



*Helping People... Changing Lives.*

**FINANCIAL REPORT  
AND THE  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEARS ENDED  
FEBRUARY 28, 2019 AND 2018**

**COMMUNITY ACTION PARTNERSHIP OF KERN  
FINANCIAL REPORT  
FEBRUARY 28, 2019 AND 2018**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditor's Report .....	1
<b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position .....	3
Statements of Operations .....	4
Statements of Functional Expenses .....	6
Statements of Cash Flows .....	8
Notes to Financial Statements .....	9
<b>SUPPLEMENTARY INFORMATION</b>	
Schedule of Expenditures of Federal and State Awards .....	19
Notes to Schedule of Expenditures of Federal and State Awards .....	23
California Department of Community Services and Development	
Supplemental Schedules of Revenue and Expenditures:	
Contract No. 18F-5015 (CSBG) .....	24
Contract No. 16B-4012 (LIHEAP) – Weatherization .....	25
Contract No. 16B-4012 (LIHEAP) – ECIP HEAP and Assurance 16 .....	26
Contract No. 17B-3012 (LIHEAP) – Weatherization .....	27
Contract No. 17B-3012 (LIHEAP) – ECIP HEAP and Assurance 16 .....	28
Contract No. 18B-4012 (LIHEAP) – Weatherization .....	29
Contract No. 18B-4012 (LIHEAP) – ECIP HEAP and Assurance 16 .....	30
Schedules of Revenue and Expenditures:	
California State Preschool Programs	
California Department of Education Contract No. CSPP-7119 .....	31
Child and Adult Care Food – Kern –	
California Department of Education Contract No. 15-1248-OJ .....	32
Child and Adult Care Food – San Joaquin –	
California Department of Education Contract No. 15-1248-OJ .....	33
Community Services Block Grant – Grant No. 18F-2015 .....	34
County of Kern 211 Grant No. 1004-2016 .....	35
County of Kern 211 Hospital Preparedness .....	36
County of Kern – Gang Violence Prevention Grant No. 230-2017 .....	37
Differential Response .....	38
Early Head Start/Head Start Award No. 09CH9142/05 .....	39
Early Head Start Childcare Partnership Award No. 09HP0036/04 .....	40
Early Head Start San Joaquin Award No. 09CH010071/04 .....	41
Emergency Food Assistance Program Grant No. 15-MOU-00118 .....	42

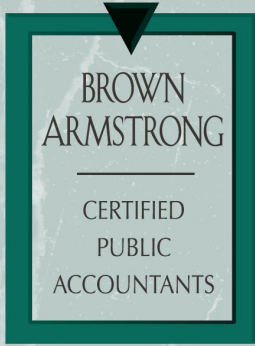
	<u>Page</u>
Schedules of Revenue and Expenditures (Continued):	
First 5 Kern – 211 Agreement No. 2015.2.5 .....	43
First 5 Kern – East Kern Family Resource Center Agreement No. 2015.2.6 .....	44
First 5 Kern – Help Me Grow Agreement No. 2017.2.01 .....	45
General Child Care and Development Program	
California Department of Education Contract No. CCTR-7050 .....	46
Information and Education Grant No. 16-10206 .....	47
Low-Income Weatherization Program (LIWP) – Single Family.....	48
Low-Income Weatherization Program (LIWP) – Solar PV Pilot.....	49
Migrant Alternative Payment –	
California Department of Education Contract No. CMAP-7000 .....	50
Migrant Child Care –	
California Department of Education Contract No. CMIG-7004 .....	51
Migrant Child Care – Specialized Services –	
California Department of Education Contract No. CMSS-7004 .....	52
State Tax Check-Off.....	53
Supplemental Nutrition Assistance Program (CAL FRESH)	
Grant No. 16-SUB-00876.....	54
County of Kern – Realignment for Success Grant No. 236-2017 .....	55
Women, Infants, and Children (WIC) Grant No. 15-10064 .....	56
Wonderful Foundation – Farmer’s Market .....	57

#### OTHER INDEPENDENT AUDITOR’S REPORTS

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	58
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	60
Independent Auditor’s Report on Compliance for First 5 Programs and on Internal Control Over Compliance with the Program Specific Audit Option Under the Uniform Guidance .....	62

#### FINDINGS AND RECOMMENDATIONS

Schedule of Findings and Questioned Costs .....	64
Summary Schedule of Prior Audit Findings.....	66



# BROWN ARMSTRONG

*Certified Public Accountants*

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Community Action Partnership of Kern

### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Kern (a nonprofit organization) (the Organization), which comprise the statements of financial position as of February 28, 2019 and 2018, the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of February 28, 2019 and 2018, 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.

## Other Matters

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of revenues and expenditures and the statements of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis 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 is also 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 November 15, 2019, 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 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 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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
November 15, 2019

**COMMUNITY ACTION PARTNERSHIP OF KERN  
STATEMENTS OF FINANCIAL POSITION  
FEBRUARY 28, 2019 AND 2018**

	2019	2018
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 2,209,818	\$ 3,850,166
Grants and contracts receivable (Note 2)	4,389,972	3,672,278
Inventory (Note 4)	1,355,245	1,265,045
Prepaid expenses	274,336	398,620
Total current assets	8,229,371	9,186,109
Noncurrent Assets:		
Property and equipment (Note 5)	11,324,632	11,826,611
Total assets	\$ 19,554,003	\$ 21,012,720
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Current maturities of long-term debt (Note 7)	360,933	352,246
Accounts payable	2,026,795	1,883,875
Accrued expenses	1,431,363	2,599,489
Advances payable	100,083	22,808
Deferred revenue (Note 10)	1,084,356	1,728,320
Total current liabilities	5,003,530	6,586,738
Noncurrent Liabilities:		
Long-term debt, less current maturities (Note 7)	2,067,810	2,429,474
Total liabilities	7,071,340	9,016,212
Net Assets:		
With Donor Restrictions (Note 11)	79,421	70,439
Without Restrictions	12,403,242	11,926,069
Total net assets	12,482,663	11,996,508
Total liabilities and net assets	\$ 19,554,003	\$ 21,012,720

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
STATEMENTS OF OPERATIONS  
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018**

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:			
Federal grants	\$ 53,255,061	\$ -	\$ 53,255,061
State grants	8,313,968	-	8,313,968
Local grants	378,068	6,000	384,068
Public support:			
Contributions in-kind (Note 1)	136,040	-	136,040
Donations:			
Food	17,142,940	-	17,142,940
Cash	2,148	67,630	69,778
Gain on sale of assets		-	-
Other	900,676	-	900,676
Net assets released from restriction:			
Satisfaction of program restrictions	64,648	(64,648)	-
 Total revenue, gains, and other support	 <u>80,193,549</u>	 <u>8,982</u>	 <u>80,202,531</u>
 Expenses:			
Program:			
Child care and education	41,216,023	-	41,216,023
Nutrition	27,046,078	-	27,046,078
Energy conservation	4,050,918	-	4,050,918
Community services	2,016,316	-	2,016,316
General and administrative	5,360,117	-	5,360,117
Fundraising	26,924	-	26,924
 Total expenses	 <u>79,716,376</u>	 <u>-</u>	 <u>79,716,376</u>
 Change in net assets	 477,173	 8,982	 486,155
Net assets, beginning	<u>11,926,069</u>	<u>70,439</u>	<u>11,996,508</u>
Net assets, ending	<u>\$ 12,403,242</u>	<u>\$ 79,421</u>	<u>\$ 12,482,663</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
STATEMENTS OF OPERATIONS (Continued)  
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018**

	2018		
	Without Donor Restrictions	With Donor Restrictions	Total
Program revenues:			
Federal grants	\$ 50,884,959	\$ -	\$ 50,884,959
State grants	7,255,896	-	7,255,896
Local grants	430,567	32,000	462,567
Public support:			
Contributions in-kind (Note 1)	78,737	-	78,737
Donations:			
Food	14,402,415	-	14,402,415
Cash	11,780	100,606	112,386
Gain on sale/disposition of assets	15,441	-	15,441
Other	1,570,786	-	1,570,786
Net assets released from restriction:			
Satisfaction of program restrictions	123,813	(123,813)	-
	<u>74,774,394</u>	<u>8,793</u>	<u>74,783,187</u>
Total revenue, gains, and other support			
Expenses:			
Program:			
Child care and education	39,203,876	-	39,203,876
Nutrition	22,795,661	-	22,795,661
Energy conservation	4,225,560	-	4,225,560
Community services	1,792,987	-	1,792,987
General and administrative	5,752,850	-	5,752,850
Fundraising	23,645	-	23,645
	<u>73,794,579</u>	<u>-</u>	<u>73,794,579</u>
Total expenses			
Change in net assets	979,815	8,793	988,608
Net assets, beginning	<u>10,946,254</u>	<u>61,646</u>	<u>11,007,900</u>
Net assets, ending	<u>\$ 11,926,069</u>	<u>\$ 70,439</u>	<u>\$ 11,996,508</u>

See Notes to Financial Statements.



**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**STATEMENT OF FUNCTIONAL EXPENSES**

YEAR ENDED FEBRUARY 28, 2019

<u>Expenditures</u>	<u>Child Care and Education</u>	<u>Nutrition</u>	<u>Energy Conservation</u>	<u>Community Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 20,564,658	\$ 3,503,458	\$ 1,622,805	\$ 984,716	\$ -	\$ 2,502	\$ 26,678,139
Fringe Benefits	6,199,234	976,318	390,125	279,508	-	191	7,845,376
Consultant/Contract Services	701,015	3,439	802,150	34,176	7,661	-	1,548,441
Travel	337,523	122,727	51,003	41,695	513	-	553,461
Space Cost	3,043,387	556,824	178,802	309,703	2,194	32	4,090,942
Consumable Supplies	1,705,392	329,347	53,279	59,705	-	2,133	2,149,856
Other Costs	1,197,389	339,203	461,699	95,680	24,642	22,066	2,140,679
Program Costs	6,954,282	399,962	465,494	22,672	217	-	7,842,627
Depreciation	377,103	301,087	25,561	188,461	266,506	-	1,158,718
In-Kind	136,040	-	-	-	-	-	136,040
Indirect Expenses	-	-	-	-	5,058,384	-	5,058,384
Donated Commodities	-	20,513,713	-	-	-	-	20,513,713
<b>Total Expenditures</b>	<b>\$ 41,216,023</b>	<b>\$ 27,046,078</b>	<b>\$ 4,050,918</b>	<b>\$ 2,016,316</b>	<b>\$ 5,360,117</b>	<b>\$ 26,924</b>	<b>\$ 79,716,376</b>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**STATEMENT OF FUNCTIONAL EXPENSES**

YEAR ENDED FEBRUARY 28, 2018

<u>Expenditures</u>	<u>Child Care and Education</u>	<u>Nutrition</u>	<u>Energy Conservation</u>	<u>Community Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 18,918,580	\$ 3,888,460	\$ 1,700,058	\$ 830,676	\$ 343,871	\$ 3,807	\$ 25,685,452
Fringe Benefits	6,089,490	951,212	483,334	266,094	27,577	509	7,818,216
Consultant/Contract Services	688,803	10,269	702,106	68,928	23,174	-	1,493,280
Travel	322,436	103,760	49,064	28,099	724	-	504,083
Space Cost	2,960,746	531,005	211,587	240,009	3,616	-	3,946,963
Consumable Supplies	1,881,669	271,299	63,106	54,874	197	-	2,271,145
Other Costs	1,150,252	318,017	492,589	97,286	32,488	16,783	2,107,415
Program Costs	6,706,601	739,753	506,675	20,527	-	-	7,973,556
Depreciation	409,107	283,068	17,041	186,494	260,371	-	1,156,081
In-Kind	76,192	-	-	-	-	2,546	78,738
Indirect Expenses	-	-	-	-	5,060,832	-	5,060,832
Donated Commodities	-	15,698,818	-	-	-	-	15,698,818
<b>Total Expenditures</b>	<b>\$ 39,203,876</b>	<b>\$ 22,795,661</b>	<b>\$ 4,225,560</b>	<b>\$ 1,792,987</b>	<b>\$ 5,752,850</b>	<b>\$ 23,645</b>	<b>\$ 73,794,579</b>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018**

	2019	2018
Cash Flows From Operating Activities		
Change in net assets	\$ 486,155	\$ 988,608
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,158,720	1,156,081
(Gain) loss on sale of assets	3,011	7,742
Debt forgiveness grant revenue (Note 7)	(65,052)	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	(717,694)	(523,233)
Inventory	(90,200)	(145,195)
Prepaid expenses	124,284	(34,255)
Increase (decrease) in:		
Accounts payable	142,920	(135,034)
Accrued expenses	(1,168,126)	(155,824)
Advances payable	77,275	13,923
Deferred revenue	(643,964)	473,690
Net cash provided (used) by operating activities	(692,671)	1,581,451
Cash Flows From Investing Activities		
Insurance proceeds from stolen property	20,208	-
Proceeds from sale of assets	-	15,441
Purchase of property and equipment	(679,960)	(647,483)
Net cash used in investing activities	(659,752)	(632,042)
Cash Flows From Financing Activities		
Net borrowings (payments) on revolving line of credit	-	(125,000)
Principal payments on long-term borrowings	(287,925)	(307,670)
Net cash used in financing activities	(287,925)	(432,670)
Net increase (decrease) in cash	(1,640,348)	516,739
Cash:		
Beginning	3,850,166	3,333,427
Ending	\$ 2,209,818	\$ 3,850,166
Supplemental Disclosures of Cash Flow Information		
Cash payments for:		
Interest	\$ 95,992	\$ 107,272
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	\$ 136,040	\$ 78,737

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
NOTES TO FINANCIAL STATEMENTS  
FEBRUARY 28, 2019 AND 2018**

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

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

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

*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.

*Restricted and Unrestricted Revenue and Support:* Support that is restricted by the donor is reported as an increase in unrestricted net assets 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 restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restriction.

*Federal Grant Awards:* Federal grant awards are classified as deferred revenue until expended for the purposes of the grants.

*Cash:* Cash on deposit as of February 28, 2019 and 2018, included approximately \$3,094,129 and \$4,060,366, respectively, held by a financial institution which exceeded the insurance limits of the Federal Deposit Insurance Corporation. The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2019, and 2018, there was \$994,950 and \$625,786, respectively, in separate bank accounts.

*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 market, and food commodities received from the United States Department of Agriculture (USDA) are valued based on the USDA fair value commodity listing. The donated value of food based on Feeding America was \$17,518,686 and \$14,402,415 as of February 28, 2019 and 2018, respectively.

*Property and Equipment:* Acquisitions of property and equipment greater than \$5,000 are capitalized and stated at cost. The federal government retains a reversionary interest in property and equipment acquired with federal funds. Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives:

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

Depreciation for property and equipment was \$1,128,544 and \$1,156,081 for the years ended February 28, 2019 and 2018, respectively.

## **NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

*Grants and Contracts:* Support received under grants and contracts is recorded as public support when the related grant award is determined to be due and is accounted for as with donor restrictions until grant restrictions are met. Management considers all amounts due under grants and contracts to be collectible.

*Donated Services and Property:* 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 \$136,040 and \$78,737 are included in the statements of operations for the years ended February 28, 2019 and 2018, respectively, and include donations of supplies and professional volunteer time charged at a rate pursuant to related contract provisions. In-kind contributions of volunteer time by parents participating in the Head Start (HS) and Early Head Start (EHS) programs are not included in the statements of operations because they do not meet the criteria for recognition. The totals are \$5,329,958 and \$6,489,388 for the years ended February 28, 2019 and 2018, respectively. The City of Shafter donated land for the Shafter Youth Center. As of February 28, 2019 and 2018, the value included in property and equipment was \$32,211.

*Income Taxes:* The Organization is a nonprofit corporation and has been recognized as tax exempt pursuant to Section 501 (c)(3) of the Internal Revenue Code and related State of California code sections.

On March 1, 2009, the Organization adopted the accounting standard on accounting for uncertainty in income taxes, which address the determination of whether tax benefits claimed or expected to be claimed on tax returns 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. Management evaluated the Organization's tax positions and concluded that it had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

*Functional Allocation of Expenses:* The costs of providing the various programs and other activities are summarized on a functional basis in the statements of operations. Management allocates general and administrative costs using the 10% de minimis indirect rate.

*Reclassifications:* Certain accounts presented in the prior year's data may have been reclassified in order to be consistent with the current year's presentation.

*Basis of Accounting:* The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018. Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as with and without donor restrictions.

*New Accounting Pronouncement:* On August 18, 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

## **NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES** (Continued)

*Net assets without donor restrictions:* These include net assets balances that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

*Net assets with donor restrictions:* These include net assets balances that are 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.

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606), requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU 2015-14, which defers the effective date of ASU 2014-09 one year making it effective for annual reporting periods beginning after December 15, 2017, for public business entities and not-for-profit entities that have issued, or is a conduit bond obligor for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market and effective for annual reporting periods beginning after December 15, 2018, for all other entities. The Organization has not yet selected a transition method and is currently evaluating the effect the standard will have on the financial statements.

In June 2018, the FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The amendments in this ASU should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The amendments should be applied on a modified prospective basis. Under a modified prospective basis, in the first set of financial statements following the effective date, the amendments should be applied to agreements that are either not completed as of the effective date or entered into after the effective date. Retrospective application is permitted. This ASU is effective for annual reporting periods beginning after June 15, 2018, for not-for-profit entities that have issued, or is a conduit bond obligor for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market. All other entities shall apply the pending content that links to this paragraph for transactions in which the entity serves as a resource recipient to annual periods beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019. The Organization is currently evaluating the effect the standard will have on the financial statements.

In February 2016, the FASB issued ASU 2016-02, Leases. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the balance sheet at the date of the lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the income statement. This standard will be effective for the calendar year ending December 31, 2020. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

**NOTE 2 – GRANTS AND CONTRACTS RECEIVABLE**

The grants and contracts receivable at February 28, 2019 and 2018, are:

	<u>2019</u>	<u>2018</u>
Federal funds	\$ 3,807,347	\$ 3,180,143
State funds	499,125	389,387
Local funds	16,635	56,946
Private funds	33,680	-
Other	33,185	45,802
	<u>\$ 4,389,972</u>	<u>\$ 3,672,278</u>

The Organization expects all receivables to be collected and therefore has not recorded an allowance for doubtful accounts.

**NOTE 3 – LIQUIDITY AND AVAILABILITY**

As of February 28, 2019, the following table shows the total financial assets held by the Organization and the amounts of those financial assets that could readily be made available within one-year of the balance sheet date to meet general expenditures:

	<u>2019</u>	<u>2018</u>
Financial assets held at year-end		
Cash and cash equivalents	\$ 2,209,818	\$ 3,850,166
Grants and accounts receivable	4,389,972	3,672,278
	<u>6,599,790</u>	<u>7,522,444</u>
Less: Donor restrictions	(79,421)	(70,439)
Financial assets available to meet expenditures over the next 12 months	<u>\$ 6,520,369</u>	<u>\$ 7,452,005</u>

The Organization has certain donor-restricted assets limited to use which are available for expenditure within one-year in the normal course of operations. Accordingly, these assets have been included in the qualitative information above for financial asset to meet general expenditures within one year. The Organization has assets limited to use for donor-restricted purposes. These assets are not available for general expenditure within the next year.

**NOTE 4 – INVENTORY**

Inventory is comprised of the following at February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Weatherization supplies	\$ 148,381	\$ 174,939
Supply inventory	1,302	-
Food commodities	1,205,562	1,090,106
	<u>\$ 1,355,245</u>	<u>\$ 1,265,045</u>

**NOTE 5 – PROPERTY AND EQUIPMENT**

Property and equipment as of February 28, 2019 and 2018, is comprised of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 1,776,669	\$ 1,776,669
Buildings	18,411,488	18,411,487
Renovations	5,949,584	5,949,584
Vehicles	3,414,740	2,946,517
Equipment	<u>1,926,624</u>	<u>1,768,284</u>
	31,479,105	30,852,541
Less accumulated depreciation	<u>20,154,473</u>	<u>19,025,930</u>
	<u>\$ 11,324,632</u>	<u>\$ 11,826,611</u>

The federal government has a reversionary interest in property and equipment at February 28, 2019 and 2018, in the amount of \$26,592,645 and \$25,966,082, respectively, with accumulated depreciation of \$17,383,718 and \$16,677,794, respectively.

**NOTE 6 – LINE OF CREDIT**

The Organization has a \$2,000,000 revolving credit agreement with a bank, which provides credit through January 15, 2018. As of February 28, 2019 and 2018, \$2,000,000 and \$1,000,000, respectively, were available to the Organization for additional draws under the agreement. The note bears interest at the daily one month LIBOR rate (6.26225% as of February 28, 2019) plus 3.75% and is unsecured. The outstanding principal balance of this note is due and payable in full on January 15, 2020.



**NOTE 7 – CURRENT MATURITIES AND LONG-TERM DEBT**

Long-term debt consists of the following as of February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
10 year note payable to a bank in the amount of \$2,305,600, secured by deed of trust, due in monthly installments of \$23,790 including interest at 4.2%. Final payment due June 1, 2026 <sup>(1)</sup> .	\$ 1,792,833	\$ 1,997,917
Note payable to a bank, secured by land and building, due in monthly installments of \$6,903 including interest at 3.98% per annum. This note was refinanced on December 20, 2012, with a 10 year note <sup>(2)</sup> .	310,650	393,491
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant Loan, <sup>(3)</sup> secured by deed of trust, due in annual installments of \$65,052 through 2023.	<u>325,260</u>	<u>390,312</u>
	<u>\$ 2,428,743</u>	<u>\$ 2,781,720</u>

(1) In August 2012, the Organization refinanced this note in the amount of \$2,670,283. The outstanding principal balance of this note bore interest at a fixed rate per annum at a rate of 2.75% above LIBOR in effect on the first day of each fixed rate term. Payments commenced on September 20, 2012, and continued up to and including July 20, 2015. Negotiations were started to refinance and terms were extended. In June 2016, the Organization refinanced this note in the amount of \$2,305,600.

(2) In December 2002, the Organization entered into an interest rate swap agreement related to this debt. The swap is utilized to manage interest rate exposure over the period of the interest rate swap and is designated as a highly effective cash flow hedge. The differential to be paid or received on the swap agreement is accrued as interest rates change and is recognized over the life of the agreement. The swap agreement expired in December 2012, and effectively fixed the interest rate at 4.62%. In December 2012, the note was refinanced with the total available funds being \$831,607. The outstanding note bears interest at 3.98% per annum with any unpaid principal due on December 20, 2022. p

(3) A Department of Corrections and Rehabilitation (formerly the Department of the Youth Authority) loan from the State of California was secured and executed July 16, 1999, in the amount of \$1,301,040 for the construction of a facility located in the City of Shafter and County of Kern for use as a youth center. Equal annual installments of \$65,052 are due through 2023. Each annual payment due is to be deemed forgiven, in whole, or in part, as long as the Organization operates the facility as a youth center for a period of 20 years, beginning with 2003, the year operations began in the completed center. The balances outstanding at February 28, 2019 and 2018, represent cash drawn on the note, net of debt forgiveness to date.

**NOTE 7 – CURRENT MATURITIES AND LONG-TERM DEBT** (Continued)

Aggregate maturities of long-term debt as of February 28, 2019, are due in future years as follows:

<u>Year Ending February 28/29,</u>	
2020	\$ 360,933
2021	370,371
2022	380,032
2023	369,403
2024	317,714
Thereafter	<u>630,290</u>
	<u>\$ 2,428,743</u>

Interest expense for the years ended February 28, 2019 and 2018, was \$95,992 and \$107,272, respectively.

**NOTE 8 – PENSION PLAN**

The Organization has a defined contribution money purchase pension plan, which covers all employees who have been employed for one year or more with at least 1,000 hours worked during the year, and who are at least 21 years of age. The employer's contribution is as follows:

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

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

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 percent upon two years of service, 50 percent upon three years of service, 75 percent upon four years of service, and 100 percent upon five years of service. Participants also become 100 percent vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 28, 2019 and 2018, was \$1,156,179 and \$1,084,690, respectively.

**NOTE 9 – 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. Accrued vacation benefits at February 28, 2019 and 2018, are unfunded. The value of accumulated vacation at February 28, 2019 and 2018, is as follows:

	<u>2019</u>	<u>2018</u>
Early Head Start	\$ 293,162	\$ 267,191
Head Start	223,844	189,158
Indirect Fund	190,090	188,570
Early Head Start San Joaquin	90,399	67,546
Low Income Home Energy Assistance Program	66,449	65,634
Women, Infants, and Children	51,865	59,330
Community Services Block Grant (CSBG)	36,979	34,755
Migrant Alternative Payment	29,250	19,183
County of Kern 211	6,705	6,111
First 5 Kern East Kern Family Resource Center	3,951	2,768
I&E (Information & Education)	3,260	2,651
First 5 Kern Help Me Grow	1,895	671
First 5 Kern 211	1,699	3,104
Early Head Start Child Care Partnership	839	1,311
Commodity Supplement Food Program	725	1,656
Differential Response	680	1,446
211 United Way	439	-
Economic Empowerment	216	-
Wells Fargo Foundation	-	53
	<u>\$ 1,002,447</u>	<u>\$ 911,138</u>

The accrued vacation benefits of \$223,844 for Head Start and \$384,400 for Early Head Start have been funded.

Cash is maintained in separate interest-bearing bank accounts. The cash is reserved for this specific purpose and is not combined with the operating cash of the Organization.

**NOTE 10 – DEFERRED REVENUE**

The grants and contracts deferred at February 28, 2019 and 2018, are as follows:

	<u>2019</u>	<u>2018</u>
California State Preschool	\$ 682,415	\$ 277,631
State Drought Food Assistance	131,775	131,775
General Child Care and Development	99,207	209,347
Wonderful Foundation	40,000	15,000
Bank of the West	34,493	25,000
United Way	26,832	-
Migrant Specialized Services	24,938	31,068
Starbucks Foundation	22,992	28,625
So Cal Gas Company	9,175	5,000
Dignity Health	8,698	24,701
California Endowment	2,000	-
Wells Fargo Foundation	1,831	16,153
Migrant Alternative Payment	-	686,530
Bakersfield Californian Foundation	-	53
Community Services Block Grant	-	225,201
Migrant Child Care	-	39,912
Summer Food Service for Children	-	10,166
Early Head Start	-	(121)
Head Start	-	(531)
Food Bank	-	3,750
Women, Infant and Children (WIC)	-	(940)
	<u>\$ 1,084,356</u>	<u>\$ 1,728,320</u>

**NOTE 11 – DONOR RESTRICTED NET ASSETS**

Donor restricted net assets as of February 28, 2019 and 2018, are available for the following:

	<u>2019</u>	<u>2018</u>
Friendship House	\$ 656	\$ 656
Friendship House - Robotics	2,548	2,548
Friendship House - Advisory Board	29,075	21,254
Food Bank - Produce Program	15,000	15,000
Youth Centers - First Aid	200	-
Blue Shield Wellness Program	19,948	19,948
East Kern Family Resource Center	11,994	11,033
	<u>\$ 79,421</u>	<u>\$ 70,439</u>

**NOTE 12 – LEASE COMMITMENTS**

The Organization leases various equipment and facilities under noncancelable operating leases that expire through June 2033. Rental expense for the years ended February 28, 2019 and 2018, was \$1,359,686 and \$1,435,704, respectively.

At February 28, 2019, total annual rental commitments are as follows:

<u>Year Ending February 28/29,</u>	
2020	\$ 1,016,263
2021	488,717
2022	275,315
2023	218,177
2024	135,125
Thereafter	<u>246,400</u>
	<u>\$ 2,379,997</u>

**NOTE 13 – CONCENTRATION OF REVENUE**

For the years ended February 28, 2019 and 2018, approximately 53% and 53%, respectively, of the Organization's program revenue was received from one grant source. Management believes the grant will be renewed on an ongoing basis.

**NOTE 14 – UNRELATED BUSINESS INCOME TAX MATTERS**

The Internal Revenue Service (IRS) and certain state taxing authorities are currently revisiting what, if any, products and services provided by nonprofit organizations are subject to unrelated business income tax (UBIT). There is currently very little guidance in the IRS Code on what activities should be subject to UBIT. The IRS has indicated that it is studying the issue and may issue additional guidance. As a result, at this time there is uncertainty regarding whether the Organization should pay income tax on certain types of net taxable income from activities that may be considered by taxing authorities as unrelated to the purpose for which the Organization was granted non-taxable status. The Organization has not filed any tax returns in the past for potential taxable activities. The taxing authorities have the ability to assess taxes, penalties, and interest for any years for which no tax return was filed. In the opinion of management, any liability resulting from taxing authorities imposing income taxes on the net taxable income from activities deemed to be unrelated to the Organization's nontaxable status is not expected to have a material effect on the Organization's financial position or results of operations. The Organization is no longer subject to U.S. federal, state, or local income tax examinations by tax authorities for years before 2012.

**NOTE 15 – CONTINGENCIES AND COMMITMENTS**

The Organization discovered that the eligibility requirements of the Community Action Partnership of Kern 401(a) Plan have not been applied correctly for certain individuals. The Organization has filed an application under the Voluntary Compliance Program with the Internal Revenue Service to provide for correction. The corrective contributions for the impacted individuals will be approximately \$200,000 plus applicable earnings.

**NOTE 16 – SUBSEQUENT EVENTS**

Subsequent to February 28, 2019, and through November 15, 2019, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report, there were no subsequent events that require disclosure.

**SUPPLEMENTARY INFORMATION**

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
<b>FEDERAL:</b>				
<b>U.S. Department of Health and Human Services</b>				
<i>Direct Program</i>				
Early Head Start (EHS)/Head Start - Kern	93.600	09CH9142-06	\$ 25,559,742	
EHS Child Care Partnership	93.600	09HP0036-03	510,451	
EHS Child Care Partnership	93.600	09HP0036-04	328,109	
EHS San Joaquin	93.600	09CH010071-04	4,825,700	
EHS San Joaquin	93.600	09CH010071-05	<u>448,700</u>	
				<u>31,672,702</u>
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
CSBG (Community Services Block Grant)	93.569	18F-5015	1,245,968	
CSBG (Community Services Block Grant)	93.569	19F-5015	<u>274,132</u>	
				<u>1,520,100</u>
Low Income Home Energy Assistance Program	93.568	16B-4012	4,540	
Low Income Home Energy Assistance Program	94.568	17B-3012	(92,193)	
Low Income Home Energy Assistance Program	93.568	18B-4012	2,719,015	
Low Income Home Energy Assistance Program	93.568	18B-5012	<u>1,278,366</u>	
				<u>3,909,728</u>
Department of Education				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-7050	197,082	
General Child Care and Development	93.596	CCTR-8049	383,716	
California State Preschool	93.596	CSPP-7119	122,339	
California State Preschool	93.596	CSPP-8120	<u>187,743</u>	
				<u>890,880</u>
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-7050	90,591	
General Child Care and Development	93.575	CCTR-8049	176,391	
California State Preschool	93.575	CSPP-7119	56,190	
California State Preschool	93.575	CSPP-8120	86,229	
Migrant Alternative Payment	93.575	CMAP-7000	1,771,229	
Migrant Alternative Payment	93.575	CMAP-8000	<u>3,135,432</u>	
				<u>5,316,062</u>

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS (Continued)  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
<b>FEDERAL: (Continued)</b>				
<b>U.S. Department of Homeland Security</b>				
<i>Pass-Through United Way of Kern County Local Board</i>				
Emergency Food and Shelter	97.024	Phase 34	<u>93,230</u>	<u>93,230</u>
<b>U.S. Department of Housing and Urban Development</b>				
<i>Pass-Through United Way of Kern County</i>				
HUD Continuum of Care Planning Grant	14.267	N/A	<u>40,901</u>	<u>40,901</u>
<b>U.S. Department of the Treasury</b>				
<i>Direct Program</i>				
Internal Revenue Service	21.009	17VITA0187	41,251	
	21.009	19VITA0228	<u>22,626</u>	<u>63,877</u>
<b>U.S. Department of Agriculture</b>				
<i>State of California - Pass-Through Programs</i>				
Department of Public Health				
WIC Supplemental Nutrition				
WIC (Women, Infants, and Children)				
Contract 1	10.557	15-10064	2,212,678	
Contract 2	10.557	15-10064	<u>1,586,394</u>	<u>3,799,072</u>
Department of Social Services				
Emergency Food Assistance				
Contract 1	10.568	15-MOU-00118	158,147	
Contract 2	10.568	15-MOU-00118	<u>131,268</u>	<u>289,415</u>
Emergency Food Assistance	10.569	N/A	<u>3,313,272</u>	<u>3,313,272</u>
Supplemental Nutrition Assistance				
Cal Fresh	10.561	16-SUB-00876	8,431	
Cal Fresh	10.561	16-SUB-00876	<u>19,226</u>	<u>27,657</u>
Child and Adult Care Food	10.558	15-1248-OJ	1,511,489	
Child and Adult Care Food	10.558	15-1248-OJ	<u>153,242</u>	<u>1,664,731</u>

See accompanying notes to the schedule.



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS (Continued)  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
<b>FEDERAL: (Continued)</b>				
<b>U.S. Department of Agriculture</b>				
<i>State of California - Pass-Through Programs</i>				
Department of Social Services				
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	227,722	
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	<u>100,569</u>	
				<u>328,291</u>
<b>U.S. Department of Energy</b>				
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
Department of Energy				
Weatherization Assistance Program	81.042	16C-6012	<u>260,000</u>	
				<u>260,000</u>
<b>U.S. Department of Health and Human Services</b>				
<i>State of California-Office of Child Abuse Prevention</i>				
Economic Empowerment	93.590	EE-KERN-17-20	<u>42,921</u>	
				<u>42,921</u>
<b>U.S. Department of Education</b>				
<i>Department of Education-First 5 California</i>				
QRIS (Quality Rating and Improvement System) - San	84.412	N/A	4,000	
QRIS (Quality Rating and Improvement System) - San	84.412	N/A	<u>8,345</u>	
				<u>12,345</u>
<b>U.S. Department of Health and Human Services</b>				
<i>County of Kern- Department of Public Health</i>				
Hospital Preparedness - Emergency Response	93.074	659-2017	<u>9,875</u>	
				<u>9,875</u>
<b>Total Federal Grants</b>				<u><u>\$ 53,255,059</u></u>
<b>STATE:</b>				
<b>State of California - Department of Education</b>				
Migrant Alternative Payment		CMAP-7000	\$ 544,180	
Migrant Alternative Payment		CMAP-8000	<u>1,765,212</u>	
				<u>2,309,392</u>
General Child Care and Development		CCTR-7050	503,942	
General Child Care and Development		CCTR-8049	<u>1,300,743</u>	
				<u>1,804,685</u>
State Preschool		CSPP-7119	881,920	
State Preschool		CSPP-8120	<u>1,945,467</u>	
				<u>2,827,387</u>
Migrant Child Care		CMIG-7004	74,470	
Migrant Child Care		CMIG-8004	<u>173,772</u>	
				<u>248,242</u>
Migrant Specialized Services		CMSS-7004	34,998	
Migrant Specialized Services		CMSS-8004	<u>251</u>	
				<u>35,249</u>

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF EXPENDITURES OF  
FEDERAL AND STATE AWARDS (Continued)  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grantor's Number	Amount	Total
<b>STATE: (Continued)</b>				
<b>State of California - Department of Social Services</b>				
Tax Check-Off/AB2366		N/A	9,945	9,945
Coordinated Entry Services		N/A	19,266	19,266
Differential Response		N/A	47,722	
Differential Response		N/A	109,721	157,443
State Emergency Food Assistance		N/A	51,629	
State Drought Food Assistance		N/A	70,816	122,445
<b>State of California - Department of Public Health</b>				
Information and Education		16-10206	24,312	
Information and Education		16-10206	60,645	84,957
<b>Department of Community Services and Development</b>				
CalEITC Free Tax Preparation Assistance Grant		18T-8012	49,888	
LIWP (Low Income Weatherization Program) Solar Project		N/A	34,325	
LIWP (Low Income Weatherization Program) Single Family		PC06436	189,279	273,492
<b>Department of Corrections and Rehabilitation</b>				
Shafter Youth Center		99 - 011	65,052	
Realignment for Success		236-2017	47,792	112,844
<b>California Children and Families Commission</b>				
2-1-1		2015.2.5	37,437	
2-1-1		2015.2.5	83,860	
E Kern Family Resource Center		2015.2.6	25,739	
E Kern Family Resource Center		2015.2.6	82,201	
Help Me Grow		2017.2.01	12,606	
Help Me Grow		2017.2.01	41,345	
Differential Response		N/A	8,125	
Differential Response		N/A	17,308	308,621
<b>Total State Grants</b>				<b>\$ 8,313,968</b>

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
NOTES TO SCHEDULE OF  
EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of Community Action Partnership of Kern (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) *Compliance Supplement*. The Organization has elected to use the 10% de minimis indirect cost rate in year 2019.

**NOTE 2 – 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 \$1,528,117 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2019.

**NOTE 3 – CLUSTER INFORMATION**

Presented in this note are only grants that are clustered under Part 5 of the OMB *Compliance Supplement*.

<u>Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<b>Child Care Development Block Grant Cluster</b>		
Child Care and Development Block Grant	93.575	\$ 5,316,061
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	<u>890,880</u>
<b>Total Child Care Development Block Grant Cluster</b>		6,206,941
<b>Emergency Food Assistance Cluster</b>		
Emergency Food Assistance Program (Administrative Costs)	10.568	289,415
Emergency Food Assistance Program (Food Commodities)	10.569	<u>3,313,272</u>
<b>Total Emergency Food Assistance Center</b>		3,602,687
<b>Cluster Total</b>		<u>\$ 9,809,628</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN**

**SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 18F - 5015 (CSBG)  
FOR THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2018**

	<u>Jan. 1, 2018 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Dec. 31, 2018</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue Awarded	\$ 367,296	\$ 1,139,381	\$ 1,506,677	\$ -	\$ 1,506,677
Deferred Grant Revenue	<u>(106,724)</u>	<u>106,724</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<u>\$ 260,572</u>	<u>\$ 1,246,105</u>	<u>\$ 1,506,677</u>	<u>\$ -</u>	<u>\$ 1,506,677</u>
<b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	<u>65,984</u>	<u>386,776</u>	<u>452,760</u>	<u>452,760</u>	<u>452,760</u>
Total Administrative Costs	65,984	386,776	452,760	452,760	452,760
<b>Program Costs</b>					
Salaries and Wages	130,119	459,938	590,057	590,057	645,810
Fringe Benefits	35,774	156,232	192,006	192,006	172,918
Operating Expenses	<u>28,695</u>	<u>243,159</u>	<u>271,854</u>	<u>271,854</u>	<u>235,189</u>
Total Program Costs	<u>194,588</u>	<u>859,329</u>	<u>1,053,917</u>	<u>1,053,917</u>	<u>1,053,917</u>
<b>Total Expenditures</b>	<u>\$ 260,572</u>	<u>\$ 1,246,105</u>	<u>\$ 1,506,677</u>	<u>\$ 1,506,677</u>	<u>\$ 1,506,677</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 16B – 4012 (LIHEAP)  
WEATHERIZATION  
FOR THE PERIOD JANUARY 1, 2016 THROUGH MARCH 31, 2018**

	<u>Jan. 1, 2016 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Mar. 31, 2018</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue	\$ 2,153,533	\$ 3,381	\$ -	\$ -	\$ 2,162,294
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
<b>Total Revenue</b>	<u>\$ 2,153,533</u>	<u>\$ 3,381</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,162,294</u>
<b>EXPENDITURES</b>					
<b>Weatherization Program Costs</b>					
Intake	\$ 131,258	\$ -	\$ 131,258	\$ 131,258	\$ 172,984
Outreach	48,748	-	48,748	48,748	108,115
Training & Technical Assistance	73,739	-	73,739	73,739	108,115
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
General Operating Expenditures	1,155,397	-	1,155,397	1,155,397	750,000
Training & Technical Assistance - Solar H2O Heating	-	-	-	-	-
Total Program Costs:	<u>1,409,142</u>	<u>-</u>	<u>1,409,142</u>	<u>1,409,142</u>	<u>1,139,214</u>
<b>Weatherization Direct Program Costs</b>					
Total Weatherization Activity Expenditures	744,391	3,381	747,772	747,772	1,023,080
<b>Total Expenditures:</b>	<u>\$ 2,153,533</u>	<u>\$ 3,381</u>	<u>\$ 2,156,914</u>	<u>\$ 2,156,914</u>	<u>\$ 2,162,294</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 16B – 4012 (LIHEAP)  
ECIP, HEAP AND ASSURANCE 16  
FOR THE PERIOD JANUARY 1, 2016 THROUGH MARCH 31, 2018**

	<u>Jan. 1, 2016 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Mar. 31, 2018</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue	\$ 2,072,861	\$ 5,284	\$ 2,078,145	\$	\$ 4,874,124
Interest Income	140	-	140	\$	
Other Income	127	-	127	\$	-
<b>Total Revenue</b>	<u>\$ 2,073,128</u>	<u>\$ 5,284</u>	<u>\$ 2,078,412</u>	<u>\$ -</u>	<u>\$ 4,874,124</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Administrative Costs	\$ 386,145	\$ 2,310	\$ 388,455	\$ 388,455	\$ 398,826
<b>Administrative Costs</b>					
Administrative Costs	357,194	428	357,622	357,622	381,308
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total Assurance 16/Administration Costs:</b>	<u>743,339</u>	<u>2,738</u>	<u>746,077</u>	<u>746,077</u>	<u>780,134</u>
<b>Program Support Costs</b>					
Intake	374,135	-	374,135	374,135	381,567
Outreach	263,892	-	263,892	263,892	263,892
Training & Technical Assistance	2,035	-	2,035	2,035	5,000
Out of State Travel	-	-	-	-	0
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	0
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	0
General Operating Expenditures	248,880	811	249,692	249,692	240,000
Automation Supplemental	-	-	-	-	0
<b>Total Program Costs</b>	<u>888,942</u>	<u>811</u>	<u>889,754</u>	<u>889,754</u>	<u>890,459</u>
<b>Program Service Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	330,695	1,735	332,430	332,429	307,900
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	0
Wood, Propane and Oil (ECIP & HEAP WPO)	110,151	-	110,151	110,151	110,000
<b>Total Program Services Costs</b>	<u>440,846</u>	<u>1,735</u>	<u>442,581</u>	<u>442,580</u>	<u>417,900</u>
<b>Total Expenditures</b>	<u>\$ 2,073,127</u>	<u>\$ 5,284</u>	<u>\$ 2,078,412</u>	<u>\$ 2,078,411</u>	<u>\$ 2,088,493</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 17B - 3012 (LIHEAP)  
WEATHERIZATION  
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2018**

	<u>Jan. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Dec. 31, 2018</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue	\$ 1,748,013	\$ 10,415	\$ 1,758,428		\$ 1,789,158
Interest Income	-	-	-		-
Other Income	-	-	-		-
Deferred Revenue Earned	-	-	-		-
<b>Total Revenue</b>	<u>\$ 1,748,013</u>	<u>\$ 10,415</u>	<u>\$ 1,758,428</u>	<u>\$ -</u>	<u>\$ 1,789,158</u>
<b>EXPENDITURES</b>					
<b>Weatherization Program Costs</b>					
Intake	\$ 143,133	\$ -	\$ 143,133	\$ 143,133	\$ 143,133
Outreach	13,080	-	13,080	13,080	13,080
Training & Technical Assistance	38,140	-	38,140	38,140	38,140
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
Liability Insurance	13,434	-	13,434	13,434	13,434
General Operating Expenditures	244,176	150	244,326	244,326	286,457
Other Program Costs	770,598	10,265	780,863	780,863	769,296
Total Weatherization Program Costs:	<u>1,222,561</u>	<u>10,415</u>	<u>1,232,976</u>	<u>1,232,976</u>	<u>1,263,540</u>
<b>Weatherization Direct Program Costs</b>					
Total Weatherization Activity Expenditures	525,452	-	525,452	525,452	525,618
<b>Total Expenditures:</b>	<u>\$ 1,748,013</u>	<u>\$ 10,415</u>	<u>\$ 1,758,428</u>	<u>\$ 1,758,428</u>	<u>\$ 1,789,158</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 17B - 3012 (LIHEAP)  
ECIP, HEAP AND ASSURANCE 16  
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2018**

	<u>Jan. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Dec. 31, 2018</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue	\$ 1,643,346	\$ 76,067	\$ 1,719,413		\$ 1,724,371
Interest Income	195	-	195		-
Other Income	30	-	30		-
<b>Total Revenue</b>	<u>\$ 1,643,571</u>	<u>\$ 76,067</u>	<u>\$ 1,719,638</u>	<u>\$</u>	<u>\$ 1,724,371</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Administrative Costs	\$ 338,904	\$ 11,083	\$ 349,987	\$ 349,987	\$ 355,675
<b>Administrative Costs</b>					
Administrative Costs	310,053	3,010	313,063	313,063	395,700
<b>Total Assurance 16/Administration Costs:</b>	<u>648,957</u>	<u>14,093</u>	<u>663,050</u>	<u>663,050</u>	<u>751,375</u>
<b>Program Support Costs</b>					
Intake	283,694	14,136	297,830	297,830	304,166
Outreach	191,058	6,675	197,733	197,733	201,620
Training & Technical Assistance	1,168	-	1,168	1,168	10,000
Liability Insurance	2,047	108	2,155	2,155	3,500
General Operating Expenditures	130,717	10,406	141,123	141,123	123,708
Automation Supplemental	40,000	-	40,000	40,000	-
Other Program Costs	124,313	13,615	137,928	137,928	119,002
<b>Total Program Support Costs</b>	<u>772,997</u>	<u>44,940</u>	<u>817,937</u>	<u>817,937</u>	<u>761,996</u>
<b>Program Service Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	144,171	17,034	161,205	161,205	133,000
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	77,446	-	77,446	77,446	78,000
<b>Total Program Service Costs</b>	<u>221,617</u>	<u>17,034</u>	<u>238,651</u>	<u>238,651</u>	<u>211,000</u>
<b>Total Expenditures</b>	<u>\$ 1,643,571</u>	<u>\$ 76,067</u>	<u>\$ 1,719,638</u>	<u>\$ 1,719,638</u>	<u>\$ 1,724,371</u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 18B - 4012 (LIHEAP)  
WEATHERIZATION  
FOR THE PERIOD OCTOBER 1, 2017 THROUGH DECEMBER 31, 2018**

	<u>Oct. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Dec. 31, 2018</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue	\$ 348,792	\$ 1,495,660	\$ 1,844,452	\$ -	\$ 1,844,452
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
<b>Total Revenue</b>	<u>\$ 348,792</u>	<u>\$ 1,495,660</u>	<u>\$ 1,844,452</u>	<u>\$ -</u>	<u>\$ 1,844,452</u>
<b>EXPENDITURES</b>					
<b>Weatherization Program Costs</b>					
Intake	\$ 49,618	\$ 102,898	\$ 152,516	\$ 152,516	\$ 152,516
Outreach	2,966	36,095	39,061	39,061	95,323
Training & Technical Assistance	3,824	51,333	55,157	55,157	95,323
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
Liability Insurance	3,644	8,425	12,069	12,069	-
General Operating Expenditures	58,680	105,588	164,268	164,268	-
Other Program Costs	207,947	568,405	776,352	776,352	-
Total Weatherization Program Costs:	<u>326,679</u>	<u>872,744</u>	<u>1,199,423</u>	<u>1,199,423</u>	<u>343,162</u>
<b>Weatherization Direct Program Costs</b>					
Total Weatherization Activity Expenditures	22,113	622,916	645,029	645,029	1,501,290
<b>Total Expenditures</b>	<u>\$ 348,792</u>	<u>\$ 1,495,660</u>	<u>\$ 1,844,452</u>	<u>\$ 1,844,452</u>	<u>\$ 1,844,452</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT  
CONTRACT NO. 18B - 4012 (LIHEAP)  
ECIP, HEAP AND ASSURANCE 16  
FOR THE PERIOD OCTOBER 1, 2017 THROUGH DECEMBER 31, 2018**

	<u>Oct. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Dec. 31, 2018</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>REVENUE</b>					
Grant Revenue	\$ 272,819	\$ 1,400,109	\$ 1,672,928	\$	
Interest Income	46	197	243		
Other Income	136	654	790		-
<b>Total Revenue</b>	<u>\$ 273,001</u>	<u>\$ 1,400,960</u>	<u>\$ 1,673,961</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES</b>					
<b>Assurance 16 Costs</b>					
Administrative Costs	\$ 53,561	\$ 245,756	\$ 299,317	\$ 299,317	\$ 449,185
<b>Administrative Costs</b>					
Administrative Costs	70,860	235,122	305,981	305,981	449,185
Administrative Equipment	-	-	-	-	-
Out of State Travel	-	-	-	-	-
<b>Total Assurance 16/Administration Costs:</b>	<u>124,421</u>	<u>480,878</u>	<u>605,298</u>	<u>605,299</u>	<u>898,370</u>
<b>Program Support Costs</b>					
Intake	45,969	210,189	256,158	256,158	318,645
Outreach	28,592	132,627	161,219	161,219	194,494
Training & Technical Assistance	-	1,447	1,447	1,447	114,177
Out of State Travel	-	-	-	-	-
Major Vehicle and Field Equipment (More than \$5k)	-	-	-	-	-
Major Vehicle and Field Equipment (Less than \$5k)	-	-	-	-	-
Liability Insurance	352	519	871	871	-
General Operating Expenditures	25,810	116,271	142,081	142,081	-
Automation Supplemental	-	-	-	-	-
Other Program Costs	32,701	159,393	192,094	192,094	-
<b>Total Program Costs</b>	<u>133,424</u>	<u>620,446</u>	<u>753,870</u>	<u>753,870</u>	<u>627,316</u>
<b>Program Service Costs</b>					
ECIP Emergency Heating & Cooling Services (EHCS)	-	190,990	190,990	190,990	151,376
Severe Weather Energy Assist & Trans. Svcs (SWEATS)	-	-	-	-	-
Wood, Propane and Oil (ECIP & HEAP WPO)	15,156	108,647	123,803	123,803	-
<b>Total Program Services Costs</b>	<u>15,156</u>	<u>299,637</u>	<u>314,793</u>	<u>314,793</u>	<u>151,376</u>
<b>Total Expenditures</b>	<u>\$ 273,001</u>	<u>\$ 1,400,961</u>	<u>\$ 1,673,961</u>	<u>\$ 1,673,962</u>	<u>\$ 1,677,062</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
CALIFORNIA STATE PRESCHOOL PROGRAMS  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP - 7119  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 356,509	\$ 178,529	\$ 535,038
State Grant Revenue	1,719,214	877,018	2,596,232
Parent Fees	<u>1,913</u>	<u>338</u>	<u>2,251</u>
<b>Total Revenue</b>	<u>2,077,636</u>	<u>1,055,885</u>	<u>3,133,521</u>
<b>EXPENDITURES</b>			
Salaries	1,394,468	707,807	2,102,275
Fringe Benefits	470,564	240,830	711,394
Travel	1,291	185	1,476
Consumable Supplies	131	267	398
Consultant/Contract Services	4,899	8,887	13,786
Other Costs	2,735	1,919	4,654
Depreciation	14,466	-	14,466
Administration Cost	<u>189,082</u>	<u>95,990</u>	<u>285,072</u>
<b>Total Expenditures</b>	<u>2,077,636</u>	<u>1,055,885</u>	<u>3,133,521</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
CHILD AND ADULT CARE FOOD - KERN  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ  
FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018**

	<b>Oct. 1, 2017 through Feb. 28, 2018</b>	<b>Mar. 1, 2018 through Sept. 30, 2018</b>	<b>TOTAL</b>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 699,883	\$ 737,001	\$ 1,436,884
<b>Total Revenue</b>	<u>699,883</u>	<u>737,001</u>	<u>1,436,884</u>
<b>EXPENDITURES</b>			
Salaries	314,492	347,466	661,958
Fringe Benefits	68,236	119,394	187,630
Travel	11,875	14,977	26,852
Space Costs	33,563	64,248	97,811
Consumable Supplies	60,090	71,268	131,358
Consultant/Contract Services	1,152	1,117	2,269
Other Costs	25,327	37,065	62,392
Program Costs	390,341	432,220	822,561
Depreciation	4,229	2,467	6,696
Administration Cost	63,433	66,053	129,486
Head Start Subsidy	<u>(272,855)</u>	<u>(419,274)</u>	<u>(692,129)</u>
<b>Total Expenditures</b>	<u>699,883</u>	<u>737,001</u>	<u>1,436,884</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
CHILD AND ADULT CARE FOOD – SAN JOAQUIN  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ  
FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018**

	<u>Oct. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Sept. 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 61,652	\$ 87,586	\$ 149,238
<b>Total Revenue</b>	<u>61,652</u>	<u>87,586</u>	<u>149,238</u>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	56,437	78,845	135,282
Administration Cost	<u>5,215</u>	<u>8,741</u>	<u>13,956</u>
<b>Total Expenditures</b>	<u>61,652</u>	<u>87,586</u>	<u>149,238</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
COMMUNITY SERVICES BLOCK GRANT NO. 18F - 2015  
FOR THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2018**

	<u>Jan. 1, 2018 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Dec. 31, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 260,709	\$ 1,245,968	\$ 1,506,677
Private Revenue	-	2,740	2,740
Donation	-	300	300
<b>Total Revenue</b>	<u>260,709</u>	<u>1,249,008</u>	<u>1,509,717</u>
<b>EXPENDITURES</b>			
Salaries	130,118	459,938	590,056
Fringe Benefits	35,774	156,232	192,006
Travel	680	7,955	8,635
Space Costs	18,524	184,506	203,030
Consumable Supplies	1,225	13,920	15,145
Consultant/Contract Services	401	1,984	2,385
Other Costs	6,168	35,100	41,268
Program Costs	1,699	2,733	4,432
Administration Cost	66,120	386,640	452,760
<b>Total Expenditures</b>	<u>260,709</u>	<u>1,249,008</u>	<u>1,509,717</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
COUNTY OF KERN 211 GRANT NO. 1004 - 2016  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Local Grant Revenue	\$ <u>44,738</u>	\$ <u>-</u>	\$ <u>44,738</u>
<b>Total Revenue</b>	<u>44,738</u>	<u>-</u>	<u>44,738</u>
 <b>EXPENDITURES</b>			
Travel	589	-	589
Space Costs	11,815	-	11,815
Consumable Supplies	9,192	-	9,192
Consultant/Contract Services	1,431	-	1,431
Other Costs	18,124	-	18,124
Administration Cost	<u>3,587</u>	<u>-</u>	<u>3,587</u>
<b>Total Expenditures</b>	<u>44,738</u>	<u>-</u>	<u>44,738</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
COUNTY OF KERN 211 HOSPITAL PREPAREDNESS  
FOR THE PERIOD SEPTEMBER 4, 2018 THROUGH JANUARY 31, 2019**

	<u>Sept. 4, 2018 through Jan. 31, 2019</u>	<u>TOTAL</u>
<b>REVENUE</b>		
Federal Grant Revenue	\$ <u>9,875</u>	\$ <u>9,875</u>
<b>Total Revenue</b>	<u>9,875</u>	<u>9,875</u>
 <b>EXPENDITURES</b>		
Consumable Supplies	<u>9,875</u>	<u>9,875</u>
<b>Total Expenditures</b>	<u>9,875</u>	<u>9,875</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
COUNTY OF KERN - GANG VIOLENCE PREVENTION GRANT NO. 230 - 2017  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Local Grant Revenue	\$ 36,787	\$ 18,654	\$ 55,441
<b>Total Revenue</b>	<u>36,787</u>	<u>18,654</u>	<u>55,441</u>
<b>EXPENDITURES</b>			
Salaries	25,041	12,549	37,590
Fringe Benefits	4,201	2,222	6,423
Travel	392	228	620
Space Costs	1,689	1,630	3,319
Consumable Supplies	424	-	424
Other Costs	1,584	-	1,584
Program Costs	112	329	441
Administration Cost	<u>3,344</u>	<u>1,696</u>	<u>5,040</u>
<b>Total Expenditures</b>	<u>36,787</u>	<u>18,654</u>	<u>55,441</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
DIFFERENTIAL RESPONSE  
FOR THE PERIOD JULY 1, 2017 THROUGH FEBRUARY 28, 2019**

	<u>STATE DEPARTMENT OF SOCIAL SERVICES</u>			<u>FIRST 5 KERN</u>				
	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>	<u>July 1, 2018 through Feb. 28, 2019</u>	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>	<u>July 1, 2018 through Feb. 28, 2019</u>
<b>REVENUE</b>								
State Grant Revenue	\$ 108,178	\$ 47,722	\$ 155,900	\$ 109,721	\$ 17,948	\$ 8,125	\$ 26,073	\$ 17,308
<b>Total Revenue</b>	<u>108,178</u>	<u>47,722</u>	<u>155,900</u>	<u>109,721</u>	<u>17,948</u>	<u>8,125</u>	<u>26,073</u>	<u>17,308</u>
<b>EXPENDITURES</b>								
Salaries	66,122	26,154	92,276	64,255	13,139	5,637	18,776	12,144
Fringe Benefits	17,106	9,117	26,223	20,324	3,484	1,888	5,372	3,886
Travel	2,910	1,735	4,645	3,964	-	-	-	-
Space Costs	8,886	3,855	12,741	9,052	-	-	-	-
Consumable Supplies	1,069	1,781	2,850	762	-	-	-	-
Equipment	330	-	330	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	2,912	1,269	4,181	3,408	-	-	-	-
Program Costs	964	245	1,209	41	-	-	-	-
Administration Cost	7,879	3,566	11,445	7,915	1,325	600	1,925	1,278
<b>Total Expenditures</b>	<u>108,178</u>	<u>47,722</u>	<u>155,900</u>	<u>109,721</u>	<u>17,948</u>	<u>8,125</u>	<u>26,073</u>	<u>17,308</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
EARLY HEAD START/HEAD START AWARD NO. 09CH9142/05  
FOR THE PERIOD MARCH 1, 2018 THROUGH FEBRUARY 28, 2019**

	<u>EARLY HEAD START BASE</u>	<u>EARLY HEAD START T &amp; TA</u>	<u>EARLY HEAD START CARRYOVER</u>	<u>HEAD START BASE</u>	<u>HEAD START T &amp; TA</u>	<u>HEAD START CARRYOVER</u>	<u>TOTAL</u>
	<u>Mar. 1, 2018 through Feb. 28, 2019</u>	<u>Mar. 1, 2018 through Feb. 28, 2019</u>	<u>Mar. 1, 2018 through Feb. 29, 2019</u>	<u>Mar. 1, 2018 through Feb. 28, 2019</u>	<u>Mar. 1, 2018 through Feb. 28, 2019</u>	<u>Mar. 1, 2018 through Feb. 28, 2019</u>	
<b>REVENUE</b>							
Federal Grant Revenue	\$ 4,044,655	\$ 95,089	\$ 57,000	20,602,005	\$ 249,168	511,825	\$ 25,559,742
Other Revenue	3,719	-	-	58,754	-	-	62,473
Donations	-	-	-	1,100	-	-	1,100
In-Kind	-	-	-	8,427,669	-	-	8,427,669
<b>Total Revenue</b>	<u>4,048,374</u>	<u>95,089</u>	<u>57,000</u>	<u>29,089,528</u>	<u>249,168</u>	<u>511,825</u>	<u>34,050,984</u>
<b>EXPENDITURES</b>							
Salaries	1,849,951	8,345	-	10,664,574	-	-	12,522,870
Fringe Benefits	570,073	2,195	-	3,247,288	-	-	3,819,556
Travel	34,485	228	-	139,819	57,845	-	232,377
Space Costs	251,397	-	-	1,887,502	-	343,474	2,482,373
Consumable Supplies	495,481	10,933	-	954,861	20,880	-	1,482,155
Equipment	252,128	-	57,000	152,379	-	133,999	595,506
Consultant/Contract Services	20,583	2,353	-	135,356	16,802	-	175,094
Other Costs	86,090	63,766	-	708,366	131,085	-	989,307
Program Costs	148,734	-	-	646,392	-	-	795,126
Depreciation	7,318	-	-	389,702	-	-	397,020
Administration Cost	332,134	7,269	-	1,735,620	22,556	34,352	2,131,931
In-Kind	-	-	-	8,427,669	-	-	8,427,669
<b>Total Expenditures</b>	<u>4,048,374</u>	<u>95,089</u>	<u>57,000</u>	<u>29,089,528</u>	<u>249,168</u>	<u>511,825</u>	<u>34,050,984</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
EARLY HEAD START CHILDCARE PARTNERSHIP AWARD NO. 09HP0036/04  
FOR THE PERIOD SEPTEMBER 1, 2017 THROUGH AUGUST 31, 2018**

	<u>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP BASE</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP T &amp; TA</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP T &amp; TA</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</u>	<u>EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER</u>	<u>TOTAL</u>
	<u>Sept. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Aug. 31, 2018</u>	<u>Sept. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Aug. 31, 2018</u>	<u>Sept. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Aug. 31, 2018</u>	
<b>REVENUE</b>							
Federal Grant Revenue	\$ 361,846	\$ 329,065	\$ 10,024	\$ 11,006	\$ -	\$ 170,379	\$ 882,320
Other Revenue	1	1	-	-	-	-	2
In-Kind	<u>112,384</u>	<u>125,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,149</u>
<b>Total Revenue</b>	<u>474,231</u>	<u>454,831</u>	<u>10,024</u>	<u>11,006</u>	<u>-</u>	<u>170,379</u>	<u>1,120,471</u>
<b>EXPENDITURES</b>							
Salaries	62,281	61,053	-	-	-	-	123,334
Fringe Benefits	16,356	15,358	-	-	-	-	31,714
Travel	651	901	1,945	2,053	-	-	5,550
Space Costs	1,388	1,412	-	-	-	-	2,800
Consumable Supplies	13,991	3	1,557	1,791	-	66,142	83,484
Equipment	-	-	-	-	-	48,500	48,500
Consultant/Contract Services	230,904	216,904	20	1,000	-	-	448,828
Other Costs	2,247	2,811	5,591	5,162	-	44,657	60,468
Program Costs	518	92	-	-	-	-	610
Depreciation	634	634	-	-	-	-	1,268
Administration Cost	32,877	29,898	911	1,000	-	11,080	75,766
In-Kind	<u>112,384</u>	<u>125,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,149</u>
<b>Total Expenditures</b>	<u>474,231</u>	<u>454,831</u>	<u>10,024</u>	<u>11,006</u>	<u>-</u>	<u>170,379</u>	<u>1,120,471</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
EARLY HEAD START SAN JOAQUIN AWARD NO. 09CH010071/04  
FOR THE PERIOD FEBRUARY 1, 2018 THROUGH JANUARY 31, 2019**

	<u>EARLY HEAD START SAN JOAQUIN BASE</u>	<u>EARLY HEAD START SAN JOAQUIN BASE</u>	<u>EARLY HEAD START SAN JOAQUIN T &amp; TA</u>	<u>EARLY HEAD START SAN JOAQUIN T &amp; TA</u>	
	<u>Feb. 1, 2018 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Jan. 31, 2019</u>	<u>Feb. 1, 2018 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Jan. 31, 2019</u>	<u>TOTAL</u>
<b>REVENUE</b>					
Federal Grant Revenue	\$ 426,090	\$ 4,707,551	\$ 1,026	\$ 118,149	\$ 5,252,816
Other Revenue	9	29,645	-	-	29,654
In-Kind	64,685	1,180,040	-	-	1,244,725
<b>Total Revenue</b>	<u>490,784</u>	<u>5,917,236</u>	<u>1,026</u>	<u>118,149</u>	<u>6,527,195</u>
<b>EXPENDITURES</b>					
Salaries	255,108	2,843,123	-	30,370	3,128,601
Fringe Benefits	72,967	761,128	-	11,201	845,296
Travel	3,457	47,521	343	20,858	72,179
Space Costs	29,947	339,044	-	-	368,991
Consumable Supplies	11,515	105,643	-	3,825	120,983
Equipment	-	68,809	-	-	68,809
Consultant/Contract Services	950	11,795	-	8,250	20,995
Other Costs	7,844	101,975	590	33,598	144,007
Program Costs	6,073	54,518	-	-	60,591
Depreciation	111	1,106	-	-	1,217
Administration Cost	38,127	402,534	93	10,047	450,801
In-Kind	64,685	1,180,040	-	-	1,244,725
<b>Total Expenditures</b>	<u>490,784</u>	<u>5,917,236</u>	<u>1,026</u>	<u>118,149</u>	<u>6,527,195</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. 15-MOU-00118  
FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018**

	<u>Oct. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Sept. 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 78,915	\$ 158,147	\$ 237,062
Donations	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<u>78,915</u>	<u>158,147</u>	<u>237,062</u>
 <b>EXPENDITURES</b>			
Salaries	39,474	96,070	135,544
Fringe Benefits	9,994	19,715	29,709
Travel	6,369	8,124	14,493
Space Costs	4,711	16,867	21,578
Consumable Supplies	2,957	2,544	5,501
Consultant/Contract Services	1,127	1,143	2,270
Other Costs	14,283	20,404	34,687
Food Bank Subsidy	<u>-</u>	<u>(6,720)</u>	<u>(6,720)</u>
<b>Total Expenditures</b>	<u>78,915</u>	<u>158,147</u>	<u>237,062</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
FIRST 5 KERN 211 AGREEMENT NO. 2015.2.5  
FOR THE PERIOD JULY 1, 2017 THROUGH FEBRUARY 28, 2019**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>	<u>July 1, 2018 through Feb. 28, 2019</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 53,499	\$ 37,437	\$ 90,936	\$ 83,860
<b>Total Revenue</b>	<u>53,499</u>	<u>37,437</u>	<u>90,936</u>	<u>83,860</u>
<b>EXPENDITURES</b>				
Salaries	41,236	28,289	69,525	64,288
Fringe Benefits	7,399	7,376	14,775	12,768
Administration Cost	<u>4,864</u>	<u>1,772</u>	<u>6,636</u>	<u>6,804</u>
<b>Total Expenditures</b>	<u>53,499</u>	<u>37,437</u>	<u>90,936</u>	<u>83,860</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER  
AGREEMENT NO. 2015.2.6  
FOR THE PERIOD JULY 1, 2017 THROUGH FEBRUARY 28, 2019**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>	<u>July 1, 2018 through Feb. 28, 2019</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 85,757	\$ 25,739	\$ 111,496	\$ 82,201
<b>Total Revenue</b>	<u>85,757</u>	<u>25,739</u>	<u>111,496</u>	<u>82,201</u>
 <b>EXPENDITURES</b>				
Salaries	55,556	14,053	69,609	52,654
Fringe Benefits	11,789	4,960	16,749	12,836
Travel	3,525	309	3,834	1,644
Space Costs	5,924	2,570	8,494	5,832
Consumable Supplies	696	752	1,448	528
Other Costs	1,957	1,146	3,103	2,624
Administration Cost	<u>6,310</u>	<u>1,949</u>	<u>8,259</u>	<u>6,083</u>
<b>Total Expenditures</b>	<u>85,757</u>	<u>25,739</u>	<u>111,496</u>	<u>82,201</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
FIRST 5 KERN – HELP ME GROW  
AGREEMENT NO. 2017.2.01  
FOR THE PERIOD JULY 1, 2017 THROUGH FEBRUARY 28, 2019**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>	<u>July 1, 2018 through Feb. 28, 2019</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 34,470	\$ 12,606	\$ 47,076	\$ 41,345
<b>Total Revenue</b>	<u>34,470</u>	<u>12,606</u>	<u>47,076</u>	<u>41,345</u>
 <b>EXPENDITURES</b>				
Salaries	26,040	10,275	36,315	30,232
Fringe Benefits	5,296	1,978	7,274	7,774
Administration Cost	<u>3,134</u>	<u>353</u>	<u>3,487</u>	<u>3,339</u>
<b>Total Expenditures</b>	<u>34,470</u>	<u>12,606</u>	<u>47,076</u>	<u>41,345</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR - 7050  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 583,000	\$ 287,673	\$ 870,673
State Grant Revenue	976,658	481,742	1,458,400
Parent Fees	<u>2,181</u>	<u>705</u>	<u>2,886</u>
<b>Total Revenue</b>	<u>1,561,839</u>	<u>770,120</u>	<u>2,331,959</u>
 <b>EXPENDITURES</b>			
Salaries	1,048,778	524,284	1,573,062
Fringe Benefits	367,064	172,255	539,319
Travel	396	59	455
Consumable Supplies	72	82	154
Consultant/Contract Services	2,687	2,725	5,412
Other Costs	858	616	1,474
Administration Cost	<u>141,984</u>	<u>70,099</u>	<u>212,083</u>
<b>Total Expenditures</b>	<u>1,561,839</u>	<u>770,120</u>	<u>2,331,959</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
INFORMATION AND EDUCATION GRANT NO. 16-10206  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 51,614	\$ 24,311	\$ 75,925
<b>Total Revenue</b>	<u>51,614</u>	<u>24,311</u>	<u>75,925</u>
<b>EXPENDITURES</b>			
Salaries	34,026	14,572	48,598
Fringe Benefits	8,291	4,533	12,824
Travel	2,079	1,301	3,380
Consumable Supplies	479	476	955
Other Costs	193	242	435
Program Costs	1,854	508	2,362
Administration Cost	4,692	2,679	7,371
<b>Total Expenditures</b>	<u>51,614</u>	<u>24,311</u>	<u>75,925</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
LOW-INCOME WEATHERIZATION PROGRAM (LIWP)  
SINGLE FAMILY  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>Aug 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 25,391	\$ 189,279	\$ 214,670
<b>Total Revenue</b>	<u>25,391</u>	<u>189,279</u>	<u>214,670</u>
<b>EXPENDITURES</b>			
Salaries	12,329	38,836	51,165
Fringe Benefits	3,687	11,851	15,538
Travel	357	886	1,243
Space Costs	3,242	12,265	15,507
Consumable Supplies	725	2,513	3,238
Consultant/Contract Services	191	63,812	64,003
Other Costs	2,595	12,886	15,481
Depreciation	142	15,932	16,074
Administration Cost	2,123	30,298	32,421
<b>Total Expenditures</b>	<u>25,391</u>	<u>189,279</u>	<u>214,670</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
LOW INCOME WEATHERIZATION PROGRAM (LIWP)  
SOLAR PV PILOT  
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2018**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>				
State Grant Revenue	\$ 99,907	106,489	\$ 34,325	\$ 240,721
<b>Total Revenue</b>	<u>99,907</u>	<u>106,489</u>	<u>34,325</u>	<u>240,721</u>
<b>EXPENDITURES</b>				
Salaries	47,212	48,267	14,843	110,322
Fringe Benefits	16,644	16,786	5,949	39,379
Travel	5,781	1,607	613	8,001
Space Costs	-	798	1,602	2,400
Consumable Supplies	18,561	9,328	2,555	30,444
Consultant/Contract Services	-	12,686	4,023	16,709
Other Costs	110	744	1,646	2,500
Depreciation	2,517	6,634	1,441	10,592
Administration Cost	9,082	9,639	1,653	20,374
<b>Total Expenditures</b>	<u>99,907</u>	<u>106,489</u>	<u>34,325</u>	<u>240,721</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
MIGRANT ALTERNATIVE PAYMENT  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP - 7000  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 3,472,248	\$ 1,771,229	\$ 5,243,477
State Grant Revenue	1,064,626	544,180	1,608,806
Parent Fees	<u>76,498</u>	<u>45,479</u>	<u>121,977</u>
<b>Total Revenue</b>	<u>4,613,372</u>	<u>2,360,888</u>	<u>6,974,260</u>
<b>EXPENDITURES</b>			
Salaries	357,574	153,898	511,472
Fringe Benefits	71,485	32,442	103,927
Travel	5,867	2,202	8,069
Space Costs	52,619	24,425	77,044
Consumable Supplies	6,431	4,012	10,443
Consultant/Contract Services	4,053	6,189	10,242
Other Costs	47,378	23,450	70,828
Program Costs	3,801,917	1,951,892	5,753,809
Administration Cost	<u>266,048</u>	<u>162,378</u>	<u>428,426</u>
<b>Total Expenditures</b>	<u>4,613,372</u>	<u>2,360,888</u>	<u>6,974,260</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
MIGRANT CHILD CARE  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-7004  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ 162,029	\$ 74,470	\$ 236,499
Parent Fees	<u>1,210</u>	<u>641</u>	<u>1,851</u>
<b>Total Revenue</b>	<u>163,239</u>	<u>75,111</u>	<u>238,350</u>
<b>EXPENDITURES</b>			
Salaries	110,334	50,668	161,002
Fringe Benefits	37,619	17,282	54,901
Travel	35	11	46
Consumable Supplies	8	7	15
Consultant/Contract Services	316	237	553
Other Costs	87	78	165
Administration Cost	<u>14,840</u>	<u>6,828</u>	<u>21,668</u>
<b>Total Expenditures</b>	<u>163,239</u>	<u>75,111</u>	<u>238,350</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
MIGRANT CHILD CARE - SPECIALIZED SERVICES  
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-7004  
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ <u>30</u>	\$ <u>34,998</u>	\$ <u>35,028</u>
<b>Total Revenue</b>	<u>30</u>	<u>34,998</u>	<u>35,028</u>
<b>EXPENDITURES</b>			
Consumable Supplies	-	31,804	31,804
Other Costs	27	12	39
Administration Cost	<u>3</u>	<u>3,182</u>	<u>3,185</u>
<b>Total Expenditures</b>	<u>30</u>	<u>34,998</u>	<u>35,028</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
STATE TAX CHECK-OFF  
FOR THE PERIOD MARCH 1, 2018 THROUGH JUNE 30, 2018**

	<b>Mar. 1, 2018 through June 30, 2018</b>
<b>REVENUE</b>	
State Grant Revenue	\$ <u>9,784</u>
<b>Total Revenue</b>	<u>9,784</u>
<b>EXPENDITURES</b>	
Program Costs	<u>9,784</u>
<b>Total Expenditures</b>	<u>9,784</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	\$ <u><u>-</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)  
GRANT NO. 16-SUB-00876  
FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018**

	<u>Oct. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Sept. 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ <u>7,196</u>	\$ <u>8,431</u>	\$ <u>15,627</u>
<b>Total Revenue</b>	<u>7,196</u>	<u>8,431</u>	<u>15,627</u>
<b>EXPENDITURES</b>			
Salaries	4,829	6,536	11,365
Fringe Benefits	1,713	1,129	2,842
Administration Cost	<u>654</u>	<u>766</u>	<u>1,420</u>
<b>Total Expenditures</b>	<u>7,196</u>	<u>8,431</u>	<u>15,627</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
COUNTY OF KERN – REALIGNMENT FOR SUCCESS  
GRANT NO. 236 - 2017  
FOR THE PERIOD JUNE 1, 2017 THROUGH FEBRUARY 28, 2018**

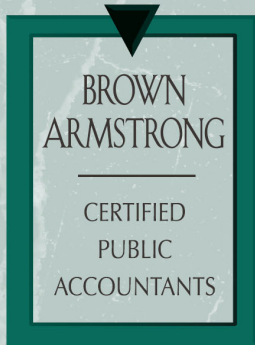
	<u>June. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June. 1, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
State Grant Revenue	\$ <u>77,052</u>	\$ <u>20,412</u>	\$ <u>97,464</u>
<b>Total Revenue</b>	<u>77,052</u>	<u>20,412</u>	<u>97,464</u>
<b>EXPENDITURES</b>			
Salaries	47,876	13,154	61,030
Fringe Benefits	13,869	2,632	16,501
Travel	413	256	669
Consumable Supplies	1,908	18	1,926
Other Costs	400	-	400
Program Costs	2,444	1,102	3,546
Depreciation	3,137	1,394	4,531
Administration Cost	<u>7,005</u>	<u>1,856</u>	<u>8,861</u>
<b>Total Expenditures</b>	<u>77,052</u>	<u>20,412</u>	<u>97,464</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
WOMEN, INFANTS, AND CHILDREN (WIC) GRANT NO. 15-10064  
FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018**

	<u>Oct. 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Sept. 30, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ 1,572,964	\$ 2,212,678	\$ 3,785,642
Other Revenue	<u>296</u>	<u>-</u>	<u>296</u>
<b>Total Revenue</b>	<u>1,573,260</u>	<u>2,212,678</u>	<u>3,785,938</u>
 <b>EXPENDITURES</b>			
Salaries	969,742	1,297,046	2,266,788
Fringe Benefits	246,706	336,768	583,474
Travel	13,283	30,254	43,537
Space Costs	131,175	192,475	323,650
Consumable Supplies	13,054	45,712	58,766
Other Costs	61,684	106,331	168,015
Program Costs	1,351	12,485	13,836
Depreciation	3,575	5,005	8,580
Administration Cost	<u>132,690</u>	<u>186,602</u>	<u>319,292</u>
<b>Total Expenditures</b>	<u>1,573,260</u>	<u>2,212,678</u>	<u>3,785,938</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF REVENUE AND EXPENDITURES  
WONDERFUL FOUNDATION – FARMER’S MARKET  
FOR THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2018**

	<u>Jan. 1, 2018 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through Dec. 31, 2018</u>	<u>TOTAL</u>
<b>REVENUE</b>			
Federal Grant Revenue	\$ -	\$ 30,000	\$ 30,000
Private Revenue	<u>-</u>	<u>18</u>	<u>18</u>
<b>Total Revenue</b>	<u>-</u>	<u>30,018</u>	<u>30,018</u>
<b>EXPENDITURES</b>			
Salaries	-	2,289	2,289
Fringe Benefits	-	180	180
Travel	-	2,226	2,226
Consumable Supplies	-	1,441	1,441
Program Costs	-	22,079	22,079
Administration Cost	<u>-</u>	<u>1,803</u>	<u>1,803</u>
<b>Total Expenditures</b>	<u>-</u>	<u>30,018</u>	<u>30,018</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# BROWN ARMSTRONG

*Certified Public Accountants*

## **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

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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 (the Organization), which comprise the statement of financial position as of February 28, 2018 and 2019, the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audits of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, 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 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.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

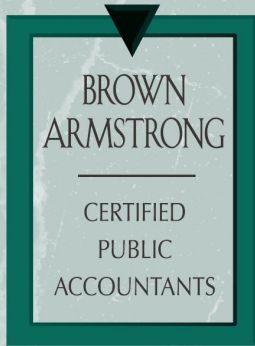
## Purpose of this Report

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

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
November 15, 2019



# BROWN ARMSTRONG

*Certified Public Accountants*

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

Board of Directors  
Community Action Partnership of Kern

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

We have audited Community Action Partnership of Kern's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended February 28, 2019. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

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

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2019.

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## Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

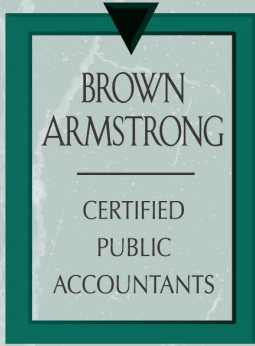
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
November 15, 2019



# BROWN ARMSTRONG

*Certified Public Accountants*

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR FIRST 5 PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE WITH THE PROGRAM SPECIFIC AUDIT OPTION UNDER THE UNIFORM GUIDANCE**

Board of Directors  
Community Action Partnership of Kern

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

We have audited Community Action Partnership of Kern's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the First 5 Kern 211, East Kern Family Resource Center, and Help Me Grow Programs (the Programs) for the year ended February 28, 2019.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance of the Organization's Programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above, that could have a direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the Programs. However, our audit does not provide a legal determination of the Organization's compliance.

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

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Programs for the year ended February 28, 2019.

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## Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the Programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the Programs 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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.

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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
November 15, 2019

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

*Financial Statements*

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? \_\_\_ Yes    X No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_ Yes    X None Reported

Noncompliance material to financial statements noted? \_\_\_ Yes    X No

*Federal Awards*

Internal control over major federal programs:

- Material weakness identified? \_\_\_ Yes    X No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_ Yes    X None Reported

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance \_\_\_ Yes    X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.575/93.596	Child Care and Development Cluster
93.600	Head Start
10.558	Child and Adult Care Food Program
93.568	Low Income Home Energy Assistance

Dollar threshold used to distinguish between Type A and B programs: \$1,597,652

Auditee qualified as low-risk auditee? X Yes    \_\_\_ No

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

**SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY  
ACCEPTED GOVERNMENT AUDITING STANDARDS**

None.

**SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED FEBRUARY 28, 2019**

**SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY  
ACCEPTED GOVERNMENT AUDITING STANDARDS**

None.

**SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.