5,782	23,879
Total Expenditures	-	165,917	63,608	229,525
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
TEFAP COMMODITY CREDIT CORPORATION AGREEMENT NO. 15-MOU-00118
FOR THE PERIOD APRIL 1, 2023 THROUGH SEPTEMBER 30, 2025

	Apr. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE				
Federal Grant Revenue	$ 85,372	$ 155,958	$ 49,715	$ 291,045
Total Revenue	85,372	155,958	49,715	291,045
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	8,183	16,720	6,244	31,147
Space Costs	12,180	32,921	15,595	60,696
Consumable Supplies	18,808	24,429	3,305	46,542
Equipment	-	8,402	490	8,892
Consultant/Contract Services		1,631	1,122	2,753
Other Costs	38,862	54,380	17,325	110,567
Program Costs	-	-	-	-
Depreciation		33	10	43
Administration Cost	7,339	17,442	5,624	30,405
Total Expenditures	85,372	155,958	49,715	291,045
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CAL FRESH HEALTHY LIVING GRANT NO. 23-10317
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 772,629	$ 1,105,512	$ 1,878,141
Other Revenue	7,243	(732)	6,511
Total Revenue	779,872	1,104,780	1,884,652
EXPENDITURES			
Salaries	243,296	335,874	579,170
Fringe Benefits	71,004	96,986	167,990
Travel	2,168	6,473	8,641
Space Costs	19,566	10,808	30,374
Consumable Supplies	2,588	12,912	15,500
Equipment	-	-	-
Consultant/Contract Services	377,675	568,709	946,384
Other Costs	13,108	12,214	25,322
Program Costs	-	-	-
Depreciation	7,831	10,778	18,609
Administration Cost	42,636	50,026	92,662
Total Expenditures	779,872	1,104,780	1,884,652
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COMMODITY SUPPLEMENTAL FOOD PROGRAM GRANT NO. MOU-20-6003
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 190,797	$ 344,332	$ 535,129
Total Revenue	190,797	344,332	535,129
EXPENDITURES			
Salaries	86,499	118,566	205,065
Fringe Benefits	33,677	46,102	79,779
Travel	8,270	22,917	31,187
Space Costs	(1,198)	21,022	19,824
Consumable Supplies	29,261	80,556	109,817
Equipment	-	-	-
Consultant/Contract Services	-	358	358
Other Costs	17,029	23,323	40,352
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	17,259	31,488	48,747
Total Expenditures	190,797	344,332	535,129
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
USDA CCC COMMODITY SUPPLEMENTAL FOOD PROGRAM
GRANT NO. ALLOC-24-0017
FOR THE PERIOD AUGUST 26, 2024 THROUGH DECEMBER 31, 2025

	Aug. 26, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Dec. 31, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 84,964	$ 272,429	$ 357,393
Total Revenue	84,964	272,429	357,393
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	84,964	272,429	357,393
Depreciation	-	-	-
Administration Cost	-	-	-
Total Expenditures	84,964	272,429	357,393
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.06
FOR THE PERIOD JULY 1, 2024 THROUGH FEBRUARY 28, 2026

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL	July 1, 2025 through Feb. 28, 2026
REVENUE				
State Grant Revenue	$ 132,852	$ 18,970	$ 151,822	$ 119,186
Total Revenue	132,852	18,970	151,822	119,186
EXPENDITURES				
Salaries	80,282	10,526	90,808	76,147
Fringe Benefits	27,942	9,232	37,174	27,162
Travel	1,731	332	2,063	470
Space Costs	12,162	(1,162)	11,000	6,508
Consumable Supplies	517	-	517	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	5,328	(717)	4,611	4,315
Program Costs	-	-	-	-
Depreciation	-	-	-	-
Administration Cost	4,890	759	5,649	4,584
Total Expenditures	132,852	18,970	151,822	119,186
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER - DHS
FOR THE PERIOD OCTOBER 1, 2024 THROUGH MAY 31, 2025

	Oct, 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through May 31, 2025	TOTAL
REVENUE			
State Grant Revenue	$ -	$ 8,450	$ 8,450
Total Revenue	-	8,450	8,450
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	6,517	6,517
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	303	303
Program Costs	-	1,630	1,630
Depreciation	-	-	-
Administration Cost	-	-	-
Total Expenditures	-	8,450	8,450
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - HELP ME GROW
AGREEMENT NO. 2020.1.06
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 220,840	$ 29,518	$ 250,358
Total Revenue	220,840	29,518	250,358
EXPENDITURES			
Salaries	156,157	19,787	175,944
Fringe Benefits	52,242	7,741	59,983
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	3,948	854	4,802
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	8,493	1,136	9,629
Total Expenditures	220,840	29,518	250,358
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
AGREEMENT NO. 2020.2.18
FOR THE PERIOD JULY 1, 2024 THROUGH FEBRUARY 28, 2026

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL	July 1, 2025 through Feb. 28, 2026
REVENUE				
State Grant Revenue	$ 133,956 *	$ 43,832	$ 177,788	$ 113,812
Total Revenue	133,956	43,832	177,788	113,812
EXPENDITURES				
Salaries	87,682	26,390	114,072	77,787
Fringe Benefits	29,054	11,659	40,713	22,400
Travel	1,538	1,020	2,558	1,009
Space Costs	4,296	1,004	5,300	4,153
Consumable Supplies	2,810	139	2,949	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	2,591	2,091	4,682	3,018
Program Costs	-	-	-	-
Depreciation	518	222	740	1,068
Administration Cost	5,467	1,307	6,774	4,377
Total Expenditures	133,956	43,832	177,788	113,812
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

*Prior-year presentation reflected this contract revenue as state-source revenue on a single line of the schedule of expenditures of federal and state awards. Management subsequently determined that the revenue remains state-source revenue but relates to three separate programs. Accordingly, current-year amounts are presented on three separate schedules of revenues and expenditures to reflect the revenue by program. See pages 48 and 49.

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER - DHS
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025		Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE				
State Grant Revenue	$ 8,411	*	$ 39	$ 8,450
Total Revenue	8,411		39	8,450
EXPENDITURES				
Salaries	-		-	-
Fringe Benefits	-		-	-
Travel	-		-	-
Space Costs	-		-	-
Consumable Supplies	1,137		5	1,142
Equipment	-		-	-
Consultant/Contract Services	-		-	-
Other Costs	-		-	-
Program Costs	7,274		34	7,308
Depreciation	-		-	-
Administration Cost	-		-	-
Total Expenditures	8,411		39	8,450
REVENUE OVER/(UNDER) EXPENDITURES	$ -		$ -	$ -

* Prior-year presentation reflected this contract revenue as state-source revenue on a single line of the schedule of expenditures of federal and state awards. Management subsequently determined that the revenue remains state-source revenue but relates to three separate programs. Accordingly, current-year amounts are presented on three separate schedules of revenues and expenditures to reflect the revenue by program. See note on page 47 for further information.

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN - OASIS FAMILY RESOURCE CENTER
COMMUNITY BABY SHOWER
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 4,800 *	$ -	$ 4,800
Total Revenue	4,800	-	4,800
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	4,784	-	4,784
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	16	-	16
Depreciation	-	-	-
Administration Cost	-	-	-
Total Expenditures	4,800	-	4,800
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

* Prior-year presentation reflected this contract revenue as state-source revenue on a single line of the schedule of expenditures of federal and state awards. Management subsequently determined that the revenue remains state-source revenue but relates to three separate programs. Accordingly, current-year amounts are presented on three separate schedules of revenues and expenditures to reflect the revenue by program. See note on page 47 for further information.

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
FIRST 5 KERN 2-1-1 AGREEMENT NO. 2020.2.5
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 77,253	$ 18,810	$ 96,063
Total Revenue	77,253	18,810	96,063
EXPENDITURES			
Salaries	59,566	12,506	72,072
Fringe Benefits	14,716	5,581	20,297
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	2,971	723	3,694
Total Expenditures	77,253	18,810	96,063
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HUD GRANT NO. CA1799L9D042305
FOR THE PERIOD AUGUST 1, 2024 THROUGH JULY 31, 2025

	Aug. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through July 31, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 199,354	$ 37,484	$ 236,838
In-Kind	-	59,210	59,210
Total Revenue	199,354	96,694	296,048
EXPENDITURES			
Salaries	135,179	24,064	159,243
Fringe Benefits	46,052	10,012	56,064
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	18,123	3,408	21,531
In-Kind	-	59,210	59,210
Total Expenditures	199,354	96,694	296,048
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOME VISITING INITIATIVE PROGRAM SERVICES AGREEMENT NO. 494-2024
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 2,694,608	$ 1,624,671	$ 4,319,279
Total Revenue	2,694,608	1,624,671	4,319,279
EXPENDITURES			
Salaries	1,670,676	974,051	2,644,727
Fringe Benefits	521,104	288,783	809,887
Travel	22,471	21,839	44,310
Space Costs	64,338	23,002	87,340
Consumable Supplies	91,527	79,071	170,598
Equipment	-	-	-
Consultant/Contract Services	1,958	4,052	6,010
Other Costs	43,404	72,156	115,560
Program Costs	-	-	-
Depreciation	38,109	15,022	53,131
Administration Cost	241,021	146,695	387,716
In-Kind	-	-	-
Donated Commodities	-	-	-
Total Expenditures	2,694,608	1,624,671	4,319,279
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
POSITIVE YOUTH DEVELOPMENT SERVICES AGREEMENT NO. 333-2024
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 50,970	$ 33,978	$ 84,948
Total Revenue	50,970	33,978	84,948
EXPENDITURES			
Salaries	33,638	18,994	52,632
Fringe Benefits	6,854	3,405	10,259
Travel	2,029	96	2,125
Space Costs	-	35	35
Consumable Supplies	235	1	236
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	2,192	63	2,255
Program Costs	1,134	8,200	9,334
Depreciation	280	105	385
Administration Cost	4,608	3,079	7,687
Total Expenditures	50,970	33,978	84,948
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 24B-2012
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH JUNE 30, 2025

	Nov. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE				
Federal Grant Revenue	$ 2,276,859	$ 3,925,534	$ -	$ 6,202,393
Total Revenue	2,276,859	3,925,534	-	6,202,393
EXPENDITURES				
Salaries	681,368	1,261,612	-	1,942,980
Fringe Benefits	136,274	446,899	-	583,173
Travel	12,079	24,900	-	36,979
Space Costs	51,282	175,511	-	226,793
Consumable Supplies	21,093	32,265	-	53,358
Equipment	15,512	-	-	15,512
Consultant/Contract Services	894,754	939,881	-	1,834,635
Other Costs	173,966	413,966	-	587,932
Program Costs	96,460	282,197	-	378,657
Depreciation	70	203	-	273
Administration Cost	194,001	348,100	-	542,101
Total Expenditures	2,276,859	3,925,534	-	6,202,393
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23J-5716
FOR THE PERIOD APRIL 15, 2023 THROUGH MAY 31, 2025

	Apr. 15, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through May 31, 2025	TOTAL
REVENUE				
Federal Grant Revenue	$ 456,018	$ 872,403	$ 66,895	$ 1,395,316
Total Revenue	456,018	872,403	66,895	1,395,316
EXPENDITURES				
Salaries	146,185	258,435	58,189	462,809
Fringe Benefits	28,515	88,533	35,025	152,073
Travel	589	3,121	2,464	6,174
Space Costs	12,037	22,578	11,936	46,551
Consumable Supplies	2,139	13,346	5,349	20,834
Equipment	3,878	-	-	3,878
Consultant/Contract Services	69,233	280,792	(98,661)	251,364
Other Costs	107,517	61,109	21,500	190,126
Program Costs	44,601	69,427	25,117	139,145
Depreciation	-	27	-	27
Administration Cost	41,324	75,035	5,976	122,335
Total Expenditures	456,018	872,403	66,895	1,395,316
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
SAN JOAQUIN COUNTY OFFICE OF EDUCATION CONTRACT NO. CCTR-4305
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 1,869,852	$ 976,983	$ 2,846,835
Parent Fees	-	232	232
Total Revenue	1,869,852	977,215	2,847,067
EXPENDITURES			
Salaries	1,282,651	668,348	1,950,999
Fringe Benefits	439,825	229,178	669,003
Travel	39	-	39
Space Costs	-	1,381	1,381
Consumable Supplies	39	1,722	1,761
Equipment	-	-	-
Consultant/Contract Services	812	-	812
Other Costs	-	65	65
Program Costs	-	-	-
Depreciation		-	-
Administration Cost	146,486	76,521	223,007
Total Expenditures	1,869,852	977,215	2,847,067
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOMELESS VETERANS REINTEGRATION PROGRAM - STAND DOWN
AGREEMENT NO. 25560SD000128-01-00
FOR THE PERIOD AUGUST 1, 2025 THROUGH OCTOBER 13, 2025

	Aug. 1, 2025 through Oct. 13, 2025	TOTAL
REVENUE		
Federal Grant Revenue	$ 7,000	$ 7,000
Total Revenue	7,000	7,000
EXPENDITURES		
Salaries	-	-
Fringe Benefits	-	-
Travel	-	-
Space Costs	236	236
Consumable Supplies	2,256	2,256
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	1,878	1,878
Program Costs	2,630	2,630
Depreciation	-	-
Administration Cost	-	-
Total Expenditures	7,000	7,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -

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

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 10,414	$ 3,465	$ 13,879
Total Revenue	10,414	3,465	13,879
EXPENDITURES			
Salaries	6,972	2,124	9,096
Fringe Benefits	2,390	728	3,118
Travel	8	-	8
Space Costs	-	-	-
Consumable Supplies	24	287	311
Equipment	-	-	-
Consultant/Contract Services	61	-	61
Other Costs	13	13	26
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	946	313	1,259
Total Expenditures	10,414	3,465	13,879
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 6,213,701	$ 2,386,824	$ 8,600,525
Parent Fees	731	236	967
Total Revenue	6,214,432	2,387,060	8,601,492
EXPENDITURES			
Salaries	3,553,877	1,621,679	5,175,556
Fringe Benefits	1,282,983	563,570	1,846,553
Travel	254	-	254
Space Costs	33,647	-	33,647
Consumable Supplies	727,406	(15,913)	711,493
Equipment	-	-	-
Consultant/Contract Services	5,442	-	5,442
Other Costs	34,049	719	34,768
Program Costs	9,568	-	9,568
Depreciation	-	-	-
Administration Cost	567,206	217,005	784,211
Total Expenditures	6,214,432	2,387,060	8,601,492
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

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

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

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 805,587	$ 107,230	$ 912,817
State Grant Revenue	2,721,501	362,152	3,083,653
Total Revenue	3,527,088	469,382	3,996,470
EXPENDITURES			
Salaries	2,301,313	262,096	2,563,409
Fringe Benefits	895,839	164,431	1,060,270
Travel	90	-	90
Space Costs	-	-	-
Consumable Supplies	308	-	308
Equipment	-	-	-
Consultant/Contract Services	1,564	-	1,564
Other Costs	7,331	184	7,515
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	320,643	42,671	363,314
Total Expenditures	3,527,088	469,382	3,996,470
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 2,977,498	$ 624,197	$ 3,601,695
State Grant Revenue	17,500,481	9,625,503	27,125,984
Parent Fees	898	1,276	2,174
Total Revenue	20,478,877	10,250,976	30,729,853
EXPENDITURES			
Salaries	1,498,697	635,998	2,134,695
Fringe Benefits	377,792	195,506	573,298
Travel	12,435	5,948	18,383
Space Costs	190,507	120,980	311,487
Consumable Supplies	121,138	165,628	286,766
Equipment	-	-	-
Consultant/Contract Services	3	-	3
Other Costs	97,508	84,081	181,589
Program Costs	16,330,708	8,117,685	24,448,393
Depreciation	6,192	2,500	8,692
Administration Cost	1,843,897	922,650	2,766,547
Total Expenditures	20,478,877	10,250,976	30,729,853
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
VITA GRANT NO. 25VITA0313
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sep. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 143,284	$ 231,716	$ 375,000
In-Kind	309,477	559,524	869,001
Total Revenue	452,761	791,240	1,244,001
EXPENDITURES			
Salaries	66,258	107,318	173,576
Fringe Benefits	18,514	28,870	47,384
Travel	-	-	-
Space Costs	-	10,844	10,844
Consumable Supplies	485	4,560	5,045
Equipment	-	-	-
Consultant/Contract Services	46,539	63,461	110,000
Other Costs	-	-	-
Program Costs	420	80	500
Depreciation	-	-	-
Administration Cost	11,068	16,583	27,651
In-Kind	309,477	559,524	869,001
Total Expenditures	452,761	791,240	1,244,001
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 21-7003-SUB
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 31,038	$ 41,155	$ 72,193
Total Revenue	31,038	41,155	72,193
EXPENDITURES			
Salaries	24,095	32,032	56,127
Fringe Benefits	4,121	5,382	9,503
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	2,822	3,741	6,563
Total Expenditures	31,038	41,155	72,193
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
WOMEN, INFANTS & CHILDREN (WIC) GRANT NO. 22-10236
FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Oct. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Sept. 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,599,001	$ 2,296,191	$ 3,895,192
Other Revenue	5,443	(5,443)	-
Total Revenue	1,604,444	2,290,748	3,895,192
EXPENDITURES			
Salaries	939,476	1,065,315	2,004,791
Fringe Benefits	296,258	366,474	662,732
Travel	1,945	3,789	5,734
Space Costs	151,906	273,069	424,975
Consumable Supplies	11,498	244,322	255,820
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	63,734	144,900	208,634
Program Costs	-	-	-
Depreciation	4,660	4,361	9,021
Administration Cost	134,967	188,518	323,485
Total Expenditures	1,604,444	2,290,748	3,895,192
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN LOW BARRIER NAVIGATION CENTER
AGREEMENT NO. 694-2022
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 1,775,476	$ 853,233	$ 2,628,709
Total Revenue	1,775,476	853,233	2,628,709
EXPENDITURES			
Salaries	651,224	315,859	967,083
Fringe Benefits	196,411	105,581	301,992
Travel	1,919	1,383	3,302
Space Costs	475,208	217,903	693,111
Consumable Supplies	131,031	62,658	193,689
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	33,357	16,912	50,269
Program Costs	125,665	55,584	181,249
Depreciation	-	-	-
Administration Cost	160,661	77,353	238,014
Total Expenditures	1,775,476	853,233	2,628,709
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
HOMELESS SAFE CAMPING - CSLFRF (ARPA) AGREEMENT NO. 752-2020
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
Federal Grant Revenue	$ 772,473	$ 422,320	$ 1,194,793
Total Revenue	772,473	422,320	1,194,793
EXPENDITURES			
Salaries	187,709	61,752	249,461
Fringe Benefits	57,455	21,441	78,896
Travel	753	482	1,235
Space Costs	366,772	257,541	624,313
Consumable Supplies	14,832	9,829	24,661
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	42,666	19,813	62,479
Program Costs	35,887	15,879	51,766
Depreciation	-	-	-
Administration Cost	66,399	35,583	101,982
Total Expenditures	772,473	422,320	1,194,793
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
BAKERSFIELD CITY SCHOOL DISTRICT
CALIFORNIA COMMUNITY SCHOOL PARTNERSHIP AGREEMENT NO. YEAR 3
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 257,350	$ 55,885	$ 313,235
Total Revenue	257,350	55,885	313,235
EXPENDITURES			
Salaries	169,475	33,591	203,066
Fringe Benefits	49,626	15,401	65,027
Travel	669	37	706
Space Costs	-	-	-
Consumable Supplies	5,503	-	5,503
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	6,641	1,400	8,041
Program Costs	2,126	395	2,521
Depreciation	-	-	-
Administration Cost	23,310	5,061	28,371
Total Expenditures	257,350	55,885	313,235
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
KAISER FOOD LOCKER PILOT PROGRAM
FOR THE PERIOD DECEMBER 1, 2024 THROUGH NOVEMBER 30, 2025

	Dec. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Nov. 30, 2025	TOTAL
REVENUE			
Private Revenue	$ -	$ 60,000	$ 60,000
Total Revenue	-	60,000	60,000
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	54,545	54,545
Depreciation	-	-	-
Administration Cost	-	5,455	5,455
Total Expenditures	-	60,000	60,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
BAKERSFIELD KERN REGIONAL HOMELESS COLLABORATIVE HHAP3
AGREEMENT NO. 2023-313
FOR THE PERIOD JUNE 1, 2024 THROUGH JUNE 30, 2025

	June 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE			
State Grant Revenue	$ 108,626	$ 41,374	$ 150,000
Total Revenue	108,626	41,374	150,000
EXPENDITURES			
Salaries	67,695	26,970	94,665
Fringe Benefits	25,434	9,080	34,514
Travel	-		-
Space Costs	4,776	1,169	5,945
Consumable Supplies	306	104	410
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	815	382	1,197
Program Costs	-	-	-
Depreciation	-	-	-
Administration Cost	9,600	3,669	13,269
Total Expenditures	108,626	41,374	150,000
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES FOR COMPLETED CONTRACTS
COUNTY OF KERN - PERSONAL/PROFESSIONAL SERVICES AGREEMENT COVID-19
FOR THE PERIOD AUGUST 1, 2023 THROUGH JUNE 30, 2025

	Aug. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	TOTAL
REVENUE				
Federal Grant Revenue	$ 18,321	$ 6,889	$ -	$ 25,210
Total Revenue	18,321	6,889	-	25,210
EXPENDITURES				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	16,656	6,263	-	22,919
Depreciation	-	-	-	-
Administration Cost	1,665	626	-	2,291
Total Expenditures	18,321	6,889	-	25,210
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -	$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 25F-6015 (CSBG 2025)
FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

	Jan. 1, 2025 through Feb. 28, 2025	Mar. 1, 2025 through Dec. 31, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ 452,171	$ 1,349,944	$ 1,802,115	$	$ 1,802,115
Total Revenue	$ 452,171	$ 1,349,944	$ 1,802,115	$ -	$ 1,802,115
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ 4,728	$ 7,682	$ 12,410	$ 12,410	$ 12,410
Fringe Benefits	1,923	2,292	4,215	4,215	4,215
Operating Expenses	856	3,101	3,957	3,957	3,957
Out-of-State Travel	533	9,540	10,073	10,073	10,073
Contract/Consultant Services	-	-	-	-	-
Other Costs	44,259	116,484	160,743	160,743	160,743
Total Administrative Costs	52,299	139,099	191,398	191,398	191,398
Program Costs					
Salaries and Wages	234,863	684,766	919,629	919,629	919,629
Fringe Benefits	90,659	238,023	328,682	328,682	328,682
Operating Expenses	74,350	288,056	362,406	362,406	362,406
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	399,872	1,210,845	1,610,717	1,610,717	1,610,717
Total Expenditures	$ 452,171	$ 1,349,944	$ 1,802,115	$ 1,802,115	$ 1,802,115

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 25F-6015 (CSBG 2025 DISCRETIONARY)
FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025

	Jan. 1, 2025 through Feb. 28, 2025	Mar. 1, 2025 through Dec. 31, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	$ -	$ 26,000	$ 26,000	$	$ 26,000
Total Revenue	$ -	$ 26,000	$ 26,000	$ -	$ 26,000
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ -	$ -	$ -	$ -	$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	2,364	2,364	2,364	2,364
Total Administrative Costs	-	2,364	2,364	2,364	2,364
Program Costs					
Salaries and Wages	-	17,508	17,508	17,508	17,508
Fringe Benefits	-	6,128	6,128	6,128	6,128
Operating Expenses	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Program Costs	-	23,636	23,636	23,636	23,636
Total Expenditures	$ -	$ 26,000	$ 26,000	$ 26,000	$ 26,000

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 21T-1015 (CALEITC 2021-2025)
FOR THE PERIOD DECEMBER 1, 2021 THROUGH JUNE 30, 2025

	Dec. 1, 2021 through Feb. 28, 2022	Mar. 1, 2022 through June 30, 2022	July 1, 2022 through Feb. 28, 2023	Mar. 1, 2023 through June 30, 2023	July 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through June 30, 2024	July 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through June 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE											
Grant Revenue Awarded	$ 71,316	$ 510,946	$ 273,547	$ 568,886	$ 347,213	$ 513,501	$ 153,067	$ 322,712	$ 2,761,188	$	$ 2,761,188
Total Revenue	$ 71,316	$ 510,946	$ 273,547	$ 568,886	$ 347,213	$ 513,501	$ 153,067	$ 322,712	$ 2,761,188	$ -	$ 2,761,188
EXPENDITURES											
Education and Outreach Activities											
Salaries, Wages, and Fringe Benefits	$ 1,645	$ 27,406	$ 27,298	$ 32,017	$ 9,847	$ 13,165	$ 12,936	$ 13,911	$ 138,225	$ 138,225	$ 138,225
Web	45	135	7,150	-	1,200	-	-	-	8,530	8,530	8,530
Social Media	-	-	-	-	-	7,503	-	1,991	9,494	9,494	9,494
Canvassing	-	793	1,933	1,999	538	1,820	985	1,761	9,829	9,829	9,829
Media	-	82,925	16,000	71,334	27,743	23,850	11,886	55,269	289,007	289,007	289,007
Collateral Messaging	-	24,229	13	10,027	13,628	12,204	2,220	780	63,101	63,101	63,101
Group Events	-	-	-	-	-	-	-	-	-	-	-
Subcontractor	30,826	155,802	47,559	187,963	79,066	158,051	1,028	54,313	714,608	714,608	714,608
Other Costs	7	12,223	3,867	9,937	6,283	7,416	4,151	7,902	51,786	51,786	51,786
Total Education and Outreach Activities	32,523	303,513	103,820	313,277	138,305	224,009	33,206	135,927	1,284,580	1,284,580	1,284,580
Free Tax Preparation Assistance Activities											
Salaries, Wages, and Fringe Benefits	1,780	39,060	46,333	60,667	48,503	62,962	34,629	27,303	321,237	321,237	321,237
Online Platform	-	-	-	-	-	-	-	-	-	-	-
Equipment	821	7,744	13,101	-	24,976	1,375	-	5,597	53,614	53,614	53,614
Supplies	-	4,999	-	4,801	-	7,408	-	3,311	20,519	20,519	20,519
Subcontractor	35,638	104,872	55,016	134,847	67,135	140,201	13,118	96,462	647,289	647,289	647,289
FTPA Education and Outreach	-	-	-	-	-	-	-	-	-	-	-
Other Costs	554	6,276	8,207	7,530	7,356	7,175	2,089	3,822	43,009	43,009	43,009
Total Free Tax Preparation Assistance	38,793	162,951	122,657	207,845	147,970	219,121	49,836	136,495	1,085,668	1,085,668	1,085,668
ITIN Application Acceptance Assistance											
Salaries, Wages, and Fringe Benefits	-	23,727	29,033	20,328	38,092	49,182	63,659	46,354	270,375	270,375	270,375
Subcontractor	-	17,998	13,842	25,045	19,037	16,271	-	-	92,193	92,193	92,193
Other Costs	-	2,757	4,195	2,391	3,809	4,918	6,366	3,936	28,372	28,372	28,372
Total Free Tax Preparation Assistance	-	44,482	47,070	47,764	60,938	70,371	70,025	50,290	390,940	390,940	390,940
Total Expenditures	$ 71,316	$ 510,946	$ 273,547	$ 568,886	$ 347,213	$ 513,501	$ 153,067	$ 322,712	$ 2,761,188	$ 2,761,188	$ 2,761,188

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 24B-2012 (WX)
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH JUNE 30, 2025

	Nov. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Jun. 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 1,238,964	$ 1,940,354	$ -	$ 3,179,318	$	$ 3,179,318
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 1,238,964	$ 1,940,354	$ -	$ 3,179,318	$ -	$ 3,179,318
EXPENDITURES						
Weatherization Program Costs						
Intake	$ 22,218	$ 27,143	$ -	$ 49,361	$ 49,361	$ 254,345
Outreach	22,842	40,207	-	63,049	63,049	158,966
Training & Technical Assistance	14,591	32,789	-	47,380	47,380	158,966
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	15,512	-	-	15,512	15,512	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	6,469	17,965	-	24,434	24,434	-
General Operating Expenditures	117,932	320,758	-	438,690	438,690	-
Other Program Costs	340,931	934,539	-	1,275,470	1,275,470	-
Total Weatherization Program Costs:	540,495	1,373,401	-	1,913,896	1,913,896	572,277
Total Weatherization Activity Expenditures	698,469	566,953	-	1,265,422	1,265,422	2,607,041
Total Expenditures	$ 1,238,964	$ 1,940,354	$ -	$ 3,179,318	$ 3,179,318	$ 3,179,318

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 24B-2012 (EHA)
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH JUNE 30, 2025

	Nov. 1, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through Jun. 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 1,037,895	$ 1,985,180	$ -	$ 3,023,075	$	$ 3,023,076
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 1,037,895	$ 1,985,180	$ -	$ 3,023,075	$ -	$ 3,023,076
EXPENDITURES						
Assurance 16 Costs						
Assurance 16 Costs	$ 50,617	$ 300,624	$ -	$ 351,241	$ 351,241	$ 635,864
Administrative Costs						
Administrative Costs	194,001	435,859	-	629,860	629,860	635,864
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	244,618	736,483	-	981,101	981,101	1,271,728
Program Support Costs						
Intake	68,947	367,464	-	436,411	436,411	609,164
Outreach	94,033	204,053	-	298,086	298,086	380,728
Training & Technical Assistance	902	5	-	907	907	152,291
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
General Operating Expenditures	20,149	16,032	-	36,181	36,181	-
Automation Supplemental	-	-	-	-	-	-
Other Program Costs	219,192	223,168	-	442,360	442,361	-
Total Program Costs	403,223	810,722	-	1,213,945	1,213,946	1,142,183
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	389,314	400,709	-	790,023	790,023	609,165
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	740	37,266	-	38,006	38,006	-
Total Program Services Costs	390,054	437,975	-	828,029	828,029	609,165
Total Expenditures	$ 1,037,895	$ 1,985,180	$ -	$ 3,023,075	$ 3,023,076	$ 3,023,076

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23J-5716 (WX)
FOR THE PERIOD APRIL 15, 2023 THROUGH MAY 31, 2025

	April. 15, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through May 31, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 25,014	$ 551,129	$ 138,672	$ 714,815	$	$ 714,814
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 25,014	$ 551,129	$ 138,672	$ 714,815	$ -	$ 714,814
EXPENDITURES						
Weatherization Program Costs						
Intake	$ -	$ 6,400	$ 1,739	$ 8,139	$ 8,140	$ 57,185
Outreach	3,724	12,536	1,786	18,046	18,046	35,741
Training & Technical Assistance	66	10,298	-	10,364	10,364	35,741
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	3,878	-	-	3,878	3,878	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	173	1,590	1,142	2,905	2,906	-
General Operating Expenditures	159	77,915	6,903	84,977	84,977	-
Other Program Costs	17,014	299,490	79,732	396,236	396,234	-
Total Weatherization Program Costs:	25,014	408,229	91,302	524,545	524,544	128,667
Weatherization Direct Program Costs						
Total Weatherization Activity Expenditures	-	142,900	47,370	190,270	190,270	586,147
Total Expenditures	$ 25,014	$ 551,129	$ 138,672	$ 714,815	$ 714,814	$ 714,814

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 23J-5716 (EHA)
FOR THE PERIOD APRIL 15, 2023 THROUGH MAY 31, 2025

	April. 15, 2023 through Feb. 29, 2024	Mar. 1, 2024 through Feb. 28, 2025	Mar. 1, 2025 through May 31, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	$ 431,004	$ 321,274	$ (71,777)	$ 680,501	$	$ 680,502
Interest Income	-	-	-	-		-
Other Income	-	-	-	-		-
Total Revenue	$ 431,004	$ 321,274	$ (71,777)	$ 680,501	$ -	$ 680,502
EXPENDITURES						
Assurance 16 Costs						
Assurance 16 Costs	$ 173,275	$ 5,377	$ 1,215	$ 179,867	$ 179,867	$ 185,925
Administrative Costs						
Administrative Costs	41,324	75,035	5,976	122,335	122,335	185,925
Administrative Equipment	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-
Total Assurance 16/Administration Costs:	214,599	80,412	7,191	302,202	302,202	371,850
Program Support Costs						
Intake	69,376	14,529	-	83,905	83,904	131,674
Outreach	84,078	24,634	-	108,712	108,712	154,060
Training & Technical Assistance	-	-	-	-	-	22,918
Out of State Travel	-	-	-	-	-	-
Major Vehicle and Field Equipment (More than $5k)	-	-	-	-	-	-
Major Vehicle and Field Equipment (Less than $5k)	-	-	-	-	-	-
Liability Insurance	304	-	2,680	2,984	2,984	-
General Operating Expenditures	16,691	3	31,157	47,851	47,851	-
Automation Supplemental	-	-	-	-	-	-
Other Program Costs	1,355	9,722	5,536	16,613	16,614	-
Total Program Costs	171,804	48,888	39,373	260,065	260,065	308,652
Program Service Costs						
ECIP Emergency Heating & Cooling Services (EHCS)	-	135,442	(116,892)	18,550	18,550	-
Severe Weather Energy Assist & Trans. Srvcs (SWEATS)	-	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	44,601	56,532	(1,449)	99,684	99,685	-
Total Program Services Costs	44,601	191,974	(118,341)	118,234	118,235	-
Total Expenditures	$ 431,004	$ 321,274	$ (71,777)	$ 680,501	$ 680,502	$ 680,502

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Community Action Partnership of Kern**, as of and for the year ended February 28, 2026, and the related notes to the financial statements, which comprise **Community Action Partnership of Kern**'s financial statements, and have issued our report thereon dated October 26, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2026

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Community Action Partnership of Kern**'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Community Action Partnership of Kern**'s major federal programs for the year ended February 28, 2026. **Community Action Partnership of Kern**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2026.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance.

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Community Action Partnership of Kern**'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of **Community Action Partnership of Kern**'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Community Action Partnership of Kern**'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2026

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Compliance for First 5 Kern

Opinion on Compliance for First 5 Kern

We have audited **Community Action Partnership of Kern**'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2026.

In our opinion, **Community Action Partnership of Kern** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Kern programs for the year ended February 28, 2026.

Basis for Opinion on First 5 Kern

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 26, 2026

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED FEBRUARY 28, 2026

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	_____Yes	___X___No
Significant deficiency(ies) identified?	_____Yes	___X___None reported
Noncompliance material to financial statements noted?	_____Yes	___X___No

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	_____Yes	___X___No
Significant deficiency(ies) identified?	_____Yes	___X___None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	_____Yes	___X__ No

Identification of major programs

Federal Assistance Listing Number	Name of Federal Program or Cluster
21.027	SLFRF Safe Parking Encampment and HOME Repair
93.600	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$2,171,684	
Auditee qualified as low-risk auditee?	___X___Yes	_____No

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED FEBRUARY 28, 2026

SECTION II. FINANCIAL STATEMENT FINDINGS

None

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED FEBRUARY 28, 2026

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

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

This is not a repeat finding as corrective action was taken during the year.



SPECIAL PURPOSE FINANCIAL STATEMENTS
June 30, 2026

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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Private Companies Practice Section

SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

Opinion

We have audited the accompanying special purpose financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended June 30, 2026, and the related note to the special purpose financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

In our opinion, the special purpose financial statements present fairly, in all material respects, the special purpose financial statements of the California Department of Education and California Department of Social Services funds of the Organization for the year ended June 30, 2026, on the basis of accounting described in Note 1.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

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

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Responsibilities of Management for the Special Purpose Financial Statements

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

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

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

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

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

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

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

Restriction of Use

Our report is intended solely for the information and use of the Board of Directors and management of the Organization, the California Department of Education, and the California Department of Social Services, and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required* by *Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2026 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Daniells Phillips Vaughan & Bock

Bakersfield, California
November 5, 2026

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Period July 1, 2025 through June 30, 2026

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
STATE:		
State of California - Department of Education		
California State Preschool Programs	CSPP-5118	$ 9,120,621
California State Preschool Programs Stipend SB140	CSPP-5118	1,466,204
California State Preschool Programs Quality Rating and Improvement System Block Grant	CSPP-5118	11,484
Total State of California - Department of Education		10,598,309
State of California - Department of Social Services		
Child Care and Development Programs	CCTR-5068	4,501,468
Migrant Child Care	CMIG-5004	16,501
Migrant Special Contracts	CMSS-5004	44,073
Migrant Alternative Payment	CMAP-5000	35,159,580
Child and Adult Care Food	15-1248-OJ	1,763,950
Total State of California - Department of Social Services		41,485,572
Total State of California		$ 52,083,881

Basis of Presentation

The accompanying Schedule of Expenditures of State Awards includes the state grant activity of **Community Action Partnership of Kern** under programs of the state government for the year ended June 30, 2026 and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern**. Additionally, **Community Action Partnership of Kern** has elected to use a maximum 10 percent indirect cost rate which is less than the 15 percent de minimis rate allowed under the Uniform Guidance.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-5118
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
State Grant Revenue	$ 5,906,546	$ 2,355,564	$ 8,262,110
Head Start	734,475	124,036	858,511
Total Revenue	6,641,021	2,479,600	9,120,621
EXPENDITURES			
Salaries	4,520,421	1,687,670	6,208,091
Fringe Benefits	1,580,296	578,571	2,158,867
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	2,350	214	2,564
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	537,954	213,145	751,099
Total Expenditures	6,641,021	2,479,600	9,120,621
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT CSPP STIPEND SB140
CONTRACT NO. CSPP-5118
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
State Grant Revenue	$ 1,017,244	$ 448,960	$ 1,466,204
Total Revenue	1,017,244	448,960	1,466,204
EXPENDITURES			
Salaries	734,716	408,145	1,142,861
Fringe Benefits	190,268	-	190,268
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	(256)	-	(256)
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	92,516	40,815	133,331
Total Expenditures	1,017,244	448,960	1,466,204
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT CONTRACT NO. CSPP-5118
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
State Grant Revenue	$ 10,962	$ 522	$ 11,484
Total Revenue	10,962	522	11,484
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	10,285	524	10,809
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	677	(2)	675
Total Expenditures	10,962	522	11,484
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CCTR-5068
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,289,429	$ 588	$ 1,290,017
State Grant Revenue	2,706,453	-	2,706,453
Family Fees	533	-	533
Head Start	145,904	-	145,904
Reserve	358,561	-	358,561
Total Revenue	4,500,880	588	4,501,468
EXPENDITURES			
Salaries	3,086,506	357	3,086,863
Fringe Benefits	1,048,431	122	1,048,553
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	562	-	562
Other Costs	2,071	55	2,126
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	363,310	54	363,364
Total Expenditures	4,500,880	588	4,501,468
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMIG-5004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
State Grant Revenue	$ 7,429	$ 9,072	$ 16,501
Total Revenue	7,429	9,072	16,501
EXPENDITURES			
Salaries	5,010	6,143	11,153
Fringe Benefits	1,718	2,105	3,823
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	25	-	25
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	676	824	1,500
Total Expenditures	7,429	9,072	16,501
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT SPECIAL CONTRACTS
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMSS-5004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
State Grant Revenue	$ 44,073	$ -	$ 44,073
Total Revenue	44,073	-	44,073
EXPENDITURES			
Salaries	28,205	-	28,205
Fringe Benefits	11,861	-	11,861
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Equipment	-	-	-
Consumable Supplies	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Depreciation	-	-	-
Indirect Costs	4,007	-	4,007
Total Expenditures	44,073	-	44,073
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. CMAP-5000
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
Federal Grant Revenue	$ 2,675,604	$ 1,613,950	$ 4,289,554
State Grant Revenue	19,071,175	11,794,366	30,865,541
Other Revenue	28,664	(28,664)	-
Family Fees	1,468	3,017	4,485
Total Revenue	21,776,911	13,382,669	35,159,580
EXPENDITURES			
Salaries	1,576,633	726,480	2,303,113
Fringe Benefits	430,135	220,823	650,958
Consultant/Contract Services	24,279	41,445	65,724
Travel	15,825	13,496	29,321
Space Costs	270,423	140,377	410,800
Equipment	-	-	-
Consumable Supplies	85,273	160,623	245,896
Other Costs	118,357	66,577	184,934
Program Costs	17,299,030	10,797,919	28,096,949
Depreciation	4,937	398	5,335
Indirect Costs	1,952,019	1,214,531	3,166,550
Total Expenditures	21,776,911	13,382,669	35,159,580
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT NO. 15-1248-OJ
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	July 1, 2025 through Feb. 28, 2026	Mar. 1, 2026 through June 30, 2026	TOTAL
REVENUE			
Federal Grant Revenue	$ 1,147,132	$ 616,818	$ 1,763,950
Total Revenue	1,147,132	616,818	1,763,950
EXPENDITURES			
Salaries	624,010	287,734	911,744
Fringe Benefits	201,276	83,046	284,322
Consultant/Contract Services	-	-	-
Travel	13,725	7,438	21,163
Space Costs	112,321	57,550	169,871
Equipment	-	-	-
Consumable Supplies	61,692	70,714	132,406
Other Costs	45,833	24,082	69,915
Program Costs	(14,075) *	30,367 *	16,292 *
Depreciation	-	-	-
Indirect Costs	102,350	55,887	158,237
Total Expenditures	1,147,132	616,818	1,763,950
REVENUE OVER/(UNDER) EXPENDITURES	$ -	$ -	$ -

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

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

EXPENDITURES	STATE PRESCHOOL CSPP - 5118	CHILD CARE & DEVELOPMENT CCTR - 5068	MIGRANT CHILD CARE CMIG - 5004	MIGRANT SPECIAL CONTRACTS CMSS - 5004	MIGRANT ALTERNATIVE PAYMENT CMAP - 5000	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Direct Payments To Providers	$ -	$ -	$ -	$ -	$ 28,096,949	$ -	$ 28,096,949
1000 Certificated Salaries	4,522,878	2,534,849	8,079	13,818	-	-	7,079,624
2000 Classified Salaries	1,685,213	552,014	3,074	14,387	2,303,113	911,744	5,469,545
3000 Employee Benefits	2,158,867	1,048,553	3,823	11,861	650,958	284,322	4,158,384
4000 Books And Supplies	-	562	-	-	245,896	132,406	378,864
5000 Services And Other Operating Expenses	2,564	2,126	25	-	696,114	277,241	978,070
6100/6200 Other Approved Capital Outlay	-	-	-	-	-	-	-
6400 New Equipment Expense	-	-	-	-	-	-	-
6500 Replacement Equipment (Program Related)	-	-	-	-	-	-	-
Depreciation Or Use Allowance (Not Purchased With Public Funds)	-	-	-	-	-	-	-
Start-Up Expense (Service Level Exemption)	-	-	-	-	-	-	-
Budget Impasse Credit Expense (Service Level Exemption)	-	-	-	-	-	-	-
Indirect Costs*	751,099	363,364	1,500	4,007	3,166,550	158,237	4,444,757
Total Expenses Claimed For Reimbursement**	$ 9,120,621	$ 4,501,468	$ 16,501	$ 44,073	$ 35,159,580	$ 1,763,950	$ 50,606,193

SUPPLEMENTAL EXPENDITURES	STATE PRESCHOOL	CHILD CARE & DEVELOPMENT	MIGRANT CHILD CARE	MIGRANT SPECIAL	MIGRANT ALTERNATIVE	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Total Supplemental Expenses	$ 1,477,688	$ -	$ -	$ -	$ -	$ -	$ 1,477,688

REIMBURSABLE & SUPPLEMENTAL EXPENDITURES	STATE PRESCHOOL	CHILD CARE & DEVELOPMENT	MIGRANT CHILD CARE	MIGRANT SPECIAL	MIGRANT ALTERNATIVE	NON-CCD PROGRAMS	TOTAL REIMBURSABLE
Total Expenditures	$ 10,598,309	$ 4,501,468	$ 16,501	$ 44,073	$ 35,159,580	$ 1,763,950	$ 52,083,881

**A written indirect cost allocation plan for the current fiscal year, approved by the Board of Directors, is on file in the main accounting office of the Organization.*
***Any food expenses have been allocated to the appropriate contracts.*

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

The Stipend funds and QRIS funds received for CSPP-5118 are included as Supplemental Expenditures per the guidance from the funding source.
The Stipend funds received for CMAP-5000 are intentionally omitted on the Combining Schedule of Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	STATE PRESCHOOL CSPP - 5118	CHILD CARE AND DEVELOPMENT CCTR - 5068	MIGRANT CHILD CARE CMIG - 5004	MIGRANT SPECIAL CONTRACTS CMSS - 5004	MIGRANT ALTERNATIVE PAYMENT CMAP - 5000	NON-CCD PROGRAMS	TOTAL COSTS
Direct Payments To Providers	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1000 Certificated Salaries	-	-	-	-	-	-	-
2000 Classified Salaries	-	-	-	-	74,671	-	74,671
3000 Employee Benefits	-	-	-	-	10,866	-	10,866
4000 Books And Supplies	-	-	-	-	141	-	141
5000 Services And Other Operating Expenses	-	-	-	-	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-	-	10,971	-	10,971
6400 New Equipment	-	-	-	-	-	-	-
6500 Replacement Equipment (Program-Related)	-	-	-	-	-	-	-
Depreciation Or Use Allowance (Not Purchased With Public Funds)	-	-	-	-	-	-	-
Start-Up Expense (Service Level Exemption)	-	-	-	-	-	-	-
Budget Impasse Credit Expense (Service Level Exemption)	-	-	-	-	-	-	-
Indirect Costs	751,099	363,364	1,500	4,007	3,166,550	158,237	4,444,757
Total Administrative Costs	$ 751,099	$ 363,364	$ 1,500	$ 4,007	$ 3,263,199	$ 158,237	$ 4,541,406

The Stipend funds and QRIS funds received for CSPP-5118 and the Stipend funds received for CMAP-5000 are intentionally omitted on the Combining Schedule of Administrative Costs per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

		STATE PRESCHOOL CSPP - 5118	CHILD CARE AND DEVELOPMENT CCTR - 5068	MIGRANT MIGRANT CHILD CARE CMIG - 5004	MIGRANT SPECIAL CONTRACTS CMSS - 5004	MIGRANT ALTERNATIVE PAYMENT CMAP - 5000	NON-CCD PROGRAMS	TOTAL COSTS
Capitalized R&R Project Under $10,000								
None		$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	-	-	-	-	-	-	-
Capitalized R&R Project of $10,000 or More with Prior Written Approval								
None		$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	-	-	-	-	-	-	-
Capitalized R&R Project of $10,000 or More without Prior Written Approval								
None		$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	-	-	-	-	-	-	-
Total Capitalized R&R Projects		$ -	$ -	$ -	$ -	$ -	$ -	$ -

The Stipend funds and QRIS funds received for CSPP-5118 and the Stipend funds received for CMAP-5000 are intentionally omitted on the Combining Schedule of Renovations and Repair Expenditures per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

	STATE PRESCHOOL CSPP - 5118	CHILD CARE AND DEVELOPMENT CCTR - 5068	MIGRANT CHILD CARE CMIG - 5004	MIGRANT SPECIAL CONTRACTS CMSS - 5004	MIGRANT ALTERNATIVE PAYMENT CMAP - 5000	NON-CCD PROGRAMS	TOTAL COSTS
Capitalized Equipment on the AUD with Prior Written Approval							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-
Capitalized Equipment Expensed on the AUD without Prior Written Approval							
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-
Total Capitalized Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The Organization's capitalization threshold is $10,000.

The Stipend funds and QRIS funds received for CSPP-5118 and the Stipend funds received for CMAP-5000 are intentionally omitted on the Combining Schedule of Claimed Equipment per the guidance from the funding source.

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2025 to June 2026	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	189,415	-	189,415	$2.46	$ 465,961	$ -	$ 465,961
Reduced	-	-	-	$2.16	-	-	-
Base	-	-	-	$0.40	-	-	-
Total	189,415	-	189,415		$ 465,961	$ -	$ 465,961
Lunch							
Free	201,416	-	201,416	$4.60	$ 926,514	$ -	$ 926,514
Reduced	-	-	-	$4.20	-	-	-
Base	-	-	-	$0.44	-	-	-
Total	201,416	-	201,416		$ 926,514	$ -	$ 926,514
HS Snack							
Free	201	-	201	$1.26	$ 253	$ -	$ 253
Reduced	-	-	-	$0.63	-	-	-
Base	-	-	-	$0.11	-	-	-
Total	201	-	201		$ 253	$ -	$ 253
State Snack							
Free	178,866	-	178,866	$1.26	$ 225,371	$ -	$ 225,371
Reduced	-	-	-	$0.63	-	-	-
Base	-	-	-	$0.11	-	-	-
Total	178,866	-	178,866		$ 225,371	$ -	$ 225,371
Total Rate X Meals	569,898	-	569,898		$ 1,618,099	$ -	$ 1,618,099
State Reimbursements	390,831	-	390,831	$0.2160	$ 84,419	$ -	$ 84,419
Cash-in-Lieu	201,416	-	201,416	$0.3050	$ 61,432	$ -	$ 61,432
Total Federal Reimbursement					$ 1,763,950	$ -	$ 1,763,950

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	July 1, 2025 to July 31, 2025			**August 1, 2025 to August 31, 2025**			**September 1, 2025 to September 30, 2025**		
Breakfast									
Free	9,568	-	9,568	13,355	-	13,355	17,104	-	17,104
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	9,568	-	9,568	13,355	-	13,355	17,104	-	17,104
Lunch									
Free	10,304	-	10,304	14,001	-	14,001	17,825	-	17,825
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	10,304	-	10,304	14,001	-	14,001	17,825	-	17,825
HS Snack									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
State Snack									
Free	9,340	-	9,340	12,568	-	12,568	16,005	-	16,005
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	9,340	-	9,340	12,568	-	12,568	16,005	-	16,005

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	October 1, 2025 to October 31, 2025			November 1, 2025 to November 30, 2025			December 1, 2025 to December 31, 2025		
Breakfast									
Free	20,495	-	20,495	14,095	-	14,095	15,264	-	15,264
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	20,495	-	20,495	14,095	-	14,095	15,264	-	15,264
Lunch									
Free	21,817	-	21,817	14,998	-	14,998	16,237	-	16,237
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	21,817	-	21,817	14,998	-	14,998	16,237	-	16,237
HS Snack									
Free		-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
State Snack									
Free	19,452	-	19,452	13,215	-	13,215	14,117	-	14,117
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	19,452	-	19,452	13,215	-	13,215	14,117	-	14,117

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	January 1, 2026 to January 31, 2026			**February 1, 2026 to February 28, 2026**			**March 1, 2026 to March 31, 2026**		
Breakfast									
Free	17,009	-	17,009	16,425	-	16,425	20,043	-	20,043
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	17,009	-	17,009	16,425	-	16,425	20,043	-	20,043
Lunch									
Free	18,217	-	18,217	17,550	-	17,550	21,402	-	21,402
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	18,217	-	18,217	17,550	-	17,550	21,402	-	21,402
HS Snack									
Free	-	-	-	53	-	53	70	-	70
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	53	-	53	70	-	70
State Snack									
Free	16,189	-	16,189	15,371	-	15,371	18,855	-	18,855
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	16,189	-	16,189	15,371	-	15,371	18,855	-	18,855

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
	April 1, 2026 to April 30, 2026			May 1, 2026 to May 31, 2026			June 1, 2026 to June 30, 2026		
Breakfast									
Free	18,661	-	18,661	15,828	-	15,828	11,568	-	11,568
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	18,661	-	18,661	15,828	-	15,828	11,568	-	11,568
Lunch									
Free	19,886	-	19,886	16,812	-	16,812	12,367	-	12,367
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	19,886	-	19,886	16,812	-	16,812	12,367	-	12,367
HS Snack									
Free	51	-	51	27	-	27	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	51	-	51	27	-	27	-	-	-
State Snack									
Free	17,604	-	17,604	14,941	-	14,941	11,209	-	11,209
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	17,604	-	17,604	14,941	-	14,941	11,209	-	11,209

See Note to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ENROLLMENT - CHILD CARE CENTERS
FOR THE PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

FIXED PERCENTAGE METHOD

Enrollment	July	August	September	October	November	December	January	February	March	April	May	June
Total												
Reported	749	1,113	1,287	1,285	1,299	1,334	1,356	1,375	1,368	1,351	1,351	928
Adjusted	558	194	20	22	8	(27)	(49)	(68)	(61)	(44)	(44)	379
Allowed	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307
Free												
Reported	749	1,113	1,287	1,285	1,299	1,334	1,356	1,375	1,368	1,351	1,351	928
Adjusted	558	194	20	22	8	(27)	(49)	(68)	(61)	(44)	(44)	379
Allowed	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307
Reduced												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
Base												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Note to Special Purpose Financial Statements.

Community Action Partnership of Kern
Reconciliation of Single Audit to Program Audit
Period Ended February 28, 2026 and June 30, 2026

	Single Audit Feb. 28, 2026	Less: Mar. 1, 2025 thru June 30, 2025 and Eliminations *	Mar. 1, 2026 Thru June 30, 2026	Program Audit June 30, 2026
ASSETS				
Current Assets				
Cash - Unrestricted	$ 15,390,615	$ (20,146,736)	$ (1,861,012)	$ (6,617,133)
Cash - Restricted	-	(299,307)	175,643	(123,664)
Grants and contracts receivable	10,186,697	(13,975,223)	10,965,533	7,177,007
Other receivable	1,066,790	(1,066,790)	-	-
Inventory	3,643,843	(3,643,843)	-	-
Prepaid expenses	870,056	(923,905)	107,723	53,874
Total current assets	31,158,001	(40,055,804)	9,387,887	490,084
Noncurrent Assets				
Cash restricted for program use by funding agencies	812,314	(812,314)	-	-
Property and equipment	54,279,115	(54,279,115)	-	-
Operating lease right-of-use assets	5,438,079	(5,438,079)	-	-
Total noncurrent assets	60,529,508	(60,529,508)	-	-
Total assets	$ 91,687,509	$ (100,585,312)	$ 9,387,887	$ 490,084
LIABILITIES AND NET ASSETS				
Current liabilities				
Current maturities of long-term debt	$ 374,516	$ (374,516)	$ -	$ -
Accounts payable	3,946,278	(6,839,860)	3,394,624	501,042
Accrued expenses	4,895,296	(5,148,700)	107,072	(146,332)
Advances payable	710,517	(1,361,544)	685,601	34,574
Deferred revenue	13,988,918	(19,019,937)	4,971,349	(59,670)
Current portion of operating lease liability	1,538,492	(1,538,492)	-	-
Total current liabilities	25,454,017	(34,283,049)	9,158,646	329,614
Noncurrent Liabilities				
Long-term debt, less current maturities	6,959,015	(6,959,015)	-	-
Long-term operating lease liability	3,891,705	(3,891,705)	-	-
Total long-term liabilities	10,850,720	(10,850,720)	-	-
Total liabilities	36,304,737	(45,133,769)	9,158,646	329,614
Net Assets:				
With donor restrictions	130,646	(130,646)	-	-
Without donor restrictions				
Board designated for accrued vacation liability	1,086,506	(1,086,506)	-	-
Undesignated	54,165,620	(54,234,391)	229,241	160,470
Total net assets	55,382,772	(55,451,543)	229,241	160,470
Total liabilities and net assets	$ 91,687,509	$ (100,585,312)	$ 9,387,887	$ 490,084
SUPPORT AND REVENUE				
Program Revenues:				
Federal grants	$ 72,389,482	$ (66,396,940)	$ 2,355,394	$ 8,347,936
State grants	64,526,629	(35,404,186)	14,608,484	43,730,927
Local grants	3,637,936	(3,637,936)	-	-
Donations:				
Food	31,188,929	(31,188,929)	-	-
Cash	830,976	(830,976)	-	-
Contribution received in acquisition of California Veterans Assistance Foundation	5,131,206	(5,131,206)	-	-
Contributions in-kind	30,754	(30,754)	-	-
Other	2,567,745	(2,537,080)	(25,647)	5,018
(Loss) on disposition of property and equipment	(23,239)	23,239	-	-
Total support and revenue	180,280,418	(145,134,768)	16,938,231	52,083,881
EXPENDITURES	176,536,999	(141,393,375)	16,940,257	52,083,881
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	$ 3,743,419	$ (3,741,393)	$ (2,026)	$ -

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

See Note to Special Purpose Financial Statements

COMMUNITY ACTION PARTNERSHIP OF KERN

NOTE TO SPECIAL PURPOSE FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

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

These special purpose financial statements represent only specific information for the year ended June 30, 2026, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general-purpose financial statements for the Organization for the year ended February 28, 2026 were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The schedules of revenue and expenditures presented on pages 5-12 represent the program activity for each state grant for the year ended June 30, 2026. They are intended to assist the State Department of Education and State Department of Social Services in reconciling to the Organization's fiscal year ended February 28, 2026.

The special purpose financial statements presented herein on pages 13-23 and 28-61 were prepared specifically to comply with California Department of Education and California Department of Social Services reporting requirements at each program level, using the fiscal year of the state.

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

Basis of Accounting: The special purpose financial statements were prepared in conformity with the accounting practices prescribed by the California Department of Education and California Department of Social Services, under the accrual method of accounting, in conformity with the California Department of Education Audit Guide dated July 2026 and California Department of Social Services Audit Guide dated August 2026 which differs from generally accepted accounting principles.

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

Property: Property purchased with California Department of Education or California Department of Social Services contract funds during fiscal year 2025-2026 has been separately accounted for in the property management system.

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

COMMUNITY ACTION PARTNERSHIP OF KERN

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

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

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease, purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2026.

2. All expenses claimed for reimbursement under a related rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rent expenses claimed for the year ended June 30, 2026.

3. Credit Loss expense is unallowable unless it relates to uncollectible family fees where documentation of adequate collection attempts exists. No credit loss expense was claimed to a child development contract for the year ended June 30, 2026.

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

Member of AICPA Division for Firms
Private Companies Practice Section

SHANNON M. WEBSTER

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

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of **Community Action Partnership of Kern**, as of and for the year ended June 30, 2026, and the related notes to the special purpose financial statements, which comprise **Community Action Partnership of Kern**'s special purpose financial statements, and have issued our report thereon dated November 5, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Community Action Partnership of Kern**'s special purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the special purpose financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2026-001 through 2026-004.

Community Action Partnership of Kern's Responses to Findings

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

Purpose of this Report

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
November 5, 2026

Contractor Name: Community Action Partnership of Kern

Contract Number: CSPP-5118

Fiscal Year Ended: June 30, 2026

Vendor Code: Y320

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

Section 1 – Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): **1**

Number of counties where the agency provided mental health consultation services to certified children (Form 2): **0**

Number of counties where the agency provided services to non-certified children (Form 3): **1**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

Total enrollment and attendance forms to attach: **2**

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

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	140,696		140,696	169,507.9493
Total Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Attendance (including MHCS)	138,376	(2)	138,374	N/A
Total Non-Certified Days of Enrollment	18,206		18,206	15,844.5454
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	245		245	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
Exceptional Needs/Severely Disabled Service Level Exemption Credit	174,837		174,837
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	**174,837**	**0**	**174,837**

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

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Family Fees for Certified Children			0
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	858,511		858,511
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	4,545,634	(22,756)	4,522,878
2000 Classified Salaries	1,737,139	(51,926)	1,685,213
3000 Employee Benefits	2,184,470	(25,603)	2,158,867
4000 Books and Supplies	711	(711)	0
5000 Services and Other Operating Expenses	2,897	(333)	2,564
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
6600 Lease Assets (used in governmental funds only)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (included in Total Administrative Cost)	761,182	(10,083)	751,099
TOTAL REIMBURSABLE EXPENSES	**9,232,033**	**(111,412)**	**9,120,621**

Section 4 - Reimbursable Expenses (cont.)

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Prospective Pay Administrative Cost (included in expenses reported above)	N/A	N/A	N/A
All Other Administrative Cost (included in expenses reported above)	761,182	(10,083)	751,099
Staff Training Expenses (included in expenses reported above) *Management Bulletin 19-05*			0

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 5.

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Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: Cost of Care Plus Rate	1,466,204		1,466,204
Other: QRIS	11,484		11,484
TOTAL SUPPLEMENTAL REVENUE	**1,477,688**	**0**	**1,477,688**

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	852,653		852,653
2000 Classified Salaries	290,208		290,208
3000 Employee Benefits	190,268		190,268
4000 Books and Supplies	10,553		10,553
5000 Services and Other Operating Expenses			0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs	134,006		134,006
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	**1,477,688**	**0**	**1,477,688**

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	140,696	0	140,696
Days of Operation	245	0	245
Days of Attendance (including MHCS)	138,376	(2)	138,374
Total Certified Adjusted Days of Enrollment	N/A	N/A	169,507.9493
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	15,844.5454
Restricted Program Income	174,837	0	174,837
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children	0	0	0
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	9,232,033	(111,412)	9,120,621
Prospective Pay Administrative Cost (included in Total Reimbursable Expenses)	N/A	N/A	N/A
All Other Administrative Cost (included in Total Reimbursable Expenses)	761,182	(10,083)	751,099
Staff Training Cost (included in Total Reimbursable Expenses)	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

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Section 7 – Auditor's Assurances

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

Based on the results of the testing of our audit sample, eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): ☑ Yes ☐ No

Based on the results of the testing of our audit sample, reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): ☑ Yes ☐ No

Section 8 – Comments

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

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

Service County: Kern

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus	435		435	2.1240	923.9400
Two Years Old and Three Years Old Full-time	39,862		39,862	1.8000	71,751.6000
Two Years Old and Three Years Old Part-time	23,995		23,995	1.1147	26,747.2265
Four Years and Older Full-time-plus	526		526	1.1800	620.6800
Four Years and Older Full-time	23,599		23,599	1.0000	23,599.0000
Four Years and Older Part-time	17,559		17,559	0.6193	10,874.2887
Exceptional Needs Full-time-plus (Active IEP/IFSP Only)	0		0	2.8320	0.0000
Exceptional Needs Full-time (Active IEP/IFSP Only)	1,430		1,430	2.4000	3,432.0000
Exceptional Needs Part-time(Active IEP/IFSP Only)	1,876		1,876	1.4863	2,788.2988
Dual Language Learner Full-time-plus	0		0	1.4160	0.0000
Dual Language Learner Full-time	12,919		12,919	1.2000	15,502.8000
Dual Language Learner Part-time	13,891		13,891	0.6193	8,602.6963

Contractor Name: Community Action Partnership of Kern **Contract Number: CSPP-5118**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	0		0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	3,774		3,774	1.1000	4,151.4000
At Risk of Abuse or Neglect Part-time	830		830	0.6193	514.0190
Severely Disabled Full-time-plus (Active IEP/IFSP Only)	0		0	2.8320	0.0000
Severely Disabled Full-time (Active IEP/IFSP Only)	0		0	2.4000	0.0000
Severely Disabled Part-time (Active IEP/IFSP Only)	0		0	1.4863	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**140,696**	**0**	**140,696**	N/A	**169,507.9493**

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**138,376**	**(2)**	**138,374**	N/A	N/A

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

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

Contractor Name: Community Action Partnership of Kern **Contract Number:** CSPP-5118

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

Service County: Kern

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Two Years Old and Three Years Old Full-time-plus			0	2.1240	0.0000
Two Years Old and Three Years Old Full-time			0	1.8000	0.0000
Two Years Old and Three Years Old Part-time	9,224		9,224	1.1147	10,281.9928
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	8,982		8,982	0.6193	5,562.5526
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.4863	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6193	0.0000

Contractor Name: **Community Action Partnership of Kern** **Contract Number:** **CSPP-5118**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4863	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**18,206**	**0**	**18,206**	N/A	**15,844.5454**

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

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

Fiscal Year Ending* June 30, 2026
Contract Number* CCTR-5068
Vendor Code* Y320

Full Name of Contractor* Community Action Partnership of Kern

Section 1 - Contractor Provided Services in Only One County

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

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	64,267		64,267	117,336.1874
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	63,511	-8	63,503	**N/A**
Total Non-Certified Days of Enrollment	3,961		3,961	4,162.8620
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation*	245		245	**N/A**

*Indicates field is required.

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-5068

Section 3 - Revenue

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve	358,561		358,561
Waived Family Fees for Certified Children*			
Family Fees Collected for Certified Children	533		533
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	145,904		145,904
Unrestricted Income - Other:			
Total Revenue (*Waived Family Fees Not Included)	**504,998**		**504,998**

Comments:

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-5068

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	2,534,849		2,534,849
2000 Classified Salaries	552,014		552,014
3000 Employee Benefits	1,048,553		1,048,553
4000 Books and Supplies	562		562
5000 Services and Other Operating Expenses	2,126		2,126
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	363,364		363,364
Total Reimbursable Expenses	**4,501,468**		**4,501,468**
Total Administrative Cost (included in Section 4 above)	363,364		363,364
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 10 %

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

Comments:

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-5068

Section 7 - Summary

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	64,267		64,267
Days of Operation	245		245
Days of Attendance (including MHCS)	63,511	-8	63,503
Restricted Program Income			
Transfer from Reserve	358,561		358,561
Family Fees Collected for Certified Children	533		533
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	4,501,468		4,501,468
Total Administrative Cost	363,364		363,364
Total Staff Training Cost			
Non-Reimbursable (State use only)	**N/A**	**N/A**	

Total Certified Adjusted Days of Enrollment (including MHCS) 117,336.1874

Total Non-Certified Adjusted Days of Enrollment (including MHCS) 4,162.8620

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

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

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

Include any comments in the comments box on pages 2 and 3. If necessary, attach additional sheets to explain adjustments.

Audit Report Page 42

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-5068

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

Service County:* Kern

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	237		237	2.8792	682.3704
Infants (up to 18 months) Full-time	9,023		9,023	2.4400	22,016.1200
Infants (up to 18 months) One-half-time	52		52	1.3420	69.7840
Toddlers (18 up to 36 months) Full-time-plus	613		613	2.1240	1,302.0120
Toddlers (18 up to 36 months) Full-time	48,051		48,051	1.8000	86,491.8000
Toddlers (18 up to 36 months) One-half-time	790		790	0.9900	782.1000
Three Years and Older Full-time-plus	29		29	1.1800	34.2200
Three Years and Older Full-time	2,536		2,536	1.0000	2,536.0000
Three Years and Older One-half-time	33		33	0.5500	18.1500
Exceptional Needs Full-time-plus	5		5	1.8172	9.0860
Exceptional Needs Full-time	516		516	1.5400	794.6400
Exceptional Needs One-half-time	15		15	0.8470	12.7050

*Indicates field is required.

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-5068

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time	1,780		1,780	1.1000	1,958.0000
Dual Language Learner One-half-time	30		30	0.5500	16.5000
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time	557		557	1.1000	612.7000
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Certified Days of Enrollment	**64,267**		**64,267**	**N/A**	**117,336.1874**
Days of Attendance*	**63,511**	**-8**	**63,503**	**N/A**	**N/A**

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

*Indicates field is required for Days of Attendance.

Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-5068

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

Service County:* Kern

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time	686		686	1.3420	920.6120
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time	3,275		3,275	0.9900	3,242.2500
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.5500	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

*Indicates field is required.

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Full Name of Contractor Community Action Partnership of Kern **Contract Number** CCTR-5068

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Non-Certified Days of Enrollment	**3,961**		**3,961**	**N/A**	**4,162.8620**

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

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

Fiscal Year Ending* June 30, 2026
Contract Number* CMIG-5004
Vendor Code* Y320

Full Name of Contractor* COMMUNITY ACTION PARTNERSHIP OF KERN

Section 1 - Contractor Provided Services in Only One County

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

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	291		291	320.1000
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	291		291	**N/A**
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation*	245		245	**N/A**

*Indicates field is required.

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Full Name of Contractor COMMUNITY ACTION PARTNERSHIP OF KERN **Contract Number** CMIG-5004

Section 3 - Revenue

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

Comments:

Full Name of Contractor COMMUNITY ACTION PARTNERSHIP OF KERN **Contract Number** CMIG-5004

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	8,079		8,079
2000 Classified Salaries	3,074		3,074
3000 Employee Benefits	3,823		3,823
4000 Books and Supplies			
5000 Services and Other Operating Expenses	25		25
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	1,500		1,500
Total Reimbursable Expenses	**16,501**		**16,501**
Total Administrative Cost (included in Section 4 above)	1,500		1,500
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 10%

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

Comments:

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Full Name of Contractor COMMUNITY ACTION PARTNERSHIP OF KERN **Contract Number** CMIG-5004

Section 7 - Summary

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	291		291
Days of Operation	245		245
Days of Attendance (including MHCS)	291		291
Restricted Program Income			
Transfer from Reserve			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	16,501		16,501
Total Administrative Cost	1,500		1,500
Total Staff Training Cost			
Non-Reimbursable (State use only)	**N/A**	**N/A**	

Total Certified Adjusted Days of Enrollment (including MHCS) 320.1000

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

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

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

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

Include any comments in the comments box on pages 2 and 3. If necessary, attach additional sheets to explain adjustments.

Audit Report Page 50

Full Name of Contractor COMMUNITY ACTION PARTNERSHIP OF KERN **Contract Number** CMIG-5004

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

Service County:* Kern

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

*Indicates field is required.

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Audit Report Page 51

Full Name of Contractor COMMUNITY ACTION PARTNERSHIP OF KERN **Contract Number** CMIG-5004

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time	291		291	1.1000	320.1000
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
Total Certified Days of Enrollment	**291**		**291**	**N/A**	**320.1000**
Days of Attendance*	**291**		291	**N/A**	**N/A**

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

*Indicates field is required for Days of Attendance.

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AUDITED FISCAL REPORT FOR MIGRANT SPECIAL CONTRACTS

Fiscal Year Ending	**June 30, 2026**
Contract Number*	**CMSS-5004**
Vendor Code*	**Y320**

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

Section 1 - Revenue

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

*Indicates field is required.

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Contract Number CMSS-5004

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	13,818		13,818
2000 Classified Salaries	14,387		14,387
3000 Employee Benefits	11,861		11,861
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
Indirect Costs (include in Total Administrative Cost)	3,976	31	4,007
Total Reimbursable Expenses	**44,042**	**31**	**44,073**
Total Administrative Cost (included in Section 2 above)	4,006	1	4,007
Days of Operation	245		245

Approved Indirect Cost Rate: 10.0%

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

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Contract Number CMSS-5004

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Summary

	Column A Cumulative FY CDFS 9500A	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	44,042	31	44,073
Total Administrative Cost	4,006	1	4,007
Days of Operation	245		245
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

Audit Report Page 55

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

Fiscal Year Ending June 30, 2026

Contract Number* CMAP-5000

Vendor Code* Y320

Full Name of Contractor* Community Action Partnership of Kern

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children		4,485	0	4,485
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)		**4,485**		**4,485**

*Indicates field is required.

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Contract Number CMAP-5000

Full Name of Contractor Community Action Partnership of Kern

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		28,096,949		28,096,949
1000 Certificated Salaries				
2000 Classified Salaries		2,303,113		2,303,113
3000 Employee Benefits		650,958		650,958
4000 Books and Supplies		245,896		245,896
5000 Services and Other Operating Expenses		696,114		696,114
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		3,166,550		3,166,550
Total Reimbursable Expenses		**35,159,580**		**35,159,580**
Total Administrative Cost (included in Section 2 above)		3,263,199		3,263,199
Days of Operation		248		248

Approved Indirect Cost Rate: 10.0%

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

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Contract Number CMAP-5000

Full Name of Contractor Community Action Partnership of Kern

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children		4,485		4,485
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		28,096,949		28,096,949
Total Administrative Cost		3,263,199		3,263,199
Days of Operation		248		248
Total Reimbursable Expenses		35,159,580		35,159,580
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

Audit Report Page 58

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2026
Reserve Account Type*	Center-Based
Vendor Code*	Y320

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

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2024–25 AUD 9530A Ending Balance)*	476,263
2. Plus Transfers to Reserve Account:	Per 2024–25 Post-Audit CDFS 9530
Contract No.*	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2024–25 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2024–25 Post-Audit CDFS 9530	**476,263**

Section 2 - Current Year (2025–26) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve*:	46		46
6. Less Transfers to Contracts from Reserve:			
Contract No.CCTR-5068	358,561		358,561
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account	**358,561**		**358,561**
7. Ending Balance on June 30, 2026	**117,748**		**117,748**

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

*Indicates field is required.

Audit Report Page 59

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2026
Reserve Account Type*	Alternative Payment
Vendor Code*	Y320

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

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2024–25 AUD 9530A Ending Balance)*	55,265
2. Plus Transfers to Reserve Account:	Per 2024–25 Post-Audit CDFS 9530
Contract No.*	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2024–25 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2024–25 Post-Audit CDFS 9530	**55,265**

Section 2 - Current Year (2025–26) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve*:	11		11
6. Less Transfers to Contracts from Reserve:			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2026	**55,276**		**55,276**

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

*Indicates field is required.

Audit Report Page 60

California Department of Education **Fiscal Year Ending: June 30, 2026**
Audited Preschool Reserve Account Activity Report **Vendor Code: Y320**

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

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2024–25 AUD 9530A Ending Balance): 2,642

2. Plus Transfers to Reserve Account:

2024–25 Contract No.	Per 2024–25 Post-Audit EENFS 9530
Total Transferred from 2024–25 Contracts	**0**

3. Less Excess Reserve to be Billed:

4. 2024–25 EENFS 9530 Reserve Balance After Billing: 2,642

Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

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

6. Less Transfers to Contracts from Reserve:

2025–26 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
			0
			0
			0
Total Transferred to Contracts	**0**	**0**	**0**

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2026	2,643	0	2,643

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

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2026

SECTION I. SUMMARY OF AUDITOR'S RESULTS

State Awards

Internal control over major programs:
Material weakness(es) identified? ____Yes _X_No
Significant deficiency(ies) identified? ____Yes _X_None reported

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

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

SECTION II. STATE AWARD FINDINGS AND QUESTIONED COSTS

2026-001 **Attendance** – California State Preschool CSPP-5118

Condition: For the fiscal year ended June 30, 2026, two of the fifteen classes tested did not accurately report days of attendance, whereby, for each of the months of November 2025 and April 2026 the Organization misreported one unexcused absence as an excused absence.

Criteria: Chapter 700, Section 730 Early Education Programs, Part J EEP Reporting, of the California Department of Education Audit Guide – July 2026 state the Contractor shall accurately report the days of enrollment, operation, and attendance in the CDNFS forms.

Cause: The error stems from a lack of internal review at the program level and adequate training for new personnel.

Effect: The error resulted in overreporting of one preschool full-time and one preschool part-time days of attendance for a total of two days of attendance. No errors in days of enrollment were noted; as reimbursement is based on days of enrollment, there are no questioned costs.

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

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

Management Views: Management agrees, see Corrective Action Plan.

2026-002 **Financial Reporting** – California State Preschool Program CSPP-5118

Condition: For the fiscal year ended June 30, 2026, the Contractor did not accurately report reimbursable expenses and administrative costs per the underlying accounting records on the fiscal reports. This is a repeat of prior year finding 2025-001.

Criteria: Chapter 700, Section 730 Early Education Programs, Part J EEP Reporting, of the California Department of Education Audit Guide – July 2026 states the Contractor shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

Cause: The error stems from a lack of timely year end close procedures resulting in correction of variances between final reporting and audited amounts.

Effect: The error resulted in the following:

- Overstatement of total reimbursable expenses as follows:
  - 1000 Certificated salaries of $22,756;
  - 2000 Classified salaries of $51,926;
  - 3000 Employee benefits of $25,603;
  - 4000 Books and supplies of $711;
  - 5000 Services and other operating expenses of $333; and
  - Indirect costs of $10,083
- Overstatement of total administrative costs of $10,083

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

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

Management Views: Management agrees, see Corrective Action Plan.

2026-003 **Attendance** – Child Care and Development CCTR-5068

Condition: For the fiscal year ended June 30, 2026, one of the fifteen classes tested did not accurately report days of attendance, whereby the class reported eight unexcused absences as days of attendance for the month of November 2025. This is a repeat of prior year finding 2025-002.

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part II CCD Reporting, of the California Department of Social Services Audit Guide – August 2026 states the Contractor shall accurately report the days of enrollment, operation, and attendance in the CDNFS forms.

Cause: The error stems from a lack of internal review at the program level and adequate training for new personnel.

Effect: The error resulted in overreporting of eight toddler full-time days of attendance. No errors in days of enrollment were noted; as reimbursement is based on days of enrollment, there are no questioned costs.

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

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

Management Views: Management agrees, see Corrective Action Plan.

2026-004 **Financial Reporting** – Migrant Special Contracts CMSS-5004

Condition: For the fiscal year ended June 30, 2026, the Contractor did not accurately report revenue and reimbursable expenses per the underlying accounting records on the fiscal reports.

Criteria: Chapter 500, Section 530 Child Care and Development Programs, Part II CCD Reporting, of the California Department of Social Services Audit Guide – August 2026 states the Contractor shall appropriately report financial reporting information, including verifying that fiscal reports agree with accounting records.

Cause: The error stems from a lack of timely year end close procedures resulting in correction of variances between final reporting and audited amounts.

Effect: The error resulted in the following:

- Understatement of total reimbursable expenses as follows:
  - Indirect costs (include in total administrative costs) of $31; and
  - Total reimbursable expenses of $31
- Understatement of total administrative costs of $1

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

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

Management Views: Management agrees, see Corrective Action Plan.

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2026

2025-001 For the California State Preschool CSPP-4122 contract, the Contractor did not accurately report exceptional needs/severely disabled service level exception credit revenues, unrestricted income, reimbursable expenses, supplemental revenue and supplemental expenses per the underlying fiscal reports. The finding reoccurred as current year finding 2026-002 due to lack of timely year end close procedures. *Not corrected, similar item noted in the current year. Repeated - see 2026-002.*

2025-002 For the Child Care and Development Program CCTR-4065 contract, one class did not accurately report certified days of attendance related to the month of August 2024. The finding reoccurred as current year finding 2026-001 due to a lack of internal review at the program level and adequate training of new personnel. *Not corrected, similar item noted in the current year. Repeated - see 2026-003.*

2025-003 For the Child Care and Development Program CCTR-4065 contract, the Contractor did not accurately report total unrestricted income – Head Start and reimbursable expenses per the underlying fiscal reports. *Corrective action taken during the year.*

2025-004 For the Child Care and Development Program CCTR-4065 contract, the Contractor did not accurately report the certified enrollment for the category Non-certified Infants One-half-time. *Corrective action taken during the year.*

2025-005 For the Migrant Alternative Payment CMAP-4000 contract, the Contractor did not accurately report unrestricted income – other: donations and reimbursable expenses per the underlying fiscal reports. *Corrective action taken during the year.*

2025-006 For the Migrant Alternative Payment CMAP-4000 contract, the Contractor did not accurately report interest earned on reserves for alternative payment reserves per the underlying fiscal reports. *Corrective action taken during the year*.

CAPK Corrective Action Plan – FYE June 30, 2026

Community Action Partnership of Kern (CAPK) agrees with all four findings and has put corrective action in place for each, as set out below. This plan responds to the Schedule of Findings and Questioned Costs for the year ended June 30, 2026, as required by 2 CFR 200.511(c).

Auditee: Community Action Partnership of Kern, Bakersfield, California
Independent auditor: Daniells Phillips Vaughan & Bock
Audit period: July 1, 2025 – June 30, 2026

Finding 2026-001 – Attendance, California State Preschool Program CSPP-5118

Finding summary: Two of fifteen classes tested misreported one unexcused absence as an excused absence in November 2025 and April 2026, overreporting two days of attendance. No questioned costs.

Management response: Management agrees with the finding.

Corrective action planned: Additional measures were added and will continue to be in place to provide a multi-tiered auditing and monitoring process. The multi-tiered approach includes the Attendance Specialist, Attendance Supervisor, Enrollment and Attendance Manager, Program Design and Management Administrator, and designated Quality Assurance staff. This additional oversight has minimized the potential for future errors, as it addresses both under- and over-reporting.

Refresher training will be provided to staff responsible for attendance documentation and reporting, with specific attention given to the classification of absences. Supervisory and Quality Assurance reviews will also include verification of attendance classifications against supporting documentation as part of the existing monitoring process.

Because the Quality Assurance department is an independent team outside the enrollment and attendance department, its auditing and monitoring confirms, through a quality control lens, that the policies and procedures in place are being followed.

Ongoing training will be provided to all enrollment staff, including but not limited to webinars, conferences, and internal meetings that address any changes to the reporting process from CACFP, the California Department of Education, or the California Department of Social Services.

In addition, the Enrollment and Attendance team has been maintaining Head Start and CDE data in two separate database systems. The department will be converting the data to a single source so that review and analysis is streamlined. This will improve review of absence data.

Contact person responsible: Robert Espinoza, Program Design and Management Administrator
Jerry Meade, Assistant Director of Head Start

Anticipated completion date: January 2027

Finding 2026-002 – Financial Reporting, California State Preschool Program CSPP-5118

Finding summary: Reimbursable expenses and administrative costs on the fiscal reports did not agree with the accounting records, overstating total reimbursable expenses (including indirect costs of $10,083) and total administrative costs by $10,083. Repeat of prior-year finding 2025-001.

Management response: Management agrees with the finding.

Corrective action planned: The current-year error occurred when the staff member responsible for preparing the fiscal reports experienced a significant health emergency during the year-end reporting period. As a result, exceptional needs expenses were reported incorrectly on the final fiscal report.

CAPK previously implemented an additional level of review over fiscal reports prior to submission and certification. Based on the current-year finding, management determined that additional controls are necessary to ensure that year-end fiscal reporting reflects the final accounting records. Management will:

1. Implement a formal year-end reconciliation and reporting process for state-funded programs. The process will include completion of applicable year-end closing entries, reconciliation of reported revenues and expenditures (including exceptional needs expenses) to the final general ledger, investigation and resolution of identified variances, and documented secondary review before final fiscal reports are submitted or certified.
2. Establish a year-end reporting calendar to coordinate the accounting close with applicable state reporting deadlines and reduce the risk that subsequent closing adjustments create differences between fiscal reports and the final accounting records.
3. Cross-train at least one additional Finance staff member on CDE fiscal reporting and document the reporting procedures, so reports can be completed accurately and on time if key staff are unexpectedly unavailable.

Because this is a repeat finding, management will monitor the revised process during the current fiscal year to confirm that the controls have been implemented and are operating effectively.

Contact person responsible: Louis Rodriguez, Finance Administrator
Gabrielle Alexander, Director of Finance
Tracy Webster, Chief Financial Officer

Anticipated completion date: November 2026

Finding 2026-003 – Attendance, Child Care and Development CCTR-5068

Finding summary: One of fifteen classes tested reported eight unexcused absences as days of attendance in November 2025, overreporting eight toddler full-time days of attendance. No questioned costs. Repeat of prior-year finding 2025-002.

Management response: Management agrees with the finding.

Corrective action planned: Additional measures were added and will continue to be in place to provide a multi-tiered auditing and monitoring process for the CCTR program. The multi-tiered approach includes the Attendance Specialist, Attendance Supervisor, Enrollment and Attendance

Manager, Program Design and Management Administrator, and designated Quality Assurance staff. This additional oversight has minimized the potential for future errors, as it addresses both under- and over-reporting, including the recording of unexcused absences.

Refresher training will be provided to staff responsible for attendance documentation and reporting, with specific attention given to the classification of absences. Supervisory and Quality Assurance reviews will also include verification of attendance classifications against supporting documentation as part of the existing monitoring process.

Because the Quality Assurance department is an independent team outside the enrollment and attendance department, its auditing and monitoring confirms, through a quality control lens, that the policies and procedures in place are being followed.

Ongoing training will be provided to all enrollment staff, with emphasis on new personnel, including but not limited to webinars, conferences, and internal meetings that address any changes to the reporting process from CACFP, the California Department of Education, or the California Department of Social Services.

In addition, the Enrollment and Attendance team has been maintaining Head Start and CDSS data in two separate database systems. The department will be converting the data to a single source so that review and analysis is streamlined. This will improve review of absence data.

Contact person responsible: Robert Espinoza, Program Design and Management Administrator
Jerry Meade, Assistant Director of Head Start

Anticipated completion date: January 2027

Finding 2026-004 – Financial Reporting, Migrant Special Contracts CMSS-5004

Finding summary: Revenue and reimbursable expenses on the fiscal reports did not agree with the accounting records, understating indirect costs and total reimbursable expenses by $31 and total administrative costs by $1.

Management response: Management agrees with the finding.

Corrective action planned: The variance resulted from a clerical error in which a number was transposed when the amount was entered into the CDSS reporting system.

CAPK will incorporate the Migrant Special Contracts fiscal report into the enhanced year-end reconciliation and reporting process being implemented for state-funded programs (see Finding 2026-002). Prior to final submission or certification, reported revenues, reimbursable expenditures, administrative costs, and indirect costs will be reconciled to the final general ledger. As part of that review, amounts entered in the CDSS reporting system will be compared to the reconciliation to catch data entry and transposition errors. Any identified differences will be researched and resolved, and the completed reconciliation will be subject to documented secondary review.

These procedures are intended to ensure that state fiscal reports reflect the final underlying accounting records and that year-end adjustments are appropriately incorporated into reported amounts.

Contact person responsible: Louis Rodriguez, Finance Administrator
Gabrielle Alexander, Director of Finance
Tracy Webster, Chief Financial Officer

Anticipated completion date: November 2026

Contact

Questions about this corrective action plan may be directed to:

Tracy Webster, Chief Financial Officer
Community Action Partnership of Kern
(661) 336-5236, ext 1137, twebster@capk.org

Signature:  Date: 11/04/2026

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

FINANCIAL REPORT
February 28, 2026

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

Member of AICPA Division for Firms
Private Companies Practice Section

SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

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

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of **Community Action Partnership of Kern 401(a) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of February 28, 2026 and 2025, the related statement of changes in net assets available for benefits for the year ended February 28, 2026, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of February 28, 2026 and 2025, and for the year ended February 28, 2026, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

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

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

300 New Stine Road – Bakersfield, CA 93309 – Tel. 661.834.7411 – Fax.661.834.4839 – www. dpvb.com

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of February 28, 2026 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
September 21, 2026

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
February 28, 2026 and 2025

	2026	2025
ASSETS		
Investments at fair value (Notes 3 and 4) -		
Net assets available for benefits	**$ 36,061,047**	$ 29,183,758

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended February 28, 2026

Additions:	
Investment income (Note 3):	
Net appreciation in fair value of investments	$ 3,543,765
Interest and dividends	1,946,202
	5,489,967
Employer contributions	2,806,110
Total	8,296,077
Deductions:	
Benefits paid to participants	1,275,918
Administrative expenses	142,870
Total	1,418,788
Net increase	6,877,289
Net assets available for benefits:	
Beginning of year	29,183,758
End of year	$ 36,061,047

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

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

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

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

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

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

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

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

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

Forfeited Accounts: As of February 28, 2026 and 2025, forfeitures were $147,628 and $181,217, respectively. These accounts will be used to reduce future employer contributions. During the year ended February 28, 2026 forfeitures of $184,561 were used to reduce employer contributions and were allocated among the participants who were employees on the last day of the Plan year.

Note 2. Significant Accounting Policies

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

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

NOTES TO FINANCIAL STATEMENTS

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

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

Contributions: Contributions from the Organization are recorded in the year in which participant compensation is earned.

Payment of Benefits: Benefits are recorded when paid.

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

Subsequent Events: The Plan Administrator has evaluated subsequent events through September 21, 2026, the date on which the financial statements were available to be issued. No events were identified which would require disclosure in the financial statements.

Note 3. Certified Investments

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments held as of February 28, 2026 and 2025, and net appreciation in fair value of investments and interest and dividends for the year ended February 28, 2026, was obtained by management and agreed to or derived from information certified as complete and accurate by Nationwide Trust Company, FSB, a qualified institution.

Note 4. Fair Value Measurements

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

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

Level 2 — Inputs to the valuation methodology include:

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

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

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

NOTES TO FINANCIAL STATEMENTS

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at February 28, 2026 or 2025.

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

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of February 28, 2026 and 2025:

	Assets at Fair Value as of February 28, 2026			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	$ 34,856,506	$ -	$ -	$ 34,856,506
Investments measured at NAV (a)				
Group Annuity Contract				1,204,541
Investments at fair value				$ 36,061,047

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

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

NOTES TO FINANCIAL STATEMENTS

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

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

Note 6. Plan Termination

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

Note 7. Tax Status

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

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

Note 8. Risks and Uncertainties

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

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 401(A) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
February 28, 2026

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Current Value
Mutual Funds:		
American Funds	2020 Target Date Retirement Fund Class R6	$ 1,515,688
American Funds	2025 Target Date Retirement Fund Class R6	2,369,398
American Funds	2030 Target Date Retirement Fund Class R6	3,222,047
American Funds	2035 Target Date Retirement Fund Class R6	3,908,675
American Funds	2040 Target Date Retirement Fund Class R6	3,946,374
American Funds	2045 Target Date Retirement Fund Class R6	5,418,151
American Funds	2050 Target Date Retirement Fund Class R6	2,907,628
American Funds	2055 Target Date Retirement Fund Class R6	1,637,626
American Funds	2060 Target Date Retirement Fund Class R6	1,937,359
American Funds	2065 Target Date Retirement Fund Class R6	134,020
American Funds	New World Fund Class R6	419,168
Avantis	International Equity Fund Institutional	42,164
Cohen & Steers	Institutional Realty Shares	13,727
DFA	US Small Cap Value Portfolio Institutional	244,416
iShares	S&P 500 Index Fund Class K	841,752
JPMorgan	Large Cap Growth Fund Class R6	430,786
MFS	Mid Cap Value Fund Class R6	33,392
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	1,213,374
Putnam	Dynamic Asset Allocation Growth Fund Class Y	806,286
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	547,206
Putnam	Large Cap Value Fund Class R6	1,595,429
Vanguard	Explorer Fund Admiral Shares	176,867
Vanguard	Mid Cap Index Fund Admiral Shares	97,111
Vanguard	Treasury Money Market Investment Fund	144,353
Vanguard	Total Bond Market Index Fund Admiral Shares	521,326
Virtus	KAR Mid-Cap Core Fund Class R6	732,183
Group Annuity Contract:		
* Nationwide Trust Company	True Flex Fund	1,204,541
Total assets held for investment purposes		$ 36,061,047

* Represents a party in interest

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

FINANCIAL REPORT
December 31, 2025

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

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

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of **Community Action Partnership of Kern 403(b) Plan** (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

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

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2025 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that is agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
September 21, 2026

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2025 and 2024

	2025	2024
ASSETS		
Cash	**$ -**	$ 15,987
Investments at fair value (Notes 3 and 4)	**13,670,908**	11,239,027
Notes receivable from participants	**188,260**	79,376
Net assets available for benefits	**$ 13,859,168**	$ 11,334,390

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2025

Additions:	
Investment income (Note 3):	
Net appreciation in fair value of investments	$ 1,221,115
Interest and dividends	783,841
	2,004,956
Interest income on notes receivable from participants	8,488
Contributions:	
Participants	1,661,882
Rollovers	35,466
	1,697,348
Total additions	3,710,792
Deductions:	
Benefits paid to participants	1,123,897
Administrative expenses	62,117
Total deductions	1,186,014
Net increase	2,524,778
Net assets available for benefits:	
Beginning of year	11,334,390
End of year	$ 13,859,168

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

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

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

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

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

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

Employer contributions are required under certain circumstances.

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

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

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loans bear interest at the prime rate plus 2 percentage points. The loans bear interest at rates ranging from 10.03% to 10.78%. Principal and interest is paid through bi-weekly payroll deductions.

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

NOTES TO FINANCIAL STATEMENTS

Note 2. Significant Accounting Policies

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

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

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

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

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payment of Benefits: Benefits are recorded when paid.

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

Subsequent Events: The Plan Administrator has evaluated subsequent events through September 21, 2026, the date the financial statements were available to be issued. No events were identified which would require disclosure in the financial statements.

Note 3. Certified Investments

Certain information in the accompanying financial statements and ERISA required supplemental schedule related to certain investments held as of December 31, 2025 and 2024 totaling $13,670,908 and $11,239,027, respectively, and net appreciation in fair value of investments, and interest and dividends for the year ended December 31, 2025 totaling $2,004,956, was obtained by management and agreed to or derived from information certified as complete and accurate by Nationwide Trust Company, FSB, a qualified institution.

Notes receivable from participants as of December 31, 2025 and 2024 and related interest income on notes receivable from participants for the year ended December 31, 2025 are not certified.

NOTES TO FINANCIAL STATEMENTS

Note 4. Fair Value Measurements

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

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

Level 2 — Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 or 2024.

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

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

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	Assets at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds -				
Total assets in fair value hierarchy	$ 13,286,107	$ -	$ -	$ 13,286,107
Investments measured at NAV (a)				
Group Annuity Contract				384,801
Investments at fair value				$ 13,670,908

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

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

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

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

Note 6. Plan Termination

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

Note 7. Tax Status

The Company has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service dated May 29, 2024, stating that the form of the pre-approved plan document was in compliance with applicable requirements of the Internal Revenue Code (IRC). The plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified.

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

NOTES TO FINANCIAL STATEMENTS

Note 8. Risks and Uncertainties

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

SUPPLEMENTAL SCHEDULE

COMMUNITY ACTION PARTNERSHIP OF KERN 403(B) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2025

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rates of Interest, Collateral, Par or Maturity Value	Fair Value
Mutual Funds:		
American Funds	2020 Target Date Retirement Fund Class R6	$ 1,017,613
American Funds	2025 Target Date Retirement Fund Class R6	997,801
American Funds	2030 Target Date Retirement Fund Class R6	1,548,555
American Funds	2035 Target Date Retirement Fund Class R6	1,414,667
American Funds	2040 Target Date Retirement Fund Class R6	1,289,811
American Funds	2045 Target Date Retirement Fund Class R6	1,937,731
American Funds	2050 Target Date Retirement Fund Class R6	1,508,041
American Funds	2055 Target Date Retirement Fund Class R6	702,631
American Funds	2060 Target Date Retirement Fund Class R6	935,932
American Funds	2065 Target Date Retirement Fund Class R6	62,019
American Funds	New World Fund Class R6	69,995
Avantis	International Equity Fund Institutional	50,209
Cohen & Steers	Institutional Realty Shares	8,740
DFA	US Small Cap Value Portfolio Institutional	45,404
iShares	S&P 500 Index Fund Class K	524,726
JPMorgan	Large Cap Growth Fund Class R6	322,514
MFS	Mid Cap Value Fund Class R6	26,816
Putnam	Dynamic Asset Allocation Balanced Fund Class Y	125,964
Putnam	Dynamic Asset Allocation Growth Fund Class Y	147,692
Putnam	Dynamic Asset Allocation Conservative Fund Class Y	66,613
Putnam	Large Cap Value Fund Class R6	141,471
Vanguard	Explorer Fund Admiral Shares	32,519
Vanguard	Mid Cap Index Fund Admiral Shares	71,226
Vanguard	Total Bond Market Index Fund Admiral Shares	133,748
Vanguard	Treasury Money Market Investment	36
Virtus	KAR Mid-Cap Core Fund Class R6	103,633
Group Annuity Contract:		
* Nationwide Trust Company	True Flex Fund	384,801
* Participant Loans	(Interest rate ranging from 10.03% - 10.78%, maturity of 1-4 years)	188,260
Total assets held for investment purposes		$ 13,859,168

* Represents a party in interest

COMMUNITY ACTION PARTNERSHIP OF KERN

ADULT REENTRY GRANT (ARG) PROGRAM

September 30, 2026

DANIELLS PHILLIPS VAUGHAN & BOCK
CPAs and Advisors

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SHANNON M. WEBSTER

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Schedule of Expenditures of the State of California, Board of State and Community Corrections Award

Opinion

We have audited the accompanying schedule of expenditures of State of California, Board of State and Community Corrections Award (the Schedule) for the Adult Reentry Grant (ARG) Program of **Community Action Partnership of Kern** (the Organization) for the period October 1, 2022 through June 30, 2026, and the related notes.

In our opinion, the accompanying schedule of expenditures of State of California, Board of State and Community Corrections Award presents fairly, in all material respects, the expenditures of the ARG Program of **Community Action Partnership of Kern** for the period October 1, 2022 through September 30, 2026 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

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

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Auditor's Responsibilities for the Schedule

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the Schedule, 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 Schedule.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2026 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 19, 2026

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF EXPENDITURES OF STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS AWARD
For the Period October 1, 2022 through September 30, 2026

Program Title	Amount
State of California, Board of State and Community Corrections	
Adult Reentry Grant Program	$ 749,995

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of the State of California, Board of State and Community Corrections Award includes the Adult Reentry Grant (ARG) Program grant activity of **Community Action Partnership of Kern** for the period October 1, 2022 through September 30, 2026. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the **Community Action Partnership of Kern**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **Community Action Partnership of Kern**.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Community Action Partnership of Kern has used a 10 percent indirect cost rate on modified total direct cost as allowed under the State of California, Board of State and Community Corrections ARG Program.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF REQUIREMENTS APPLICABLE TO THE STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS ADULT REENTRY GRANT PROGRAM PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the accompanying schedule of expenditures of the State of California, Board of State and Community Corrections Award (the Schedule) for the Adult Reentry Grant (ARG) Program of **Community Action Partnership of Kern** (the Organization) for the period October 1, 2022 through September 30, 2026, and have issued our report thereon dated October 19, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the Schedule, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's Schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. 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.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 19, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS ADULT REENTRY GRANT PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE WHEN USING THE PROGRAM-SPECIFIC AUDIT OPTION TO SATISFY THE UNIFORM GUIDANCE AUDIT REQUIREMENTS

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on Compliance for the State of California, Board of State and Community Corrections Award for the Adult Reentry Grant Program

Opinion on Compliance for the State of California, Board of State and Community Corrections Award for the Adult Reentry Grant Program

We have audited **Community Action Partnership of Kern**'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the State of California, Board of State and Community Corrections Award for the Adult Reentry Grant (ARG) Program for the period October 1, 2022 through September 30, 2026.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its State of California, Board of State and Community Corrections Award for the Adult Reentry Grant Program for the period October 1, 2022 through September 30, 2026.

Basis for Opinion on State of California, Board of State and Community Corrections Award for the Adult Reentry Grant Program

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

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for State of California, Board of State and Community Corrections Award for the Adult Reentry Grant Program. Our audit does not provide a legal determination of the Organization'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 the State of California, Board of State and Community Corrections Award for the Adult Reentry Grant Program.

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization'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 the Organization'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 the Organization'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 the ARG program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the ARG 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 the ARG program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 19, 2026

COMMUNITY ACTION PARTNERSHIP OF KERN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2026

I. SUMMARY OF AUDITOR'S RESULTS

State of California, Board of State and Community Corrections Award for the Adult Reentry Grant Program

Internal control over major program:		
Material weakness(es) identified?	_____Yes	___X___No
Significant deficienc(ies) identified?	_____Yes	___X___None Reported
Noncompliance material to schedule noted?	_____Yes	___X___No
Type of auditor's report issued on compliance for the program:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	_____Yes	___X___No

II. STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS ADULT REENTRY GRANT PROGRAM FINDINGS AND QUESTIONED COSTS

None

COMMUNITY ACTION PARTNERSHIP OF KERN

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
PERIOD OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2026

N/A – The State of California, Board of State and Community Corrections Adult Reentry Grant Program has not previously been audited.

Audit Committee
Community Action Partnership of Kern
Bakersfield, California

Attention: Curtis Floyd, Audit Committee Chair

We have audited the financial statements of **Community Action Partnership of Kern** (the Organization) for the year ended February 28, 2026 and we will issue our report thereon dated October 26, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 15, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Community Action Partnership of Kern** are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended February 28, 2026. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Area	Accounting Policy	Estimation Policy	Comments
Functional expenses	Management recognizes expenses on a functional basis.	Management estimates allocation of certain expenses by function based on time, effort, or square footage.	In accordance with generally accepted accounting principles in the United States of America

We evaluated the methods, assumptions, and date used to develop the functional expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The Organization's acquisition of the California Veterans Assistance Foundation (CVAF) in Note 18 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The misstatements detected as a result of audit procedures and corrected by management are included as Exhibit A. Additionally, there were no uncorrected misstatements other than those that are clearly trivial to the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter attached as Exhibit B.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Audit Committee, Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 29, 2026

Exhibit A
Adjusting Journal Entries

Client: COMMUNITY ACTION PARTNERSHIP OF KERN
Report: Adjusting Journal Entries

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE 01		**8010.01**			
Per client - GJ-6263 AJE 1 - to reclass WIP to improvements - 18th St. cabinets.					
1520-800000-1000-100-100-100	Improvements		112,811.00	0.00	
1505-800000-1000-100-100-100	Work in Process		0.00	112,811.00	
Total			**112,811.00**	**112,811.00**	**0.00**
AJE 02		**8010.02**			
Per client - GJ-6265 AJE 2- Reversed - GJ-6144 to adjusting entry to correct overpayment received from HS 157025.					
5105-157024-0000-000-000-000	Salaries		0.00	28,358.00	
5120-157024-0000-000-000-000	Certificated Salaries - Supervisor/Administrator		0.00	405.00	
5130-157024-0000-000-000-000	Classified Salaries - Supervisor/Administrator		0.00	3,627.00	
5140-157024-0000-000-000-000	Classified Salaries - Clerical/Technica		0.00	2,083.00	
5205-157024-0000-000-000-000	FICA/FICA-MED Expense		0.00	2,557.00	
5210-157024-0000-000-000-000	SUI Expense		0.00	107.00	
5215-157024-0000-000-000-000	Workman's Compensation		0.00	531.00	
5220-157024-0000-000-000-000	Health Insurance		0.00	432.00	
5225-157024-0000-000-000-000	Dental Insurance		0.00	36.00	
5230-157024-0000-000-000-000	Life Insurance		0.00	13.00	
5235-157024-0000-000-000-000	Long Term Disability Insurance		0.00	20.00	
5240-157024-0000-000-000-000	Retirement (Pension)		0.00	886.00	
6105-157024-0000-000-000-000	Local Travel - Staff		4.00	0.00	
6210-157024-0000-000-000-000	Repair/Maintenance/Incidental Alterations		43.00	0.00	
6230-157024-0000-000-000-000	Security/Alarm		0.00	1.00	
6235-157024-0000-000-000-000	Utilities		163.00	0.00	
6305-157024-0000-000-000-000	Supplies		0.00	1.00	
6405-157024-0000-000-000-000	Equipment Purchase		14,569.00	0.00	
6640-157024-0000-000-000-000	First Aid		0.00	1.00	
7910-157024-0000-000-000-000	Facility Use		0.00	27.00	
9999-157024-1001-101-160-706	Indirect Expense		0.00	3,906.00	
2340-157024-1000-100-100-100	Advance Payable		28,212.00	0.00	
9900-157024-1001-101-160-706	Indirect Subsidy		1,457.00	0.00	
9900-502000-9000-100-900-100	Indirect Subsidy		0.00	1,457.00	
1115-157024-1001-100-100-100	CBB - Operating Bank Account		0.00	1,457.00	
1115-502000-9000-100-100-100	CBB - Operating Bank Account		1,457.00	0.00	
Total			**45,905.00**	**45,905.00**	**28,212.00**
AJE 03		**8010.03**			
Per client - GJ-6266 AJE 3 - to adjust overpayment from HS 157025 and correct outstanding FA balance.					
4110-157024-0000-000-000-000	Federal Grant Revenue		26,754.00	0.00	
2340-157024-1000-100-100-100	Advance Payable		0.00	26,754.00	
6305-216021-2096-100-200-100	Supplies		6,720.00	0.00	
6405-216021-2096-100-200-100	Equipment Purchase		0.00	6,720.00	
Total			**33,474.00**	**33,474.00**	**(26,754.00)**
AJE 04		**8010.05**			
Per client - GJ-6417 AJE 5 - to reclass to correct fund.					
6667-112024-2000-120-240-115	Vehicle Repair/Maintenance		27.00	0.00	
9900-112024-2000-100-200-100	Indirect Subsidy		3.00	0.00	
1115-112024-2000-100-200-100	CBB - Operating Bank Account		0.00	30.00	
6667-502000-2000-120-220-100	Vehicle Repair/Maintenance		0.00	27.00	
1115-502000-9000-100-100-100	CBB - Operating Bank Account		30.00	0.00	
9900-502000-9000-100-900-100	Indirect Subsidy		0.00	3.00	
Total			**60.00**	**60.00**	**0.00**
AJE 05		**8010.06**			
Per client - GJ-6418 AJE 6 - to reclass to correct fund.					
5220-112024-2000-100-240-100	Health Insurance		0.00	112.00	
1115-112024-2000-100-200-100	CBB - Operating Bank Account		112.00	0.00	
5220-502000-9000-100-900-100	Health Insurance		112.00	0.00	
1115-502000-9000-100-100-100	CBB - Operating Bank Account		0.00	112.00	
Total			**224.00**	**224.00**	**0.00**
AJE 06		**8010.07**			
Per client - GJ-6493 to record revenue & AR for CVAF contribution due to merger.					
1250-502000-9000-100-900-100	Due from Others		1,066,789.00	0.00	
4220-502000-9000-100-900-100	Contributions/Donations		0.00	1,066,789.00	
Total			**1,066,789.00**	**1,066,789.00**	**1,066,789.00**

AJE 07		**6510**			
To record right-of-use lease asset and liability as of 2/28/2026.					
1710-000000-0000-000-000-000	ROU Lease Asset		1,557,937.00	0.00	
2710-000000-0000-000-000-000	ROU Lease Liability - Short Term		1,087,675.00	0.00	
2720-000000-0000-000-000-000	ROU Lease Liability - Long Term		0.00	2,619,497.00	
6660-9990-9999-100-900-100	Equipment Rent/Lease		0.00	26,115.00	
Total			**2,645,612.00**	**2,645,612.00**	**26,115.00**
GRAND TOTAL			**3,904,875.00**	**3,904,875.00**	**1,094,362.00**

Exhibit B
Representation Letter

October 26, 2026

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

This representation letter is provided in connection with your audit of the financial statements of **Community Action Partnership of Kern** (the Organization), which comprise the statements of financial position as of February 28, 2026 and 2025, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of October 26, 2026, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 1, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

8) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures and schedule of expenditures of federal awards.

9) In regard to the services performed by you including drafting the financial statements, proposing journal entries, assisting with the adoption of accounting pronouncements, and drafting and filing the Data Collection Form with the Federal Audit Clearinghouse, we have-

- Assumed all management responsibilities.
- Designated Tracy Webster, CFO, who has suitable skill, knowledge, and experience to oversee the services.
- Evaluated the adequacy and results of the services performed.
- Accepted responsibility for the results of the services.
- Ensured that the data and records are complete and we have sufficient information to oversee the services.

10) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Organization's accounts. There are no uncorrected misstatements other than those clearly trivial to the financial statements.

11) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

12) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

13) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

14) We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with FASB ASC 842, Leases.

15) Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the statement of financial position date and have been reduced to their estimated net realizable value.

16) Inventories recorded in the financial statements are stated at the lower of cost or net realizable value, cost being determined on the basis of FIFO.

17) Inventory quantities at the statement of financial position dates were determined from physical counts or from the entity's perpetual inventory records, which have been adjusted on the basis of physical inventories taken by competent employees at February 28, 2026. Liabilities for amounts unpaid are recorded for all items included in inventories at statement of financial position dates and all quantities billed to customers at those dates are excluded from the inventory balances.

Information Provided

18) We have provided you with:

- Access to all information, of which we are aware, is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
- Additional information that you have requested from us for the purpose of the audit.
- Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
- Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All audit or relevant monitoring reports, if any, received from funding sources.

19) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

20) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

21) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

22) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, granters, regulators, or others.

23) We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.

24) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

25) We have disclosed to you the names of all of the Organization's related parties and all the related-party relationships and transactions, including any side agreements.

26) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral other than those disclosed in the notes to the financial statements.

27) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.

28) **Community Action Partnership of Kern** is an exempt organization under Section 501(c)(3) of the Internal Revenue Code of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up to date.

29) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards presented as required by Title 2 U.S. *Code of Federal Regulations* (CPR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and we believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the schedule of expenditures of federal awards have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

30) With respect to federal award programs:

a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), relating to preparation of the schedule of expenditures of federal awards.

b. We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

c. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

d. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

e. We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

f. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

g. We have received no requests from a federal agency to audit one or more specific programs as a major program.

h. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement* relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.

i. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).

l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

n. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

o. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

p. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

q. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

r. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

s. We have charged costs to federal awards in accordance with applicable cost principles.

t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

u. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

w. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

31) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

32) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

Community Action Partnership of Kern



Jeremy Tobias, Chief Executive Officer



Tracy Webster, Chief Financial Officer

COMMUNITY ACTION PARTNERSHIP OF KERN

Plan Performance Report

401A & 403B

QUARTERLY REPORT

Q2-2026 vs. Q3-2026

Nationwide®

Retirement Plans

NRM-21797AO.9 (11/25)

Plan Summary

07/01/2026 - 09/30/2026	401A	403B	Total
Beginning Balance	**$37,719,287**	**$14,761,110**	**$52,480,398**
Activity			
Contributions	$771,341	$437,642	$1,208,983
Distributions	($1,615,261)	($520,374)	($2,135,635)
Fees	($36,243)	($14,993)	($51,236)
Loans*	$0	($9,166)	($9,166)
Other**	$20,237	$3,745	$23,983
Gain (Loss)	($552,148)	($223,932)	($776,079)
Ending Balance	**$36,307,213**	**$14,434,034**	**$50,741,247**

*Includes Loan Repayments, Disbursements, Write-offs, and Offsets.
**Includes adjustments related to Capital Gains, Dividends, Fund Reimbursements, and Interest.

Overview

We're here to help you deliver a retirement plan experience that works for your employees and for you.

This plan performance report is designed to make plan oversight easier, giving you clear insights into the features and capabilities you've selected to support your employees' retirement goals.

We know you have choices when it comes to retirement plan providers. Thank you for your continued partnership.

We look forward to helping you build retirement readiness across your workforce.

Asset Balance

$50,741,247

$52,480,398	($1,739,150)
Prior Period	Change

Outstanding Loans

$258,626

$244,987	$13,639
Prior Period	Change

SDBA Balance

$0

$0	$0
Prior Period	Change

Participants With A Balance

1,436

1,523	-87
Prior Period	Change

Average Participant Balance

$35,335

$34,459	$877
Prior Period	Change

New Accounts

96

101	-5
Prior Period	Change

Contributions

$1,208,983

$1,136,398	$72,586
Prior Period	Change

Loan Payments

$24,129

$19,531	$4,599
Prior Period	Change

Rollovers / Transfers In

$29,662

$3,585	$26,076
Prior Period	Change

Distributions

($2,135,635)

($1,286,149)	$849,486
Prior Period	Change

Loan Disbursements

($33,295)

($29,768)	$3,527
Prior Period	Change

Rollovers / Transfers Out

($1,268,257)

($525,092)	$743,165
Prior Period	Change

This data is a snapshot as of 9/30/2026

Participants

Participants With A Balance

1,436

1,523	-87
Prior Period	Change

Average Participant Balance

$35,335

$34,459	$877
Prior Period	Change

Median Participant Balance

$13,933

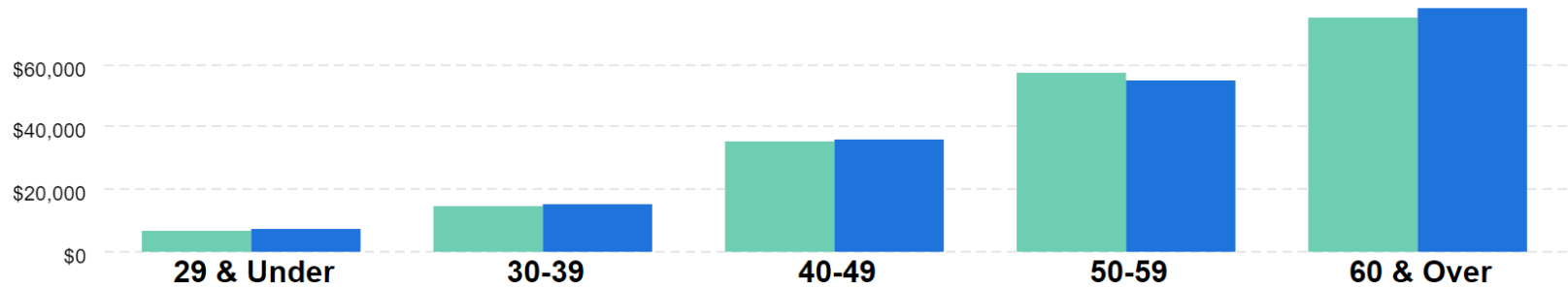
$12,494	$1,439
Prior Period	Change

Average Asset Classes

1.25

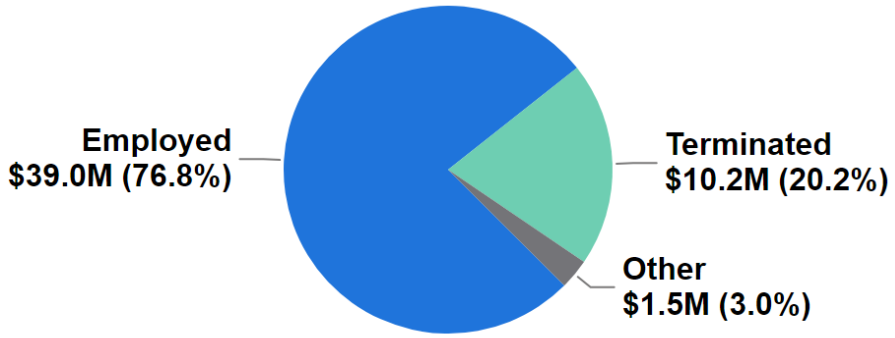
1.24	0.01
Prior Period	Change

Average Participant Balance By Age



	29 & Under	30-39	40-49	50-59	60 & Over
Prior Period Avg Balance	$6,744	$14,375	$35,600	$57,154	$75,046
Current Period Avg Balance	$7,026	$15,398	$35,944	$54,637	$78,072
Prior Period Participants	236	436	364	273	214
Current Period Participants	212	407	348	262	207
Average Asset Classes	1.04	1.03	1.26	1.41	1.71

Plan Assets By Employment Status



Other includes beneficiaries, disabled, etc

Roth Usage

285	$2,036,199
Participants	Assets

ProAccount Usage

0	$0
Participants	Assets

This data is a snapshot as of 9/30/2026

Optional Strategies

Total Roth Balance

$2,036,199

$2,053,798	($17,599)
Prior Period	Change

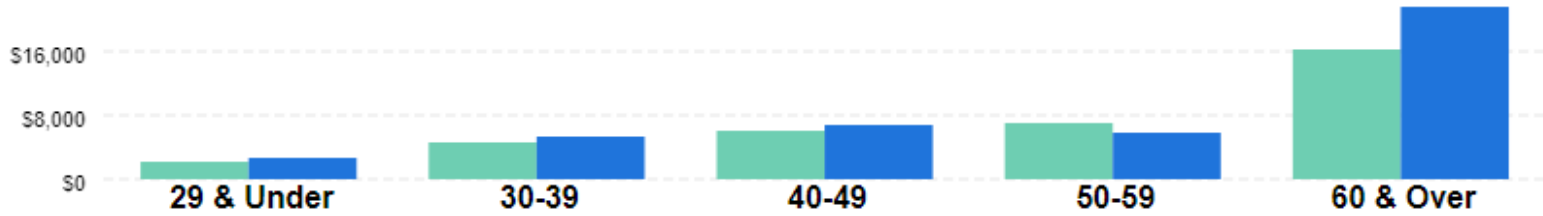
Roth Participants

285

326	-41
Prior Period	Change

Roth Counts & Average Balance by Age

Average Roth Balance
$7,145



	29 & Under	30-39	40-49	50-59	60 & Over
Prior Period Avg Balance	$2,224	$4,533	$6,133	$7,108	$16,434
Current Period Avg Balance	$2,566	$5,364	$6,812	$5,764	$21,736
Prior Period Participants	47	107	87	50	35
Current Period Participants	36	91	78	51	29

Contributions

Q2-2026 vs. Q3-2026
COMMUNITY ACTION PARTNERSHIP OF KERN
401A & 403B

Contributions
$1,208,983

$1,136,398	$72,586
Prior Period	Change

Salary Contributions
$407,981

$482,289	($74,308)
Prior Period	Change

Rollovers In
$29,662

$3,556	$26,106
Prior Period	Change

Transfers In
$0

$29	($29)
Prior Period	Change

Participants Contributing*
721

717	4
Prior Period	Change

Roth Contributions
$137,132

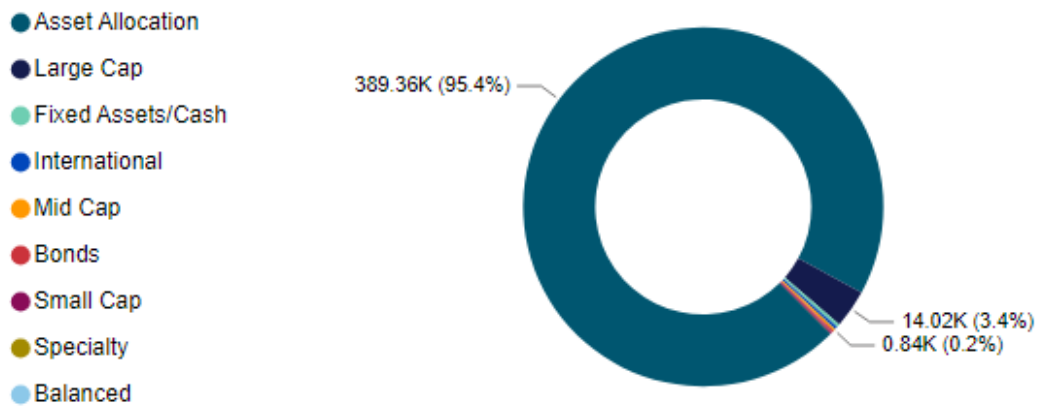
$149,834	($12,702)
Prior Period	Change

Contributions Activity

Type	Prior Period $	Current Period $	Change $	Prior Period #	Current Period #	Change #
Employer Contribution	$647,769	$723,603	$75,835	1,012	1,025	13
Salary Contribution	$482,289	$407,981	($74,308)	717	721	4
Account Split	$2,679	$47,675	$44,996	2	1	-1
Rollovers & Transfers	$3,585	$29,662	$26,076	2	2	0
*Other	$76	$62	($13)	1,012	1,025	13
Total	**$1,136,398**	**$1,208,983**	**$72,586**	**1,731**	**1,748**	**17**

*Other includes: Interest on Cash

Current Salary Contributions by Asset Category



This data is a snapshot as of 9/30/2026

Distributions

Distributions

($2,135,635)

($1,286,149)	$849,486
Prior Period	Change

Rollovers Out

($1,266,474)

($525,092)	$741,382
Prior Period	Change

Transfers Out

($1,783)

$0	$1,783
Prior Period	Change

Distributions Activity

Type	Prior Period $	Current Period $	Change $	Prior Period #	Current Period #	Change #
Rollovers & Transfers	($525,092)	($1,268,257)	$743,165	14	75	61
Retirement	($496,865)	($650,753)	$153,887	40	144	104
Hardship	($16,192)	($79,736)	$63,544	3	5	2
Account Split	($2,679)	($47,675)	$44,996	2	1	-1
Death	($2,682)	($47,508)	$44,827	2	1	-1
Forfeiture	($217,951)	($25,485)	($192,466)	151	11	-140
In-Service	($10,955)	($16,156)	$5,201	4	2	-2
RMD	($12,602)	($66)	($12,536)	2	1	-1
Disability	($1,131)	$0	($1,131)	1	0	-1
Total	**($1,286,149)**	**($2,135,635)**	**$849,486**	**211**	**228**	**17**

This data is a snapshot as of 9/30/2026

Assets

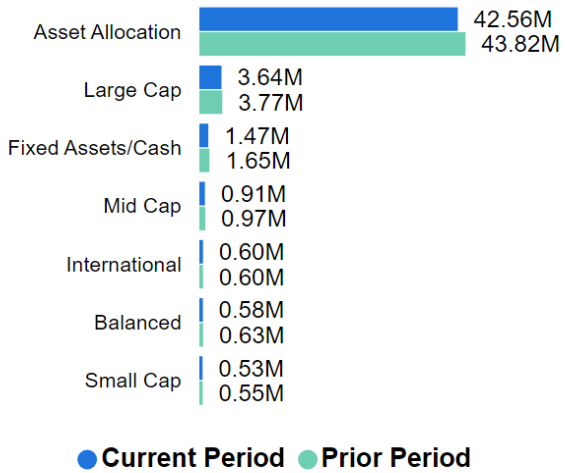
Allocation

Asset Class	Prior Period	Current Period
Asset Allocation	83.50%	83.87%
Balanced	1.20%	1.13%
Bonds	0.87%	0.86%
Fixed Assets/Cash	3.15%	2.90%
International	1.15%	1.19%
Large Cap	7.19%	7.18%
Mid Cap	1.85%	1.80%
Small Cap	1.05%	1.04%
Specialty	0.04%	0.03%

Asset Balances & Participant Counts

Asset Class	Prior Period $	Current Period $	Change $	Prior Period #	Current Period #	Change #
Asset Allocation	$43,822,789	$42,555,505	($1,267,285)	1,484	1,397	-87
Balanced	$627,791	$575,416	($52,375)	20	18	-2
Bonds	$454,648	$437,804	($16,844)	56	56	0
Fixed Assets/Cash	$1,654,795	$1,469,835	($184,960)	73	70	-3
International	$604,993	$602,023	($2,970)	52	52	0
Large Cap	$3,771,339	$3,643,740	($127,599)	82	82	0
Mid Cap	$972,527	$914,173	($58,353)	64	65	1
Small Cap	$552,597	$526,396	($26,200)	56	56	0
Specialty	$18,920	$16,356	($2,564)	6	6	0

Fund Type - Period Trend



% of Balance by Asset Class & Age

	29 & Under		30-39		40-49		50-59		60 & Over	
Asset Class	$	%	$	%	$	%	$	%	$	%
Asset Allocation	$1,480,845	99.4%	$6,217,469	99.2%	$11,540,717	92.3%	$12,046,929	84.2%	$11,269,544	69.7%
Balanced	$0	0.0%	$199	0.0%	$80,142	0.6%	$208,561	1.5%	$286,514	1.8%
Bonds	$164	0.0%	$456	0.0%	$46,451	0.4%	$93,794	0.7%	$296,939	1.8%
Fixed Assets/Cash	$7,532	0.5%	$26,511	0.4%	$53,872	0.4%	$473,866	3.3%	$908,053	5.6%
International	$0	0.0%	$5,138	0.1%	$70,394	0.6%	$216,360	1.5%	$310,131	1.9%
Large Cap	$772	0.1%	$11,619	0.2%	$467,341	3.7%	$830,058	5.8%	$2,333,951	14.4%
Mid Cap	$148	0.0%	$3,319	0.1%	$155,135	1.2%	$277,859	1.9%	$477,713	3.0%
Small Cap	$59	0.0%	$2,208	0.0%	$92,320	0.7%	$161,228	1.1%	$270,582	1.7%
Specialty	$0	0.0%	$190	0.0%	$2,241	0.0%	$6,363	0.0%	$7,561	0.0%
Total	**$1,489,519**	**100.0%**	**$6,267,108**	**100.0%**	**$12,508,614**	**100.0%**	**$14,315,018**	**100.0%**	**$16,160,988**	**100.0%**

Fund Balances & Utilization

Q2-2026 vs. Q3-2026
COMMUNITY ACTION PARTNERSHIP OF KERN
401A & 403B

Investment Name	Ticker	Prior Period $	Current Period $	Change $	Prior Period #	Current Period #	Change #
AmFds 2045 TrgtDtRtrmt R6	RFHTX	$8,063,870	$7,840,080	($223,790)	202	192	-10
AmFds 2035 TrgtDtRtrmt R6	RFFTX	$5,656,635	$5,575,251	($81,384)	131	128	-3
AmFds 2040 TrgtDtRtrmt R6	RFGTX	$5,663,155	$5,240,638	($422,517)	151	142	-9
AmFds 2030 TrgtDtRtrmt R6	RFETX	$4,937,183	$4,705,035	($232,149)	129	126	-3
AmFds 2050 TrgtDtRtrmt R6	RFITX	$4,560,460	$4,512,587	($47,873)	228	206	-22
AmFds 2060 TrgtDtRtrmt R6	RFUTX	$3,334,677	$3,409,559	$74,882	299	277	-22
AmFds 2025 TrgtDtRtrmt R6	RFDTX	$3,706,234	$3,396,200	($310,033)	86	79	-7
AmFds 2055 TrgtDtRtrmt R6	RFKTX	$2,640,874	$2,623,209	($17,665)	207	195	-12
AmFds 2020 TrgtDtRtrmt R6	RRCTX	$2,571,009	$2,527,936	($43,073)	43	41	-2
Ptnm LgCap Val R6	PEQSX	$1,609,719	$1,548,782	($60,937)	57	55	-2
Nationwide True-Flex Fund		$1,654,795	$1,469,835	($184,960)	73	70	-3
Ptnm Dynmc AsstAlloc Bal Y	PABYX	$1,396,030	$1,388,761	($7,269)	44	44	0
BlkRk iS S P 500 Indx K	WFSPX	$1,389,217	$1,350,633	($38,584)	49	50	1
Ptnm Dynmc AsstAlloc Gr Y	PAGYX	$1,026,746	$1,025,470	($1,276)	10	10	0
JPM LgCap Gr R6	JLGMX	$772,403	$744,325	($28,078)	62	60	-2
Virtus KAR MdCap Cor R6	VRMCX	$785,348	$728,210	($57,138)	54	53	-1
Ptnm DynmcAsstAllocCnsrv Y	PACYX	$627,791	$575,416	($52,375)	20	18	-2
AmFds New Wld R6	RNWGX	$510,332	$504,753	($5,579)	43	43	0
Vngrd Ttl Bnd Mkt Idx Adm	VBTLX	$454,648	$437,804	($16,844)	56	56	0
AmFds 2065 TrgtDtRtrmt R6	RFVTX	$265,916	$310,778	$44,863	88	89	1
DFA US SmCap Val Inst	DFSVX	$312,332	$300,097	($12,235)	51	50	-1
Vngrd Explr Adml	VEXRX	$240,265	$226,300	($13,965)	33	34	1
Vngrd Mid-Cap Idx Fd AS	VIMAX	$122,343	$123,333	$990	13	15	2
Avnts Intl Eq Inst	AVDEX	$94,661	$97,270	$2,609	9	9	0
MFS MdCap Val R6	MVCKX	$64,835	$62,629	($2,206)	13	13	0
CohenStrs Inst Real	CSRIX	$18,920	$16,356	($2,564)	6	6	0

This data is a snapshot as of 9/30/2026

Fund Activity

Q2-2026 vs. Q3-2026
COMMUNITY ACTION PARTNERSHIP OF KERN
401A & 403B

Fund Name	Beginning Balance	Contributions	Loan Activity	Exchanges	Distributions	Fees	Adjustments	Gain/Loss	Ending Balance
AmFds 2045 TrgtDtRtrmt R6	$8,063,870	$167,247	$755	$0	($260,142)	($7,796)	$0	($123,855)	$7,840,080
AmFds 2035 TrgtDtRtrmt R6	$5,656,635	$89,037	($2,087)	$0	($61,753)	($5,679)	$0	($100,902)	$5,575,251
AmFds 2040 TrgtDtRtrmt R6	$5,663,155	$111,250	$819	$0	($442,382)	($5,398)	$0	($86,806)	$5,240,638
AmFds 2030 TrgtDtRtrmt R6	$4,937,183	$137,558	($2,325)	$0	($268,803)	($4,816)	$0	($93,763)	$4,705,035
AmFds 2050 TrgtDtRtrmt R6	$4,560,460	$170,913	($7,759)	$0	($137,167)	($4,542)	$0	($69,318)	$4,512,587
AmFds 2060 TrgtDtRtrmt R6	$3,334,677	$193,432	($3,823)	$0	($59,442)	($3,387)	$0	($51,899)	$3,409,559
AmFds 2025 TrgtDtRtrmt R6	$3,706,234	$44,880	$0	$0	($279,042)	($3,507)	$0	($72,364)	$3,396,200
AmFds 2055 TrgtDtRtrmt R6	$2,640,874	$123,977	$3,925	($15,368)	($86,800)	($2,709)	$0	($40,689)	$2,623,209
AmFds 2020 TrgtDtRtrmt R6	$2,571,009	$32,106	$0	$0	($19,158)	($2,521)	$0	($53,501)	$2,527,936
Ptnm LgCap Val R6	$1,609,719	$2,778	$12	($162)	($102,229)	($1,561)	$5,211	$35,013	$1,548,782
Nationwide True-Flex Fund	$1,654,795	$11,921	$577	$62	($210,332)	($1,506)	$0	$14,318	$1,469,835
Ptnm Dynmc AsstAlloc Bal Y	$1,396,030	$11,877	$0	$0	($4,238)	($1,371)	$5,731	($19,267)	$1,388,761
BlkRk iS S P 500 Indx K	$1,389,217	$16,613	$193	$5,378	($91,405)	($1,343)	$3,550	$28,431	$1,350,633
Ptnm Dynmc AsstAlloc Gr Y	$1,026,746	$6,543	$0	$0	($5,094)	($1,012)	$0	($1,713)	$1,025,470
JPM LgCap Gr R6	$772,403	$6,701	$183	$195	($20,309)	($709)	$0	($14,140)	$744,325
Virtus KAR MdCap Cor R6	$785,348	$4,353	$4	($1)	($17,415)	($741)	$0	($43,338)	$728,210
Ptnm DynmcAsstAllocCnsrv Y	$627,791	$3,727	$0	$0	($41,535)	($584)	$3,385	($17,369)	$575,416
AmFds New Wld R6	$510,332	$2,890	$0	$4,611	($5,229)	($494)	$0	($7,356)	$504,753
Vngrd Ttl Bnd Mkt Idx Adm	$454,648	$4,351	$205	$80	($5,415)	($436)	$4,694	($20,323)	$437,804
AmFds 2065 TrgtDtRtrmt R6	$265,916	$60,621	$126	$0	($11,115)	($293)	$0	($4,476)	$310,778
DFA US SmCap Val Inst	$312,332	$1,589	$7	($96)	($4,798)	($305)	$857	($9,489)	$300,097
Vngrd Explr Adml	$240,265	$2,127	$0	$2,152	($217)	($226)	$0	($17,802)	$226,300
Vngrd Mid-Cap Idx Fd AS	$122,343	$1,022	$0	$3,173	$0	($123)	$448	($3,530)	$123,333
Avnts Intl Eq Inst	$94,661	$1,162	$20	($11)	$0	($96)	$0	$1,534	$97,270
MFS MdCap Val R6	$64,835	$166	$4	($71)	$0	($64)	$0	($2,241)	$62,629
CohenStrs Inst Real	$18,920	$144	$0	$59	($1,619)	($18)	$105	($1,235)	$16,356
Total	**$52,480,398**	**$1,208,983**	**($9,166)**	**$0**	**($2,135,635)**	**($51,236)**	**$23,983**	**($776,079)**	**$50,741,247**



This data is a snapshot as of 9/30/2026

Loans

Active Loan Balance

$197,873

$207,761	($9,888)
Prior Period	Change

Active Loans

42

47	-5
Prior Period	Change

Loan Disbursements

($33,295)

($29,768)	($3,527)
Prior Period	Change

New Loans

5

12	-7
Prior Period	Change

Loan Payments

$24,129

$19,531	$4,599
Prior Period	Change

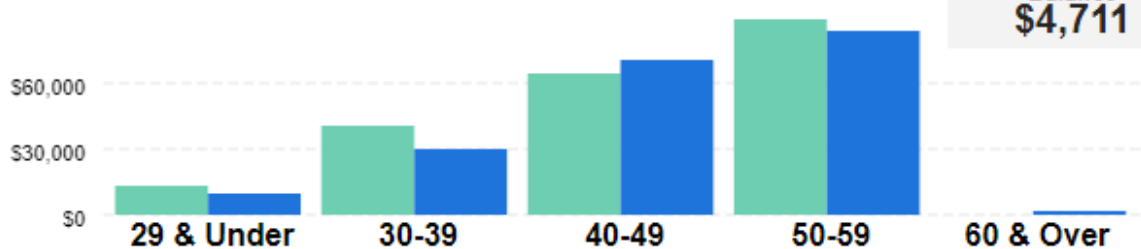
Closed Loans

2

0	2
Prior Period	Change

Active Loan Balance and Count by Age

Current Avg Loan Balance
$4,711



	29 & Under	30-39	40-49	50-59	60 & Over
Prior Period Balance	$13,592	$40,325	$64,575	$89,269	$0
Current Period Balance	$10,096	$30,460	$71,149	$84,167	$2,000
Prior Period Count	7	13	8	19	0
Current Period Count	5	10	9	17	1

	Prior Period		Current Period	
Status	Balance	Count	Balance	Count
Active	**$207,761**	**47**	**$197,873**	**42**
General Purpose Loan	$207,761	47	$197,873	42
Default	**$37,227**	**10**	**$60,753**	**18**
General Purpose Loan	$37,227	10	$60,753	18
Total	**$244,987**	**57**	**$258,626**	**60**

This data is a snapshot as of 9/30/2026

Enablement & Engagement

Q2-2026 vs. Q3-2026
COMMUNITY ACTION PARTNERSHIP OF KERN
401A & 403B

Plan

eDelivery	Enabled
Income America	Not Enabled
Indexed Principal Protection (IPP)	Not Enabled
Lifetime Income Builder (LIB)	Not Enabled
Loans	Enabled
My Income & Retirement Planner (MIRP)	Enabled
My Investment Planner (MIP)	Enabled
Online Beneficiary Updating	Enabled
Online Contribution Change	Enabled
Online Distribution Requests	Enabled
Online Enrollment	Not Enabled
Online Investment Election Change	Enabled
Participant Auto Asset Rebalance	Enabled
Participant Auto Contribution Increase	Enabled
Participant Auto Enrollment	Not Enabled
ProAccount	Not Enabled
Self Directed Brokerage Accounts (SDBA)	Not Enabled

Plan Enablement data is as of 10/8/2026

Participant

eDelivery

Accounts	Adoption	Benchmark*
1,979	87%	63%

Beneficiaries On File

Accounts	Of Account	Benchmark*
282	12%	62%

Participant Online Accounts

Accounts	Adoption	Benchmark*
1,562	69%	68%

Historical Participant Online Account data not available before Q3-2025.

Emails on File

Have Email	Of Accounts	Benchmark*
2,196	97%	84%

Paperless Distributions

Transactions	Adoption	Benchmark*
24	18%	68%

Paperless Enrollments

Transactions	Of Enrollments	Benchmark*
0	0%	61%

Benchmarking data is representative of all plans that are administrated on a proprietary platform.

My Income & Retirement Planner

Onboarded #	Onboarded %	Average Chance of Success	Goal Chance of Success
209	23%	76%	80%

Historical My Income & Retirement Planner data not available before Q3-2025.

This data is a snapshot as of 9/30/2026

COMMUNITY ACTION PARTNERSHIP OF KERN

Plan Performance Report

TRENDING DATA

Nationwide®

Assets & Participants

TRENDING DATA
COMMUNITY ACTION PARTNERSHIP OF KERN
401A & 403B

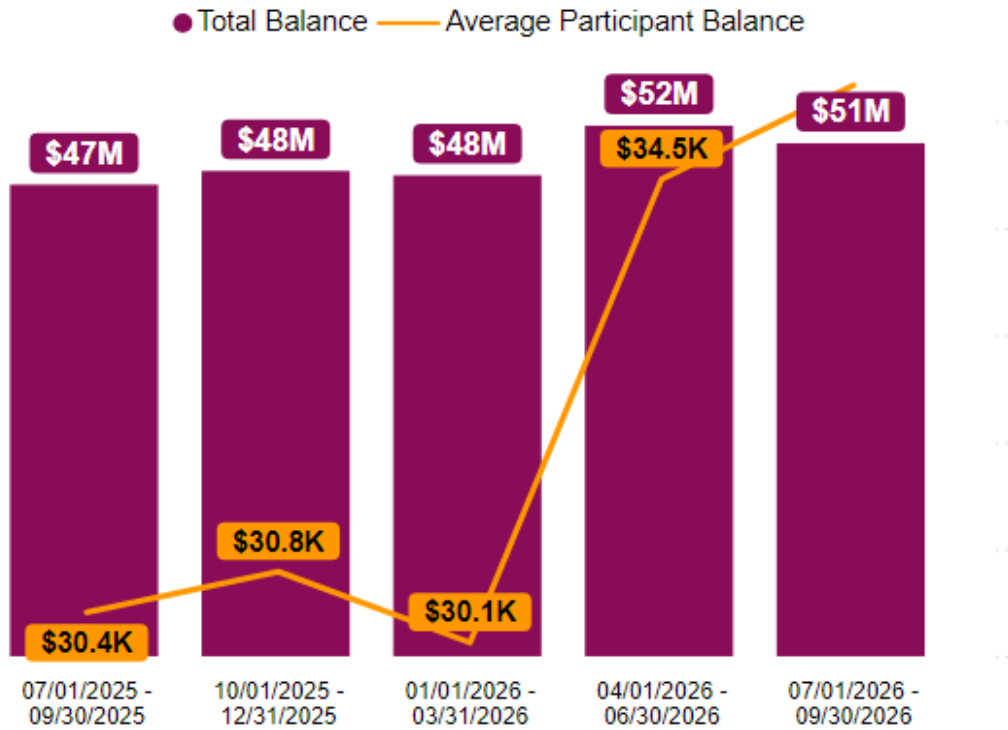
Assets

Plan Balance

Total plan assets had a change of **9%** from initial period.

Participant Balance

Average participant balance had a change of **16%** since initial period.



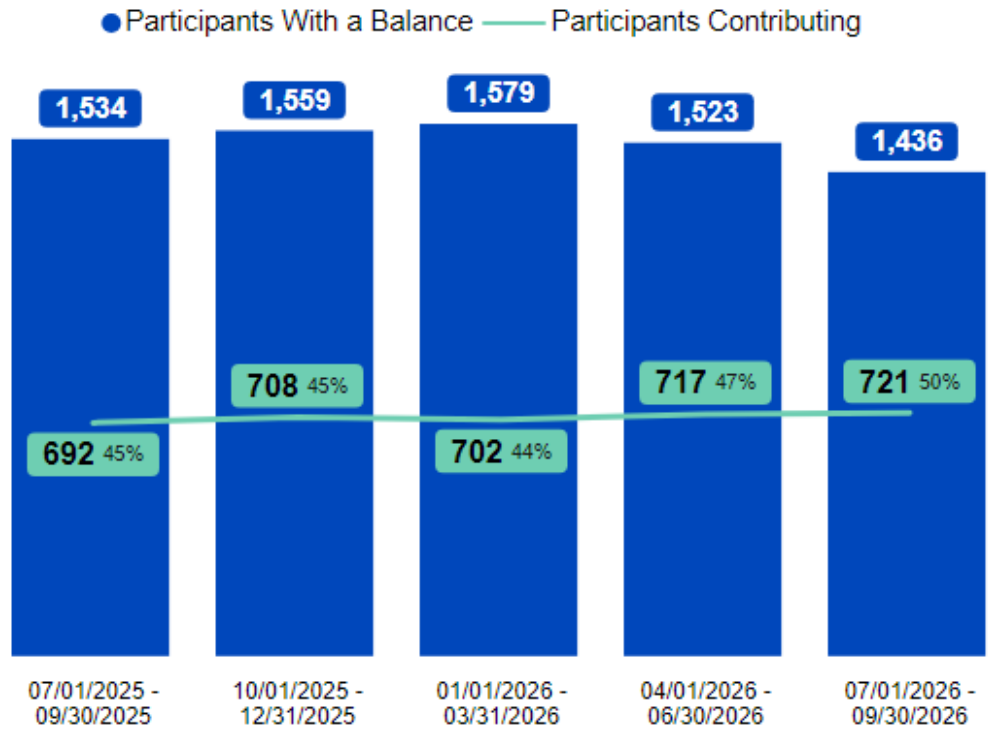
Participants

Participants

Participants with a balance had a change of **-6%** since initial period.

Contributing

Participants contributing had a change of **5%** from the initial period.

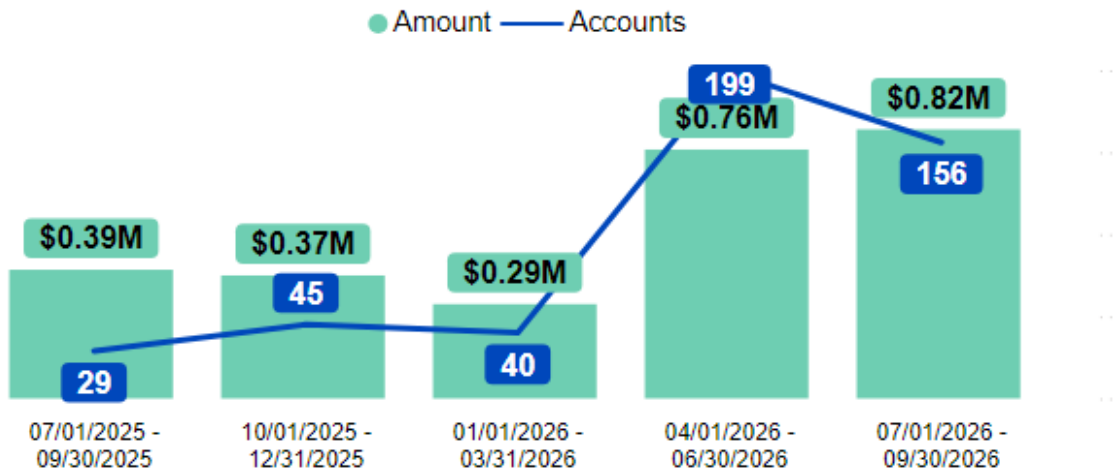


This data is a snapshot as of 9/30/2026

Distributions

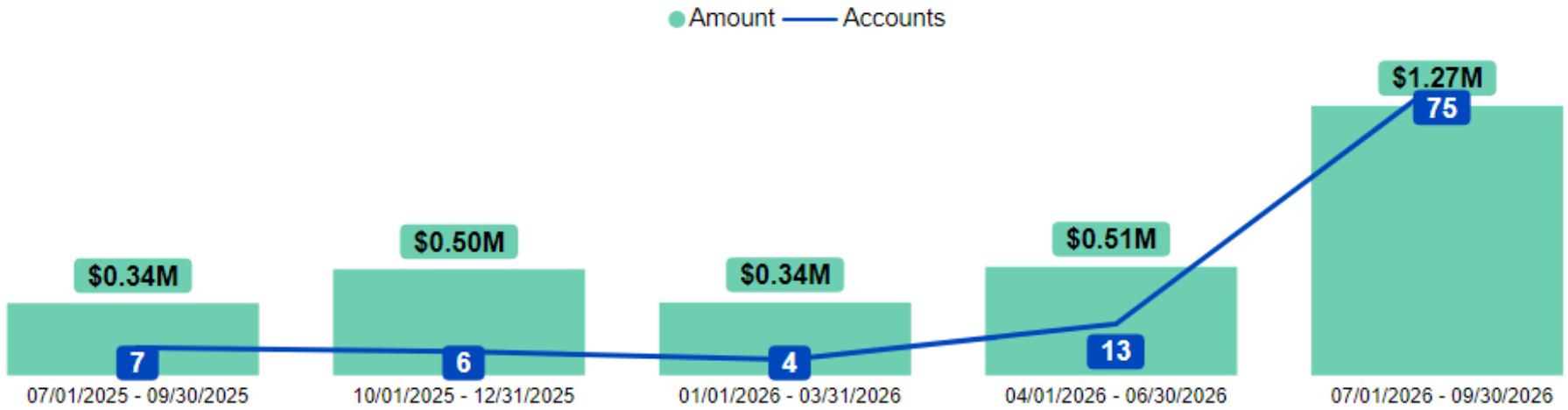
TRENDING DATA
COMMUNITY ACTION PARTNERSHIP OF KERN
401A & 403B

Participant Distributions



Top 10 Distribution Types	Amount	Count
Termination	$1,981,069	247
Forfeiture Distribution	$290,286	172
Hardship	$126,521	11
Death	$76,942	8
Retirement	$71,056	1
In-Service	$32,050	7
Disability	$30,367	1
RMD	$19,131	10
In-Service - Rollover Sources	$5,000	1
RMD Supplemental	$175	2
Total	$2,632,598	439

External Rollovers



This data is a snapshot as of 9/30/2026

Loans

TRENDING DATA
COMMUNITY ACTION PARTNERSHIP OF KERN
401A & 403B

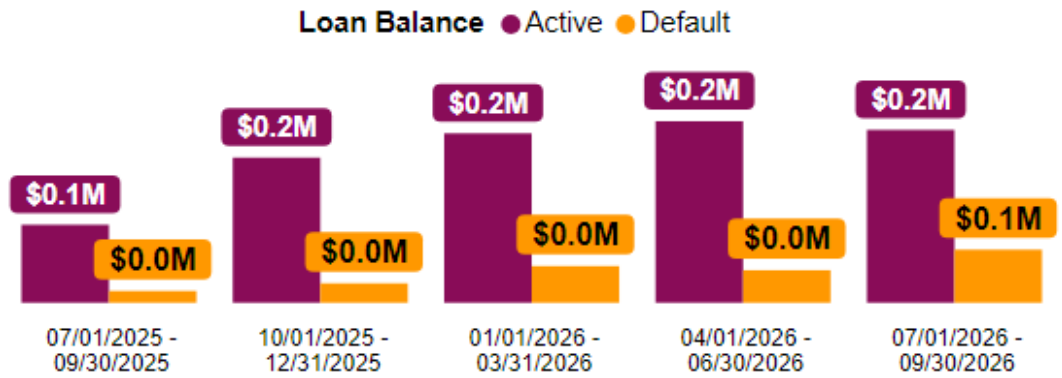
All Loans

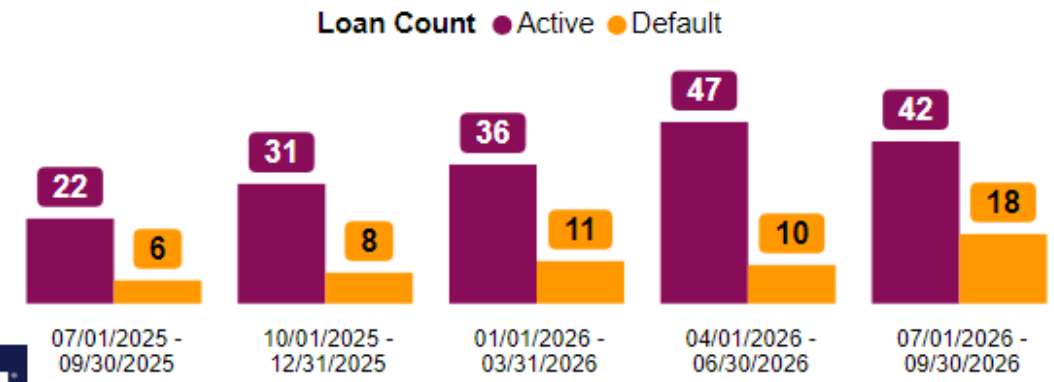
Active

The average active loan balance is **$4,711** this period compared to **$4,057** in the initial period.

Default

The average default loan balance is **$3,375** this period compared to **$2,241** in the initial period.





This data is a snapshot as of 9/30/2026

New Loans

Total

There were **5** new loans this period compared to **5** new loans during the initial period.

Type

General purpose loans made up **100%** of loans this period compared to **100%** in the initial period.

Current Period	Amount
General Purpose Loan	$32,766
Total	$32,766



Initial Period	Amount
General Purpose Loan	$46,816
Total	$46,816



Plan Performance Report

GLOSSARY



Glossary of Terms

Term	Description
Asset Balance	Assets held in participant accounts, excluding Self-Directed Brokerage Account (SDBA) assets and outstanding loans.
Average Participant Balance	The average account value among participants whose balance is greater than $0. Includes Self-Directed Brokerage Account (SDBA) assets but excludes outstanding loans.
Contributions	Assets deposited into the plan during the reporting period.
Default Loan	When required repayments are missed by quarter-end, the loan enters default at the next quarter-end. The unpaid principal and accrued interest are tax-reported for the calendar year in which the default occurs.
Distributions	Assets withdrawn from the plan during the reporting period.
Loan Disbursements	Total amount of loan disbursements issued during the reporting period. This figure is not included in the overall Distributions total.
Loan Payments	Total amount of loan repayments made during the reporting period. This figure is not included in the overall Contributions total.
Median Participant Balance	The median account value among participants whose balance is greater than $0. Includes Self-Directed Brokerage Account (SDBA) assets but excludes outstanding loans.
New Enrollments	Number of new participant accounts added to the plan during the reporting period.
Participants Contributing	Number of participants who contributed to the plan at any point during the reporting period.
Participants With A Balance	Number of participants with a balance greater than $0 at the end of the reporting period.
Rollovers In	Assets transferred into the plan from external retirement accounts.
Rollovers Out	Assets transferred out of the plan to external retirement accounts.
SDBA Balance	Assets held in Self-Directed Brokerage Accounts (SDBA), which allow participants to invest beyond the core retirement offerings while remaining within the plan and retaining tax advantages.
Transfers In	Assets transferred into the plan from a side-by-side provider.
Transfers Out	Assets transferred out of the plan to a side-by-side provider.

MEMORANDUM

To: Audit & Pension Committee

From: Susana Magana, Director of Health & Nutrition
Laura Porta, MCAP Administrator
Sylvia Ortega, Head Start/ State Child Development QA Administrator

Date: November 13, 2026

Subject: Agenda Item: 4c CDSS Contract Monitoring Report CMAP, CMIG and CCTR – **Info Item**

The California Department of Social Services Child Care and Development Division conducted an onsite Contract Monitoring Review of the CMAP, CCTR, and CMIG contracts at the CAPK administrative office building on April 20–24, 2026. The audit team requested 40 files to review: 15 direct service center-based files for CCTR and CMIG and 25 Alternative Payment CMAP contract files.

Summary of Audit Findings:
The Contract Monitoring Tool covers 23 review areas, CCD 01–CCD 23. CCD 19 does not apply to the CMAP, CCTR, and CMIG programs audited.

CMAP Alternative Payment
Met requirements in all applicable review areas. Auditors highlighted Promising Practices in:

- CCD 01 – Family Eligibility
- CCD 04 – Compliance with Due Process
- CCD 05a – Attendance and Provider Payment

CCTR/CMIG Direct Service
Did not meet requirements in the following review areas:

- CCD 01 – Family Eligibility
- CCD 02 – Need Verification
- CCD 04 – Compliance with Due Process
- CCD 05b – Attendance and Provider Payment

Auditors highlighted Promising Practices in:

- CCD 07 – Parent Involvement and Education
- CCD 08 – Health and Social Services
- CCD 11 – Staff and Child Ratios

Error Rate Summary
Error rates of 10% or higher trigger an Error Rate Reduction/Continuous Improvement Plan. The plan was submitted by the July 10, 2026 due date.

- Alternative Payment CMAP: 0%
- Direct Service CCTR and CMIG: 13%

Attachments:
CDSS-Child Care and Development Division Contract Monitoring Report
Error Rate Reduction/Continuous Improvement Plan

California Department of Social Services
Child Care and Development Division

Bureau Chief Initials	Date
Logged by	**Date**

Contract Monitoring Report

Continuous Improvement Plan	☒ **Yes** ☐ **No**
Error Rate Reduction Plan	☒ **Yes** ☐ **No**

Contractor/Vendor Number	***Community Action Partnership of Kern/Y320***	
County	Kern	Pilot: ☐ Yes ☒ No
Date(s) of Review	***April 21-24, 2026***	
Contract Types	CCTR, CMIG, CMAP	
CCD Reviewer(s)	Marijayne Patterson, Patricia Rodriguez	
Sites Reviewed	Sterling CDC, Shafter EHS, Angela Martinez	
Agency Representatives	Sylvia Ortega	
Date of Exit Meeting	May 26, 2026	
Continuous Improvement Plan	Person Responsible:	
	Due Date:	

Continuous Improvement Plans are to be completed and submitted to the consultant reviewer within 45 calendar days.

Error Rate Review Summary

☒ Error Rate Review Completed ☐ Not Applicable		
Error Rate Percentage	**Direct Service:** 13%	**Alternative Payment:** 0%
Program Integrity and Improvement Reviewer(s)	Adam Roach, Kevin Tang	
Error Rate Reduction Plan Due Date	July 10, 2026	

(08/25)

California Department of Social Services
Child Care and Development Division

Monitoring Summary

Monitoring Tool	Not Applicable*	Met	Unmet	Continuous Improvement Plan	Technical Assistance	Previously Unmet	Promising Practice
CCD 01: Family Eligibility	☐	☐	☒	☐	☒	☐	☐
CCD 02: Child Need Verification	☐	☒	☐	☐	☒	☐	☐
CCD 03: Correct Fee Assessed	☐	☒	☐	☐	☐	☐	☐
CCD 04: Compliance with Due Process	☐	☐	☒	☐	☒	☐	☐
CCD 05a: Attendance and Provider Payments	☐	☒	☐	☐	☐	☐	☐
CCD 05b: Attendance and Provider Payments	☐	☐	☒	☐	☒	☐	☐
CCD 06: Family Selection & Enrollment Activities	☐	☒	☐	☐	☐	☐	☐
CCD 07: Parent Involvement and Education	☐	☒	☐	☐	☐	☐	☒
CCD 08: Health and Social Services	☐	☒	☐	☐	☐	☐	☒
CCD 09: Suspension and Expulsion Procedures	☐	☒	☐	☒	☒	☐	☐
CCD 10: Site Licensure and License Exempt	☐	☒	☐	☐	☐	☐	☐
CCD 11: Staff-Child Ratios	☐	☒	☐	☒	☒	☐	☒
CCD 12: Environment Rating Scale	☐	☒	☐	☐	☒	☐	☐
CCD 13: Nutritional Needs	☐	☒	☐	☐	☐	☐	☐
CCD 14: Desired Results and Education Program	☐	☒	☐	☐	☐	☐	☐
CCD 15: Qualified Staff and Director	☐	☒	☐	☐	☐	☐	☐
CCD 16: Staff Development/Provider Support	☐	☒	☐	☐	☐	☐	☐
CCD 17: Inventory Records	☐	☒	☐	☐	☐	☐	☐
CCD 18: Program Self-Evaluation	☐	☒	☐	☐	☐	☐	☐
CCD 19: Family Child Care Education Network	☒	☐	☐	☐	☐	☐	☐
CCD 20: Contractor Policies	☐	☒	☐	☒	☒	☐	☐
CCD 21: Fiscal Reporting	☐	☒	☐	☐	☐	☐	☐
CCD 22: Annual Fiscal Audit	☐	☒	☐	☐	☐	☐	☐
CCD 23: Child Development Data Reporting	☐	☒	☐	☐	☐	☐	☐

Not Applicable* Does not apply to contracts held
Technical Assistance* Some Technical Assistance requires action

California Department of Social Services
Child Care and Development Division

Glossary of Terms

Met	The Contractor provided sufficient evidence to demonstrate the agency is meeting CDSS Child Care and Development program regulations and contractual requirements. Contractors can meet requirements and still have Technical Assistance and/or a Continuous Improvement Plan (CIP)
	Monitoring items CCD 01-05b are Met for PII if the Error Rate Percentage falls under the 10% threshold **and** the same type of error is not found in more than 25% of the files reviewed.
Unmet	The Contractor did not provide sufficient evidence to demonstrate that it has satisfactorily met CDSS Child Care and Development program regulations and contractual requirements. Any areas identified as Unmet require a Continuous Improvement Plan (CIP).
	Monitoring items CCD 01-05b may be Unmet for PII if the Error Rate Percentage falls at or above the 10% threshold **and/or** more than 25% of the files reviewed have the same type of error.
T/A	Contractor receives guidance on areas that were not fully supported by evidence. Adjustments to the system or practice are described to the agency in the Contract Monitoring Report. Some areas identified as Technical Assistance may require a Continuous Improvement Plan (CIP)
CIP	A Continuous Improvement Plan is a contractor's detailed action plan to address areas that do not have sufficient evidence to support that a contractor has met program regulations and contractual requirements. Areas addressed through this plan will be supported and monitored with assigned PQIB Consultant or Program Integrity Analyst.
ERRP	An Error Rate Reduction Plan (ERRP) is a plan that assists the contractor to analyze, correct, and validate the processes necessary to ensure compliance when a contractor's error rate exceeds the threshold percentage. This plan will be supported and monitored with the assigned PII Analyst. If an ERRP is not activated by the Error Rate Percentage threshold, Unmet areas will be addressed on the contractor's CIP.

Subcontractor Information

Subcontractor(s) ☐ Yes ☒ No	Number of subcontracted sites N/A	Subcontract(s) approved by CCDD ☐ Yes ☐ No	

Program Director/Executive Director		
Consultant Reviewer	*Marijayne Patterson*	April 24, 2026
Program Integrity and Improvement Staff		

California Department of Social Services
Child Care and Development Division

☒ Action Required

☐ Not Applicable ☐ Met ☒ Unmet ☐ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 01: Family Eligibility

Regulation: Families with children enrolled in the program have met the eligibility requirements of that contract, and the required documentation is complete. A family data file has been established for each family. The eligibility duration is for no less than 24 months for the initial certification and recertification. WIC sections 10260, 10271, 10271(h), 10271.5., 10271.7, 5 CCR sections 18078, 18081, 18082.2, 18083, 18083.1, 18084, 18084.1, 18085, 18090, 18091	**Promising Practices:** CMAP: The contractor utilizes a thorough income calculation process with a specialized form that allows staff to collect a minimum two months' worth of income in the 12-month window preceding certification. In addition, the calculation worksheet allows staff to code income sources to determine what percentage of the family's income is from an agricultural source. **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

General Child Care & Development/Migrant Child Care and Development Program (CCTR/CMIG)

Improper Payment

Based on the review of 15 CCTR family data files, one (1) family data files contained Improper Payments in Family Eligibility.

In one (1) family data file the self-certification of income is missing for both parents who are seeking employment.

☒**Unmet Requirement:**
This item will require a ERRP administered by the assigned FIMS Analyst.

☒**Technical Assistance:**
The parent shall obtain and provide documentation of the family's total countable income for the purposes of determining whether a family is income eligible and/or assessing the appropriate family fee, as applicable. The parent(s) shall provide documentation of total countable income for all the individuals counted in the family size. If the parent does not have income from employment, the parent shall provide a self-certification of income as defined in section 18078.
5 CCR Section 18084(a)(4)

Administrative Errors

Based on review of 15 CCTR family data files, one (1) family data file contained Administrative Errors in Family Eligibility.

In one (1) family data file income was miscalculated due to not including overtime wages in the gross pay. Additionally, there was a transcription error on the income calculation worksheet. However, the errors did not affect eligibility or family fee.

☐**Unmet Requirement:**
☐**Unmet Requirement:** NA
☒**Technical Assistance:**
When a family experiences income fluctuation, as defined in 5 CCR Section 18078(n), the adjusted monthly income shall be determined by averaging the total countable income from at least two months, as applicable based on the income provided, to determine average adjusted monthly income for purposes of determining income eligibility or calculating a family fee. A family may choose to provide up to the 12 preceding months of income if the additional time of income provided contributes to an affirmative eligibility determination and or reduced applicable family fee. 5 CCR Section 18084.1; CCB 23-28

Migrant Child Care Alternative Payment Program (CMAP)

Improper Payment

Based on the review of 25 CMAP family data files, no family data files contained Improper Payments in Family Eligibility.

Administrative Errors

Based on review of 25 CMAP family data files, no family data files contained Administrative Errors in Family Eligibility.

☐**Unmet Requirement:**
☐**Technical Assistance:**

Technical Assistance

The contractor shall explore alternatives in documenting the provision of the Schedule of Income Ceiling eligibility table to parents that are certified or recertified on the basis of income eligibility. Currently, the contractor provides the table in the enrollment package, but there is no documentation of the receipt of this package. Alternative methods to ensure this requirement is met may include, but are not limited to: including the SMI table in the parent handbook for which there is a signed acknowledgement of receipt or including the table on the income calculation worksheet. 5 CCR 18082(a)(2)

The contractor is advised that to further clarify guidance from CCB 24-21, it is understood that if a parent requests reinstatement to their original service level after voluntary disenrollment, the parent is limited within the timeline of their original certification period to make said request. For example, if a family is certified for 24-months of eligibility beginning August 1, 2024, and voluntarily disenrolls for services effective September 30, 2025, they are allowed until July 30, 2026 to request reinstatement to their original service level at which time they shall be accommodated with an extension of their certification period to ensure they may utilize the remaining 10-months in their original certification period.

CCB 24-21

☒ Action Required

☐Not Applicable ☐ Met ☒ Unmet ☐ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 02: Child Need Verification

Regulation: Families with children enrolled have met the need requirements. Certified hours of childcare correspond to the need of the parent/caretaker, as documented by the contractor at the initial certification and recertification or at the voluntary request of the family to increase or decrease the hours of need status. WIC sections 10260, 10271, 10271.5., 5 CCR sections 18078, 18081, 18083, 18085.5, 18086, 18086.1, 18086.5, 18086.6, 18087, 18088, 18090, 18091, 18092, 18191	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

CCTR/CMIG

Improper Payment

Based on the review of 15 CCTR family data files, one (1) family data files contained Improper Payments in Need Verification.

In one (1) family data file the contractor certified parent A for job seek Monday-Friday and parent B for employed Thursday-Saturday. Care was approved based on parent A's need schedule only. 20 Full-time days were claimed for the sample month when it should been 9 Part-time days.

☐**Unmet Requirement:** NA
☒**Technical Assistance:**
Subsidized early learning and care services shall only be available to the extent to which there is no parent in the family available and capable of providing care for the family's child(ren) during the time care is requested.
5 CCR Section 18085

Administrative Errors

Based on review of 15 CCTR family data files, two (2) family data files contained Administrative Errors in Need Verification.

In two (2) family data files the travel hours were not requested by the parent but authorized; however, it did not affect the sample month's subsidy amount.

☐**Unmet Requirement:** NA
☒**Technical Assistance:**

If additional services are requested for travel time and/or sleep time to support employment, the time authorized shall be calculated as follows: travel time to and from the location at which services are provided and the place of employment, not to exceed half of the daily hours authorized for employment, to a maximum of four hours per day.
5 CCR Section 18086(d)(1)

CMAP

Improper Payment

Based on the review of 25 CMAP family data files, no family data files contained Improper Payments in Need Verification.

Administrative Errors

Based on review of 25 CMAP family data files, no family data files contained Administrative Errors in Need Verification.

☐**Unmet Requirement: NA**

☐**Technical Assistance: NA**

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 03: Correct Fee Assessed

Regulation: Families with children enrolled are assessed the correct monthly fee according to the current Family Fee Schedule with the exception of families/children certified with cash aid, CPS/At-risk with referral (Waiver), and CHAN. WIC sections 10260, 10271, 10271.5., 5 CCR sections 18078, 18082.3, 18084, 18084.1, 18094, 18108-18116, 18409, 18409.3, 18410.3, 18424, 18425.3	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

CCTR/CMIG

Improper Payment

Based on the review of 15 CCTR family data files, no family data files contained Improper Payments in Correct Fee Assessed.

☐**Unmet Requirement:** NA
☐**Technical Assistance:** NA

Administrative Errors

Based on review of 15 CCTR family data files, no family data files contained Administrative Errors in Correct Fee Assessed.

☐**Unmet Requirement:** NA
☐**Technical Assistance:** NA

CMAP

Improper Payment

Based on the review of 25 CMAP family data files, no family data files contained Improper Payments in Correct Fee Assessed.

☐**Unmet Requirement:** NA
☐**Technical Assistance:** NA

Administrative Errors

Based on review of 25 CMAP family data files, no family data files contained Administrative Errors in Correct Fee Assessed.

☐**Unmet Requirement:** NA
☐**Technical Assistance:** NA

☒ Action Required

☐Not Applicable ☐ Met ☒ Unmet ☐ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 04: Compliance with Due Process

Regulation: The contractor complies with the program's due process requirements, including: (1) providing parents with written information regarding their responsibility to comply with program rules; (2) issuing a notice of action where appropriate; and (3) establishing procedures for parental appeal of any contractor's decision contained in the notice of action. *WIC* Section 10271; 5 *CCR* Sections 18094, 18095, 18118–18122	**Promising Practices:** CMAP: A Notice of Action was reviewed that notified the family that their originally certified care schedule had decreased due to the provider closing on Saturdays. Section 7 of the Notice informed the parent of their right to select a different provider that is able to accommodate all days of their certified need. **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☐ Notice of Action (NOA) is complete and provided to the parent within 30 calendar days from the date the Application for Services was signed by the parent(s).
☐ Parents informed of appeal rights. NOA has appeal procedures and hearing officer's contact information.
☐ If applicable, provide the most recent Notice of Action along with local parent appeal.

CCTR

Unmet Requirement

Based on review of 15 CCTR family data files, fifteen (15) family data files contained an Unmet Requirement error in Compliance with Due Process.

In fifteen (15) family data files in Section VII of the Notice of Action, the contractor requires the parent to report income changes within 5 days if income exceeds the 85% threshold.

☒**Unmet Requirement:**
This item will require a ERRP administered by the assigned FIMS Analyst.

☒**Technical Assistance:**
The requirement to notify the contractor, within 30 calendar days, of any current and on-going income change that causes the family's adjusted monthly income, adjusted for family size, to exceed this maximum amount.
5 CCR Section 18082.2(B)

CMAP

Unmet Requirement

Based on the review of 25 CMAP family data files, one (1) family data file contained Unmet Requirements in Compliance with Due Process.

In one (1) family data file, the contractor did not mail or deliver a NOA within 30 calendar days from the date the application for services was signed by the parent.

☐**Unmet Requirement:** NA
☒**Technical Assistance:**
The contractor shall mail or deliver a completed Notice of Action, Application for Services to the parents within thirty (30) calendar days from the date the application is signed by the parent(s) in accordance with Sections 18094 and 18095 of this Division.
5 CCR Section 18118

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 05a: Attendance and Provider Payments

Regulation: The program has policies and procedures that are consistent with statutes and regulations on verification of monthly attendance record, abandonment of care, overpayment and underpayment, program integrity and timely reimbursement. Contractors must reimburse providers using the appropriate Regional Market Rate based on the age of the child, certified need for child care, and the facility type. They must reimburse providers according to the applicable rate category that aligns with the child's certified hours of care. The definition of rate categories was updated in CCB 24-04. The program cannot unilaterally eliminate rate categories (such as hourly, daily, part-time weekly, fulltime weekly, part-time monthly or monthly rates) from consideration.

45 *CFR* 98.45(l) (1)(ii)), 45 *CFR* 98.45(l)(1)(ii))
WIC 10280, 5 *CCR* 18075

Promising Practices:
The contractor is making all efforts possible to mitigate the generic entry of arrival/departure times on attendance records, or block signing. Upon occurrence, contractor's staff calls providers, explains the requirement, and emphasizes the importance of accurately signing the child in/out.

When assessing attendance records for reimbursement, the contractor has a thorough process to mitigate dollars paid in error. Non-operational days are accurately tracked to ensure providers are not paid beyond the 10 allowable days, provider rate sheets are updated annually unless otherwise notated, and the evening/weekend care adjustment is carefully calculated.

Previously Unmet/ New practice:

Current Practice/Evidence Reviewed:

☐ Contractor has a process for timely provider payments and evidence reviewed verifies timely reimbursement.

☐ Contractor has a process for documentation of log or tracking system for paid non-operational days.

☐ Contractor has clear processes and timelines to resolve overpayment/underpayment issues, which shall include provider written consent to recover any overpayment.

☐ **Program Integrity:** Procedures conducted by the contractor to prevent fraud within attendance and enrollment reporting and provider payments.

CMAP

Improper Payment

Based on the review of 25 CMAP family data files, no family data files contained Improper Payments in Attendance and Provider Payments.

☐**Unmet Requirement:** NA
☐**Technical Assistance:** NA

Administrative Errors

Based on review of 25 CMAP family data files, one (1) family data file contained Administrative Errors in Attendance and Provider Payments.

In one (1) family data file, the attendance record was missing one departure time of the child from subsidized child care.

☐**Unmet Requirement:** NA

☐**Unmet Requirement:** NA

☒**Technical Assistance:**

Childcare providers authorized to provide services pursuant to this chapter shall submit to the alternative payment program a monthly attendance record or invoice for each child who received services that, at a minimum, documents the dates and actual times care was provided each day, including the time the child entered and the time the child left care each day.

WIC 10227.5(a)

☒ Action Required

☐Not Applicable ☐ Met ☒ Unmet ☐ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 05b: Attendance and Provider Payments

Regulation: The program has policies and procedures that are consistent with statutes and regulations on verification of excused absences and abandonment of care. Documentation of recording and reporting attendance records are consistent with certified hours of care that are established for the child/ parent/guardian. *WIC* Sections 10213.5, 10251; 5 *CCR* Sections 18065, 18066, 18066.5, 18067, 18068	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☐ Contractor Plan for Timely Provider Payments

☐ Documentation of reporting attendance records are consistent with certified hours of care

☐ Evidence of completed daily sign-in and sign/out records

☐ **Program Integrity:** Procedures conducted by the contractor to prevent fraud within attendance and enrollment reporting and provider payments.

CCTR/CMIG

Improper Payment

Based on the review of 15 CCTR family data files, two (1) family data files contained Improper Payments in Attendance and Provider Payments.

In one (1) family data file the contractor did not report the correct number of days of enrollment for the sample month. Child attended care on 1/2/26 which was the last day of care. 1/1/26 was closure day due to holiday. Both 1/1/26 and 1/2/26 were claimed reimbursement.

☐Unmet Requirement: NA

☒Technical Assistance:
If the basis of need as stated on the application for services is employment of the parent, the documentation of the parent's employment shall include the days and hours of employment. If the total number of hours worked each week is consistent, but the days and hours of employment vary, the documentation shall support the total number of hours worked each week. (2) Pay stubs that indicate the total hours of employment per pay period, as long as the hours generally correlate with the parent's requested number of hours needed each week.
5 CCR 18068 (a)(2)

Administrative Errors

Based on review of 15 CCTR family data files, four (4) family data files contained Administrative Errors in Attendance and Provider Payments.

In four (4) family data file the full signature is not used by the parent on the attendance sheet, other authorized adult, or staff person designated by the contractor.

☐**Unmet Requirement: NA**

☒**Technical Assistance:**
(b) One of the following persons shall enter the time of arrival and departure on a sign-in/sign-out sheet and, except as specified in Subsection (c) below, shall sign the sheet using their full signature:
(1) The parent or other adult authorized by the parent to drop off/pick up a child;
5 CCR Section 18065(b)

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 06: Family Selection and Enrollment Activities

Regulation:	**Promising Practices:**
Enrollment Activities: Families with children enrolled in the programs are selected according to the priorities of that program through the use of a waitlist or centralized list Contractors implement procedures to increase enrollment to fully utilize their contract and meet the needs of their identified service area. For CCTR and CMIG center-based programs: Implementation of CCB 25:13 *WIC* Sections 10271, 10272, 10272.5, 10273, 5 *CCR* Sections 18105–18107, 18131, 18133	**Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Contractor maintains wait list

☒ Review of the most recent enrollment verified the program enrolls in priority order

☒ System for ranking families in priority order

☒ For CCTR and CMIG only: Evidence of the identification of Dual Language Learners upon enrollment and recertification

☒The contractor has implemented the requirements of AB 393-WIC Section 10209.6. Y/N

☒Processes are in place for completing, collecting, and storing FLI and FL&II in child/family file. Y/N

☒FLI forms are being offered to all families at enrollment and recertification and in the family's primary language when a state translated form is available. Y/N

☒The contractor has processes and policies for conducting the staff designation process. Y/N

☒ Procedures for the contractor to maintain/ increase enrollment to meet capacity:

- Hiring and retaining qualified staff
- Hiring enrollment support staff, FCCHEN support, etc.
- Outreach within the community to enroll more families.
- Operations (hours, activities, food program, inclusiveness, materials in multiple languages, support services, etc.

Contractor utilizes Child Plus and NOHO to maintain separate waiting lists by contract type and ranking families in priority order.

CMAP utilizes NOHO for on the spot enrollment.

Most recent enrollment confirmed to be in priority order.

Dual language learners are identified and AB 393-WIC Section 10209.6 requirements met.

Contractor conducts community outreach, including enrolling in outlaying areas, to enroll more families and providing multiple languages.

Contractor hires qualified staff and enrollment support staff.

☐**Unmet Requirement:**

☐**Technical Assistance:**

Resources:

- **Child Care Bulletins (CCB 24-16) (CCB 25-13)**
- **CCDD DLL Webpage**
- **Quality Improvement Initiative Webpage**

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 07: Parent Involvement and Education

Regulation: There is a parent involvement and education component, including the sharing of program goals and structure with families. The program ensures that effective, two-way, comprehensive communication between staff and parents is carried out on a regular basis throughout the program year.
Completed Parent Teacher Conferences are reviewed in CCD 14.

WIC Sections 10207.5, 10208, 10240, 10250; 5 *CCR* Section 18275

Promising Practices:

Regional parent committee meetings.
Parents part of Agency Policy Council.

Previously Unmet/ New practice:

Current Practice/Evidence Reviewed:
☒ Documentation of a Parent Advisory Committee that advises the contractor on issues related to services to families and children
☒ Documentation of parent orientation and materials given to parents (must have minimum criteria from 5 *CCR* 18275 (b)(1))
☒ Evidence of parent education and involvement

All parents are members of the PAC. Regional parent committee meetings are conducted—covering all regions. Agency Policy Council has 25 spots with most of those being for parents. Training is conducted for all new members. Translation is provided. Reviewed documentation that demonstrated that the PAC advises the contractor on issues related to services to families and children.
Reviewed parent orientation materials.
Reviewed parent education materials: trainings, minutes, newsletters, and parent surveys.
Reviewed parent involvement activities: trainings, minutes, newsletters, emails, and parent surveys.

☐Unmet Requirement:

☐Technical Assistance:

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 08: Health and Social Services

Regulation: The program includes identification of the child or family health and social service needs and makes referrals to appropriate agencies for services. The program does follow-up to ensure that identified needs have been met. Educational supports for children with disabilities is reviewed in CCD 14. *WIC* Sections 10208, 10213.5, 10240; 5 *CCR* Sections 18276–18277	**Promising Practices:** Mobile Health Clinics for entire community. Mental Health consultant supports parents and staff. **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Evidence of the process used for identification of any health and social services needed by the family or for the child(ren)

☒ Evidence of the any referrals for a child and/or family to appropriate agencies in the community based on the health and social service needs

☒ Evidence that follow-up has occurred to ensure the family or child(ren)'s needs have been addressed

Contractor has an Intervention Team and works closely with Kern Regional Center.
Referrals are tracked in Child Plus.
Great case notes and support for parents and providers noted.
Mental Health consultant, Dr. Kirk provides strategies and goes to centers to support parents and staff.
Pyramid practices are used.
Mobile Health Clinics offered for the entire community—Dental Clinic served 91 children.
Family Referral form and follow up utilized. Internal policy is 10-day follow-up.
Family service workers follow up with many methods, including phone meetings.

☐Unmet Requirement:

☐Technical Assistance:

California Department of Social Services
Child Care and Development Division

☒ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☒ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 09: Suspension and Expulsion Procedures

Regulation: Prior to enacting suspension or expulsion actions, the program must implement required procedures to maintain the child's safe participation in the program (applicable to ages zero to five, up to the sixth birthday). The Contractor shall follow the process documented in WIC code 10491 and WIC code 10491.1. The program must adhere to due process requirements (within 180 days) prior to expelling a child due to behavior. See Appendix B and C.	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ List of local contacts or partners who will provide consultation, social service and/or mental health, or behavioral services for the program.

☒ Documentation of policies and procedures outlining suspension and expulsion and as to which behaviors would warrant an expulsion. These behaviors may include, but are not limited to physical aggression, property destruction, and self-injury.

☒ Evidence of procedures, supports, and mental health resources utilized in the event that a child needs additional supports in the classroom/home.

☐ Written Policies. Including a review of the appeal process directly to CCDDAppeals@dss.ca.gov in written policies.

Contractor has contacts for consultation.
Reviewed policies and procedures for suspension and expulsion.
Reviewed supports available.

☐Unmet Requirement:

☒Technical Assistance:

Add additional information to the parent handbook outlining your procedures to address persistent and serious behaviors, steps taken, and required documents. Include the parents' right to appeal directly to the Department at CCDDAppeals@dss.ca.gov.

Please send an updated Parent Handbook with required Suspension and Expulsion Procedures to Child Development Consultant, Marijayne Patterson, Marijayne.Patterson@dss.ca.gov by July 10, 2026.

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 10: Site Licensure and License Exempt

Regulation: Each site/home has a current license issued by the authorized licensing agency unless the site is exempt from licensure. *WIC* Sections 10208 and 10250; *Health & Safety Code* Section 1596.792; 22 *CCR* Sections 101158[a][8] and 101218.1, 45 *Code of Federal Regulations* (*CFR*) Sections 98.16, 98.41; 5 *CCR* Section 18020	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Provided current license and current year receipt for paid fee for all sites

☐ If applicable, Classroom/home meets Criteria of License Exempt Status per *Health & Safety Code* Section 1596.792

☒ Contractor process for addressing suspension, probationary, and revocation

Monitoring Reports:

Licensing Citations:

Reviewed current licenses and receipt for paid fee for all sites.
Reviewed licenses of providers associated with family files reviewed.
Reviewed process for addressing temporary suspension, probation and revocation.
Reviewed and verified that criteria are met for license exempt providers.
CMAP provider files easy to review. Organized with cover sheets.

☐Unmet Requirement:

☐Technical Assistance:

☒ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☒ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 11: Staff and Child Ratios

Regulation: The applicable staff-child ratios are met for each age group. *WIC* Sections 10208, 10275, 10275.5; 5 *CCR* Sections 18013[d], 18135, 18290	**Promising Practices:** Contractor has developed and consistently implemented an intentional process to document staff/child ratios and supervision, the pieces work collectively and are maintained effectively. The implementation process included training, staff input, revision, and monitoring.

Current Practice/Evidence Reviewed:
☒ Documentation that the applicable staff-child ratios are met for each age group (Optional form CCD 36)
☒ Applicable ratios met for each classroom/home observation for each age group and setting

Consultant and Education Administrator visited 3 sites: Sterling CDC, Shafter EHS, Angela Martinez , walking through all classrooms. During the site visits, each classroom and site showed fidelity and consistency in meeting and documenting staff and child ratios to meet requirements.
Classrooms were all observed to be within ratios, with sufficient staff to meet teacher/child and adult/child ratios.
CAP K utilizes a self-developed standardized template to capture all but one required component, identification of qualified (permitted) and aids (non-permitted). Each classroom has a bound book of the template where staff record information hourly; this provides a concise location for current and past documentation. Additionally, CAP K utilizes whiteboards to capture real time classroom counts and teachers (not distinguished by qualifications). Staff practice is to update the board throughout the day at all transitions, including while children or staff arrive, depart, and groups transition to outdoor or indoor spaces. White boards are clear when classrooms are empty and outdoor space is empty throughout the day so that staff have the practice to update as soon as they enter the space.

During site classroom visits, all classrooms and outdoor spaces had the areas set up in a consistent manner with staff/child ratio bound books indoors on the walls in each classroom alongside the whiteboards. Outdoor whiteboards are in visible and consistent areas. Staff were observed updating boards when children entered and left the classroom/outside space. Child/Staff ratios were consistently complete and up to date to time of visits. Staff verbalized ratios when boards were updated, staff would verbalize acknowledgement.

☐Unmet Requirement:
☒Technical Assistance:
Revise Child/Staff Ratio sheet to include ability to identify Teachers (Associate permitted and above) from Aids (non-permitted staff). Contractor stated data will be captured manually on existing staff/child ratio binders to capture the data. Once the current printed versions are exhausted, form will be revised before production.

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 12: Environment Rating Scale

Regulation:	**Promising Practices:**
The program shall complete an environment rating scale to measure program quality for the appropriate age group and setting and shall achieve a rating of "Good," defined as scoring at least an average of 5.0 on each subscale of the environment rating scale. *WIC* Sections 10208, 10209, 10250, 10251; 5 *CCR* Section 18281	**Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Classroom/home observation by age group and setting conducted onsite

☒ Contractor provided the Environment Rating Scale self-assessment on classroom observed by reviewer during contract monitoring or ERS assessment.

☒ ENVIRONMENT RATING SCALE SUMMARY REPORT: Attached

Staff is very attentive and responsive to all children providing stimulation interactions.

☐Unmet Requirement:

☒Technical Assistance:
Additional informal use of books with children.
Add additional music and movement activities.
Encourage block play.
Include additional math/number language, materials, and activities with children.

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 13: Nutritional Needs

Regulation: The program provides for the nutritional needs of children in attendance at no additional cost to families. The meals are culturally and developmentally appropriate for the children being served and shall meet the nutritional requirements specified by the Child and Adult Care Food Program (CACFP) or the National School Lunch Program (NSLP). *WIC* Sections 10208, 10210, 10240, 10250, 10251; 5 *CCR* Sections 18111, 18278	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Menu for the current month. Meals provided must meet the nutritional requirements for the Child and Adult Care Food Program (CACFP) and National School Lunch Program (NLSP)
☒ List of the children with food allergies
☒ State reviewer will observe meal and/or snack to ensure nutritional requirements for CACFP or NLSP have been met
☒ State reviewer will review trainings or professional development provided to staff/providers preparing and serving food to children in the program in order to meet the requirements of CACFP or NLSP.

Reviewed current menu confirming nutritional requirements are met.
Reviewed children's food allergies list.
Observed meal.
Reviewed trainings and professional development on food program.

☐Unmet Requirement:

☐Technical Assistance:

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 14: Desired Results Developmental Profile and Education Program

Regulation: The program maintains the Desired Results Developmental Profile – 2015 (DRDP – 2015). The program uses the information to plan and conduct age and developmentally appropriate activities and to monitor family involvement and satisfaction. Demonstrated correlation between the Desired Results Developmental Profile findings and the activities provided to the children in the classroom.
For programs operating as a Family Child Care Home Network (FCCHEN) the developmental profile is completed for each child based upon observations of network staff, in consultation with the provider

WIC Sections 10208, 10209, 10240, 10250, 10251; 5 *CCR* Sections 18270.5, 18272, 18273, and 18279–18281

Promising Practices:

Previously Unmet/ New practice:

Current Practice/Evidence Reviewed:

☒ DRDP Online upload is complete for each rating period
☒ Portfolios: Evidence that the DRDP is completed within 60 calendar days of enrollment and at least once every six months. The completed DRDP may contain may include work samples, photos, videos, and written observations that support the completion of the DRDP
☒ Evidence of completed DRDP summary of findings for each Classroom and Family Child Care Home Networks for current year
☒ Completed parent/teacher conference forms regarding the child's progress
☒ Completed parent/teacher conference schedule
☒ Documents that describe the age and developmentally appropriate activities conducted in the classroom/ family child care home. Provide lesson plans, activity sheets, or other evidence
☒ Teaching Practices. Activities, materials, and experiences support the children's development

DRDP online is being utilized with completed DRDPs within 60 calendar days of enrollment and at least once every six months.
Parent/teach conferences are completed, including parents' suggestions. Reviewed conference forms and schedule.
Reviewed completed DRDP summary of findings for each classroom.
Developmentally appropriate activities are conducted utilizing Creative Curriculum, supporting children's development.

☐Unmet Requirement:

☐**Technical Assistance:**

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 15: Qualified Staff and Director

Regulation:	**Promising Practices:**
Program staff is qualified for the position held. Each program operating two or more sites or family childcare homes has a qualified program director. Each program with more than one site has a qualified site supervisor at each site. Each site has qualified teachers. *WIC* Sections 10208, 10213.5, 10242, 10274, 10275, 10380, 10380.5; 5 *CCR* Section 18295	**Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Documentation of personnel roster for each classroom and identify staff by position held

☒ Verified current permits, credentials or certificates for each teacher, site supervisor, program director, or waiver issued

☒ Verify qualified staff in each classroom during onsite observation.

Reviewed personnel roster for each classroom and current permits for each teacher, site supervisor and program director.

☐Unmet Requirement:

☐Technical Assistance:

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 16: Staff Development/ Provider Support

Regulation: The program has developed and implemented a staff development component that is responsive to the training and support needs of staff, service providers, children, and/ or families. Family child care home networks shall include training and support for the family child care home education network's family child care providers and staff. *WIC* Sections 10240,10250, 10380; 5 *CCR* Section 18274	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Written job descriptions
☒ Blank copies of the performance evaluation for employees
☒ Evidence of an internal communication system to share information with all staff
☒ Plan and/or process for orienting new employees
☒ Identification of training needs of staff or service providers
☒ Process to identify the training needs of staff using Program Self- Evaluation data
☒ Documentation of completed professional development relevant to the program
☒ Records of implemented training

Reviewed written job descriptions and evaluations.
Staff internal communications are done through staff email, teams, phone, zoom, conference room meetings and hybrid meetings.
Complete and thorough orientation for new employees reviewed.
Training needs of staff are identified through the PSE, evaluations and coaching.
Reviewed completed training and professional development certificates, sign-in sheets, and agendas. All training is tracked.
Staff are reimbursed for permits, books, and tuition.

☐Unmet Requirement:

☐Technical Assistance:

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 17: Inventory Records

Regulation:
The local agency maintains an inventory record for all equipment and all non-disposable items with an estimated useful life of more than one year, purchased in whole or in part with child care and development contract funds, shall be maintained.

The contractor has adopted procedure for managing equipment, purchased in whole or in part with child care and development contract funds, until disposition of the item. In addition the requirements above, the contractor has: (1) a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property and to investigate any loss, damage, or theft; (2) adequate maintenance procedures to keep the property in good condition; and (3) proper sales procedures to ensure the highest possible return in the event the contractor is authorized or required to sell the item.

Funding Terms and Conditions for Child Care and Development Programs (hereafter, "FTCs"), Section III.H(2), I; 45 *CFR* Section 75.320(d)(3), (4), (5); 2 *CFR* Section 200.313(d)(1), (2), (3), ([4], [5].) 5 *CCR* Sections 3946 and 18025, Title 2 (2 *CFR*), Section 200.319(c)

Promising Practices:

Previously Unmet/ New practice:

Current Practice/Evidence Reviewed:
Inventory Record containing:

- ☒ Description;
- ☒ Serial number or other identification number;
- ☒ The source of funding;
- ☒ The acquisition date;
- ☒ The cost;
- ☒ The location, use and condition; and
- ☒ Any ultimate disposition date including date of disposal and sale price if applicable.

☒ Written policies and procedures in place and implement policies to ensure that the price of the goods and services is the competitive market price. (non-LEA only)
Equipment Purchase Approval Requests
☒ Review a sample of Equipment Purchase Request Approvals (EPARS) and Subcontracts.
☒ Observe facility equipment and expenditures and tagging of inventory.
☒ Invoice and record of materials received provided by contractor.
(Reviewer may pull any approvals from the previous five fiscal years)

Reviewed inventory record and confirmed it contains all required elements.
Reviewed written policies and procedures for procurements.
Reviewed a current EPAR and materials purchased along with inventory tagging.

☐Unmet Requirement:

☐**Technical Assistance:**

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 18: Program Self Evaluation

Regulation: The program has developed and implemented an annual evaluation plan that addresses any areas identified during the self-evaluation as needing improvement. • Evidence of Desired Results applies to CCTR, CMIG, CHAN, CFCC. • Completion of applicable parent survey for CAPP, CMAP, C2AP, C3AP, *WIC* Sections 10208, 10209, 10267.5; 5 *CCR* Section 18279	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

All Contracts:

☒ Documentation that was used in developing the Program Action Plan for all contract types

☒ Completed parent survey forms and the summary of the results of the survey for all contract types for current year

CCTR, CMIG, CHAN, CFCC only:

☒ Summary report of the completed Environment Rating Scale (ERS) for each classroom/home for current year

☒ Completed ERS summary of findings for each classroom and/or family child care homes for current year

☒ Agency level ERS and DRDP Summary of Findings

Reviewed PSE Survey including Program Action Plan.
Reviewed parent survey forms and the summary of results. Confirmed parent survey data was added to PSE and Program Action Plan.
Reviewed completed ERS Summary Report.
Reviewed ERS summary of findings.
Reviewed agency level ERS and DRDP Summary of Findings.

☐Unmet Requirement:

☐Technical Assistance:

☐ Action Required

☒Not Applicable ☐ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 19: Family Child Care Home Education Network Program

Regulation: Family child care home education network programs shall include an assessment of each family child care provider to ensure that services are of high quality and are educationally and developmentally appropriate. *WIC* 10250, 10251, 5 CCR 18271-18278	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☐ Processes and procedures for conducting regular visits to providers within the network to support the implementation of the program quality requirements.

a. Desired Results Developmental Program
b. Parent Involvement
c. Education Program

☐ Contractor's process and documentation of assessing each family child care provider within the network to ensure that services are educationally and developmentally appropriate.

d. Environment Rating Scale (ERS)
e. Age and developmentally appropriate activities for children
f. Nutrition
g. Care and Supervision

☐ Home Visits: Reviewer uses CDMIS FCCH data to pull random sampling of FCCHEN providers to visit to verify supports and training provided by the contractor.

☐Unmet Requirement:

☐Technical Assistance:

California Department of Social Services
Child Care and Development Division

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☒ Continuous Improvement Plan ☒ Technical Assistance Provided
☐ Previously Unmet

CCD 20: Contractor Policies

Regulation: Contractors shall develop written policies and procedures. Written information shall be provided to families, providers, and the general public. The written policies and procedures may not be in conflict with law, regulations, and terms of the contract. 5 *CCR* 18222, 18224, 18105 and Funding Terms and Conditions	**Promising Practices:** **Previously Unmet/ New practice:**

Changes Requiring Noticing

☐ Contractor made changes to Parent/Provider Policies that require review by CCDD Bargaining and/or noticing to Child Care Providers Union
☐ Not applicable

Feedback on Written Policies for Families: Comments and feedback were provided on the following: **CCTR:** • **Attendance and Abandonment of Care** • **Fraud Policy** • **Suspension and Expulsion** **CMAP/CMIG** • **Attendance and Abandonment of Care** • **Appeal and Complaint Procedures** • **Remove Temporary Suspension of Services** Please send an updated Parent Handbook to Child Development Consultant, Marijayne Patterson, Marijayne.Patterson@dss.ca.gov by July 10, 2026.	**Feedback on Written Policies for Providers:** Comments and feedback were provided on the following: •

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 21: Fiscal Reporting

Regulation: Contractors will be reimbursed for actual costs that are reasonable and necessary to the performance of the contract. The program has submitted a report for each contract that is consistent with the laws for state or federal fiscal reporting and accounting. Claims for reimbursement shall not be paid unless there are documents to support the claims. Funding Terms and Conditions for Child Care and Development Programs (hereafter, "FTCs") Section VI G-K. 5 *CCR* Section 18068	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Evidence that expenditures and claims for reimbursement are substantiated with supporting documentation. Reviewer will work with assigned fiscal analyst to determine timely and accurate submission of monthly or quarterly fiscal reports.

☒ Consultant reviewed latest fiscal calculation worksheet with assigned fiscal analyst.

Follow-up on projected service earnings ☐Yes ☒No

☒ Contractor provides reviewers with the following from the reporting quarter/ month identified by the reviewer:

A. Cost allocation plan

B. Internal Financial Records

- General Ledger for Books and Supplies 4000
- General Ledger for Services and Other Operating Expenses 5000
- Reviewer may ask for additional documentation from other expense categories

C. Accounts Payable Records 4000-5000: purchase orders, invoices, receipts, etc.

Contractor submits timely and accurate fiscal reports.
Consultant reviewed cost allocation, general ledger 4000 and 5000, and accounts payable records/evidence.

☐Unmet Requirement:

☐Technical Assistance:

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 22: Annual Audit

Regulation: The program has submitted an acceptable financial and compliance audit. 5 *CCR* Section 18071, *WIC* 10229.5 & 10440	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:
☒ Evidence that the annual Fiscal Audit was submitted timely. If applicable, documentation to verify follow-up to any findings identified in the audit report

Annual audit was submitted timely and accepted by CDSS Office of Audit Services.

☐Unmet Requirement:

☐Technical Assistance:

☐ Action Required

☐Not Applicable ☒ Met ☐ Unmet ☐ Continuous Improvement Plan ☐ Technical Assistance Provided
☐ Previously Unmet

CCD 23: Child Development Data Reporting

Regulation: Child Development Data Collection: Contractors shall submit complete, accurate reports to the CDSS by the date specified, and in the format specified in the CDSS's request for this information. Incomplete, inaccurate, or incorrectly formatted reports, and reports not received by the required date, shall be considered delinquent 5 *CCR* 18070	**Promising Practices:** **Previously Unmet/ New practice:**

Current Practice/Evidence Reviewed:

☒ Monthly Childcare Population Information (CDD-801A) submitted electronically in accordance with instructions from the CDSS Agency.
☒ Reviewer will verify staff information is current and accurate: (Director, Executive Director, and Site Supervisor).
☒ Reviewer will verify site level data is current and accurate (Site Supervisor, Sites, Child Counts).
☒ Reviewer will verify provider data: verify number of homes and children served (if applicable).
☒ Reviewer will verify all children reported in 801A have been associated with a facility license or license exempt provider.
☐ If the contractor is selected and notified to submit sample data, they must complete the Child Development Data Collection Sample Report (CDD-801B) electronically in accordance with the instructions from the CDSS.

Consultant verified staff information and site level information is current and accurate.
Verified number of homes and children served.
Verified all children reported in 801A have been associated with a facility number or license exempt provider.A

☐Unmet Requirement:

☐Technical Assistance:

Error Rate Reduction (ERRP) Plan Instructions

The assigned Program Quality and Improvement Branch (PQIB) Consultant or Program Integrity and Improvement (PII) Reviewer will enter the information for the sections below before the form is forwarded to the contractor to complete.

1. Contractor Name – The full legal name of the contractor

2. Contractor Representative Name – Contractor representative's name

3. CDSS Reviewer(s) Name(s) – The names of all CDSS reviewers assigned to the review should be present

4. Review Date(s) – This should include the date range for the entire review (i.e., November 21-25, 2023)

5. ERRP Due Date: The plan due date should be 45 calendar days from the last day of the review. This date should match the date on the Contract Monitoring Report (CMR). The ERRP Timeline tool can be used to calculate it.

6. Error Description – This should include a description of the errors found on the PII Improper Payment Report. If there were multiple errors, they should appear in separate tables within the document. The description should also note which requirement(s) were Unmet Requirements.

The Contractor reviewed will enter the information for the sections below after receiving the form from the assigned PQIB Consultant or PII Reviewer.

1. Current Practice – This section should describe the contractor's current practice for the specific error described at the time of review

2. Proposed Practice – This section should outline what changes to the current practice will take place to prevent future errors

3. Implementation Date – Date the contractor plans to implement the proposed practice

4. Progress Check Dates – Dates the contractor plans to contact the analyst/consultant to record progress

5. The contractor will submit the completed ERRP to the assigned PQIB Consultant and PII Reviewer for review and approval

Error Rate Reduction Plan Template

Contractor Name: Community Action Partnership of Kern
Contractor Representative Name: Sylvia Ortega, Quality Assurance Administrator
CDSS Reviewer(s) Name(s): Adam Roach, Analyst II
Review Date(s): 04/20/26
Error Rate Reduction Plan Due Date: 07/10/26

Office Use Only	Date	Notes
Received on:		
Feedback Provided:		
Approved on:		
Follow Up 1		
Follow Up 2		
Follow Up 3		
Item Resolution Period		

CCD Item:	**CCD 01 Family Eligibility**: Families with children enrolled in the program must meet the eligibility requirements of that contract and have complete, required documentation in the family data file. Additionally, The family's fluctuating income was not properly calculated and/or adequately documented to support the eligibility determination.
Error Description:	**Finding:** The self-certification of income was missing for both parents who were seeking employment. **Regulatory Requirement:** (a) The parent shall obtain and provide documentation of the family's total countable income for the purposes of determining whether a family is income eligible and/or assessing the appropriate family fee, as applicable. The parent(s) shall provide documentation of total countable income for all the individuals counted in the family size as follows: (4) If the parent does not have income from employment, the parent shall provide a self-certification of income as defined in section 18078. 5 CCR Section 18084(a)(4)

Current Practice:	At the time of certification and recertification, Enrollment & Attendance Specialists review documentation provided by the family to determine eligibility and verify income in accordance with California Code of Regulations and CAPK enrollment procedures. Staff obtain income documentation from all applicable family members and review the family file prior to certification. When a parent reports having no income, staff verbally request supporting information; however, there was not a standardized verification step or required checklist to ensure a completed Self-Certification of State of Zero Income form was obtained from every parent prior to certification. As a result, the family file was certified without the required documentation for both parents. Regarding fluctuating income, at the time of the review, Enrollment & Attendance Specialists verified family income using documentation provided by the parent during certification and recertification. When families reported fluctuating income, staff reviewed available pay documentation and calculated income based on information provided by the family. Although staff followed existing eligibility procedures, there was not a standardized process requiring consistent evaluation of fluctuating income, documentation of the calculation methodology, or supervisory verification prior to certification. As a result, the family file did not contain sufficient documentation to support the eligibility determination in accordance with California Code of Regulations requirements.
Proposed Practice:	CAPK will strengthen its eligibility verification process by implementing a mandatory eligibility documentation checklist that includes verification of a completed Self-Certification form for every parent or legal guardian reporting no employment income. Staff will not finalize eligibility certification until all required documentation has been obtained and verified. The Enrollment and Attendance Department will revise the Eligibility Determination SOP to include specific procedures for documenting parents with no income, require Enrollment Specialists to complete a standardized eligibility checklist prior to certification, implement a multi-tiered review process for all files containing self-certification documentation before enrollment is finalized, provide annual and refresher training on 5 CCR Section 18084 requirements, emphasizing documentation requirements for parents seeking employment or reporting no income, and conduct monthly quality assurance reviews of eligibility files to monitor compliance and identify trends requiring corrective action. Regarding fluctuating income, CAPK has strengthened its income verification procedures by implementing a standardized Fluctuating Income Verification Policy and Standard Operating Procedure to ensure consistent application of California Department of Social Services regulations when determining family eligibility. To address fluctuating income, CAPK Head Start has established uniform procedures for determining when additional income

	documentation is required, including obtaining clarification from families when income patterns are inconsistent or incomplete, implement a multi-tiered review of all certifications involving fluctuating income prior to eligibility approval, provide comprehensive training to Enrollment & Attendance Specialists, Coordinators, and Supervisors on fluctuating income requirements, acceptable documentation, and calculation methods, as well as implement periodic monitoring and refresher training to ensure continued compliance and consistency in fluctuating income determinations across all Enrollment & Attendance staff.
Implementation Date:	June 8, 2026
Progress Check Dates:	July 1, 2026; October 1, 2026; December 1, 2026.

CCD Item:	**CCD 02 Need Verification:** Families with children enrolled have met the need requirements. Certified hours of childcare correspond to the need of the parent/caretaker, as documented by the contractor at the initial certification and recertification or at the voluntary request of the family to increase or decrease the hours of need status.
Error Description:	**Finding:** The contractor certified parent A for job seek Monday-Friday and parent B for employed Thursday-Saturday. Care was approved based on parent A's need schedule only. 20 Full-time days were claimed for the sample month when it should have been 9 Part-time days. **Regulatory Requirement:** Subsidized early learning and care services shall only be available to the extent to which there is no parent in the family available and capable of providing care for the family's child(ren) during the time care is requested. 5 CCR Section 18085

Current Practice:	Enrollment & Attendance Specialists determine certified childcare hours by reviewing each parent's documented need and entering the approved schedule into ChildPlus and the applicable state reporting systems. Staff evaluate employment, job seeking, education, and other qualifying need documentation during certification. Although staff review each parent's schedule independently, there was not a standardized process requiring calculation of overlapping parental availability before determining the certified hours of care. As a result, the child's approved care schedule exceeded the family's documented need.
Proposed Practice:	CAPK will revise its Need Verification procedures to require staff to evaluate the schedules of all parents or caretakers collectively before determining certified hours of care. Childcare will only be authorized for the periods in which no parent is available to provide care, consistent with 5 CCR Section 18085. The Enrollment & Attendance Department will revise the Need Verification Policy and Procedure to include documenting overlapping schedule for all two-parent households, require staff to complete a Need Verification Worksheet documenting each parent's availability and the resulting approved care schedule, and implement a multi-tiered review process for all certifications involving multiple parent schedules before enrollment is finalized. Additionally, the department will provide mandatory training on calculating certified hours using overlapping parent schedules, including case-study scenarios, conduct monthly file audits comparing certified hours, ChildPlus entries, and supporting documentation to ensure services correspond to the verified need, and use periodic monitoring reports to identify certification discrepancies and provide immediate coaching or corrective action when errors are identified.
Implementation Date:	June 8, 2026
Progress Check Dates:	July 1, 2026; October 1, 2026; December 1, 2026.

CCD Item:	**CCD 04 Compliance with Due Process**

Error Description:	Finding: In Fifteen family data files in Section VII of the Notice of Action, the contractor required the parent to report income changes within 5 days if income exceeds the 85% threshold. Regulatory Requirement: The requirement to notify the contractor, within 30 calendar days of any current and on-going income change that causes the family's adjusted monthly income, adjusted for family size, to exceed this maximum amount. 5 CCR Section 18082.2(B)
Current Practice:	At the time of the review, CAPK provided families with a Notice of Action (NOA) at certification and recertification that outlined parent rights, appeal procedures, and reporting responsibilities. The NOA included language instructing families to report income changes within five calendar days if the family's adjusted monthly income exceeded the State Median Income (SMI) threshold. Staff utilized the agency's standardized NOA form and enrollment packet during certification; however, the form had not yet been updated to reflect the California Department of Social Services requirements, resulting in outdated reporting timeframes being communicated to families.
Proposed Practice:	CAPK has revised its Notice of Action and enrollment forms to align with current California Department of Social Services regulations and guidance. The Notice of Action now informs families that they are required to report any ongoing income change that causes the family's adjusted monthly income, adjusted for family size, to exceed the SMI threshold within thirty calendar days, consistent with 5 CCR Section 18082.2(b). To ensure continued compliance, CAPK has implemented the following corrective actions: Update all Notice of Action templates to reflect the current 30-calendar-day reporting requirement, remove obsolete language referencing the previous five-day reporting timeframe from all enrollment and recertification documents, revise the Enrollment and Attendance Policy and Standard Operating Procedures (SOPs) to incorporate the updated due process and parent notification requirements, trained Enrollment & Attendance Specialists, Coordinator, and Supervisors on the revised CDSS regulations and update Notice of Action requirements. Additionally, a letter to the parent/guardian will be provided to them indicating the change. Further, a supervisory review of all revised enrollment packets and NOAs prior to issuance to ensure the most current approved forms are used. Also, an added periodic quality assurance file reviews to verify that current NOA forms are issued to families and that parent files contain the updated documentation, establish a document control process to ensure regulatory updates issued by CDSS are incorporated into agency forms and procedures promptly, preventing the continued use of outdated forms.

Implementation Date:	June 1, 2026
Progress Check Dates:	July 1, 2026; October 1, 2026; December 1, 2026.

CCD Item:	**CCD 05b: Attendance and Provider Payments**
Error Description:	Finding: Based on review of Fifteen CCTR family data files, four family data files contained Administrative Errors in Attendance and Provider Payments In four family data file the full signature is not used by the parent on the attendance sheet, other authorized adult, or staff person designated by the contractor. Regulatory Requirement: (b) One of the following persons shall enter the time of arrival and departure on a sign-in/sign-out sheet and, except as specified in Subsection (c) below, shall sign the sheet sign their full signature: (1) The parent or other adult authorized by the parent to drop off/pick up a child; 5 CCR Section 18065(b).
Current Practice:	At the time of the review, parents or authorized representatives completed daily sign-in and sign-out documentation using attendance sheets maintained at each center. Teaching staff monitored attendance documentation daily and Enrollment & Attendance staff reviewed attendance records during periodic file reviews. While staff verified that attendance sheets were completed, there was not a consistent process to ensure parents used their complete legal signature each time attendance was recorded. Consequently, abbreviated signatures or initials were accepted on some attendance records.
Proposed Practice:	CAPK has enhanced its attendance documentation procedures to ensure attendance records comply with California Code of Regulations requirements regarding parent signatures. The following corrective actions have been implemented: Revised the Attendance Policy and Standard Operating Procedure to clearly require parents or authorized representatives to use their full signature when signing children in and out each day, updated parent orientation to include instruction regarding attendance signature

	requirements, provided training to Center staff, Family Child Care Providers, Enrollment & Attendance staff, and Site Supervisors regarding acceptable attendance documentation and signature requirements. Additionally, CAPK will implement daily review of attendance sheets by classroom staff to identify incomplete or abbreviated signatures before the end of each service day whenever feasible, implement supervisory monitoring through monthly attendance audits to verify compliance with attendance documentation requirements. Furthermore, CAPK will add attendance documentation compliance to the agency's internal monitoring process, with immediate coaching and corrective action provided when deficiencies are identified and incorporate attendance signature verification into ongoing quality assurance reviews to ensure continued compliance with 5 CCR Section 18065(b).
Implementation Date:	April 24, 2026
Progress Check Dates:	July 1, 2026; October 1, 2026; December 1, 2026.

August 12, 2026

Ms. Marissa Ortiz-Cortez, MPH
WIC Program Administrator
Community Action Partnership of Kern
1300 18th Street, Suite 200
Bakersfield, CA 93301

Dear Ms. Ortiz-Cortez:

The California Department of Public Health, Women, Infants and Children Division (CDPH/WIC) completed a biennial program monitoring visit (PMV) of your agency on December 3-6, 2024. The results of the PMV were summarized in a Letter of Findings which contained seven Areas for Required Action (ARA) that was sent to Community Action Partnership of Kern on December 20, 2024. Your Corrective Action Plan (CAP), to address the ARA, was due by February 28, 2025. It was received by CDPH/WIC on January 10, 2025 and approved on February 10, 2025.

On July 24, 2026, CDPH/WIC completed a CAP implementation review that assessed whether the proposed actions in your CAP had been successfully implemented. The satisfactory results from this review are as follows:

Finding #1

Requirement	WPPM 210-02, WPPM 210-06, WPPM 270-20 Proof of California Residency and Identification
Area of Required Action	Our review of a sample of 20 WIC WISE participant certification records found one (1) record in which Medi-Cal Eligibility Data System (MEDS) Interface was selected as proof of residence and one (1) record was selected as proof of identity, but there was no indication that the required MEDS interface had occurred.

Corrective Action Plan (CAP)	The LA will retrain all supervisors and staff and will be required to complete the new CDPH/WIC LSM training "Determining WIC Eligibility" during the month of January and February 2025. New training model and technique will also be used to support staff. The Program Administrator, Program Manager and Division Director will be responsible for in-person observations. Four will be conducted per staff, per quarter until 100% compliance is reached. Once reached observations will be reduced to once per quarter per staff. Five supervisors will be responsible for auditing five participant files per staff per month. five file audits will be conducted until 100% compliance is reached, then two files per staff per month will be maintained.
Outcome	Closed ☒ Not Closed ☐
Basis for decision	WIC WISE report of June certification reviewed four correct usage of MEDS interface for Proof of Identity and residence. Results showed all records that had selected MEDS as proof of address/proof of identity contain an aid code indicating that the required MEDS Interface had occurred. Compliance demonstrated at 100%.

Finding #2

Requirement	WPPM 210-02, WPPM 210-03 Adjunctive Eligibility Criteria and Determination of Income Eligibility
Area of Required Action	Our review of participant records and observations of onsite sessions found additional policy violations related to adjunctive eligibility and income determination. Our review of a sample of 20 WIC WISE participant certification records found four records in which the Medi-Cal number used in the MEDS Interface was that of a

	different family member, which resulted in adjunctive eligibility not being documented correctly in WIC WISE. • Our review of onsite appointments found one (1) instance where the MC number used in the MEDS interface was that of a different family member. Staff must use deemed eligible infant to document infant adjunctive eligibility. • Our team noted one (1) instance onsite where staff overrode the MEDS interface data. Staff ran MEDS interface, information came back not eligible for participant but staff changed the adjunctive eligibility chart for Medi-Cal to 'yes'. • Our team noted one (1) instance onsite where staff used net income instead of gross income. WIC Policy requires gross income. • Our team noted one (1) instance onsite where staff used zero income without further probing of household's current income. WIC Policy requires the full household income.
Corrective Action Plan (CAP)	The LA will retrain all supervisors and staff and will be required to complete the new CDPH/WIC LSM training "Determining WIC Eligibility" during the month of January and February 2025. New training model and technique will also be used to support staff. Training will include scenario reenactment, pre/post assessment and additional training material aside from LMS. The Program Administrator, Program Manager and Division Director will be responsible for in-person observations. Four will be conducted per staff, per quarter until 100% compliance is reached. Once reached observations will be reduced to once per quarter per staff. Five supervisors will be responsible for auditing five participant files per staff per month. five file audits will be conducted until 100% compliance is reached, then two files per staff per month will be maintained.
Outcome	Closed ☒ Not Closed ☐

Basis for decision	Two virtual observations as well as 20 WICWISE files of June certification were reviewed for correct income determination and use of adjunctive eligibility. Results showed all records were documented correctly in WIC WISE and all Medi-cal numbers used in MEDS Interface were that of the individual being certified. Compliance demonstrated at 100%.

Finding #3

Requirement	WPPM 260-40 WIC Participant Rights and Responsibilities
Area of Required Action	Our review of participant records and observations of onsite sessions found policy violations related to the administering of the Rights and Responsibilities document. • Our review of a sample of 20 WIC WISE participant certification records found one (1) record where the *Know Your Rights and Responsibilities* (R&R) form was not signed and present in WIC WISE. • Our review of onsite appointments found multiple staff did not read all the information in the signature box to the participant before the document was signed and did not offer a copy of the R&R form to the family representative/caretaker. *(This is a repeat finding)*
Corrective Action Plan (CAP)	LA will provide staff with isolated training for R&R procedures for the month of March 2025. LA will also develop a new procedure and tool to demonstrate to staff how to accurately complete R&R. The Program Administrator, Program Manager and Division Director will be responsible for in-person observations. four observations will be conducted per staff, per quarter until 100% compliance is reached. Once reached observations will be reduced to once per quarter per staff.

	One supervisor is currently responsible for running the current R&R report daily. The report is run twice daily to ensure staff rectify the error on the same day.
Outcome	Closed ☒ Not Closed ☐
Basis for decision	Two virtual observations completed. In both instances, staff read all the information in the signature box to the participant before the document was signed. WIC WISE report of June certification reviewed for presence of R&R in WIC WISE. Results showed all files pulled had an R&R generated and signed. Compliance demonstrated at 100%.

Finding #4

Requirement	WPPM 210-03, WPPM 210-06, WPPM 270-20, WPPM 1000-140 Self Declaration Statement (SDS)
Area of Required Action	Our review of onsite appointments found one (1) instance where an in-person signature was not obtained for the Self Declaration Statement (SDS). An SDS must be created whenever any of the following choices are selected for verification of residency, income, and/or identity during certification or recertification: • Cash Payment • Disaster Victim • Pregnant teen turned out of home • Homeless • Migrant • No Proof Provided • Remote/rural area with no mail delivery
Corrective Action Plan (CAP)	All supervisors and staff will be required to complete the new CDPH/WIC LMS training “Determining WIC Eligibility” during the month of January 2025. The Program Administrator, Program Manager and Division Director will be responsible for in-person

	observations. Four observations will be conducted per staff, per quarter until 100% compliance is reached. Once reached observations will be reduced to once per quarter per staff. Five supervisors will be responsible for auditing five participant files per staff per month. five file audits will be conducted until 100% compliance is reached, then two files per staff per month will be maintained
Outcome	Closed ☒ Not Closed ☐
Basis for decision	"Individual with Short Cert" report pulled for the month of July (07/15/2026-08/15/2026) to review for presence of SDS. Our review of 20 records with a 30-day Short Certification showed all records generated an SDS and signed. Compliance demonstrated at 100%.

Finding #5

Requirement	WPPM 270-40 Program Orientation	
Area of Required Action	Our review of onsite appointments found that the required program orientation topic and assessment was inadequate in four (4) observations and in one (1) case incorrect. LA staff must assess the participant's understanding of WIC authorized food and use of the WIC card. More specifically, staff should cover all required topics to ensure the participant understands how to use WIC benefits and purchase WIC food.	
Corrective Action Plan (CAP)	WIC Training Coordinator and WIC Program manager will be responsible for creating a new tool that will be added to the "Orientation	

	to WIC" which is a pre-existing material that staff can use at orientation to assess participant's understanding of WIC authorized food and use of the WIC card. Staff were retrained on Orientation requirement in January 2025. The Program Administrator, Program Manager and Division Director will be responsible for in-person observations. Four will be conducted per staff, per quarter until 100% compliance is reached. Once reached observations will be reduced to once per quarter per staff.	
Outcome	Closed ☒ Not Closed ☐	
Basis for decision	Virtual observations of two full orientations showed that both staff are fully orienting applicants, covering all required orientation topics and asked assessment questions to ensure participants fully understood the WIC procedures.	

Finding #6

Requirement	WPPM 400-12 Care Plan
Area of Required Action	Our review of participant records and observations of onsite sessions found policy violations related to the documentation of a Care Plan. • Our review of 20 WIC WISE participant certification records found one (1) record where staff documented the care plan one day late. The Care Plan must be completed by the end of day. • Our review of onsite appointments found one (1) instance in which the Care Plan did not meet required minimum standard. The assessment was missing.
Corrective Action Plan (CAP)	LA will provide staff with an isolated training for care plans which will include scenario reenactment and pre/post assessment. Concurrent with training dates in February 2025, staff will be provided a job aid to assist with appropriate time to add the care plan while conducting an appointment. The Program Administrator, Program Manager and Division Director will be responsible for in-person observations.Four will be conducted per staff, per quarter until 100% compliance is reached. Once reached, observations will be reduced to once per quarter per staff. Five supervisors will be responsible for auditing five participant files per staff per month. five file audits will be conducted until 100% compliance is reached, then two files per staff per month will be maintained
Outcome	Closed ☒ Not Closed ☐
Basis for decision	WICWISE report of May certification reviewed for presence of care plan. Documentation was found in all 20 records reviewed. Compliance demonstrated at 100%.

Finding #7

Requirement	WPPM 200-01, WPPM 210-10, WPPM 210-11, WPPM 210-12, WPPM 210-13
Area of Required Action	Our review of onsite appointments found four (4) staff assigning inappropriate manual risk codes. An accurate indicator of nutritional risk is necessary for certification.
Corrective Action Plan (CAP)	LA will provide staff with several isolated trainings for risk code which include scenario reenactment and pre/post assessment during the month of February and March 2025. The Program Administrator, Program Manager and Division Director will be responsible for in-person observations. Four will be conducted per staff, per quarter until 100% compliance is reached. Once reached observations will be reduced to once per quarter per staff.
Outcome	Closed ☒ Not Closed ☐
Basis for decision	Two virtual observations and 20 WICWISE files of June certification reviewed to ensure staff assigned appropriate manual risk codes. All 20 records showed appropriate risk code manually assigned.

We have concluded that the proposed corrective actions were fully implemented, and the Areas for Required Action have been satisfactorily resolved. Thank you for taking the necessary steps to achieve program compliance.

If you have any questions, please contact your Nutrition Consultant, Marissa de Crom marissa.decrom@cdph.ca.gov.

Sincerely,

Jared Garbutt

Jared Garbutt, MPH, RD, Chief
Bay and Central Section, Local Services Branch
Women, Infant and Children (WIC) Division
California Department of Public Health

Cc: Jeremy T. Tobias, CEO
Community Action Partnership of Kern
jtobias@capk.org

MEMORANDUM

To: CAPK Audit & Pension Committee

From: Kelly Lowery, Food Bank Administrator

Date: November 13, 2026

Subject: Agenda Item: 4e Food Bank Biennial CSFP Audit – ***Info. Item***

Background
The Commodity Supplemental Food Program (CSFP) is a U.S. Department of Agriculture (USDA) nutrition program that provides monthly food packages to income-eligible adults age 60 and older. These packages supplement participants' diets with nutritious foods rather than provide a complete diet. In California, the program is administered by the California Department of Social Services (CDSS) in partnership with local agencies, including food banks. Our CAPK Food Bank CSFP program team serves more than 5,000 low-income seniors each month with a food box and other available resources.

Every two years, CDSS conducts an audit of CAPK Food Bank's CSFP program. The purpose of the review was to determine our Food Bank's compliance with the Code of Federal Regulations (CFR), United States Department of Agriculture (USDA) regulations, the terms of your approved Memorandum of Understanding (MOU)with the CDSS, and the CSFP Policies and Procedures Manual (CPPM). The review covered the Federal Fiscal Year (FFY) 2025 through the date of review in FFY 2026.

Review Findings and Areas of Merit
CAPK's response to the CDSS compliance review highlights several areas of merit, including program knowledge, timely communication and reporting, effective caseload management, use of technology to support operations and participant communication, nutrition education, and improvements in warehouse and inventory procedures. The response also notes recognition of CAPK's commitment to participant service, program integrity, and continuous improvement.

The review identified one finding involving discrepancies in expenses reported through the CSFP reimbursement process. CAPK's review determined that the discrepancies stemmed from inconsistent application of its existing cost allocation plan during invoice submission and payment. Importantly, the discrepancies resulted in understated expenses, not overstated expenses.

Corrective Actions
CAPK's August 26, 2026 response outlines five corrective actions in progress to strengthen financial controls and ensure consistent application of the existing cost allocation plan:

1. **Clarify cost allocation requirements:** Review established methodologies with Food Bank and Fiscal staff and develop vendor-specific written guidance to ensure staff use approved allocation methods.
2. **Strengthen pre-reimbursement reconciliation:** Reconcile proposed reimbursement expenses to supporting accounting records and verify allocation methodologies before submitting claims.

3. **Define staff responsibilities:** Clarify Food Bank responsibilities for expense coding, documentation, and allocation information, with subsequent Fiscal and reimbursement review to verify consistency with the cost allocation plan.
4. **Provide staff training:** Train staff on finalized procedures, including allocation methods, expense coding, documentation, responsibilities, and review and reconciliation controls.
5. **Establish ongoing monitoring:** Conduct periodic expenditure reviews once the monitoring process is implemented, correct discrepancies, and address recurring issues through training or procedural changes.

These actions focus on strengthening the processes used to apply CAPK's existing cost allocation plan, rather than replacing the plan, from initial invoice submission through the final reimbursement request.

The corrective action plan was received and approved by CDSS in a letter dated September 25th, 2026.

Attachments:
2026 CSFP CAPK Compliance Review Findings Letter
Response and Corrective Action Plan – FFY 2025-2026 CSFP Compliance Review Memorandum
2026 CSFP CAPK Compliance Review Letter of Acknowledgement of Corrective Action

August 6, 2026
SENT VIA EMAIL

Jeremy T. Tobias, CEO
Community Action Partnership of Kern
1300 18th St
Bakersfield, CA 93301

SUBJECT: CSFP COMPLIANCE REVIEW FEDERAL FISCAL YEAR 2025-26

Dear Jeremy T. Tobias:

Thank you to your team for their time and cooperation during the recent Compliance Review (Review) of the Commodity Supplemental Food Program (CSFP) operated by Community Action Partnership of Kern County (CAPK). In June of 2026, staff Jessica Radtke conducted the review on behalf of the California Department of Social Services (CDSS) and visited the following locations:

- Techapachi Site Distribution
- Rasmussen Site Distribution
- Community Action Partnership of Kern County Warehouse

The purpose of the review was to determine the Local Agency's (LA) compliance with the Code of Federal Regulations (CFR), United States Department of Agriculture (USDA) regulations, the terms of your approved Memorandum of Understanding (MOU) with the CDSS, and the CSFP Policies and Procedures Manual (CPPM). The review covered the Federal Fiscal Year (FFY) 2025 through the date of review in FFY 2026.

CDSS reviewed documents and procedures related to key functional areas of the program. The following outlines the seven functional areas of review:

I. General Administration
II. Caseload Management and Outreach
III. Nutrition Education
IV. Civil Rights
V. Certification Procedures
VI. Food Storage and Inventory Control
VII. Financial Management, Audits, and Records

The Review resulted in one finding and no observations for several functional areas of the program and are listed below.

Finding 1

Discrepancies in 48 line-item costs from the Food Distribution Storage/Transport section of the submitted CSFP-004 Expense Reimbursement Request were identified for FFY 2025-26. There were $6,340.90 overstated expenditures and $13,745.13 understated expenditures that resulted in a $7,404.23 understated billing adjustment. CAPK has not clearly stated the cost allocation methodologies used for various items and the current process for verifying the cost allocation percentages for the program costs and did not catch the expense errors until the time of the compliance review.

Requirement

CPPM, § 10300 Administrative Costs
Funds provided to Local Agencies may be used to cover administrative costs identified in 2 CFR Part 200 that are allowable, reasonable, allocable, and necessary to carry out the CSFP within their jurisdiction.

CPPM, § 10600 Financial and Programmatic Records and Reports
CDSS and Local Agencies shall maintain accurate and complete records in accordance with federal and state regulations and policies and the contract scope of work.

MOU-20-6003, § 34
The Local Agency shall submit a Cost Allocation Plan to CDSS each program year ….. The Cost Allocation Plan shall be in conformance with requirements in 2 CFR Part 200 and 7 CFR Part 247 and shall describe how direct and indirect costs shall be allocated between the programs administrated by the Local Agency. The Cost Allocation Plan shall include a narrative of the Local Agency plan and any necessary backup material needed to substantiate the plan. All costs included in the Cost Allocation Plan shall be supported by formal accounting records which shall substantiate the propriety of eventual claims. Changes to the Cost Allocation Plan require the Local Agency to submit the updated Cost Allocation Plan with each quarterly reimbursement claim.

Corrective Action

CAPK must develop and implement a written Cost Allocation Plan using the Cost allocation template that complies with the requirements. The plan must clearly document all of the allocation methodologies used to allocate direct and indirect costs, identify the basis for allocation percentages, and ensure all claimed costs are supported by formal accounting records.

CAPK must establish and implement written procedures to verify cost allocation percentages and reconcile allocated expenditures to supporting documentation prior to submitting CSFP reimbursement claims. The procedures must include a documented review process and staff training to ensure expenditures claimed are allowable,

reasonable, allocable, necessary, and accurately reported. The Cost Allocation Plan and internal control procedures must be submitted to CDSS for review and approval.

Areas of Recognition and Merit
It is also essential to highlight numerous areas of merits during this compliance review.

1. Staff demonstrated strong program knowledge, professionalism, and a commitment to compliance with eligibility, certification, and distribution requirements.
2. Staff maintained timely and effective communication with CDSS and participants regarding program and operational updates, including the accurate and timely submission of the FNS-153 and other required reports.
3. Caseload management practices aligned with evolving program guidance while maintaining appropriate participation levels.
4. Strong implementation of technology systems, including Primarius, OASIS, and Textedly, enhanced program operations, participant outreach, and communication.
5. Nutrition education efforts exceeded standard requirements through the consistent distribution of recipes and supplemental educational materials that complemented participant food packages.
6. The agency demonstrated continued improvements to warehouse procedures and operational practices supporting inventory management, food safety, and overall program efficiency.
7. Agency staff demonstrated a strong commitment to participant service, program integrity, and continuous program improvement.

Corrective Action Plan

Please submit a corrective action plan by **September 6, 2026**, indicating the actions you have taken or plan to take to resolve each noncompliance finding and area of concern listed here. If full compliance cannot be accomplished within the timeframe allowed, please contact your consultant before the due date to request an extension. Please address your response to the following:

Jessica Radtke, Program Consultant
Commodity Supplemental Food Program
Department of Social Services
744 P Street, Sacramento, CA 95814
Jessica.Radtke@dss.ca.gov

We appreciate your cooperation during the review process. The staff was accommodating throughout the entire visit. If you have any questions regarding this letter, please contact Jessica Radtke, Program Consultant, in the Family Engagement and Empowerment Division, Emergency Food Programs Unit A at (916) 862-5613, or via email to Jessica.Radtke@dss.ca.gov.

Sincerely,

Jessica Radtke

Jessica Radtke, Program Consultant
Nutrition Programs Branch
Family Engagement and Empowerment Division

Lori Coopwood

Aug 6, 2026

Reviewed and Approved by
LORI COOPWOOD
Program Manager

Date

Signature: Lori Coopwood
Email: lori.coopwood@dss.ca.gov
Title: Supervisor II
Company: STATE OF CALIFORNIA DEPARTMENT OF

MEMORANDUM

To: Jessica Radtke, Program Consultant
Commodity Supplemental Food Program
California Department of Social Services

Kelly Lowery, CAPK Food Bank Administrator

August 26, 2026

Response and Corrective Action Plan – FFY 2025-26 CSFP Compliance Review

Community Action Partnership of Kern (CAPK) appreciates the California Department of Social Services' thorough review of our Commodity Supplemental Food Program and the opportunity to respond to the August 6, 2026 Compliance Review Findings Letter.

We especially appreciate CDSS recognizing the many areas in which CAPK Food Bank staff demonstrated strong performance. The review highlighted our staff's program knowledge and professionalism, timely communication and reporting, effective caseload management, use of technology to strengthen program operations and participant communication, nutrition education efforts, improvements in warehouse and inventory procedures, and our team's commitment to participant service, program integrity, and continuous improvement.

We are proud of those results and appreciate CDSS elevating them in the final review. They reflect a significant amount of work by staff to operate CSFP effectively and responsibly. We also view the compliance review process as an important opportunity to identify areas where our internal processes can be strengthened.

The review identified one finding related to discrepancies in expenses reported through the CSFP reimbursement process. Following the review, CAPK examined the circumstances that led to those discrepancies and determined that the underlying issue was the inconsistent application of CAPK's existing cost allocation plan during the internal invoice submission and payment process.

CAPK had an established cost allocation plan during the review period. However, Food Bank staff submitting certain invoices for payment did not consistently apply the allocation methodologies established in that plan.

In response, CAPK is currently implementing a series of corrective actions focused on strengthening internal controls, clarifying staff responsibilities, improving training, and establishing additional verification points to ensure that the existing cost allocation plan is consistently followed.

Corrective Actions in Progress

1. Clarification and Documentation of Cost Allocation Requirements

CAPK is reviewing the existing cost allocation plan and applicable allocation methodologies with Food Bank and Fiscal staff involved in the expense and reimbursement process. As part of this process, CAPK is developing clearer written guidance in the form of individual vendor-specific memos that outline the appropriate methodology for allocating expenses associated with CSFP.

The guidance will reinforce that staff submitting expenses for payment must use the methodology established in the cost allocation plan and should not independently substitute an alternative allocation percentage or methodology.

2. Pre-Reimbursement Reconciliation

CAPK is strengthening its reconciliation process prior to submission of CSFP reimbursement requests. Expenses proposed for reimbursement will be reconciled against supporting accounting records and reviewed to confirm that the appropriate allocation methodology was applied.

This will provide a second control point before expenditures are ultimately claimed for reimbursement and will help identify any discrepancies that were not identified during the initial invoice process.

3. Defined Staff Responsibilities and Accountability

CAPK is clarifying the responsibilities of Food Bank and Fiscal staff throughout the expense and reimbursement process.

Food Bank staff will be responsible for providing appropriate expense coding, supporting documentation, and allocation information when submitting invoices for payment. Fiscal and reimbursement review processes will provide subsequent verification that expenditures charged to CSFP are consistent with the cost allocation plan and supported by appropriate documentation.

4. Staff Training

Once the revised procedures and controls are finalized, CAPK will provide training to staff involved in submitting, processing, reviewing, and reconciling CSFP-related expenses.

Training will address the cost allocation plan, appropriate expense coding, allocation methodologies, supporting documentation requirements, staff responsibilities, and the additional review and reconciliation procedures being implemented.

5. Ongoing Monitoring

CAPK is also developing an ongoing monitoring process for CSFP-related expenditures. Once implemented, periodic reviews will be conducted to verify that established allocation methodologies and internal procedures are being consistently followed.

Any discrepancies identified through this process will be corrected, and recurring issues will be addressed through additional training or procedural changes as appropriate.

Conclusion

The corrective actions currently being implemented are designed to address the underlying cause of the discrepancies identified during the compliance review while also meeting CDSS's requirement for procedures that verify allocation percentages, reconcile expenditures to supporting documentation, provide a documented review process, and ensure appropriate staff training.

Importantly, CAPK's response is focused not on replacing the existing cost allocation plan, but on strengthening the internal processes necessary to ensure that the plan is consistently applied from the initial submission of an expense through the final CSFP reimbursement request.

CAPK appreciates both the recognition provided through this review and the opportunity to strengthen our financial controls. We remain committed to program integrity and continuous improvement recognized by CDSS throughout its review and appreciate our continued partnership in serving CSFP participants throughout Kern County.

If there’s food for one, there’s food for two,

Kelly Lowery
CAPK Food Bank Administrator

September 25, 2026

SENT VIA EMAIL

Jeremy T. Tobias, CEO
Community Action Partnership of Kern
1300 18th St
Bakersfield, CA 93301

SUBJECT: CAPK CSFP COMPLIANCE REVIEW LETTER OF ACKNOWLEDGMENT OF CORRECTIVE ACTION

Dear Jeremy T. Tobias:

Thank you for your agency's Corrective Action Plan (CAP) to the August 6, 2026, findings letter for the Commodity Supplemental Food Program (CSFP).

I reviewed the CAP submitted by your agency on August 31, 2026. The actions taken, including the updated Cost Allocation Plan and additional internal controls, are sufficient to address the compliance finding and bring the agency into compliance with program requirements. The corrective action is considered addressed, and the compliance review may be closed. The agency must implement and maintain the internal controls described in the CAP.

Sincerely,

Jessica Radtke

JESSICA RADTKE, Program Consultant
Nutrition Programs Branch
Family Engagement and Empowerment Division