

COMMUNITY ACTION PARTNERSHIP of KERN
BOARD OF DIRECTORS
BUDGET & FINANCE COMMITTEE MEETING
5005 Business Park North, Bakersfield, CA
September 20, 2017
12:00 p.m.

AGENDA

1. **Call to Order**

2. **Roll Call**

Warren Peterson

Janea Benton

Craig Henderson

Ana Vigil

3. **Approval of Agenda**

4. **Public Forum:** *(The public may address the committee on items not on the agenda. Speakers are limited to 3 minutes. If more than one person wishes to address the same topic, the total group time for the topic will be 10 minutes. Please state your name before making your presentation.)*

5. **New Business**

a. Application Status Report and Funding Requests -Ralph Martinez, Director of Community Development – ***Action Item (p. 1-8)***

- Wonderful Foundation for CAPK Food Bank / Free Farmer's Market in Wasco
- Dignity Health for East Kern Family Resource Center
- Wells Fargo for FHCC & SYC
- Heffernan Foundation for FHCC & SYC
- Disney for CAPK Food Bank

b. Head Start and Early Head Start Budget to Actual Reports - Donna Holland, Fiscal Administrator – ***Info Item***

- Kern Head Start and Early Head Start Budget to Actual for the Period Ended August 31, 2017 ***(p. 9-11)***
- San Joaquin Early Head Start Budget to Actual for the Period Ended August 31, 2017 ***(p. 12-14)***
- Early Head Start Child Care Partnerships Budget to Actual for the Period Ended August 31, 2017 ***(p. 15-16)***

6. **Chief Financial Officer Report**

a. Discretionary Fund Update – Info Item ***(p. 17)***

b. Financial Statements, August 2017 – Action Item ***(p. 18-54)***

7. **Committee Member Comments**

8. **Next Scheduled Meeting**

Budget & Finance Committee Meeting
Wednesday, October 18, 2017
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

9. **Adjournment**

This is to certify that this Agenda notice was posted in the lobby of the CAPK Administrative Office at 5005 Business Park North, Bakersfield, and online at www.capk.org by 12:00pm on September 15, 2017. Paula Daoutis, Administrative Coordinator.

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
PENDING - August 2017

Date Approved	Date of App. Submission	Funding Source	Program/Proposal	Amount Requested
5/25/2016 (Board)	5/31/2016	U.S Dept of Treasury/ IRS	VITA/Kern VITA Partnership - Year 2*	\$ 223,315
8/17/2016 (B&F)	8/23/2016	U.S Dept. of Labor/ Fresno Regional Workforce Development Board (MOU)	Program TBD/ America's Promise Job Driven Grant Program	\$ 50,000
10/26/2016 (Board)	10/28/2016	City of Bakersfield/ Community Development Block Grant	Food Bank/ Property & Security Improvements	\$ 61,500
10/26/2016 (Board)	11/22/2016	County of Kern/ Community Development Block Grant	Food Bank/ Property & Security Improvements	\$ 61,500
1/11/2017 (PRE)	12/29/2016	Walmart Community Grants	VITA/ Wasco	\$ 2,500
1/11/2017 (PRE)	1/13/2017	Junior League of Bakersfield	EKFCRC/ Computer Skills Training & Access	\$ 26,000
2/15/2017 (B&F)	2/24/2017	Bank of America Charitable Foundation	FHCC/ PREP Works for Opportunity Youth	\$ 60,000
6/14/2017 (PRE)	6/20/2017	Enterprise Rent-A-Car / Feeding America	Food Bank / Operation Software	\$ 25,000
6/21/2017 (B&F)	6/22/2017	Bank of the West	VITA/ 2017 Tax Season	\$ 3,500
8/09/2017 (PRE)	7/11/2017	Allstate Foundation Group / Helping Hands	Food Bank / General Operating Support	\$ 14,000
8/09/17 (PRE)	7/27/2017	American Honda Foundation	FHCC & SYC/ Building Youth Capacity in STEM	\$ 75,000

*Received notification of IRS funding for Year 1 of request; Year 2 notification pending.

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
AWARDED - August 2017

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested	Amount Awarded	Funding Period
12/14/2016 (Exec)	3/2/2017	Tri Counties Bank	VITA/ 2016 Tax Season	\$ 2,500	\$ 2,500	9/1/2016 - 6/30/2017
7/13/2016 (Exec)*	8/10/2016	Wells Fargo	FHCC & SYC/PREP Works	\$ 30,000	\$ 20,000	1/1/2017 - 12/31/2017
12/14/2016 (Exec)	4/4/2017	Rabobank Community Development Grant	VITA/ 2016 Tax Season	\$ 4,500	\$ 2,000	9/1/2016 - 6/30/2017
5/17/2017 (PRE)	5/22/2017	Target Distribution Center	SYC/ Museum on the Move	\$ 2,500	\$ 2,500	10/1/2017 - 9/30/2018
5/17/2017 (PRE)	5/30/2017	Target Distribution Center	Food Bank/ BackPack Buddies	\$ 2,000	\$ 2,000	8/1/2017 - 6/30/2018
4/12/2017 (PRE)	5/8/2017	Kern Family Health Care	Food Bank/ Senior Food Program	\$ 2,000	\$ 2,000	7/1/2017 - 6/30/2018
5/17/2017 (PRE)	6/7/2017	United Way of Kern County	Food Bank/ Food Procurement & Distribution	\$ 100,000	\$ 94,750	4/1/2017 - 3/31/2018
9/21/2016 (B&F)	6/29/2017	Kern County Network for Children	EKFRCC/ Differential Response Services	\$ 209,094	\$ 209,094	7/1/2017 - 6/30/2018
3/15/2017 (PRE)	7/5/2017	Friends of Mercy Foundation / Sister Phyllis Hughes Endowment for Special Needs	EKFRCC/ Emergency Supplies Closet	\$ 5,000	\$ 3,000	8/01/2017-7/31/2018
6/14/2017 (PRE)	7/9/2017	Starbucks Foundation	FHCC/SYC PREP Works	\$ 49,600	\$ 30,000	01/01/2018-06/30/2018
				TOTAL	\$ 367,844	

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
DECLINED - August 2017

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested
7/16/2016 (Exec)	8/31/2016	Walmart State Giving Program	Food Bank/Equipment	\$ 34,350
12/9/2015 (Exec)	9/22/2016	USDA/National Institute of Food and Agriculture (NIFA)	Food Bank/Kern Nutrition on Wheels Program	\$ 329,500
6/29/2016 (Board)	12/6/2016	Cy Pres CRT Settlement Fund	East Kern Family Resource Center/Computers, Internet Service, Printer	\$ 65,539
8/17/2016 (B&F)	12/9/2016	Wonderful Foundation	Food Bank/ BackPack Buddies - Wasco	\$ 24,661
9/21/2016 (B&F)	12/9/2016	Wonderful Foundation	VITA/ Wasco	\$ 18,600
11/30/2016 (Board)	12/22/2016	Feeding America/ Morgan Stanley	Food Bank/ Produce Program	\$ 25,000
8/17/2016 (B&F)	1/31/2017	U.S Dept of Housing & Urban Development	2-1-1 Kern/ Kern County Homeless Coordinated Entry System	\$ 178,000
10/26/2016 (Board)	2/6/2017	TJX Foundation	Food Bank/ General Support	\$ 5,000
2/17/2016 (B&F)	No response	AstraZeneca	FHCC & SYC/Grow Fit Program	\$ 175,198
6/22/2016 (B&F)	No response	Best Buy Foundation	FHCC/Winners Program	\$ 9,800
9/21/2016 (B&F)	No response	Dignity Health	FHCC & SYC/ Grow Fit Families Program	\$ 73,800
3/22/2017 (B&F)	6/14/2017	Kaiser Permanente Southern Cal. Community Benefits Grant Program	FHCC & SYC/ Summertime Yoga Challenge	\$ 12,600
2/8/2017 (PRE)	No response	Pacific Western Bank	VITA / 2016 Tax Season	\$ 10,000

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

CFDA # N/A

Project Name: Free Farmers Market, Wasco

Division Director: Carmen Segovia

Funder Name: Wonderful Foundation

Program Manager: Jaime Orona

Grant Program Name: CAPK Food Bank

Funding Period: January 1, 2018 – December 31, 2018

☒ **New Funding**
☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying for up to \$50,000 to bring CAPK Food Banks Free Farmers Market to Wasco. The Wonderful Wasco Free Farmers Markets will help fight food insecurity and increase healthy eating choices for Wasco low-income residents and families by holding 9 Free Farmers Markets at the Wasco Parks and Recreation facility located at 1202 Poplar Ave.

At each of the nine Free Farmers Markets, 400 low-income and food insecure Wasco households will receive approximately 15lbs of fresh produce, for a total of 54,000 lbs. distributed by December 31, 2018.

Much of the fresh produce will come from Ag against Hunger and the California Association of Food Banks. The produce is free of charge but CAPK will pay the freight charges for delivery to the Food Bank. To add variety to the farmers market selections, the CAPK Food Bank will seek donations through well established relationships with local farms such as Wonderful Citrus, Varsity Produce, Columbine Vineyards, Zuckerman Farms, and Grimmway Farms for locally sourced seasonal items such as potatoes, leafy greens, beats, oranges, strawberries, carrots, and apples.

B. Use of Funds: The requested funds of up to \$50,000 will be used to pay freight charges to bring the free produce to Kern; mileage to and from Wasco; and staff time for one driver, two warehouse specialists, and a market coordinator.

C. Approvals:

1. C Segovia 8/18/17
Division Director Date

3. Chauhan Anam
Chief Financial Officer Date

2. Rafel H. H. H. 8-25-17
Director of Community Development Date

4. J. T. F. 8/27/17
Chief Executive Officer Date

D. Board:

☐ Policy Council
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

CFDA # N/A

Project Name: East Kern Health Link

Division Director: Carmen Segovia

Funder Name: Dignity Health

Program Manager: Whitney Hughes

Grant Program Name: East Kern Family Resource Center

☒ **New Funding**
☐ **Re-Application**

Funding Period: 1/1/2018 – 12/31/2018

A. Narrative description of funding request, including goals:

CAPK is applying for up to \$75,000 to improve access to healthcare for low-income families with school-age children living in East Kern communities. With many families residing in remote, isolated areas with infrequent public transport, it is difficult to access basic healthcare services. These barriers prevent individuals from seeking care in Tehachapi (20 miles away) or Bakersfield (60 miles away), leading to negative health outcomes for at-risk individuals, and in some cases, requiring intervention from Child Protective Services.

Through its East Kern Family Resource Center (EKFRC), CAPK proposes to bring health services to families in East Kern communities by offering no-cost immunization clinics for children aged 5-12 years at Mojave Elementary School; and transporting clients to monthly community health screenings in Tehachapi to test blood pressure, cholesterol, blood sugar, anemia, and body composition. The project will also connect families to a broader network of healthcare by dedicating a Family Support Worker to provide safe, reliable transport to medical appointments in Tehachapi and Bakersfield.

B. Use of Funds:

The requested funds of up to \$75,000 will cover a part-time Family Support Worker (3 days a week); vehicle purchase and related expenses (fuel, insurance, maintenance); and outreach costs.

C. Approvals:

1. C Segovia 8/30/17
Division Director Date

3. Christine Anami 8/31/17
Chief Financial Officer Date

2. [Signature] 9-5-17
Director of Community Development Date

4. [Signature] 9/5/17
Chief Executive Officer Date

D. Board:

☐ Policy Council
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

CFDA # N/A

Project Name: PREP Works for Opportunity Youth

Division Director: Ralph Martinez

Funder Name: Wells Fargo Foundation

Program Manager: Lois Hannible and
Angelica Nelson

Grant Program Name: Friendship House Community Center
and Shafter Youth Center

Funding Period: 1/1/2018 – 06/30/2018

☐ **New Funding**

☒ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is re-applying for \$30,000 from the Wells Fargo Foundation for the PREP Works program to prepare at-risk youth ages 16 – 18 for employment and their financial future by providing work preparation education, community service projects, paid work experience, and financial education.

The funding from Wells Fargo will allow the PREP Works program to serve an additional 35 youth for a total of 65 participants. The Program Educator, with the assistance of an Activity Specialist, will provide 20 hours of work preparation education. Program partners such as Starbucks, Wells Fargo, and Kern Federal Credit Union will also provide special presentations and workshops and guide participants in planning and implementing community service projects. Paid work experience and financial education workshops will be offered to 32 participants who successfully complete the classroom and community service program components. Volunteers from Wells Fargo as well as other financial related businesses will provide the financial education.

B. Use of Funds:

The requested funds of \$30,000 will be used for personnel costs for a 20 hour per week activity specialist to assist the program educator; supplies for three community service projects; and general operating expenses such as program supplies, participant wages, staff mileage, and incentives for participants.

C. Approvals:

1. _____
Division Director Date

3. Christine Anami 9/5/17
Director of Finance Date

2. Ralph Martinez 9-5-17
Director of Community Development Date

4. J.T.B. 9/5/17
Executive Director Date

D. Board:

☐ Policy Council
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

Project Name: CAPK Youth Centers STEM Program

Funder Name: Heffernan Foundation

Grant Program Name: CAPK Shafter Youth Center and Friendship House Community Center

Funding Period: November 1, 2017 – December 31-2018

CFDA # N/A

Division Director: Ralph Martinez

Program Managers: Lois Hannible
Angelica Nelson

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

The Heffernan Foundation invited CAPK to apply for up to \$20,000 for education operating support for the STEM (Science, Technology, Engineering and Math) program at Shafter Youth Center (SYC) and/or Friendship House Community Center (FHCC).

The program will serve up to 40 youth's ages 5 to 18 in a full-year program. Expanding STEM education to underserved, impoverished, and minority young people can bring opportunities that can have a huge impact on their lives. The FHCC and SYC will partner with Engineering for Kids Kern County or a similar group that will provide all the materials, laptops, and staff for up to five BYC STEM labs. Topics will include Power and Energy; Mechanical Engineering; Environmental Engineering; Hardware Engineering; and Robotics. These are fun projects that tie into key areas of Kern's current and emerging industries—alternative energy and aerospace as well as robotics.

B. Use of Funds:

Up to \$20,000 will be used to educate youth at the Shafter Youth Center and/or Friendship House Community Center. Funding will support the STEM (Science, Technology, Engineering and Math) instruction costs, purchase of supplies and equipment.

C. Approvals:

1. _____
Division Director Date

3. Chautne Arami 9/7/17
Chief Financial Officer Date

2. Ralph Martinez 9-7-17
Director of Community Development Date

4. [Signature] 9/7/17
Chief Executive Officer Date

D. Board:

☐ Policy Council
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

CFDA # N/A

Project Name: CAPK Food Bank

Division Director: Carmen Segovia

Funder Name: Disney Co. and Feeding America

Program Manager: Jaime Orona

Grant Program Name: Food Bank Produce

☒ **New Funding**

Funding Period: November 1, 2017 – May 31, 2018

☐ **Re-Application**

A. Narrative description of funding request, including goals:

The Disney Company is making up to \$15,000 available through their partnership with Feeding America for grant funding that will support direct acquisition of produce from local farmers. The grant period is between November 1, 2017 and May 31, 2018. Disney Company granted the CAPK Food Bank \$15,000 during FY 2017 for the same purpose. CAPK is not prohibited from making the same request.

B. Use of Funds:

\$15,000 will be used to purchase a combination of equipment that directly supports our local produce acquisition operation. Examples of potential purchases include warehouse storage racks, scales, manual pallet jacks, direct purchase of produce from local farmers, fuel and distribution bags.

C. Approvals:

1. C Segovia 9-3-17
Division Director Date

3. Chauhnac Anami 9/2/17
Chief Financial Officer Date

2. Rafael Mule 9-7-17
Director of Community Development Date

4. [Signature] 9/7/17
Chief Executive Officer Date

D. Board:

☐ Policy Council
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Kern Head Start and Early Head Start
Budget to Actual Report for the Period Ended August 31, 2017 – **Info Item**

Date: September 20, 2017

The following are highlights of the Head Start/Early Head Start Budget to Actual Report for the period March 1, 2017 through August 31, 2017. Six months (50%) of the 12-month budget period have elapsed.

Base Funds

- Head Start **Personnel** costs are lower than the percentage of the year elapsed, primarily because part-year employees were off work during the months of June & July.
- Early Head Start **Personnel** costs are lower than the percentage of the year elapsed. Staff continue to monitor this category for possible savings.
- **Supplies** are purchased as needed throughout the year, rather than monthly.
- **Contractual** expenditures take place as needed throughout the year, rather than monthly.
- In the **Other** category, costs of facility repair and maintenance are incurred as needed throughout the year, rather than monthly.

Training & Technical Assistance Funds

- Budgeted **Travel** costs for Head were underestimated. Expenditures in other categories will be decreased to compensate. The overall costs charged to Head Start Training and Technical assistance will not exceed the grant amount.
- Additional funds to supplement Head Start training expenses in the **Other** category are budgeted in the base grant.
- Budgeted **Other** costs for Early Head were underestimated. Expenditures in other categories will be decreased to compensate. The overall costs charged to Early Head Start Training and Technical assistance will not exceed the grant amount.

Duration Grant

CAPK received approval to carry over Duration start-up funds that were awarded late in the prior budget period. The funds, in the amount of \$508,006, are being used for the purchase of supplies, maintenance and repair of three additional classrooms, and playground shade and surface at two new locations.

Non-Federal Share

Total Non-Federal Share (the sum of California Department of Education funding and in-kind) is at 55% of budget.

- California Department of Education
Actual and estimated non-federal revenues are at 69% of budget.
- In-Kind
Year-to-date in-kind is at 42% of budget.

Community Action Partnership of Kern
Head Start and Early Head Start - Kern
Budget to Actual Report
Budget Period: March 1, 2017 - February 28, 2018
Report Period: March 1, 2017 - August 31, 2017
Month 6 of 12 (50%)

Prepared 09/11/2017

Prepared 09/11/2017

HEAD START						EARLY HEAD START					
BASE FUNDS											
	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING		BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	10,569,007	3,638,474	6,930,533	34%	66%		2,149,045	910,780	1,238,265	42%	58%
FRINGE BENEFITS	3,187,775	1,503,975	1,683,800	47%	53%		644,713	309,705	335,008	48%	52%
TRAVEL	0	0	0				0	0	0		
EQUIPMENT	0	0	0				0	0	0		
SUPPLIES	1,029,470	501,217	528,253	49%	51%		376,583	123,340	253,243	33%	67%
CONTRACTUAL	47,110	35,940	11,170	76%	24%		23,390	5,260	18,130	22%	78%
CONSTRUCTION	0	0	0				0	0	0		
OTHER	3,624,954	1,713,949	1,911,005	47%	53%		437,377	308,353	129,024	71%	29%
INDIRECT	1,779,092	709,562	1,069,530	40%	60%		358,386	163,077	195,309	46%	54%
TOTAL BASE FUNDING	20,237,408	8,103,117	12,134,291	40%	60%		3,989,494	1,820,515	2,168,979	46%	54%
TRAINING & TECHNICAL ASSISTANCE											
TRAVEL	19,322	24,448	(5,126)	127%	-27%		39,954	11,545	28,409	29%	71%
SUPPLIES	20,812	6,061	14,751	29%	71%		9,981	1,953	8,028	20%	80%
CONTRACTUAL	18,485	3,182	15,303	17%	83%		15,689	4,343	11,346	28%	72%
OTHER	73,517	84,453	(10,936)	115%	-15%		22,561	31,711	(9,150)	141%	-41%
INDIRECT	13,214	11,768	1,446	89%	11%		8,819	4,937	3,882	56%	44%
TOTAL TRAINING & TECHNICAL ASSISTANCE	145,350	129,912	15,438	89%	11%		97,004	54,489	42,515	56%	44%
DURATION GRANT CARRYOVER (FORMERLY "START-UP")											
EQUIPMENT	120,000	0	120,000	0%	100%						
SUPPLIES	175,910	25,248	150,662	14%	86%						
OTHER	179,765	235,982	(56,217)	131%	-31%						
INDIRECT	32,331	26,123	6,208	81%	19%						
TOTAL TRAINING & TECHNICAL ASSISTANCE	508,006	287,354	220,652	57%	43%						
GRAND TOTAL HSIEHS FEDERAL FUNDS	20,890,764	8,520,383	12,370,381	41%	59%		4,086,498	2,162,358	2,432,146	53%	47%
HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE											
SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING						
CALIF DEPT OF ED	2,930,748	2,035,180	895,568	69%	31%	Centralized Administrative Cost					
IN-KIND	3,186,566	1,349,156	1,837,410	42%	58%	Program Administrative Cost					
TOTAL NON-FEDERAL	6,117,314	3,384,336	2,732,978	55%	45%	Total Administrative Cost					
Budget reflects Notice of Award #09CH9142-04-03											
Actual expenditures include posted expenditures and estimated adjustments through 08/31/2017.											

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	OVER 90	CREDITS	TOTAL	STATEMENT DATE
Bank of America	9,345						9,345	8/21/2017
Lowe's	3,850	268	1				4,119	8/25/2017
Save Mart	2,116						2,116	8/27/2017
Smart & Final	120						120	8/31/2017
Chevron & Texaco Business Card	7,079						7,079	9/5/2017
Home Depot	8,658						8,658	9/5/2017
	31,168	268	1	0	0	0	31,437	

Community Action Partnership of Kern
Head Start and Early Head Start
Non-Federal Share and In-Kind
Budget Period: March 1, 2017 through February 28, 2018
Report for period ending August 2017 (Month 6 of 12)

Percent of year elapsed: **50%**

LOCATION	FUNDED ENROLL- MENT	March	April	May	June	July	Aug	YTD Totals	IN-KIND GOAL	% OF GOAL MET
San Diego Street	48	11,089	10,871	10,601	11,518	7,498	9,673	61,250	65,179	94%
Sunrise Villa	34	17,097	13,051	6,550	0	0	205	36,902	46,169	80%
Heritage Park	34	12,084	10,752	7,261	0	0	1,992	32,089	46,169	70%
Fairfax	40	14,732	11,648	7,741	0	0	1,477	35,599	54,316	66%
Faith Avenue	34	13,062	8,485	6,670	0	0	1,959	30,175	46,169	65%
Roosevelt	34	11,919	10,962	5,653	0	0	0	28,533	46,169	62%
Martha J. Morgan	83	27,956	22,725	13,972	0	0	3,690	68,343	112,706	61%
Planz	34	12,344	9,988	4,851	0	0	481	27,665	46,169	60%
Franklin	24	5,953	4,296	2,617	2,315	3,846	0	19,028	32,590	58%
Primeros Pasos	76	13,509	11,897	11,322	7,390	7,001	9,055	60,174	103,201	58%
Shafter HS/EHS	36	5,894	5,073	4,436	4,041	3,901	3,557	26,901	48,885	55%
Vineland	20	7,955	4,026	1,925	0	0	0	13,906	27,158	51%
Home Base	225	24,130	21,418	14,268	11,636	6,081	0	77,533	152,764	51%
Delano	76	16,824	13,340	10,738	4,060	3,560	1,118	49,639	103,201	48%
Virginia	34	9,882	6,594	3,576	0	0	1,662	21,714	46,169	47%
Alberta Dillard	68	17,235	14,278	7,823	0	0	3,274	42,610	92,338	46%
Pete H. Parra	112	18,018	17,785	14,195	9,771	9,835	0	69,604	152,085	46%
Pacific	62	12,190	9,953	6,959	5,247	672	3,385	38,406	84,190	46%
Casa Loma	34	10,045	5,902	3,417	0	0	1,420	20,785	46,169	45%
Tehachapi	34	8,461	7,372	3,800	0	0	818	20,451	46,169	44%
Oildale	34	9,626	7,108	3,628	0	0	0	20,362	46,169	44%
Sterling	122	20,515	17,254	16,347	12,271	5,710	0	72,097	165,664	44%
Noble	34	7,130	5,708	3,486	0	0	3,304	19,627	46,169	43%
Stine Road	138	18,162	16,204	19,189	15,050	10,608	0	79,213	187,391	42%
Cleo Foran	34	7,624	6,949	3,950	0	0	870	19,393	46,169	42%
Lamont	34	9,115	5,854	3,225	0	0	790	18,984	46,169	41%
Pioneer	34	8,234	6,887	3,547	0	0	0	18,668	46,169	40%
Williams	34	8,701	6,370	2,440	0	0	946	18,457	46,169	40%
California City	34	7,464	5,967	2,640	0	0	1,075	17,146	46,169	37%
McFarland	24	5,400	4,732	1,711	0	0	0	11,843	32,590	36%
Rosamond	100	22,378	18,460	7,932	0	0	0	48,770	135,791	36%
Alicante	34	8,933	3,798	1,981	0	0	376	15,089	46,169	33%
East California	70	13,042	7,973	5,477	0	0	3,722	30,215	95,053	32%
Seibert	34	4,457	4,656	2,920	0	0	1,317	13,349	46,169	29%
Rafer Johnson	34	7,010	4,290	1,382	0	0	270	12,953	46,169	28%
Willow	72	11,499	9,455	4,751	0	0	918	26,622	97,769	27%
Taft	78	12,166	8,538	5,262	0	0	1,685	27,650	105,917	26%
Lost Hills	20	3,195	1,763	1,560	0	0	75	6,594	27,158	24%
Fairview	34	4,848	3,329	3,022	0	0	0	11,198	46,169	24%
Shafter	34	4,257	4,019	2,801	0	0	0	11,077	46,169	24%
Mojave	34	5,884	2,935	1,109	0	0	0	9,928	46,169	22%
Oasis	57	6,568	6,949	2,245	0	0	566	16,329	77,401	21%
Wesley	60	8,676	5,052	1,900	0	0	1,431	17,059	81,474	21%
Broadway (Wasco)	44							0	59,748	0%
Buttonwillow		2,742	1,832	903	0	0	0	5,478		
Stella Hills		9,153	7,612	2,720	0	0	0	19,485		
Administrative Services		0	0	0	0	0	0	0	0	NA
Program Services		0	0	0	0	0	0	0	69,535	0%
Policy Council and RPC		125	97	35	9	0	0	266	52,917	1%
SUBTOTAL IN-KIND	2,369	497,283	394,206	254,538	83,309	58,711	61,108	1,349,156	3,186,566	42%
State General Child Care*		122,967	102,229	122,920	121,327	88,386	119,879	677,709	967,147	70%
State Preschool*		311,431	230,967	311,406	126,301	96,719	153,409	1,230,233	1,787,756	69%
State Migrant Child Care*		14,552	15,236	29,786	28,140	16,787	22,738	127,238	175,845	72%
SUBTOTAL CA DEPT of ED		448,950	348,432	464,112	275,769	201,891	296,026	2,035,180	2,930,748	69%
GRAND TOTAL		946,233	742,638	718,650	359,078	260,602	357,134	3,384,336	6,117,314	55%

*May include estimates

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* San Joaquin Early Head Start
Budget to Actual Report for the Period Ended August 31, 2017 – **Info Item**

Date: September 20, 2017

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2017 through July 31, 2017. Seven months (58%) of the 12-month budget period have elapsed.

Base Funds

Expenditures in most categories are on track for this point in the budget period.

- Costs of **Travel** associated with monthly support are currently less than budgeted.
- **Supplies**, **Contractual** services, and **Other** costs are incurred as needed, rather than by the month.

Training & Technical Assistance Funds

Overall expenditures are less than the percentage of the budget period elapsed.

- Purchases of **Supplies** are as needed and typically not made evenly throughout the year.
- Budgeted **Other** costs were underestimated. Expenditures in the **Supplies** category will be decreased to compensate. The overall costs charged to Early Head Start Training and Technical assistance will not exceed the grant amount.

Non-Federal Share

Non-Federal Share is at 36% of budget. San Joaquin staff continue to seek community resources and support parent volunteers.

Please note that not all in-kind documentation for the month of August was received in time to include in this report.

**Community Action Partnership of Kern
Early Head Start - San Joaquin County
Budget to Actual Report**

Budget Period: February 1, 2017 - January 31, 2018

Report Period: February 1, 2017 - August 31, 2017

Month 7 of 12 (58%)

Prepared 09/11/2017

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,096,112	1,628,048	1,468,064	53%	47%
FRINGE BENEFITS	770,067	413,434	356,633	54%	46%
TRAVEL	34,707	7,391	27,316	21%	79%
EQUIPMENT	0	0	0		
SUPPLIES	158,429	100,319	58,110	63%	37%
CONTRACTUAL	24,823	3,427	21,396	14%	86%
CONSTRUCTION	0	0	0		
OTHER	554,550	386,595	167,955	70%	30%
INDIRECT	489,516	246,621	242,895	50%	50%
TOTAL	5,128,204	2,785,836	2,342,368	54%	46%

TRAINING & TECHNICAL ASSISTANCE FUNDS

TRAVEL	14,475	9,396	5,079	65%	35%
SUPPLIES	16,404	1,231	15,173	8%	92%
CONTRACTUAL	19,823	11,453	8,371	58%	42%
OTHER	23,005	24,222	(1,217)	105%	-5%
INDIRECT	8,190	4,630	3,560	57%	43%
TOTAL	81,897	50,932	30,965	62%	38%

GRAND TOTAL EHS FEDERAL FUNDS	5,210,101	2,836,768	2,373,333	54%	46%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,282,051	464,028	818,023	36%	64%
TOTAL NON-FEDERAL FUNDS	1,282,051	464,028	818,023	36%	64%

Centralized Administrative Cost	7.6%
Program Administrative Cost	1.5%
Total Administrative Cost	9.1%

Budget reflects Notice of Award #09CH010071-03-02

Actual expenditures include posted expenditures and estimated adjustments through 08/31/2017

Community Action Partnership of Kern
San Joaquin Early Head Start
Non-Federal Share and In-Kind
Budget Period: February 1, 2017 through January 31, 2018
Report for period ending August 2017 (Month 7 of 12)

Percent of year elapsed: **58%**

LOCATION	FUNDED ENROLL- MENT	Feb	March	April	May	June	July	Aug	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Home Base - Manteca	12	3,607	3,791	5,304	4,625	3,449	0	45	20,820	31,635	66%
Home Base - Lodi	35	6,975	8,762	9,482	7,926	6,223	1,038	0	40,405	92,268	44%
California Street	24	11,719	12,634	8,450	8,120	7,746	56	5,143	53,868	126,539	43%
Home Base - Tracy	12	2,053	2,522	2,553	3,812	2,344	0	0	13,284	31,635	42%
4th Street	24	8,398	8,489	7,478	9,488	6,843	4,302	600	45,598	126,539	36%
Home Base - Stockton	90	13,421	16,503	18,909	16,360	12,571	3,520	0	81,284	237,260	34%
Chrisman	30	8,771	9,937	11,674	12,307	8,824	149	151	51,812	158,174	33%
St. Mary's	16	2,627	4,100	6,543	4,687	3,676	2,845	0	24,480	84,359	29%
Walnut	24	2,084	11,779	7,270	5,354	2,459	2,145	75	31,166	126,539	25%
Lodi UCC	30	5,167	4,343	4,417	7,737	4,793	4,892	4,994	36,342	158,174	23%
Kennedy	16	1,654	924	705	1,193	1,234	836	1,028	7,574	84,359	9%
Administrative Services	313	0	0	0	0	0	0	0	0	0	
Program Services		80	1,807	1,283	29,539	21,951	2,240	0	56,900	21,858	260%
Policy Council		199	127	132	27	11	0	0	495	2,713	18%
SUBTOTAL IN-KIND	313	66,752	85,719	84,199	111,175	82,124	22,023	12,036	464,028	1,282,051	36%

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Early Head Start Child Care Partnerships
Budget to Actual Report for the Period Ended August 31, 2017
Interim Year-End Report – **Info Item**

Date: September 20, 2017

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2016 through August 31, 2017. Twelve months (100%) of the 12-month budget period have elapsed.

Base Funds

Costs of classroom and curriculum **Supplies** are in excess of budget by \$17,285. This amount includes (1) a late shipment that was received after the last day of the prior budget period; (2) a purchase that was originally intended to be charged to the Carryover funds; and (3) additional supplies purchased for the benefit of the Partnerships using savings from the Contractual category.

Staff estimate that by year-end, costs in the **Contractual** category will be under budget by \$22,819. This is primarily due to temporary under-enrollment of children earlier in the budget period, which resulted in decreased payments to contractors providing the child care services.

Total base costs overall are at nearly 99% of budget.

Carryover Funds

CAPK staff continue to work with its child care partners to expend the carryover funds for playground improvements, additional classroom and curriculum supplies, building maintenance and repair. The Office of Head Start Region 9 staff recommended that unobligated funds at year-end be carried over to the subsequent year.

Training & Technical Assistance (T&TA)

Overall expenditures are at 96% of budget; staff expect to fully expend these funds by year-end.

Non-Federal Share

With 100% of the year elapsed, total Non-Federal Share is at 118% of budget.

**Community Action Partnership of Kern
Early Head Start - Child Care Partnerships
Budget to Actual Report**

Budget Period: September 1, 2016 - August 31, 2017

Report Period: September 1, 2016 - August 31, 2017 - Interim Year-End Report

Month 12 of 12 (100%)

Prepared 09/11/2017

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	122,245	127,316	(5,071)	104%	-4%
FRINGE BENEFITS	28,705	28,232	473	98%	2%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	1,650	18,935	(17,285)	1148%	-1048%
CONTRACTUAL	459,322	436,503	22,819	95%	5%
CONSTRUCTION	0	0	0		
OTHER	9,990	9,273	717	93%	7%
INDIRECT	62,184	55,224	6,960	89%	11%
TOTAL BASE FUNDING	684,096	675,484	8,612	99%	1%

CARRYOVER FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	0	0	0		
FRINGE BENEFITS	0	0	0		
TRAVEL	0	0	0		
EQUIPMENT	115,000	6,336	108,664	6%	94%
SUPPLIES	83,333	109,315	(25,982)	131%	-31%
CONTRACTUAL	0	0	0		
CONSTRUCTION	0	0	0		
OTHER	100,000	0	100,000	0%	100%
INDIRECT	16,667	11,565	5,102	69%	31%
TOTAL CARRYOVER FUNDING	315,000	127,216	187,784	40%	60%

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	12,724	(7,430)	240%	-140%
SUPPLIES	14,706	2,127	12,579	14%	86%
CONTRACTUAL	0	0	0		
OTHER	38,000	41,012	(3,012)	108%	-8%
INDIRECT	5,800	5,586	214	96%	4%
TOTAL TRAINING & TECHNICAL ASSISTANCE	63,800	61,449	2,351	96%	4%

GRAND TOTAL FEDERAL FUNDS	1,062,896	864,150	198,746	81%	19%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	175,224	206,575	(31,351)	118%	-18%
TOTAL NON-FEDERAL FUNDS	175,224	206,575	(31,351)	118%	-18%

Centralized Administrative Cost	6.8%
Program Administrative Cost	1.1%
Total Administrative Cost	7.8%

Budget reflects Notice of Award #09HP0036-02-02.

Actual expenditures include posted expenditures and estimated adjustments through 08/31/2017.

**COMMUNITY ACTION PARTNERSHIP OF KERN
DISCRETIONARY AND FUND RAISING FUNDS
FOR THE MONTH ENDED AUGUST 31, 2017**

	03/01/17- 07/31/17	08/01/17- 08/31/17	TOTAL
BEGINNING BALANCE (NOTE 1)	423,098.59		423,098.59
CASH RECEIPTS			
2017 Awards Banquet Donations	61,968.76	2,500.00	64,468.76 a
Give Big Kern (Net)	6,221.02		6,221.02
Donations	1,868.30	108.87	1,977.17
Misc. Revenue	3,100.16		3,100.16
Interest Income/Union Administrative Fee	413.94	0.26	414.20
TOTAL CASH RECEIPTS	73,572.18	2,609.13	76,181.31
CASH DISBURSEMENTS			
Line of Credit Interest Expense	154.16		154.16
Line of Credit Unused Commitment Fee	1,139.06		1,139.06
2017 Awards Banquet Expenses	18,283.50		18,283.50 a
Staff Development Day (4/27/17) - Raffle Prizes	1,092.14		1,092.14
Outreach	912.62		912.62
Prior Period Cost - Pension	3,104.05		3,104.05
Travel Cost - SB 441 Hearing	466.72		466.72
Fundraising Expenses	636.00	318.00	954.00
Miscellaneous Expenses	1,051.08	14.09	1,065.17
Indirect	2,583.97	33.21	2,617.18
TOTAL CASH DISBURSEMENTS	29,423.30	365.30	29,788.60
CASH PROVIDED (USED)	44,148.88	2,243.83	46,392.71
ENDING BALANCE	467,247.47		469,491.30
		Discretionary Cash	210,150.32
		Fund Raising Cash	259,626.71
			469,777.03
		Less: AP	(285.73)
			469,491.30

NOTES

1. For the year ended 2/28/17, the net increase to the Discretionary/Fund Raising Funds was \$20,665.98.
- a. As of 8/31/17, net 2017 awards banquet gain is \$47,128.66 (FYE 2/28/17 = \$943.40 + \$46,185.26 for 2017/18).

Date Prepared: 9/10/17

COMMUNITY ACTION PARTNERSHIP OF KERN

BUDGET AND FINANCE COMMITTEE

FINANCIAL REPORT

SEPTEMBER 2017

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET AND FINANCE COMMITTEE

SEPTEMBER 20, 2017

FINANCIAL REPORT

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**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
<u>UNRESTRICTED</u>						
GENERAL FUND			NOT APPLICABLE	03/01/17 - 02/28/18	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/17 - 02/28/18	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/17 - 02/28/18	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/17 - 02/28/18	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/17 - 02/28/18	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/17 - 02/28/18	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/17 - 02/28/18	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/17 - 02/28/18	595	DONATIONS
<u>RESTRICTED</u>						
EARLY HEAD START/HEAD START	24,469,256	93.600	09CH9142-04-00	03/01/17 - 02/28/18	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP	1,062,896 707,737	93.600	09HP0036-02 09HP0036-03	09/01/16 - 08/31/17 09/01/17 - 08/31/18	110	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	5,128,204	93.600	09CH010071-03	02/01/17 - 01/31/18	117	U S DEPT OF HEALTH & HUMAN SERVICES
VITA	84,815	21.009	17VITA0187	08/01/16 - 07/31/17	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,482,354	93.569	17F - 2015	01/01/17 - 12/31/17	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY (EITC)	32,078	93.569	16F - 5517	06/15/16 - 05/31/17	175-174	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	4,783,940 4,327,137 3,556,557	93.568	15B - 3013 16B - 4012 17B - 3012	01/01/15 - 06/30/17 01/01/16 - 03/31/18 10/01/16 - 12/31/17	122-35 122-36 122-37	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	269,081 274,183	93.575	CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	585,818 596,490	93.596	CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000 5,411,000	93.575	CNAP - 6000 CNAP - 7000	07/01/16 - 06/30/17 07/01/17 - 06/30/18	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	179,787 168,396	93.575	CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	391,415 365,642	93.596	CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

<u>RESTRICTED</u> cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
BIOTERRORISM - I&R		10,000	93.283	N/A	09/06/16 - 04/28/17	187	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)		175,741	10.588/569	15 - MOU - 00118	10/01/16 - 09/30/17	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)		250,849	10.585	16 - 6017	10/01/16 - 09/30/17	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN		BASED ON MEALS SERVED	10.558	15-1248-OJ	10/01/15 - 09/30/16 10/01/16 - 09/30/17	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)		4,057,313	10.557	15 - 10064	10/01/16 - 09/30/17	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PROGRAM		16,000 16,000	10.561	16 - SUB - 00876	10/01/16 - 09/30/17 10/01/17 - 09/30/18	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
COMMUNITY DEVELOPMENT BLOCK GRANT - FOOD BANK SOLAR		132,000 117,000	14.218 14.218	16 - 202 16 - 202	10/04/16 - 10/03/17 10/04/16 - 10/03/17	126-250 126-251	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD U S DEPT OF HOUSING & URBAN DEVELOPMENT - COUNTY OF KERN
HUD CONTINUUM OF CARE PLANNING GRANT		12,000	14.267	N/A	03/01/17 - 06/30/17	428	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD UNITED WAY OF KERN COUNTY
DOE (DEPARTMENT OF ENERGY - WEATHERIZATION)		241,942	81.042	16C - 6012	07/01/16 - 09/30/17	123-64	U S DEPT OF ENERGY - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
EFSP (EMERGENCY FOOD & SHELTER PROGRAM)		84,507 94,750	97.024	PHASE 33 PHASE 34	12/01/15 - 01/31/18 04/01/17 - 01/31/18	114	U.S. DEPT OF HOMELAND SECURITY - EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM, UNITED WAY OF KERN COUNTY
JUSTICE ASSISTANCE GRANT (JAG)		57,923	16.738	417-2015	01/01/17 - 12/31/17	130	U.S. DEPT OF JUSTICE - STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS, COUNTY OF KERN, PROBATION DEPARTMENT
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN		14,000 4,000	84.412	N/A	03/01/16 - 06/30/17 07/01/17 - 06/30/18	117-005	U.S. DEPT OF EDUCATION - STATE OF CALIFORNIA, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
CCTR QRIS BLOCK GRANT		22,200		N/A	07/01/17 - 06/30/18	253-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
CSPP QRIS BLOCK GRANT		150,000 23,400		N/A	07/01/15 - 06/30/17 07/01/17 - 06/30/18	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
LIWP (LOW INCOME WEATHERIZATION PROGRAM)		1,071,955		15K - 6006	01/01/15 - 04/30/17	221	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIWP SOLAR PV PILOT		BASED ON WATTS INSTALLED		N/A	07/01/16 - 05/15/17	241	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, FRESNO ECONOMIC OPPORTUNITY COMMISSION
MIGRANT ALTERNATIVE PAYMENT		1,118,721 846,421		CMAP - 6000 CMAP - 7000	07/01/16 - 06/30/17 07/01/17 - 06/30/18	261	STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE		1,205,588 1,189,814		CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	STATE OF CALIFORNIA, DEPT OF EDUCATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	CALIFORNIA STATE PRESCHOOL PROGRAM	2,198,551 2,234,715		CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
	MIGRANT CHILD CARE	209,306 209,306		CMIG - 6004 CMIG - 7004	07/01/16 - 06/30/17 07/01/17 - 06/30/18	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
	MIGRANT SPECIALIZED SERVICES	29,934 29,934		CMSS - 6004 CMSS - 7004	07/01/16 - 06/30/17 07/01/17 - 06/30/18	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
	INFORMATION & EDUCATION	80,000 80,000 80,000		16 - 10206	07/01/16 - 06/30/17 07/01/17 - 06/30/18 07/01/18 - 06/30/19	120	STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
	TAX CHECK - OFF (FOOD BANK)	13,918		15 MOU-00118	07/01/16 - 06/30/17	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	STATE DROUGHT FOOD ASSISTANCE (FOOD BANK)	661,127		N/A	05/01/14 - 09/30/17	216-088	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)	54,112 242,296		N/A	07/01/16 - 06/30/17 07/01/17 - 06/30/18	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	DIFFERENTIAL RESPONSE SERVICES	201,769 209,094		N/A	07/01/16 - 06/30/17 07/01/17 - 06/30/18	280	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
	FIRST 5 KERN - HELPLINE 211	90,006 90,006		2015.2.5	07/01/16 - 06/30/17 07/01/17 - 06/30/18	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
	FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	131,496 134,418		2015.2.6	07/01/16 - 06/30/17 07/01/17 - 06/30/18	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
	FIRST 5 KERN - HELP ME GROW	34,253 50,921		2017.2.01	02/01/17 - 06/30/17 07/01/17 - 06/30/18	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
	ENERGY - WATER TANK INSTALLATION	BASED ON NO. OF TANKS		N/A	08/19/15 - 02/18/18	229	STATE OF CALIFORNIA, OFFICE OF EMERGENCY SERVICES, SELF-HELP ENTERPRISES
	REALIGNMENT FOR SUCCESS	138,906		236-2017	06/01/17 - 12/31/18	246	STATE OF CALIFORNIA, DEPT OF CORRECTIONS AND REHABILITATION, COUNTY OF KERN, COMMUNITY CORRECTIONS PARTNERSHIP
	COUNTY OF KERN HELPLINE 211	46,360		1004 - 2016	07/01/16 - 06/30/17	389	COUNTY OF KERN
	GANG PREVENTION EDUCATION SERVICES	71,406 71,406		673 - 2016 PENDING	07/01/16 - 06/30/17 07/01/17 - 06/30/18	335	COUNTY OF KERN, DEPT OF HUMAN SERVICES
	READY KERN	1,098		N/A	06/26/17 - 06/30/18	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES
	FOOD BANK - UNITED WAY ALLOCATION	5,000		N/A	01/01/17 - 06/30/17	504	UNITED WAY OF KERN COUNTY
	FHCC - NUTRITION EDUCATION	10,000		20650048	07/01/16 - 06/30/17	419-066	KAISER FOUNDATION HOSPITALS
	EMERGENCY RESPONSE & SURGE CAPACITY RESOURCES	PENDING					COUNTY OF KERN, DEPT OF PUBLIC HEALTH SERVICES

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	ASSURANCE CELLULAR - 211	\$5 PER ENROLLMENT			N/A	470	SPRINT, LIFETECH
	211 KINGS COUNTY	14,000		N/A	ANNUAL	536-231	KINGS UNITED WAY
	211 TULARE COUNTY	54,000		N/A	ANNUAL	536-232	UNITED WAY OF TULARE COUNTY
	211 MERCED COUNTY	6.46 PER CALL		N/A	FIRST 6 MONTHS	536-233	UNITED WAY OF MERCED COUNTY
	211 STANISLAUS COUNTY	40,500 60,000		N/A	10/19/16 - 06/30/17 07/01/17 - 06/30/18	536-234	UNITED WAY OF STANISLAUS COUNTY
	PENDING	22,716		20121633	03/01/17 - 02/28/18	407-000	THE CALIFORNIA ENDOWMENT
	FOOD BANK SOLAR	100,000		N/A	N/A	443	THE BAKERSFIELD CALIFORNIAN FOUNDATION
	FOOD BANK SOLAR	5,000		N/A	01/01/17 - 12/31/17	485	SOUTHERN CALIFORNIA GAS COMPANY
	VITA	2,500		N/A	03/01/17 - 06/30/17	103-022	TRI COUNTIES BANK
	FOOD BANK	50,000		N/A	01/01/16 - 06/30/17	413	RESNICK FOUNDATION
	HUMAN RESOURCES	25,000		N/A	01/01/16 - 12/31/17	501-006	BLUE SHIELD
	PREP WORKS - YOUTH CENTERS	40,000 30,000		N/A	08/01/16 - 07/31/17 08/01/17 - 07/31/18	444	STARBUCKS
	SHAFTER YOUTH CENTER - ART SMART	2,500		N/A	10/01/16 - 09/30/17	527	TARGET
	FOOD BANK PRODUCE PROGRAM	15,000		2017-10180	01/01/17 - 06/30/17	504	WALT DISNEY COMPANY
	FHCC / SYC - FIRST AID	1,500		N/A	01/01/17 - 12/31/17	531 / 527	KERN FAMILY HEALTH CARE
	FACE - TA LEARNING COMMUNITY	5,000		N/A	02/01/17 - 06/30/17	110	SAVE THE CHILDREN US PROGRAMS, HEISING - SIMONS FOUNDATION
	EAST KERN EMERGENCY CLOSET	3,000		N/A	07/01/17 - 06/30/18	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
	FOOD BANK HELPING HANDS PROJECT	14,000		N/A	N/A	504	ALLSTATE FOUNDATION

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2017/18

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Administrative
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund						X
800	GAAP Fund						X
915	Operations Pool			X	X		X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
108	Early Head Start	X					
109	Head Start	X					
110	Early Head Start Child Care Partnership	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
139	CACFP - San Joaquin		X				
	<u>Food Bank</u>		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
126-250	CDBG City of Bakersfield (Solar)		X				
126-251	CDBG County of Kern (Solar)		X				
147	Commodity Supplemental Food Program		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
216-088	State Drought Food Assistance		X				
413	Resnick Foundation		X				
443	Bakersfield Californian Foundation (Solar)		X				
485	Southern California Gas Company (Solar)		X				
504	Food Bank		X				
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
221	Low Income Weatherization Program			X			
229	Water Tank Installation			X			
241	LIWP Solar PV Pilot			X			
524	Energy			X			

**COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2017/18**

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Administrative
	<u>VITA (Volunteer Income Tax Assistance)</u>						
149	Internal Revenue Service - VITA				X		
175-174	CSBG Discretionary-EITC				X		
	<u>East Kern Family Resource Center</u>						
280	Differential Response				X		
281	First 5 East Kern Family Resource Youth Services				X		
120	Information & Education				X		
130	Justice Assistance Grant (JAG)				X		
242	Youth Authority				X		
246	Realignment for Success				X		
335	Gang Prevention				X		
419-066	Kaiser - FHCC Nutrition Education				X		
444	Starbucks Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
527-260	SYC - Kern Health Systems				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-260	FHCC - Kern Health Systems				X		
	<u>2-1-1</u>						
164	Cal Fresh				X		
187	Bioterrorism 2-1-1				X		
284	First 5 Kern Help Me Grow				X		
288	First 5 Kern 2-1-1				X		
366	ReadyKern				X		
389	County of Kern 2-1-1				X		
428	2-1-1 United Way				X		
470	Assurance Cellular				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2017/18

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/28/17	125,000				
03/01/17		125,000	1 day	15.76	4.53889%
03/31/17	325,000				
04/03/17	See Note A Below				
04/28/17	350,000				
05/01/17		350,000	3 days	138.40	4.74500%
05/31/17	n/a				
06/30/17	n/a				
08/01/17	260,000				
08/01/17	See Note B Below	260,000	0 days	0.00	
08/31/17	750,000				
09/01/17		750,000	1 day	103.78	4.98167%
Total				257.94	

Note: Interest expense is calculated at 3.75% above daily one month LIBOR.

LINE OF CREDIT COMMITMENT FEE (Based on the daily unused amount of the line of credit calculated quarterly)

Period	No. of Days in Period	Commitment Fee	Interest Rate
1/15/17 - 3/30/17	75 days	514.41	0.25%
3/31/17 - 6/29/17	91 days	<u>624.65</u>	0.25%
		1,139.06	

Note: The interest expense and commitment fee are automatically deducted from CAPK's operating bank account at Wells Fargo Bank.

Note A: On 3/31/17, CAPK requested to borrow \$325,000 on the line of credit. Due to bank error, the request was not processed by the bank.

Note B: On 7/31/17, CAPK requested to borrow \$260,000 on the line of credit. Due to bank error the request was not processed by the bank until 8/1/17. The advance was repaid on 8/1/17 and no interest was charged. Met with Wells Fargo representatives on 8/15/17 and received assurances that the error will not occur again based on procedural changes at the local office level.

COMMUNITY ACTION PARTNERSHIP OF KERN OPERATING CASH SUMMARY AS OF AUGUST 31, 2017	
PROGRAM (FUND)	08/31/17 CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(115,908.27)
HEAD START/EARLY HEAD START	(15,199.12)
TRANSFER NEGATIVE BALANCE	131,107.39
SUBTOTAL	0.00
CHILD CARE FACILITIES	(1,446.65)
CHILD DEVELOPMENT RESERVE No. 2	93.53
GENERAL CHILD CARE	(35,096.31)
MIGRANT A/P	1,120,561.41
MIGRANT CHILD CARE	51,790.17
MIGRANT SPECIALIZED SERVICES	7,483.55
STATE PRESCHOOL	503,578.70
SUBTOTAL	1,646,964.40
BAKERSFIELD CALIFORNIAN FOUNDATION	37,737.07
CDBG	(125,400.00)
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(61,739.31)
EF&S	47,375.00
EFAP	(90,672.07)
FOOD BANK	241,553.43
FOOD BANK - STATE	124,044.78
RESNICK FOUNDATION	10,034.41
SOCAL GAS	5,000.00
SUBTOTAL	187,933.31
ENERGY	(180,115.89)
DOE WAP	(44,306.40)
LIHEAP	(759,813.95)
LIWP	(16,409.16)
LIWP SOLAR PV	(239.28)
WATER TANK	(36.38)
TRANSFER NEGATIVE BALANCE	1,000,921.06
SUBTOTAL	0.00
CALIFORNIA ENDOWMENT	22,716.43
SUMMER FOOD	10,165.73
SUBTOTAL	32,882.16
211	(107,447.14)
CAL FRESH	(4,393.75)
COST POOLS	(153,505.29)
CSBG	119,630.13
CSBG DISCRETIONARY	155.46
DIFFERENTIAL RESPONSE	(25,810.24)
DISCRETIONARY FUND	210,150.32
FIRST 5 KERN 211	(13,153.19)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(21,970.92)
FIRST 5 HELP ME GROW	(11,695.25)
FRIENDSHIP HOUSE	(39,682.29)
FUNDRAISING	259,626.71
GANG PREVENTION	(731.54)
GENERAL FUND	51,274.13
INDIRECT FUND	659,652.86
IRS - VITA	(1,865.03)
INFORMATION & EDUCATION	(27,806.89)
JUSTICE ASSISTANCE GRANT	(3,024.10)
KAISER	(102.80)
REALIGNMENT FOR SUCCESS	(15,516.51)
KERN COUNTY 211	(464.08)
SHAFTER YOUTH CENTER	55,939.78
STARBUCKS FOUNDATION	30,000.00
UNITED WAY 211	(1,911.51)
WIC	(514,218.99)
LESS: HEAD START NEGATIVE BALANCE	(131,107.39)
LESS: ENERGY NEGATIVE BALANCE	(1,000,921.06)
ADD: LINE OF CREDIT	750,000.00
SUBTOTAL	61,101.42
TOTAL OPERATING CASH	1,928,881.29

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO BANK ACCOUNTS

1. Operating Account: Used to make all CAPK disbursements and for deposits of all cash receipts unless there are requirements to deposit cash to a restricted bank account.
2. Head Start Accrued Vacation: This is an interest bearing restricted bank account that holds cash reserved for the payment of accrued vacation for Head Start and Early Head Start employees.
3. CAPK Accrued Vacation: This is an interest bearing restricted bank account that holds cash reserved for the payment of accrued vacation for CAPK programs other than Head Start and Early Head Start.
4. DOE ARRA Account: This is an interest bearing restricted bank account for CSBG and Energy grants. Advances on the Community Services Block Grant (CSBG), Department of Energy – Weatherization Assistance Program (DOE WAP) and Low Income Home Energy Assistance Program (LIHEAP) grants are required to be deposited to a restricted bank account until there is an immediate need for the cash. Once the immediate need is determined, the cash is transferred to the Operating Account to make disbursements.
5. HOPE Program Account: This is an interest bearing restricted bank account that is designated for internet donations to CAPK. The deposits are subsequently transferred to the Operating Account.
6. Child Development Reserve #1: This is an interest bearing restricted bank account that is required by the California Department of Education for center-based contracts, such as General Child Care (CCTR), State Preschool (CSPP) and State Migrant (CMIG) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.
7. Child Development Reserve #2: This is an interest bearing restricted bank account that is required by the California Department of Education for alternative payment contracts, such as Migrant Childcare Alternative Payment (CMAP) for the purpose of holding revenue earned in excess of costs. When the revenue is used, the cash is transferred to the Operating Account to make disbursements.

Note: All CAPK bank accounts are with Wells Fargo Bank.

COMMUNITY ACTION PARTNERSHIP OF KERN
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR THE MONTH ENDED
August 31, 2017

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT 08/31/17		2,682,303.73
ADD: ADP WITHDRAWAL FOR 09/01/17 ADP PAYROLL - GARNISHMENTS	3,842.41	
LESS: OUTSTANDING CHECKS	762,025.59	
ADJUSTED BANK BALANCE AT 08/31/17		1,924,120.55
GENERAL LEDGER BALANCE AT 07/31/17		2,698,781.62
ADD: DEPOSITS	972,252.86	
ACH DEPOSITS	151,707.71	
HHS DRAWDOWNS	2,561,368.15	
CHECKS MOVED TO STALE DATED LIABILITY	45.66	
LOAN (133) ADVANCE ON OPERATING LINE OF CREDIT	750,000.00	
ADP ADJUSTMENTS	1,487.20	
LESS: CHECKS ISSUED (CURRENT MONTH)	2,597,919.40	
ADP PAYROLL 08/04/17	791,070.34	
ADP PAYROLL 08/11/17	2,860.52	
ADP PAYROLL 08/18/17	925,598.44	
ADP PAYROLL 09/01/17	820,134.85	
ADP H.S.A.	486.00	
MUTUAL OF AMERICA	39,959.96	
BANK ACCOUNT TRANSFER TO CDR No. 2	90.28	
CLIENT ANALYSIS SERVICE CHARGE	918.48	
RETURNED ITEM - NSF	276.14	
LOAN (18) BPN - PRINCIPAL AND INTEREST PAYMENTS	8,417.54	
LOAN (RABOBANK) - PRINCIPAL AND INTEREST PAYMENTS	23,790.70	
GENERAL LEDGER BALANCE AT 08/31/17		1,924,120.55

DIFFERENCE: -

PREPARED BY: Wm Richmond TITLE: Accountant DATE: 09/01/17

APPROVED BY: C. Arnesen TITLE: Director of Finance DATE: 9/2/17

COMMUNITY ACTION PARTNERSHIP OF KERN
HEADSTART ACCRUED VACATION*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
August 31, 2017

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXXX-X6256

BANK BALANCE ENDING: 08/31/17 524,852.61

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 08/31/17 524,852.61

BALANCE PER G/L 07/31/17 524,784.41

ADD: DEPOSITS 0.00

INTEREST 68.20

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 08/31/17 524,852.61

DIFFERENCE: 0.00

* This account changed name in March 2011 from "Discretionary Fund" to "Head Start Accrued Vacation".

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 09/01/17

APPROVED BY: C. Arami

TITLE: Director of Finance

DATE: 9/2/17

COMMUNITY ACTION PARTNERSHIP OF KERN
CAPK ACCRUED VACATION*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
August 31, 2017

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X3267

BANK BALANCE ENDING: 08/31/17 0.00

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 08/31/17 0.00

BALANCE PER G/L 07/31/17 0.00

ADD: DEPOSITS 0.00

INTEREST 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 08/31/17 0.00

DIFFERENCE: 0.00

* Name changed from Parks & Recreation to CAPK Accrued Vacation effective November 1, 2011.

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 09/01/17

APPROVED BY: C Anami

TITLE: Director of Finance

DATE: 9/2/17

**COMMUNITY ACTION PARTNERSHIP OF KERN
DOE ARRA ACCOUNT***

5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

**BANK RECONCILIATION FOR MONTH ENDING
August 31, 2017**

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING: 08/31/17 1,018.60

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 08/31/17 1,018.60

BALANCE PER G/L 07/31/17 1,063.43

ADD: DEPOSITS 0.00

INTEREST 0.08

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 44.91

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 08/31/17 1,018.60

* December 2009 name changed from Food Bank to DOE ARRA.

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 09/01/17

APPROVED BY: C Anemic

TITLE: Director of Finance

DATE: 9/12/17

COMMUNITY ACTION PARTNERSHIP OF KERN
HOPE PROGRAM ACCOUNT*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
August 31, 2017

WELLS FARGO BANK, N.A.
P. O. BOX 63021
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	08/31/17	3,506.35
DEPOSITS IN TRANSIT (CREDIT CARD)		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE	08/31/17	3,506.35

BALANCE PER GENERAL LEDGER	07/31/17	3,544.24
ADD:		
DEPOSITS (Credit Card Donations & Shared Fee)		0.00
BANKCARD DEPOSIT		0.00
PAYPAL DEPOSIT		0.00
INTEREST		0.26
LESS:		
APPLIED MERCHANT DEBITS		
CLIENT ANALYSIS SERVICE CHARGE		28.20
BANKCARD FEES		9.95
CASH CONCENTRATION FEE		0.00
FUND TRANSFER TO GENERAL FUND		0.00
BALANCE PER GENERAL LEDGER:	08/31/17	3,506.35

* October 2009 name changed from WIC Account to CSBG ARRA Account and is now interest-bearing.
August 2010 name changed from CSBG ARRA Account to HOPE Program Account.

Difference: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 09/01/17

APPROVED BY: C. Anami

TITLE: Director of Finance

DATE: 9/12/17

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #1
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
August 31, 2017

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING: **08/31/17** **0.00**

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: **08/31/17** **0.00**

BALANCE PER G/L **07/31/17** **0.00**

ADD: DEPOSITS

INTEREST 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L **08/31/17** **0.00**

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 09/01/17

APPROVED BY: C Anami

TITLE: Director of Finance

DATE: 9/2/17

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #2
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
August 31, 2017

WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING: 08/31/17 235.79

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 08/31/17 235.79

BALANCE PER G/L 07/31/17 231.89

ADD: DEPOSITS 90.28

INTEREST 0.02

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 86.40

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 08/31/17 235.79

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 09/01/17

APPROVED BY: C. Arame

TITLE: Director of Finance

DATE: 9/2/17

**COMMUNITY ACTION PARTNERSHIP OF KERN
BANK OF AMERICA MASTERCARD SUMMARY
STATEMENTS DATED JULY 22 - AUGUST 21, 2017**

Cardholder	Position	Amount Charged
Yolanda Gonzales	Director of Head Start/State Child Development Programs	1,253.98
Ralph Martinez	Director of Community Development	409.00
Jerry Meade	Head Start Program, Design & Management Administrator	2,857.85
Michele Nowell	Director of Human Resources	317.89
Pritika Ram	Director of Administration	0.00
Carmen Segovia	Director of Health & Nutrition Services	1,940.88
Jeremy Tobias	Chief Executive Officer	470.87
Emilio Wagner	Director of Operations	<u>1,910.54</u>
	Total	9,161.01



YOLANDA GONZALES
5472 0635 8398 6391

Platinum Plus® for Business

July 22, 2017 - August 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,253.98
Minimum Payment Due \$12.54
Payment Due Date 09/17/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance \$184.32
Payments and Other Credits -\$184.32
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$1,253.98
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$1,253.98
Credit Limit \$10,000
Credit Available \$8,746.02
Statement Closing Date 08/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
08/02	08/02	CA Banking Center payment	21406005760030692611652	- 184.32
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$184.32
Purchases and Other Charges				
08/02	07/31	OFFICE DEPOT #952 BAKERSFIELD CA	05436847213100078638473	119.95
08/09	08/07	FOOD-EX BAKERSFIELD CA	25247807220001292007523	534.63
08/16	08/15	SMARTNFINAL36210403624 BAKERSFIELD CA	05410197227929000548572	37.19
08/16	08/15	TARGET 00027151 BAKERSFIELD CA	05410197227091008352000	24.30

0018432 0001254 0125398 5472063583985391

Account Number: 5472 0635 8398 6391
July 22, 2017 - August 21, 2017

New Balance Total \$1,253.98
Minimum Payment Due \$12.54
Payment Due Date 09/17/17

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

YOLANDA GONZALES
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/17	08/16	SMARTNFINAL36210403624 BAKERSFIELD CA	05410197228929000410517	63.86
08/21	08/17	BROKEN YOLK CAFE BAKERSFIELD CA	75337007231399500564487	474.05
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$1,253.98

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

V = Variable Rate (rate may vary). Promotional Balance = APR for limited time on specified transactions.

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

Don't forget all that your card offers

Continue using it for business purchases, expense tracking and more.

In addition to offering you low-rate financing when you need it, your Platinum Business credit card helps you keep a handle on spending with:

- Employee cards with credit limits you set
- The ability to download your transactions into QuickBooks® for easy account management

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RALPH MARTINEZ
5472 0635 7953 9426

Platinum Plus® for Business

July 22, 2017 - August 21, 2017

Cardholder Statement

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EL PASO, TX 79998-2238

Mail Payments to:
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1.800.673.1044, 24 Hours

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Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$409.00
Minimum Payment Due \$10.00
Payment Due Date 09/17/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance \$2,121.36
Payments and Other Credits -\$2,121.36
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$409.00
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$409.00
Credit Limit \$10,000
Credit Available \$9,591.00
Statement Closing Date 08/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/16	08/16	Payments and Other Credits		
		CA Banking Center payment	22806005750005919908012	- 2,121.36
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$2,121.36
		Purchases and Other Charges		
07/31	07/28	TARGET 00027151 BAKERSFIELD CA	05410197209091017163507	250.00
08/02	08/01	STAYCLASSYP STAYCLASSY 6199611892 CA	55429507213894809234800	69.00
08/08	08/05	FRONTSTREAM 800-687-8505 VA	75263587219420500096919	90.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$409.00

0212136 0001000 0040900 5472063579539426

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WILMINGTON, DE 19886-5796

RALPH MARTINEZ
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number: 5472 0635 7953 9426
July 22, 2017 - August 21, 2017

New Balance Total \$409.00
Minimum Payment Due \$10.00
Payment Due Date 09/17/17

Enter payment amount

\$

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JERRY MEADE

5472 0635 8306 8156

July 22, 2017 - August 21, 2017

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For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$2,857.85
Minimum Payment Due \$28.58
Payment Due Date 09/17/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance \$1,568.13
Payments and Other Credits -\$1,568.13
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$2,857.85
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$2,857.85

Credit Limit \$10,000
Credit Available \$7,142.15
Statement Closing Date 08/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/02	08/02	Payments and Other Credits		
		CA Banking Center payment	21406005760030692647102	-1,568.13
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$1,568.13
		Purchases and Other Charges		
07/24	07/20	HYATT HOTELS SACRAMENT SACRAMENTO CA	55541867203072005002643	412.60
		Arr: 07/18/17 Dep: 07/20/17 Inv: 000005472		
08/01	06/28	PANERA BREAD # 60182 MANTECA CA	05140487212720007960996	962.96
08/21	08/18	WESTED 05627995143 CA	55480777230206135300029	680.00

0156813 0002858 0285785 5472063583068156

Account Number: 5472 0635 8306 8156
July 22, 2017 - August 21, 2017

New Balance Total \$2,857.85
Minimum Payment Due \$28.58
Payment Due Date 09/17/17

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

JERRY MEADE
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
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BAKERSFIELD, CA 93309-165105

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/21	08/18	WESTED 05627995143 CA	55480777230206135300037	680.00
08/21	08/19	SPRINGHILL SUITES RIDG RIDGECREST CA	55432867231100709014339	122.29
		Arr: 08/19/17 Dep: 08/19/17 Inv: 231004		
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$2,857.85

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

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Continue using it for business purchases, expense tracking and more.

In addition to offering you low-rate financing when you need it, your Platinum Business credit card helps you keep a handle on spending with:

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- The ability to download your transactions into QuickBooks[®] for easy account management



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MICHELE NOWELL
5472 0635 7806 2719

Platinum Plus® for Business

July 22, 2017 - August 21, 2017

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EL PASO, TX 79998-2238

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TTY Hearing Impaired:
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Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$317.89
Minimum Payment Due \$10.00
Payment Due Date 09/17/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance \$661.55
Payments and Other Credits -\$661.55
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$317.89
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$317.89
Credit Limit \$10,000
Credit Available \$9,682.11
Statement Closing Date 08/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/16	08/16	Payments and Other Credits		
		CA Banking Center payment	22806005750005919872598	- 661.55
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$661.55
		Purchases and Other Charges		
07/28	07/27	76 - UNITED PACIFIC 54 STOCKTON CA	25483677208003403797998	29.00
07/28	07/27	CHEVRON 0211598 OILDALE CA	55432867209100245543161	26.20
07/28	07/27	BUDGET RENT-A-CAR BAKERSFIELD CA	55178427209826776227003	247.10

0066155 0001000 0031789 5472063578062719

Account Number: 5472 0635 7806 2719
July 22, 2017 - August 21, 2017

New Balance Total \$317.89
Minimum Payment Due \$10.00
Payment Due Date 09/17/17

BUSINESS CARD
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MICHELE NOWELL
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/14	08/11	THE UPS STORE 4360 BAKERSFIELD CA	55432867224100802718623	15.59
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$317.89

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

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CARMEN SEGOVIA
5472 0690 0586 9808

Platinum Plus® for Business

July 22, 2017 - August 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
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PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,940.88
Minimum Payment Due \$19.41
Payment Due Date 09/17/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance \$4,834.92
Payments and Other Credits -\$4,834.92
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$1,940.88
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$1,940.88
Credit Limit \$20,000
Credit Available \$18,059.12
Statement Closing Date 08/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/02	08/02	Payments and Other Credits		
		CA Banking Center payment	21406005750005692533488	- 4,834.92
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$4,834.92
		Purchases and Other Charges		
07/25	07/24	USPS PO BOXES ONLINE 800-275-8777 DC	05436847206600016033926	112.00
08/02	08/01	CROWN DISTRIBUTING INC 09168727898 CA	55480777214093000016082	1,047.83
08/02	08/01	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500367214837000282268	59.60
08/09	08/08	AMAZON MKTPLACE PMTS AMZN.COM/BILLWA	55432867220100623120843	141.93

0483492 0001941 0194088 5472069005869808

Account Number: 5472 0690 0586 9808
July 22, 2017 - August 21, 2017

New Balance Total \$1,940.88
Minimum Payment Due \$19.41
Payment Due Date 09/17/17

Enter payment amount

\$

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CARMEN SEGOVIA
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/09	08/08	AMAZON MKTPLACE PMTS AMZN.COM/BILLWA	55432867220100815685744	305.98
08/10	08/08	BULK OFFICE SUPPLY 800-6581488 NY	85500397221900017941238	212.24
08/17	08/15	THE ICON GROUP BAKERSFIELD CA	85309617228980015960890	61.30
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$1,940.88

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

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JEREMY T TOBIAS
5472 0635 7791 4407

July 22, 2017 - August 21, 2017

Platinum Plus® for Business

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1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$470.87
Minimum Payment Due \$10.00
Payment Due Date 09/17/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance \$3,348.69
Payments and Other Credits -\$3,348.69
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$470.87
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$470.87

Credit Limit \$10,000
Credit Available \$9,529.13
Statement Closing Date 08/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/02	08/02	Payments and Other Credits		
		CA Banking Center payment	21406005760041692573925	- 3,348.69
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$3,348.69
		Purchases and Other Charges		
08/11	08/10	HILTON GARDEN INN SACRAMENTO CA	55436877222172223501030	470.87
		Arr: 08/07/17 Dep: 08/10/17 Inv: 5060810125		
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$470.87

0334869 0001000 0047087 5472063577914407

Account Number: 5472 0635 7791 4407
July 22, 2017 - August 21, 2017

New Balance Total \$470.87
Minimum Payment Due \$10.00
Payment Due Date 09/17/17

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

JEREMY T TOBIAS
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
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EMILIO WAGNER
5472 0635 7450 8442

Platinum Plus® for Business

July 22, 2017 - August 21, 2017

Cardholder Statement

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1.888.500.6287, 24 Hours

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1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,910.54
Minimum Payment Due \$19.11
Payment Due Date 09/17/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance \$2,834.67
Payments and Other Credits -\$2,834.67
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$1,910.54
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$1,910.54

Credit Limit \$10,000
Credit Available \$8,089.46
Statement Closing Date 08/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/10	08/10	Payments and Other Credits		
		CA Banking Center payment	22206005750005387157411	-2,834.67
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$2,834.67
		Purchases and Other Charges		
08/10	08/09	ZACKACADEMY.COM 06465643546 FL	55310207221206467200149	1,428.00
08/21	08/20	MINDBODY, INC 805-4762700 CA	85454917232900016540757	482.54
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$1,910.54

0283467 0001911 0191054 5472063574508442

Account Number: 5472 0635 7450 8442
July 22, 2017 - August 21, 2017

New Balance Total \$1,910.54
Minimum Payment Due \$19.11
Payment Due Date 09/17/17

Enter payment amount

\$

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BAKERSFIELD, CA 93309-165105

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM (CACFP)
STATEMENT OF OPERATIONS
FOR THE MONTH OF AUGUST 2017 (6 of 12 MONTHS - 50%)**

	03/01/17- 07/31/17	08/01/17- 08/31/17	Total
Revenue - USDA (Note A)	474,317	102,281	576,598
Expenditures (Note B)			
- Salaries	216,638	36,969	253,607
- Benefits	75,305	15,125	90,430
- Travel	24,736	2,567	27,303
- Space Costs	56,577	9,623	66,200
- Supplies	39,976	8,710	48,686
- Equipment Repair & Maintenance	1,452	1,012	2,464
- Other Costs	11,410	2,087	13,497
- Raw Food Costs	<u>245,694</u>	<u>55,758</u>	<u>301,452</u>
Total Operating Expenditures	671,788	131,851	803,639
Less: Adult Meals (at \$2.56 per meal) Transferred to HS	<u>(79,106)</u>	<u>(14,574)</u>	<u>(93,680)</u>
Net Operating Expenditures (Note B)	592,682	117,277	709,959
Indirect (10%)	<u>58,953</u>	<u>11,685</u>	<u>70,638</u>
Total Expenditures	<u>651,635</u>	<u>128,962</u>	<u>780,597</u>
Excess Revenue (Expenditures)	<u>(177,318)</u>	<u>(26,681)</u>	<u>(203,999)</u>
Head Start Budget			848,476

24.0%

Total Meals Prepared and Vended (Note C)	258,643	59,081	317,724
Total Meals Claimed	<u>203,553</u>	<u>38,515</u>	<u>242,068</u>
Difference	55,090	20,566	75,656

Percentage Claimed to Prepared/Vended	78.70%	65.19%	76.19%
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Note A: Source of USDA revenue is monthly report submitted to California Department of Education by Head Start/ State Child Development Program Division. Revenue is reimbursement for meals claimed.

Note B: Expenditures are for meals prepared, including vended meals.

Note C: Total number of meals delivered to the centers excluding adult prepared and adult and homebase meals vended. The total represents the number of meals available to be served to center based children.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2017/18 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/17 - 6/30/18 (2 OF 12 MONTHS = 16.67%)**

	July 2017	Aug 2017	TOTAL	% Earned to Total MRA
<u>GENERAL CHILD CARE (CCTR-7050)</u>				
Adjusted Days of Enrollment - Certified	3,900	5,289	9,189	
Reimbursement Rate per Child per Day	<u>X \$40.20</u>	<u>X \$40.20</u>	<u>X \$40.20</u>	
Revenue Earned	\$156,780	\$212,618	\$369,398	17.93%
Maximum Reimbursable Amount (MRA)	\$2,060,487			
<u>CALIFORNIA STATE PRESCHOOL (CSPP-7119)</u>				
Adjusted Days of Enrollment - Certified	3,053	4,843	7,896	
Reimbursement Rate per Child per Day	<u>X \$40.45</u>	<u>X \$40.45</u>	<u>X \$40.45</u>	
Revenue Earned	\$123,494	\$195,899	\$319,393	11.53%
Maximum Reimbursable Amount (MRA)	\$2,769,753			Note 4
<u>MIGRANT CHILD CARE (CMIG-7004)</u>				
Adjusted Days of Enrollment - Certified	418	500	918	
Reimbursement Rate per Child per Day	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	
Revenue Earned	\$18,994	\$22,720	\$41,714	17.64%
Maximum Reimbursable Amount (MRA)	\$236,499			

Note 1: Source of adjusted days of enrollment for certified children is the monthly attendance report prepared by the Fiscal Dept. of the Head Start/State Child Development Division.

Note 2: Source of reimbursement rate per child per day and maximum reimbursable amount is per the 2017/18 State contracts.

Note 3: CMIG's MRA for 2017/18 is \$27,193 greater than 2016/17.

Note 4: The majority of children enrolled in CSPP are part year. The start date for part year children was mid August which impacted the certified adjusted days of enrollment for July and August 2017.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/17 - 6/30/18 (1 OF 12 MONTHS = 8.33%)

Contract CMAP-7000	July 2017	%	% Earned to MRA
Provider Payments	408,189		
Less: Family Fees	<u>0</u>		
Net Provider Payments	408,189	82.48%	
Maximum Reimbursable Amount (MRA) for Provider Payments	5,231,516		7.80%
<u>Administration & Support Services Revenue</u>			
Provider Payments	408,189		
Reimbursement Rate	x <u>21.2121%</u>		
Revenue Earned	<u>86,585</u>		
Program Administration/Support Services Costs	42,309	8.55%	
Indirect (10% x MTDC) Costs	44,411	8.97%	
Transfer Indirect to CSBG			
Total Operating Costs	<u>86,720</u>	17.52%	
Revenue Earned Over/(Under) Costs	<u>(135)</u>		
TOTAL COSTS - NET OF FAMILY FEES	<u>494,909</u>	<u>100.00%</u>	

Note 1: Administration and Support Services revenue is earned based on the amount of provider payments incurred. Example:

Provider payments	408,189
Reimbursement Rate (17.5% / 82.5%)	x <u>21.2121%</u>
Revenue Earned	<u>86,585</u>

Note 2: The maximum reimbursable amount per the 2017/18 State contract is as follows:

Provider Payments	5,832,639	82.50%
Administration	1,060,480	15.00%
Support Services	<u>176,747</u>	<u>2.50%</u>
Maximum Reimbursable Amount (MRA)	<u>7,069,866</u>	<u>100.00%</u>

Note 3: The MRA for 2017/18 is \$540,145 greater than 2016/17.

COMMUNITY ACTION PARTNERSHIP OF KERN

FINANCE DIVISION MONTHLY ACTIVITY REPORT

Division/CFO: Finance/Christine Anami	Month/Year: August 2017
Program/Work Unit: Not Applicable	Co-CFO: Vacant
Services: Overall financial and accounting functions of the organization	

Activities	August 2017		Year to Date (3/1/17-8/31/17)	
Description	Number	Amount	Number	Amount
Accounting Transactions Processed	18,239		131,907	
Bank Deposits	6	972,253	35	11,522,200
Wire Deposits	3	151,708	22	417,357
Head Start Drawdowns	5	2,561,368	31	13,578,658
Vendor Checks Issued	889	2,597,919	6,171	13,991,717
Payroll Disbursed		2,539,664		13,850,382
Grant Reports Prepared in August 2017	9		85	
Cal Fresh Outreach				
Commodity Supplement Food Program				
Differential Response				
DOE Weatherization				
Emergency Food Assistance Program				
Gang Prevention				
LIHEAP 2015 Closeout				
LIHEAP 2016				
LIHEAP 2017				
Realignment for Success				
WIC				

Note: A financial monitoring review of the Substance Abuse Program for the period 7/1/13 to 9/30/16 was performed by Kern County Behavioral Health & Recovery Services on August 29, 2017 to August 31, 2017.

Other: Total Division Staffing: 9 + 4 vacancies – Co-CFO, Assistant Director, Accountant, Accounting Technician II

- CFO
- Co-CFO
- Assistant Director
- Accounting Manager
- Accountant II
- Accountant
- Accounting Technician II (4)
- Accounting Technician I (2)
- Accounting Clerk

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF AUGUST 31, 2017

ASSETS

Cash in Bank	1,928,881.29
Cash - Vacation Reserve	524,852.61
Petty Cash	500.00
Accounts Receivable	555,439.46
Travel Advance	30,298.84
Prepaid Expense	468,462.46
Inventory	999,750.45
Net Fixed Assets - Unrestricted	2,902,855.66
Net Fixed Assets - Restricted	<u>9,511,460.92</u>

Total Assets 16,922,501.69

LIABILITIES AND NET ASSETS

Accounts Payable	936,169.39
Accrued Expenses	(489,716.62)
Accrued Vacation	514,167.66
Line of Credit	750,000.00
Note Payable	2,994,040.85
Advance Payable	-
Deferred Revenue	<u>812,118.12</u>

Total Liabilities 5,516,779.40

Total Net Assets 11,405,722.29

Total Liabilities and Net Assets 16,922,501.69

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2017 TO AUGUST 31, 2017

REVENUE

Grant Revenue	23,940,794.82
Donations	102,181.56
Other Revenue	2,545,942.02
In-Kind	<u>2,709,748.75</u>

Total Revenue 29,298,667.15

EXPENDITURES

Salaries	11,354,883.71
Benefits	3,835,427.92
Travel	260,524.53
Space Costs	2,215,766.26
Supplies	1,100,052.47
Consultant/Contract Services	1,086,434.37
Other Costs	1,170,875.22
Program Costs	3,327,513.10
Capital Expenditures	229,657.18
Indirect	2,172,425.92
In-Kind	<u>2,709,748.75</u>

Total Expenditures 29,463,309.43

Net Change in Assets (164,642.28)

Net Assets, beginning 11,570,364.57

Net Assets, ending 11,405,722.29

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF FEBRUARY 28, 2017

ASSETS

Cash in Bank	2,750,893.19
Cash - Vacation Reserve	582,033.32
Petty Cash	500.00
Accounts Receivable	2,512,911.12
Travel Advance	9,422.02
Prepaid Expense	365,621.02
Inventory	1,098,223.00
Net Fixed Assets - Unrestricted	3,041,556.93
Net Fixed Assets - Restricted	<u>9,316,835.42</u>

Total Assets 19,677,996.02

LIABILITIES AND NET ASSETS

Accounts Payable	2,026,381.41
Accrued Expenses	1,822,862.94
Accrued Vacation	934,097.71
Line of Credit	125,000.00
Note Payable	3,154,442.14
Advance Payable	8,885.00
Deferred Revenue	<u>35,962.25</u>

Total Liabilities 8,107,631.45

Total Net Assets 11,570,364.57

Total Liabilities and Net Assets 19,677,996.02

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2016 TO FEBRUARY 28, 2017

REVENUE

Grant Revenue	57,027,274.12
Donations	178,303.32
Other Revenue	1,372,065.40
In-Kind	71,254.05
Donated Commodities	<u>15,888,162.90</u>

Total Revenue 74,537,059.79

EXPENDITURES

Salaries	25,230,623.28
Benefits	7,550,397.65
Travel	588,329.16
Space Costs	5,004,523.91
Supplies	1,924,742.16
Consultant/Contract Services	973,156.97
Other Costs	2,238,520.77
Program Costs	7,411,453.60
Capital Expenditures	-
Indirect	4,827,346.44
Donated Commodities	18,824,474.21
In-Kind	<u>71,254.05</u>

Total Expenditures 74,644,822.20

Net Change in Assets (107,762.41)

Net Assets, beginning 11,678,126.98

Net Assets, ending 11,570,364.57

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2017/18
BUDGET TO ACTUAL - 3/1/17 TO 8/31/17 (6 OF 12 MONTHS = 50%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	4,827,346	2,181,469	45.2%	2,645,877
Expenditures				
Salaries	2,614,903	1,007,160	38.5%	1,607,743
Benefits @ 23.4%	<u>605,877</u>	<u>249,344</u>	<u>41.2%</u>	<u>356,533</u>
Total Personnel Costs	3,220,780	1,256,504	39.0%	1,964,276
Operating Costs				
Travel	78,800	31,813	40.4%	46,987
Space Costs	195,200	91,783	47.0%	103,417
Supplies	147,777	55,143	37.3%	92,634
Equipment	5,223			5,223
Consultant/Contract	755,720	389,213	51.5%	366,507
Other Operating Costs	<u>363,300</u>	<u>140,123</u>	<u>38.6%</u>	<u>223,177</u>
Total Operating Costs	1,546,020	708,075	45.8%	837,945
Total Expenditures	<u>4,766,800</u>	<u>1,964,579</u>	<u>41.2%</u>	<u>2,802,221</u>
Excess Indirect Revenue	<u>60,546</u>	<u>216,890</u>		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	1,151,500	516,432	44.8%	635,068
Operations	1,526,000	634,519	41.6%	891,481
Executive	514,100	210,881	41.0%	303,219
Community Development	525,400	198,727	37.8%	326,673
Finance	<u>1,049,800</u>	<u>404,020</u>	<u>38.5%</u>	<u>645,780</u>
	<u>4,766,800</u>	<u>1,964,579</u>	<u>41.2%</u>	<u>2,802,221</u>