

COMMUNITY ACTION PARTNERSHIP of KERN  
BOARD OF DIRECTORS  
BUDGET & FINANCE COMMITTEE MEETING  
5005 Business Park North, Bakersfield, CA  
April 18, 2018  
12:00 p.m.

AGENDA

1. **Call to Order**

2. **Roll Call**

Warren Peterson  
Guadalupe Perez

Janea Benton  
Ana Vigil

Jimmie Childress

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. 3-7)**

1. Borax Visitors Center Foundation for East Kern Family Resource Center
2. US Department of HHS – Administration for Community Living / Administration on Aging for the Shafter Youth Center

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

1. Kern Head Start and Early Head Start Budget to Actual for the Period Ended February 28, 2018 (Interim Year-End) – **Info Item (p. 8-9)**
2. Kern Head Start and Early Head Start Budget to Actual for the Period Ended March 31, 2018 **(p. 10-12)**
3. San Joaquin Early Head Start Budget to Actual for the Period Ended January 31, 2018 (Interim Year-End Report **(p. 13-14)**
4. San Joaquin Early Head Start Budget to Actual for the Period Ended March 31, 2018 **(p. 15-17)**
5. Early Head Start Child Care Partnerships Budget to Actual for the Period Ended March 31, 2018 **(p. 18-19)**

6. **Chief Financial Officer Report**

- a. Discretionary Fund Update – Info Item **(p. 20)**
- b. Financial Statements, March 2018 – Action Item **(p. 21-63)**

7. **Committee Member Comments**

8. **Next Scheduled Meeting**

Budget & Finance Committee Meeting  
Wednesday, May 23, 2018  
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](http://www.capk.org) by 12:00pm on April 13, 2018. Paula Daoutis, Administrative Coordinator.*

COMMUNITY ACTION PARTNERSHIP OF KERN  
FUNDING REQUESTS AND APPLICATION STATUS REPORT  
**PENDING - March 2018**

| Date Approved      | Date of App. Submission | Funding Source                                             | Program/Proposal                                                          | Amount Requested |
|--------------------|-------------------------|------------------------------------------------------------|---------------------------------------------------------------------------|------------------|
| 9/13/2017 (PRE)    | 9/15/2017               | Heffernan Foundation                                       | FHCC & SYC/ STEM                                                          | \$ 19,000        |
| 10/25/17 (Board)   | 10/25/2017              | City of Bakersfield/ Community Development Block Grant     | Food Bank/ Expansion & Disaster Preparedness Project                      | \$ 749,285       |
| 10/25/2017 (Board) | 11/23/2017              | CDBG-County                                                | Food Bank/ Expansion & Disaster Preparedness Project                      | \$ 749,285       |
| 11/29/2017 (Board) | 12/4/2017               | US Department of Agriculture                               | CAPK Food Bank Network Capacity Building & Emergency Preparedness Project | \$ 350,000       |
| 1/17/2018 (PRE)    | 1/19/2018               | CA Board of State and Community Corrections                | The Partnership for Advancement of Youth-2 years funding                  | \$ 492,850       |
| 3/14/18 (PRE)      | 2/15/2018               | US Department of Justice, Office of Violence Against Women | The East Kern Partnership-3yrs                                            | \$ 500,000       |
| 3/21/2018 (PRE)    | 3/16/2018               | Kern Family Health Care                                    | EKFRCC Emergency Closet                                                   | \$ 2,000         |
| 3/21/2018 (PRE)    | 3/16/2018               | Kern Family Health Care                                    | FHCC Grow Fit                                                             | \$ 2,000         |
| 3/21/2018 (PRE)    | 3/16/2018               | Kern Family Health Care                                    | SYC Yoga and CPR                                                          | \$ 2,000         |
| 4/11/2018 (PRE)    | 3/30/2018               | Borax Visitor Center Foundation                            | East Kern Health Link Outreach                                            | \$ 2,750         |

COMMUNITY ACTION PARTNERSHIP OF KERN  
FUNDING REQUESTS AND APPLICATION STATUS REPORT  
**AWARDED - March 2018**

| 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   |
| 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   |
| 7/13/2016 (Exec)* | 8/10/2017            | Wells Fargo                                                                     | FHCC & SYC/PREP Works                                           | \$ 30,000        | \$ 20,000         | 1/1/2017 - 12/31/2017  |
| 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                                                | EKFR/ 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 | EKFR/ Emergency Supplies Closet                                 | \$ 5,000         | \$ 3,000          | 8/1/2017 - 7/31/2018   |
| 6/14/2017 (PRE)   | 7/9/2017             | Starbucks Foundation                                                            | FHCC/SYC PREP Works                                             | \$ 49,600        | \$ 30,000         | 1/1/2018 - 6/30/2018   |
| 6/21/2017 (B&F)   | 9/7/2017             | Bank of the West                                                                | VITA/ 2017 Tax Season                                           | \$ 3,500         | \$ 3,500          | 9/1/2017 - 6/30/2018   |
| 5/25/2016 (Board) | 10/3/2017            | U.S. Dept. of Treasury/IRS                                                      | VITA/ Kern VITA Partnership - Year 2                            | \$ 223,315       | \$ 84,815         | 7/1/2017 - 6/30/2018   |
| 9/13/2017 (PRE)   | 10/30/2017           | Wells Fargo                                                                     | FHCC & SYC/ PREP Works Program                                  | \$ 50,000        | \$ 25,000         | 1/1/2018 - 6/30/2018   |
| 10/18/17 (B&F)    | 11/9/2017            | CA Department of Social Services, Office of Child Abuse Prevention              | EKFR/ Financial Empowerment (2-year grant, \$75,000 per year)   | \$ 150,000       | \$ 150,000        | 3/01/2018 - 2/29/2020  |
| 8/09/2017 (PRE)   | 11/14/2017           | Allstate Foundation Group / Helping Hands                                       | Food Bank/ General Operating Support                            | \$ 14,000        | \$ 14,000         | 1/01/2018 - 12/31/2018 |
| 10/11/17 (PRE)    | 11/15/2017           | Stater Bros. Charities/ Harvesting Hope                                         | Food Bank/ General Operating Support                            | \$ 5,000         | \$ 3,000          | 1/01/2018 - 12/31/2018 |
| 11/08/2017 (PRE)  | 11/20/2017           | Bank of the West                                                                | CAPK Small Business Assistance Program (3 years @ \$25,000 per) | \$ 75,000        | \$ 75,000         | 1/01/2018-12/31/2020   |
|                   | 12/11/2017           | Dignity Health                                                                  | EKFR East Kern Health Link                                      | \$ 69,926        | \$ 24,701         | 1/01/2018-12/31/2020   |
| 09/13/2017 (PRE)  | 12/15/2017           | Wonderful Community Grants                                                      | CAPK Food Bank Free Farmers Markets, Wasco                      | \$ 50,000        | \$ 30,000         | 01/01/2018-12/31/2018  |
|                   |                      |                                                                                 |                                                                 | <b>TOTAL</b>     | <b>\$ 777,860</b> |                        |

COMMUNITY ACTION PARTNERSHIP OF KERN  
FUNDING REQUESTS AND APPLICATION STATUS REPORT  
**DECLINED - March 2018**

| <b>Date Approved</b> | <b>Date of Notification</b> | <b>Funding Source</b>                                            | <b>Program/Proposal</b>                                   | <b>Amount Requested</b> |
|----------------------|-----------------------------|------------------------------------------------------------------|-----------------------------------------------------------|-------------------------|
| 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                |
| 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               |
| 6/14/2017 (PRE)      | No response                 | Enterprise Rent-A-Car / Feeding America                          | Food Bank / Operation Software                            | \$ 25,000               |
| 8/09/17 (PRE)        | 9/1/2017                    | American Honda Foundation                                        | FHCC & SYC/ Building Youth Capacity in STEM               | \$ 75,000               |
| 1/11/2017 (PRE)      | No response                 | Walmart Community Grants                                         | VITA/ Wasco                                               | \$ 2,500                |
| 1/11/2017 (PRE)      | No response                 | Junior League of Bakersfield                                     | EKFRC/ Computer Skills Training & Access                  | \$ 26,000               |
| 9/13/2017 (PRE)      | 10/31/2017                  | Disney / Feeding America                                         | Food Bank/ Capacity Building                              | \$ 15,000               |
| 2/15/2017 (B&F)      | No response                 | Bank of America Charitable Foundation                            | FHCC/ PREP Works for Opportunity Youth                    | \$ 60,000               |
|                      |                             | Strategic Growth Council Transformative Climate Communities      | Kern County Disadvantage Communities Study                | \$ 250,000              |
| 10/25/2017 (Board)   | 11/6/2017                   | California Coastal Commission - Whale Tail                       | FHCC and SYC After School Marine Studies Program          | \$ 10,000               |

# Community Action Partnership of Kern Funding Request Profile

**Source of Funds:** Private

**CFDA #**

**Project Name:** East Kern Health Link-Outreach

**Division Director:** Carmen Segovia

**Funder Name:** Borax Visitors Center  
Foundation

**Program Manager:** Whitney Hughes

**Grant Program Name:** East Kern Family  
Resource Center

☒ **New Funding**

☐ **Re-Application**

**Funding Period:** 7/01/2018-6/31/2019

**A. Narrative description of funding request, including goals:**

CAPK's East Kern Family Resource Center (EKFRC) is applying to the Borax Visitors Center Foundation for funding of \$2,750 to assist with outreach for the EKFRC East Kern Health Link program. The program conducts outreach to educate families of the need for childhood vaccines and connect them with health resources in order to increase the number of children that are protected from easily preventable deadly disease while increasing school enrollments through education and support.

The East Kern Health Link program will provide education materials at health fairs and community events including information of how vaccinations prevent disease and how vaccines work as well as handing-out useful items such as fever scanners; get vaccinated message magnets; and healthy baby pocket guides.

**B. Use of Funds:**

The funds of \$2,750 will be used to purchase educational materials, display table runner and banner, and health related incentive items for participants.

**C. Approvals:**

1. Carmen Segovia 4-2-18  
Division Director Date

3. Christine Anami 4/3/18  
Chief Financial Officer Date

2. Debra Stanley 4-2-18  
Director of Community Development  
Date

4. [Signature] 4/4/18  
Chief Executive Officer Date

**D. Board:**

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ Board Approval

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

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

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

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

## Community Action Partnership of Kern Funding Request Profile

**Source of Funds:** Federal

**Funding Period:** 7/01/2018-6/30/2021

**Project Name:** S & D Self-Management Grant

**CFDA #:** 93.734

**Funder Name:** US Dept. of HHS – Administration  
for Community Living – Administration on Aging

**Division Director:** Ralph Martinez

**Grant Program Name:** Shafter Youth Center

**Program Manager:** Angelica Nelson

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

### **A. Narrative description of funding request, including goals:**

CAPK's Shafter Youth Center is requesting up to \$150,000 from the Administration for Community Living to provide evidence based chronic disease self-management education programs (CDSME) for Seniors and Disabled Adults at the Shafter Youth Center and two underserved Senior Centers in Wasco and Delano. Additionally, the PEARLS program will be implemented alongside CDSME to assist those Seniors who are coping with isolation and depression.

The CDSME programs will be facilitated by CAPKS Master trainers who will provide 8 weeks of Self-Management training for 12-16 senior and disabled participants at each Center, with a minimum of 40 served over a 3 year period.

### **B. Use of Funds:**

The funds of \$150,000 will be used to train Master Trainers in Self-Management, support operating (i.e. educational materials, room and board) and personnel costs and travel to the three Senior Centers as well as training of additional Staff based at the Senior Centers.

### **C. Approvals:**

|                                                                                     |                                                                            |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| 1. _____<br>Division Director<br>Date                                               | 3. <u>Christine Amico</u> <u>4/5/18</u><br>Chief Financial Officer<br>Date |
| 2. <u>Ralph Martinez</u> <u>4-4-18</u><br>Director of Community Development<br>Date | 4. <u>[Signature]</u> <u>4/5/18</u><br>Chief Executive Officer<br>Date     |

### **D. Board:**

|                                         |                                           |                                       |                                         |
|-----------------------------------------|-------------------------------------------|---------------------------------------|-----------------------------------------|
| <input type="checkbox"/> Policy Council | <input type="checkbox"/> PRE Presentation | <input type="checkbox"/> B&F Approval | <input type="checkbox"/> Board Approval |
| Date: _____                             | Date: _____                               | Date: _____                           | 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 February 28, 2018 (Interim Year-End) –  
Info Item

**Date:** April 18, 2018

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The following are highlights of the Head Start/Early Head Start Budget to Actual Report for the period March 1, 2017 through February 28, 2018. Twelve months (100%) of the 12-month budget period have elapsed.

### **Base Funds**

Overall expenditures are at 95% of the budget for both Head Start and Early Head Start.

- **Head Start/Early Head Start Personnel** costs are lower than the percentage of the year elapsed, primarily because (1) California Department of Education General Child Care revenues have been higher than average, which has decreased the year-to-date cost to Early Head Start, and (2) normal turnover and vacancies. In response to expected savings at year-end, CAPK has submitted a budget revision to reallocate the funds to program needs that could not be budgeted (approval is pending).
- **Early Head Start Supplies:** In response to expected savings at year-end, CAPK has submitted a budget revision to reallocate the funds to meet program needs that could not be budgeted (approval is pending).
- **Early Head Start Other:** This cost variance in this category will be addressed by the pending budget revision.
- **Carryover:** After all transactions and adjustments have been made, CAPK will submit a request to Office of Head Start to carry over approximately \$581,000 for projects approved with the budget revision.

### **Training & Technical Assistance Funds**

Overall expenditures are at 100% of the budget for Head Start and 93% of the budget for Early Head Start.

### **Duration Grant**

CAPK received approval to carry over Duration start-up funds that were awarded late in the prior budget period. The funds were used for the purchase of supplies, maintenance and repair of three additional classrooms. Costs originally budgeted under the **Equipment** category are recorded in the **Other** category. Expenditures for this grant are at 97% of the budget.

### **Non-Federal Share**

Non-Federal share is at 133% of the budget.

Additional transactions and adjustments for the 2017-2018 budget year will continue to be posted during the grant close-out period. Budget to Actual reports will be presented monthly until the grant has been closed out.

**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 - February 28, 2018 (Interim Year-End Report)  
Month 12 of 12 (100%)

Prepared 04/11/2018

Prepared 04/11/2018

| BASE FUNDS         | HEAD START |            |           |         | EARLY HEAD START |           |           |           |         |             |
|--------------------|------------|------------|-----------|---------|------------------|-----------|-----------|-----------|---------|-------------|
|                    | BUDGET     | ACTUAL     | REMAINING | % SPENT | % REMAINING      | BUDGET    | ACTUAL    | REMAINING | % SPENT | % REMAINING |
| PERSONNEL          | 10,569,007 | 9,800,878  | 768,129   | 93%     | 7%               | 2,149,045 | 1,951,552 | 197,493   | 91%     | 9%          |
| FRINGE BENEFITS    | 3,187,775  | 3,166,881  | 20,894    | 99%     | 1%               | 644,713   | 643,852   | 861       | 100%    | 0%          |
| TRAVEL             | 0          | 7,022      | (7,022)   |         |                  | 0         | 0         | 0         |         |             |
| SUPPLIES           | 1,029,470  | 1,033,843  | (4,373)   | 100%    | 0%               | 376,583   | 288,757   | 87,826    | 77%     | 23%         |
| CONTRACTUAL        | 47,110     | 40,059     | 7,051     | 85%     | 15%              | 23,390    | 13,897    | 9,493     | 59%     | 41%         |
| OTHER              | 3,624,954  | 3,578,226  | 46,728    | 99%     | 1%               | 437,377   | 546,031   | (108,654) | 125%    | -25%        |
| INDIRECT           | 1,779,092  | 1,698,731  | 80,361    | 95%     | 5%               | 358,386   | 338,932   | 19,454    | 95%     | 5%          |
| TOTAL BASE FUNDING | 20,237,408 | 19,325,639 | 911,769   | 95%     | 5%               | 3,989,494 | 3,783,019 | 206,475   | 95%     | 5%          |

**TRAINING & TECHNICAL ASSISTANCE**

|                                                  |                |                |            |             |           |               |               |              |            |           |
|--------------------------------------------------|----------------|----------------|------------|-------------|-----------|---------------|---------------|--------------|------------|-----------|
| TRAVEL                                           | 19,322         | 33,722         | (14,400)   | 175%        | -75%      | 39,954        | 24,364        | 15,590       | 61%        | 39%       |
| SUPPLIES                                         | 20,812         | 6,342          | 14,470     | 30%         | 70%       | 9,981         | 5,085         | 4,896        | 51%        | 49%       |
| CONTRACTUAL                                      | 18,485         | 6,966          | 11,519     | 38%         | 62%       | 15,689        | 9,601         | 6,088        | 61%        | 39%       |
| OTHER                                            | 73,517         | 85,070         | (11,553)   | 116%        | -16%      | 22,561        | 42,932        | (20,371)     | 190%       | -90%      |
| INDIRECT                                         | 13,214         | 13,116         | 98         | 99%         | 1%        | 8,819         | 8,180         | 639          | 93%        | 7%        |
| <b>TOTAL TRAINING &amp; TECHNICAL ASSISTANCE</b> | <b>145,350</b> | <b>145,216</b> | <b>134</b> | <b>100%</b> | <b>0%</b> | <b>97,004</b> | <b>90,162</b> | <b>6,842</b> | <b>93%</b> | <b>7%</b> |

**DURATION GRANT CARRYOVER (FORMERLY "START-UP")**

|                                 |                |                |               |            |           |  |  |  |  |  |
|---------------------------------|----------------|----------------|---------------|------------|-----------|--|--|--|--|--|
| EQUIPMENT                       | 120,000        | 0              | 120,000       | 0%         | 100%      |  |  |  |  |  |
| SUPPLIES                        | 175,910        | 160,511        | 15,399        | 91%        | 9%        |  |  |  |  |  |
| OTHER                           | 179,765        | 287,638        | (107,873)     | 160%       | -60%      |  |  |  |  |  |
| INDIRECT                        | 32,331         | 44,815         | (12,484)      | 139%       | -39%      |  |  |  |  |  |
| <b>TOTAL DURATION CARRYOVER</b> | <b>508,006</b> | <b>492,964</b> | <b>15,042</b> | <b>97%</b> | <b>3%</b> |  |  |  |  |  |

|                                        |                   |                   |                |            |           |                  |                  |                |            |           |
|----------------------------------------|-------------------|-------------------|----------------|------------|-----------|------------------|------------------|----------------|------------|-----------|
| <b>GRAND TOTAL HSEHS FEDERAL FUNDS</b> | <b>20,890,764</b> | <b>19,963,819</b> | <b>926,945</b> | <b>96%</b> | <b>4%</b> | <b>4,086,498</b> | <b>3,873,182</b> | <b>213,316</b> | <b>95%</b> | <b>5%</b> |
|----------------------------------------|-------------------|-------------------|----------------|------------|-----------|------------------|------------------|----------------|------------|-----------|

**HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE**

| SOURCE                   | BUDGET           | ACTUAL           | REMAINING          | % SPENT     | % REMAINING |
|--------------------------|------------------|------------------|--------------------|-------------|-------------|
| CALIF DEPT OF ED         | 2,930,748        | 4,529,799        | (1,599,051)        | 155%        | -55%        |
| IN-KIND                  | 3,186,566        | 3,590,155        | (403,589)          | 113%        | -13%        |
| <b>TOTAL NON-FEDERAL</b> | <b>6,117,314</b> | <b>8,119,954</b> | <b>(2,002,640)</b> | <b>133%</b> | <b>-33%</b> |

Budget reflects Notice of Award #09CH9142-04-03

Actual expenditures include posted expenditures and estimated adjustments through 02/28/2018.

Centralized Administrative Cost 6.6%  
Program Administrative Cost 2.8%  
**Total Administrative Cost 9.5%**

# 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 March 31, 2018 – Info Item

**Date:** April 18, 2018

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The following are highlights of the Head Start/Early Head Start Budget to Actual Report for the period March 1, 2018 through March 31, 2018. One month (8%) of the 12-month budget period has elapsed.

### **Base Funds**

Overall expenditures are at 8% of the budget for Head Start and 5% of the budget for Early Head Start.

Head Start/Early Head Start Salaries: Due to year end accruals, the salaries, FICA and SUI for March 2018 represent 7 days for pay date 3/16/18 and 10 days for pay date 3/30/18. The entire pay date 3/2/18 was accrued at 2/28/18.

Head Start Equipment: The budget provided for the purchase of a replacement gas convection steamer for the Central Kitchen. The actual cost was less than budgeted.

Head Start/Early Head Start Contractual: Costs in this category appear high, as the annual costs of software support for data collection and tracking (Child Plus and Learning Genie) computer applications were expensed to the month of March.

### **Training & Technical Assistance Funds**

Overall expenditures are at 8% of the budget for Head Start and 2% of the budget for Early Head Start.

Training costs are incurred as needed, rather than evenly throughout the year.

### **Non-Federal Share**

Non-Federal share is at 11% of the budget.

# Community Action Partnership of Kern

## Head Start - Kern

### Budget to Actual Report

Budget Period: March 1, 2018 - February 28, 2019

Report Period: March 1, 2018 - March 31, 2018

Month 1 of 12 (8%)

Prepared 04/10/2018

#### HEAD START

| BASE FUNDS                | BUDGET            | ACTUAL           | REMAINING         | % SPENT   | % REMAINING |
|---------------------------|-------------------|------------------|-------------------|-----------|-------------|
| PERSONNEL                 | 10,536,004        | 770,274          | 9,765,730         | 7%        | 93%         |
| FRINGE BENEFITS           | 3,476,881         | 269,575          | 3,207,306         | 8%        | 92%         |
| TRAVEL                    | 5,000             | 0                | 5,000             | 0%        | 100%        |
| EQUIPMENT                 | 23,000            | 16,760           | 6,240             | 73%       | 27%         |
| SUPPLIES                  | 980,057           | 103,439          | 876,618           | 11%       | 89%         |
| CONTRACTUAL               | 126,502           | 37,748           | 88,754            | 30%       | 70%         |
| OTHER                     | 3,311,097         | 261,886          | 3,049,211         | 8%        | 92%         |
| INDIRECT                  | 1,778,867         | 139,118          | 1,639,749         | 8%        | 92%         |
| <b>TOTAL BASE FUNDING</b> | <b>20,237,408</b> | <b>1,598,799</b> | <b>18,638,609</b> | <b>8%</b> | <b>92%</b>  |

#### TRAINING & TECHNICAL ASSISTANCE

|                                                  |                |               |                |           |            |
|--------------------------------------------------|----------------|---------------|----------------|-----------|------------|
| TRAVEL                                           | 33,946         | 3,197         | 30,749         | 9%        | 91%        |
| SUPPLIES                                         | 10,839         | 39            | 10,800         | 0%        | 100%       |
| CONTRACTUAL                                      | 8,944          | 0             | 8,944          | 0%        | 100%       |
| OTHER                                            | 78,407         | 7,678         | 70,729         | 10%       | 90%        |
| INDIRECT                                         | 13,214         | 1,091         | 12,123         | 8%        | 92%        |
| <b>TOTAL TRAINING &amp; TECHNICAL ASSISTANCE</b> | <b>145,350</b> | <b>12,006</b> | <b>133,344</b> | <b>8%</b> | <b>92%</b> |

|                                     |                   |                  |                   |           |            |
|-------------------------------------|-------------------|------------------|-------------------|-----------|------------|
| <b>GRAND TOTAL HS FEDERAL FUNDS</b> | <b>20,382,758</b> | <b>1,610,805</b> | <b>18,771,953</b> | <b>8%</b> | <b>92%</b> |
|-------------------------------------|-------------------|------------------|-------------------|-----------|------------|

#### HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

| SOURCE                   | BUDGET           | ACTUAL         | REMAINING        | % SPENT    | % REMAINING |
|--------------------------|------------------|----------------|------------------|------------|-------------|
| CALIF DEPT OF ED         | 3,804,474        | 436,736        | 3,367,738        | 11%        | 89%         |
| IN-KIND                  | 2,312,840        | 214,483        | 2,098,357        | 9%         | 91%         |
| <b>TOTAL NON-FEDERAL</b> | <b>6,117,314</b> | <b>651,219</b> | <b>5,466,095</b> | <b>11%</b> | <b>89%</b>  |

Budget reflects Notice of Award #09CH9142-05-00

Actual expenditures include posted expenditures and estimated adjustments through 03/31/2018.

Administrative Cost for HS and EHS Kern 9.8%

### Agency-Wide Credit Card Report

|                                | CURRENT       | 1 TO 30  | 31 TO 60 | 61 TO 90 | TOTAL         | STATEMENT DATE |
|--------------------------------|---------------|----------|----------|----------|---------------|----------------|
| Bank of America                | 10,813        |          |          |          | 10,813        | 3/21/2018      |
| Lowe's                         | 9,665         |          |          |          | 9,665         | 3/25/2018      |
| Smart & Final                  | 185           |          |          |          | 185           | 3/31/2018      |
| Save Mart                      | 3,055         |          |          |          | 3,055         | 4/1/2018       |
| Chevron & Texaco Business Card | 6,920         |          |          |          | 6,920         | 4/5/2018       |
| Home Depot                     | 5,121         |          |          |          | 5,121         | 4/5/2018       |
|                                | <b>35,759</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>35,759</b> |                |

Community Action Partnership of Kern  
Head Start and Early Head Start  
Non-Federal Share and In-Kind Year-to-Date Report  
Budget Period: March 1, 2017 through February 28, 2018  
Report for period ending March 31, 2018 (Month 1 of 12)

Percent of year elapsed: 8%

| LOCATION                | FUNDED<br>ENROLL-<br>MENT | March          | YTD<br>Totals  | IN-KIND<br>GOAL  | % OF<br>GOAL<br>MET |
|-------------------------|---------------------------|----------------|----------------|------------------|---------------------|
| East California         | 70                        | 20,343         | 20,343         | 68,447           | 30%                 |
| Willow                  | 72                        | 19,674         | 19,674         | 70,403           | 28%                 |
| Williams                | 34                        | 8,615          | 8,615          | 33,246           | 26%                 |
| Pacific                 | 62                        | 15,481         | 15,481         | 60,625           | 26%                 |
| Heritage                | 34                        | 7,166          | 7,166          | 33,246           | 22%                 |
| Noble                   | 34                        | 6,485          | 6,485          | 33,246           | 20%                 |
| Oasis                   | 57                        | 10,041         | 10,041         | 55,736           | 18%                 |
| Delano                  | 76                        | 13,253         | 13,253         | 74,314           | 18%                 |
| Virginia                | 34                        | 5,596          | 5,596          | 33,246           | 17%                 |
| McFarland               | 24                        | 3,897          | 3,897          | 23,468           | 17%                 |
| Oildale                 | 34                        | 5,302          | 5,302          | 33,246           | 16%                 |
| Lost Hills              | 20                        | 2,937          | 2,937          | 19,556           | 15%                 |
| Tehachapi               | 34                        | 4,758          | 4,758          | 33,246           | 14%                 |
| San Diego Street        | 48                        | 6,323          | 6,323          | 46,935           | 13%                 |
| Casa Loma               | 34                        | 4,430          | 4,430          | 33,246           | 13%                 |
| Lamont                  | 34                        | 3,856          | 3,856          | 33,246           | 12%                 |
| Harvey L. Hall          | 138                       | 15,516         | 15,516         | 134,939          | 11%                 |
| Cleo Foran              | 34                        | 3,479          | 3,479          | 33,246           | 10%                 |
| Alberta Dillard         | 68                        | 6,575          | 6,575          | 66,492           | 10%                 |
| Wesley                  | 60                        | 5,378          | 5,378          | 58,669           | 9%                  |
| Alicante                | 34                        | 3,033          | 3,033          | 33,246           | 9%                  |
| Seibert                 | 34                        | 2,883          | 2,883          | 33,246           | 9%                  |
| Fairfax                 | 40                        | 2,977          | 2,977          | 39,113           | 8%                  |
| Sterling                | 122                       | 8,318          | 8,318          | 119,294          | 7%                  |
| Pioneer                 | 34                        | 2,261          | 2,261          | 33,246           | 7%                  |
| Primeros Pasos          | 76                        | 4,965          | 4,965          | 74,314           | 7%                  |
| Martha J. Morgan        | 83                        | 4,782          | 4,782          | 81,159           | 6%                  |
| Rafer Johnson           | 34                        | 1,821          | 1,821          | 33,246           | 5%                  |
| Rosamond                | 100                       | 5,321          | 5,321          | 97,782           | 5%                  |
| Sunrise Villa           | 34                        | 1,535          | 1,535          | 33,246           | 5%                  |
| Planz                   | 34                        | 1,191          | 1,191          | 33,246           | 4%                  |
| Shafter HS/EHS          | 36                        | 1,105          | 1,105          | 35,202           | 3%                  |
| Home Base               | 225                       | 2,072          | 2,072          | 110,005          | 2%                  |
| Mojave                  | 34                        | 347            | 347            | 33,246           | 1%                  |
| Vineland                | 20                        | 189            | 189            | 19,556           | 1%                  |
| Faith                   | 34                        | 270            | 270            | 33,246           | 1%                  |
| Roosevelt               | 34                        | 219            | 219            | 33,246           | 1%                  |
| Franklin                | 24                        | 131            | 131            | 23,468           | 1%                  |
| Fairview                | 34                        | 158            | 158            | 33,246           | 0%                  |
| Shafter                 | 34                        | 98             | 98             | 33,246           | 0%                  |
| Broadway                | 44                        | 0              | 0              | 43,024           | 0%                  |
| California City         | 34                        | 0              | 0              | 33,246           | 0%                  |
| Pete H. Parra           | 112                       | 0              | 0              | 109,516          | 0%                  |
| Taft                    | 78                        | 0              | 0              | 76,270           | 0%                  |
| Administrative Services | 2,369                     | 0              | 0              | 0                | NA                  |
| Program Services        |                           | 465            | 465            | 67,661           | 1%                  |
| Policy Council and RPC  |                           | 1,239          | 1,239          | 38,727           | 3%                  |
| <b>SUBTOTAL IN-KIND</b> | <b>2,369</b>              | <b>214,483</b> | <b>214,483</b> | <b>2,312,840</b> | <b>9%</b>           |

|                               |                |                |                  |            |
|-------------------------------|----------------|----------------|------------------|------------|
| State General Child Care*     | 156,851        | 156,851        | 1,293,059        | 12%        |
| State Preschool*              | 252,099        | 252,099        | 2,302,208        | 11%        |
| State Migrant Child Care*     | 27,786         | 27,786         | 209,207          | 13%        |
| <b>SUBTOTAL CA DEPT of ED</b> | <b>436,736</b> | <b>436,736</b> | <b>3,804,474</b> | <b>11%</b> |

**GRAND TOTAL** 651,219 651,219 6,117,314 11%

\*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 January 31, 2018 – Interim  
Year-End Report – Info Item

**Date:** April 18, 2018

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The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2017 through January 31, 2018. Twelve months (100%) of the 12-month budget period have elapsed.

### **Base Funds**

Overall expenditures are at 99% of the budget.

- Costs of **Personnel** and **Fringe Benefits** are at 97% and 98% of the budget, respectively.
- Costs of **Travel** associated with monthly support are at 67% of the budget.
- Costs of **Supplies** are at 119% of the budget.
- Costs of **Contractual** services are at 153% of the budget, which includes the unbudgeted cost of legal services for the pension conversion.
- **Other** costs are at 111% of the budget.

### **Training & Technical Assistance Funds**

Overall expenditures are at 100% of the budget.

- Costs of **Travel** associated with training are at 102% of the budget.
- Costs of **Supplies** are at 123% of the budget.
- Costs of **Contractual** services are at 57% of the budget.
- **Other** costs are at 123% of the budget.

### **Non-Federal Share**

Non-Federal share is at 115% of the budget. CAPK's request to waive 37% (\$473,451) of the Non-Federal requirement for this budget period was approved by Office of Head Start.

Additional transactions and adjustments for this budget period will continue to be posted during the grant close-out period. Budget to Actual reports will be presented monthly until the grant has been closed out.

**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 - January 31, 2018 (Interim Year-End Report)

Month 12 of 12 (100%)

Prepared 04/11/2018

| <b>BASE FUNDS</b> | <b>BUDGET</b>    | <b>ACTUAL</b>    | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|-------------------|------------------|------------------|------------------|----------------|------------------------|
| PERSONNEL         | 3,096,112        | 3,010,554        | 85,558           | 97%            | 3%                     |
| FRINGE BENEFITS   | 770,067          | 757,508          | 12,559           | 98%            | 2%                     |
| TRAVEL            | 20,232           | 13,583           | 6,649            | 67%            | 33%                    |
| EQUIPMENT         | 0                | 0                | 0                |                |                        |
| SUPPLIES          | 142,025          | 169,354          | (27,329)         | 119%           | -19%                   |
| CONTRACTUAL       | 5,000            | 7,632            | (2,632)          | 153%           | -53%                   |
| CONSTRUCTION      | 0                | 0                | 0                |                |                        |
| OTHER             | 531,545          | 588,673          | (57,128)         | 111%           | -11%                   |
| INDIRECT          | 481,326          | 439,749          | 41,577           | 91%            | 9%                     |
| <b>TOTAL</b>      | <b>5,046,307</b> | <b>4,987,052</b> | <b>59,255</b>    | <b>99%</b>     | <b>1%</b>              |

**TRAINING & TECHNICAL ASSISTANCE FUNDS**

|              |               |               |            |             |           |
|--------------|---------------|---------------|------------|-------------|-----------|
| TRAVEL       | 14,475        | 14,697        | (222)      | 102%        | -2%       |
| SUPPLIES     | 16,404        | 20,105        | (3,701)    | 123%        | -23%      |
| CONTRACTUAL  | 19,823        | 11,242        | 8,581      | 57%         | 43%       |
| OTHER        | 23,005        | 28,247        | (5,242)    | 123%        | -23%      |
| INDIRECT     | 8,190         | 7,429         | 761        | 91%         | 9%        |
| <b>TOTAL</b> | <b>81,897</b> | <b>81,720</b> | <b>177</b> | <b>100%</b> | <b>0%</b> |

|                                      |                  |                  |               |            |           |
|--------------------------------------|------------------|------------------|---------------|------------|-----------|
| <b>GRAND TOTAL EHS FEDERAL FUNDS</b> | <b>5,128,204</b> | <b>5,068,771</b> | <b>59,432</b> | <b>99%</b> | <b>1%</b> |
|--------------------------------------|------------------|------------------|---------------|------------|-----------|

| <b>NON-FEDERAL SHARE</b>       | <b>BUDGET</b>  | <b>ACTUAL</b>  | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|--------------------------------|----------------|----------------|------------------|----------------|------------------------|
| IN-KIND                        | 808,600        | 928,858        | (120,258)        | 115%           | -15%                   |
| <b>TOTAL NON-FEDERAL FUNDS</b> | <b>808,600</b> | <b>928,858</b> | <b>(120,258)</b> | <b>115%</b>    | <b>-15%</b>            |

|                                  |             |
|----------------------------------|-------------|
| Centralized Administrative Cost  | 7.5%        |
| Program Administrative Cost      | 1.8%        |
| <b>Total Administrative Cost</b> | <b>9.3%</b> |

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

Actual expenditures include posted expenditures and estimated adjustments through 1/31/2018

# 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 March 31, 2018 – Info Item

**Date:** April 18, 2018

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The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2018 through March 31, 2018. Two months (17%) of the 12-month budget period have elapsed.

### **Base Funds**

Overall expenditures are at 16% of the budget.

Expenditures in the Contractual category appear high, as the annual costs of software support for data collection and tracking (Child Plus and Learning Genie) computer applications were expensed to the month of March.

### **Training & Technical Assistance Funds**

Overall expenditures are at 6% of the budget.

Training costs occur as needed, rather than evenly throughout the year.

### **Non-Federal Share**

Non-Federal share is at 6% of the budget.

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

Budget Period: February 1, 2018 - January 31, 2019

Report Period: February 1, 2018 - March 31, 2018

Month 2 of 12 (17%)

Prepared 04/10/2018

| <b>BASE FUNDS</b> | <b>BUDGET</b>    | <b>ACTUAL</b>  | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|-------------------|------------------|----------------|------------------|----------------|------------------------|
| PERSONNEL         | 3,048,007        | 467,775        | 2,580,233        | 15%            | 85%                    |
| FRINGE BENEFITS   | 796,118          | 148,744        | 647,374          | 19%            | 81%                    |
| TRAVEL            | 20,232           | 2,980          | 17,252           | 15%            | 85%                    |
| SUPPLIES          | 142,535          | 25,014         | 117,521          | 18%            | 82%                    |
| CONTRACTUAL       | 11,923           | 6,290          | 5,633            | 53%            | 47%                    |
| OTHER             | 589,673          | 100,037        | 489,636          | 17%            | 83%                    |
| INDIRECT          | 437,819          | 71,330         | 366,489          | 16%            | 84%                    |
| <b>TOTAL</b>      | <b>5,046,307</b> | <b>822,169</b> | <b>4,224,138</b> | <b>16%</b>     | <b>84%</b>             |

**TRAINING & TECHNICAL ASSISTANCE FUNDS**

|              |               |              |               |           |            |
|--------------|---------------|--------------|---------------|-----------|------------|
| TRAVEL       | 9,959         | 2,081        | 7,878         | 21%       | 79%        |
| SUPPLIES     | 7,961         | 0            | 7,961         | 0%        | 100%       |
| CONTRACTUAL  | 3,500         | 0            | 3,500         | 0%        | 100%       |
| OTHER        | 53,033        | 2,740        | 50,293        | 5%        | 95%        |
| INDIRECT     | 7,444         | 482          | 6,962         | 6%        | 94%        |
| <b>TOTAL</b> | <b>81,897</b> | <b>5,303</b> | <b>76,594</b> | <b>6%</b> | <b>94%</b> |

|                                      |                  |                |                  |            |            |
|--------------------------------------|------------------|----------------|------------------|------------|------------|
| <b>GRAND TOTAL EHS FEDERAL FUNDS</b> | <b>5,128,204</b> | <b>827,471</b> | <b>4,300,732</b> | <b>16%</b> | <b>84%</b> |
|--------------------------------------|------------------|----------------|------------------|------------|------------|

| <b>NON-FEDERAL SHARE</b>       | <b>BUDGET</b>    | <b>ACTUAL</b> | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|--------------------------------|------------------|---------------|------------------|----------------|------------------------|
| IN-KIND                        | 1,282,051        | 80,436        | 1,201,615        | 6%             | 94%                    |
| <b>TOTAL NON-FEDERAL FUNDS</b> | <b>1,282,051</b> | <b>80,436</b> | <b>1,201,615</b> | <b>6%</b>      | <b>94%</b>             |

|                                  |              |
|----------------------------------|--------------|
| Centralized Administrative Cost  | 7.9%         |
| Program Administrative Cost      | 3.2%         |
| <b>Total Administrative Cost</b> | <b>11.1%</b> |

Budget reflects Notice of Award #09CH010071-04-00

Actual expenditures include posted expenditures and estimated adjustments through 3/31/2018

**Community Action Partnership of Kern**  
**San Joaquin Early Head Start**  
**Non-Federal Share and In-Kind Year-to-Date Report**  
**Budget Period: February 1, 2018 through January 31, 2019**  
**Report for period ending March 31, 2018 (Month 2 of 12)**

Percent of year elapsed: 17%

| LOCATION                | FUNDED<br>ENROLL-<br>MENT | Feb           | March         | YTD<br>Totals | IN-KIND<br>GOAL  | % OF<br>GOAL<br>MET |
|-------------------------|---------------------------|---------------|---------------|---------------|------------------|---------------------|
| Home Base - Manteca     | 12                        | 3,628         | 0             | 3,628         | 31,635           | 11%                 |
| St. Mary's              | 16                        | 3,507         | 3,830         | 7,337         | 84,359           | 9%                  |
| Lodi UCC                | 30                        | 12,131        | 0             | 12,131        | 158,174          | 8%                  |
| Home Base - Stockton    | 90                        | 13,682        | 2,988         | 16,669        | 237,260          | 7%                  |
| Home Base - Lodi        | 35                        | 5,551         | 0             | 5,551         | 92,268           | 6%                  |
| Walnut                  | 24                        | 4,138         | 3,411         | 7,549         | 126,539          | 6%                  |
| Marci Massei            | 24                        | 3,176         | 2,822         | 5,998         | 126,539          | 5%                  |
| Home Base - Tracy       | 12                        | 1,484         | 0             | 1,484         | 31,635           | 5%                  |
| Chrisman                | 30                        | 7,252         | 0             | 7,252         | 158,174          | 5%                  |
| California Street       | 24                        | 5,705         | 0             | 5,705         | 126,539          | 5%                  |
| Kennedy                 | 16                        | 1,791         | 0             | 1,791         | 84,359           | 2%                  |
| Administrative Services |                           | 0             | 0             | 0             | 0                |                     |
| Program Services        |                           | 2,299         | 2,700         | 4,999         | 21,858           | 23%                 |
| Policy Council          |                           | 342           | 0             | 342           | 2,713            | 13%                 |
| <b>SUBTOTAL IN-KIND</b> | <b>313</b>                | <b>64,685</b> | <b>15,750</b> | <b>80,436</b> | <b>1,282,051</b> | <b>6%</b>           |

# 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 March 31, 2018 – Info Item

**Date:** April 18, 2018

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The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2017 through March 31, 2018. Seven months (58%) of the 12-month budget period have elapsed.

### **Base Funds**

Overall expenditures are at 60% of the budget.

In the Supplies category, \$12,883 in Carryover Funds were obligated in the prior budget period, but the supplies were received after August 31, 2017. At that time the carry over funds had not yet been approved; thus, the costs were recognized in the base grant.

Expenditures in all other categories are reasonable at this point in the budget period.

### **Carryover Funds**

Unexpended funds from the prior budget period were carried over to complete facility projects at the Garden Pathways and Bakersfield College locations. These projects will be completed prior to August 31, 2018.

### **Training & Technical Assistance (T&TA)**

Overall expenditures are at 51% of the budget.

Training costs are incurred as needed, rather than evenly throughout the year.

### **Non-Federal Share**

Non-Federal share is at 62% of the budget.

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

Budget Period: September 1, 2017 - August 31, 2018

Report Period: September 1, 2017 - March 31, 2018

Month 7 of 12 (58%)

Prepared 04/10/2018

| <b>BASE FUNDS</b>         | <b>BUDGET</b>  | <b>ACTUAL</b>  | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|---------------------------|----------------|----------------|------------------|----------------|------------------------|
| PERSONNEL                 | 120,354        | 70,284         | 50,070           | 58%            | 42%                    |
| FRINGE BENEFITS           | 32,245         | 19,161         | 13,084           | 59%            | 41%                    |
| SUPPLIES                  | 1,000          | 14,013         | (13,013)         | 1401%          | -1301%                 |
| CONTRACTUAL               | 461,870        | 268,132        | 193,738          | 58%            | 42%                    |
| OTHER                     | 12,662         | 5,691          | 6,971            | 45%            | 55%                    |
| INDIRECT                  | 62,806         | 37,709         | 25,097           | 60%            | 40%                    |
| <b>TOTAL BASE FUNDING</b> | <b>690,937</b> | <b>414,991</b> | <b>275,946</b>   | <b>60%</b>     | <b>40%</b>             |

| <b>CARRYOVER FUNDS</b>         | <b>BUDGET</b>  | <b>ACTUAL</b> | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|--------------------------------|----------------|---------------|------------------|----------------|------------------------|
| EQUIPMENT                      | 60,310         | 0             | 60,310           | 0%             | 100%                   |
| SUPPLIES                       | 29,226         | 0             | 29,226           | 0%             | 100%                   |
| OTHER                          | 73,353         | 0             | 73,353           | 0%             | 100%                   |
| INDIRECT                       | 10,258         | 0             | 10,258           | 0%             | 100%                   |
| <b>TOTAL CARRYOVER FUNDING</b> | <b>173,147</b> | <b>0</b>      | <b>173,147</b>   |                |                        |

| <b>TRAINING &amp; TECHNICAL ASSISTANCE FUNDS</b> | <b>BUDGET</b> | <b>ACTUAL</b> | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|--------------------------------------------------|---------------|---------------|------------------|----------------|------------------------|
| TRAVEL                                           | 5,294         | 78            | 5,216            | 1%             | 99%                    |
| SUPPLIES                                         | 3,506         | 1,621         | 1,885            | 46%            | 54%                    |
| OTHER                                            | 10,465        | 8,100         | 2,365            | 77%            | 23%                    |
| INDIRECT                                         | 1,926         | 980           | 946              | 51%            | 49%                    |
| <b>TOTAL TRAINING &amp; TECHNICAL ASSISTANCE</b> | <b>21,191</b> | <b>10,779</b> | <b>10,412</b>    | <b>51%</b>     | <b>49%</b>             |

|                                  |                |                |                |            |            |
|----------------------------------|----------------|----------------|----------------|------------|------------|
| <b>GRAND TOTAL FEDERAL FUNDS</b> | <b>885,275</b> | <b>425,770</b> | <b>459,505</b> | <b>48%</b> | <b>52%</b> |
|----------------------------------|----------------|----------------|----------------|------------|------------|

| <b>NON-FEDERAL SHARE</b>       | <b>BUDGET</b>  | <b>ACTUAL</b>  | <b>REMAINING</b> | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|--------------------------------|----------------|----------------|------------------|----------------|------------------------|
| IN-KIND                        | 221,319        | 137,470        | 83,849           | 62%            | 38%                    |
| <b>TOTAL NON-FEDERAL FUNDS</b> | <b>221,319</b> | <b>137,470</b> | <b>83,849</b>    | <b>62%</b>     | <b>38%</b>             |

|                                  |             |
|----------------------------------|-------------|
| Centralized Administrative Cost  | 6.9%        |
| Program Administrative Cost      | 1.6%        |
| <b>Total Administrative Cost</b> | <b>8.5%</b> |

Budget reflects Notice of Award #09HP0036-03-01.

Actual expenditures include posted expenditures and estimated adjustments through 3/31/2018.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
DISCRETIONARY AND FUND RAISING FUNDS  
FOR THE MONTH ENDED MARCH 31, 2018**

|                                          | 02/28/18                 | 03/01/18-<br>03/31/18 | TOTAL                           |
|------------------------------------------|--------------------------|-----------------------|---------------------------------|
| <b>BEGINNING BALANCE (NOTE 1)</b>        | <u>477,745.74</u>        |                       | <u><b>477,745.74</b></u>        |
| <b>CASH RECEIPTS</b>                     |                          |                       |                                 |
| 2018 Awards Banquet Donations            |                          | 21,200.00             | 21,200.00 a                     |
| Donations                                |                          | 120.02                | 120.02                          |
| Misc. Revenue                            |                          | 889.81 b              | 889.81                          |
| Interest Income/Union Administrative Fee |                          | 0.47                  | 0.47                            |
| <b>TOTAL CASH RECEIPTS</b>               | <u>0.00</u>              | <u>22,210.30</u>      | <u>22,210.30</u>                |
| <b>CASH DISBURSEMENTS</b>                |                          |                       |                                 |
| Line of Credit Interest Expense          |                          |                       | 0.00                            |
| Line of Credit Unused Commitment Fee     |                          |                       | 0.00                            |
| 2018 Awards Banquet Expenses             |                          | 1,632.64              | 1,632.64 a                      |
| Fundraising Expenses                     |                          | 2,926.00 c            | 2,926.00                        |
| Miscellaneous Expenses                   |                          | 38.34                 | 38.34                           |
| Indirect                                 |                          | 410.79                | 410.79                          |
| <b>TOTAL CASH DISBURSEMENTS</b>          | <u>0.00</u>              | <u>5,007.77</u>       | <u>5,007.77</u>                 |
| <b>CASH PROVIDED (USED)</b>              | <u>0.00</u>              | <u>17,202.53</u>      | <u><b>17,202.53</b></u>         |
| <b>ENDING BALANCE</b>                    | <u><u>477,745.74</u></u> |                       | <u><u><b>494,948.27</b></u></u> |
|                                          |                          | Discretionary Cash    | 216,171.39                      |
|                                          |                          | Fund Raising Cash     | 279,630.13                      |
|                                          |                          |                       | <u>495,801.52</u>               |
|                                          |                          | Add: Prepaid          | 3,496.06                        |
|                                          |                          | Less: AP              | <u>(4,349.31)</u>               |
|                                          |                          |                       | <u><u>494,948.27</u></u>        |

**NOTES**

1. For the year ended 2/28/18, the net increase to the Discretionary/Fund Raising Funds was \$56,234.33.
- a. As of 3/31/18, net 2018 awards banquet gain is \$24,320.83 (FYE 2/28/18 = \$4,753.47 + \$19,567.36 for 2018/19).
- b. Office Depot rebate.
- c. Donor Perfect software subscription.

Date Prepared: 4/10/18

**COMMUNITY ACTION PARTNERSHIP OF KERN**

**BUDGET AND FINANCE COMMITTEE**

**FINANCIAL REPORT**

**APRIL 2018**

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**BUDGET AND FINANCE COMMITTEE**

**APRIL 18, 2018**

**FINANCIAL REPORT**

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COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2018 THROUGH FEBRUARY 28, 2019

| PROGRAM (COMPONENT)                                | AMOUNT                              | CFDA # | GRANT NUMBER                           | PROGRAM YEAR                                                      | FUND#                      | FUNDING SOURCE                                                                                        |
|----------------------------------------------------|-------------------------------------|--------|----------------------------------------|-------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------|
| <b>UNRESTRICTED</b>                                |                                     |        |                                        |                                                                   |                            |                                                                                                       |
| GENERAL FUND                                       |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 501                        | NOT APPLICABLE                                                                                        |
| DISCRETIONARY FUND                                 |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 502                        | NOT APPLICABLE                                                                                        |
| FOOD BANK                                          |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 504                        | SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.                                                  |
| ENERGY                                             |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 524                        | NOT APPLICABLE                                                                                        |
| SHAFTER YOUTH CENTER                               |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 527                        | DONATIONS, RENTAL INCOME                                                                              |
| FRIENDSHIP HOUSE                                   |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 531                        | DONATIONS, RENTAL INCOME                                                                              |
| 211                                                |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 536                        | FEE FOR SERVICE                                                                                       |
| FUND RAISING                                       |                                     |        | NOT APPLICABLE                         | 03/01/18 - 02/28/19                                               | 595                        | DONATIONS                                                                                             |
| <b>RESTRICTED</b>                                  |                                     |        |                                        |                                                                   |                            |                                                                                                       |
| EARLY HEAD START/HEAD START                        | 12,234,628                          | 93.600 | 09CH9142 - 05 - 00                     | 03/01/18 - 02/28/19                                               | 108/109                    | U S DEPT OF HEALTH & HUMAN SERVICES                                                                   |
| EARLY HEAD START CHILD CARE PARTNERSHIP            | 885,275                             | 93.600 | 09HP0036 - 03                          | 09/01/17 - 08/31/18                                               | 110                        | U S DEPT OF HEALTH & HUMAN SERVICES                                                                   |
| EARLY HEAD START SAN JOAQUIN                       | 2,564,103                           | 93.600 | 09CHO10071 - 04                        | 02/01/18 - 01/31/19                                               | 117                        | U S DEPT OF HEALTH & HUMAN SERVICES                                                                   |
| VITA                                               | 189,630                             | 21.009 | 17VITA0187                             | 08/01/16 - 07/31/18                                               | 149                        | U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE                                                   |
| CSBG (COMMUNITY SERVICES BLOCK GRANT)              | 1,469,183                           | 93.569 | 18F - 5015                             | 01/01/18 - 12/31/18                                               | 103                        | U.S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT |
| LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM) | 4,327,137<br>3,665,139<br>3,721,750 | 93.568 | 16B - 4012<br>17B - 3012<br>18B - 4012 | 01/01/16 - 03/31/18<br>10/01/16 - 12/31/18<br>10/01/17 - 12/31/18 | 122-36<br>122-37<br>122-38 | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT |
| GENERAL CENTER CHILD CARE                          | 274,183                             | 93.575 | CCTR - 7050                            | 07/01/17 - 06/30/18                                               | 253                        | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION                          |
| GENERAL CENTER CHILD CARE                          | 596,490                             | 93.596 | CCTR - 7050                            | 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                           | 93.575 | CMAF - 7000                            | 07/01/17 - 06/30/18                                               | 261                        | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION                          |
| CALIFORNIA STATE PRESCHOOL PROGRAM                 | 168,396                             | 93.575 | CSPP - 7119                            | 07/01/17 - 06/30/18                                               | 258                        | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION                          |
| CALIFORNIA STATE PRESCHOOL PROGRAM                 | 366,642                             | 93.596 | CSPP - 7119                            | 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, 2018 THROUGH FEBRUARY 28, 2019**

| <b>RESTRICTED cont'd.</b>                                               | <b>PROGRAM (COMPONENT)</b> | <b>AMOUNT</b>               | <b>CFDA #</b> | <b>GRANT NUMBER</b> | <b>PROGRAM YEAR</b>                        | <b>FUND #</b> | <b>FUNDING SOURCE</b>                                                                                                                                   |
|-------------------------------------------------------------------------|----------------------------|-----------------------------|---------------|---------------------|--------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| ECONOMIC EMPOWERMENT                                                    |                            | 150,000                     | 93.590        | EE - KERN - 17 - 20 | PENDING - 02/29/20                         | 171           | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES, OFFICE OF CHILD ABUSE PREVENTION                                 |
| 211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE CAPACITY |                            | 10,000                      | 93.074        | 659 - 2017          | 10/24/17 - 02/28/19                        | 186           | U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA,<br>DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH                            |
| EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)                                |                            | 92,096                      | 10.569/569    | 15 - MOU - 00118    | 10/01/17 - 09/30/18                        | 105/111       | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                                                               |
| CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)                              |                            | 283,449                     | 10.565        | 16 - 6017           | 10/01/17 - 09/30/18                        | 147           | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES                                                                               |
| CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN          |                            | BASED ON<br>MEALS SERVED    | 10.558        | 15 - 1248 - OJ      | 10/01/17 - 09/30/18                        | 112/139       | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF EDUCATION                                                                                     |
| WIC (WOMEN, INFANTS & CHILDREN)                                         |                            | 4,121,940                   | 10.557        | 15 - 10064          | 10/01/17 - 09/30/18                        | 115           | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF PUBLIC HEALTH                                                                                 |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PROGRAM   |                            | 15,999                      | 10.561        | 16 - SUB - 00876    | 10/01/17 - 09/30/18                        | 164           | U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA,<br>DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO<br>dba 211 SAN DIEGO                                  |
| HUD CONTINUUM OF CARE PLANNING GRANT                                    |                            | 12,000                      | 14.267        | N/A                 | 03/01/18 - 09/30/18                        | 428           | U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD<br>UNITED WAY OF KERN COUNTY                                                              |
| QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN              |                            | 14,000                      | 84.412        | N/A                 | 07/01/17 - 06/30/18                        | 117-005       | U S DEPT OF EDUCATION - STATE OF CALIFORNIA,<br>DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN,<br>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 -<br>KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS                                                     |
| CSPP QRIS BLOCK GRANT                                                   |                            | 23,400                      |               | N/A                 | 07/01/17 - 06/30/18                        | 258-005       | STATE OF CALIFORNIA, DEPT OF EDUCATION -<br>KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS                                                     |
| LIWP SOLAR PV PILOT                                                     |                            | BASED ON<br>WATTS INSTALLED |               | N/A                 | 07/01/16 - 06/30/18                        | 241           | STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT,<br>FRESNO ECONOMIC OPPORTUNITY COMMISSION                                             |
| LIWP SINGLE FAMILY                                                      |                            | 501,468                     |               | PC06436             | 08/16/17 - 06/30/18                        | 245           | STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT,<br>COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY, RICHARD HEATH &<br>ASSOCIATES, INC. |
| MIGRANT ALTERNATIVE PAYMENT                                             |                            | 1,658,866                   |               | CMAF - 7000         | 07/01/17 - 06/30/18                        | 261           | STATE OF CALIFORNIA, DEPT OF EDUCATION                                                                                                                  |
| GENERAL CENTER CHILD CARE                                               |                            | 1,458,400                   |               | CCTR - 7050         | 07/01/17 - 06/30/18                        | 253           | STATE OF CALIFORNIA, DEPT OF EDUCATION                                                                                                                  |
| CALIFORNIA STATE PRESCHOOL PROGRAM                                      |                            | 2,596,232                   |               | CSPP - 7119         | 07/01/17 - 06/30/18                        | 258           | STATE OF CALIFORNIA, DEPT OF EDUCATION                                                                                                                  |
| MIGRANT CHILD CARE                                                      |                            | 236,499                     |               | CMIG - 7004         | 07/01/17 - 06/30/18                        | 250           | STATE OF CALIFORNIA, DEPT OF EDUCATION                                                                                                                  |
| MIGRANT SPECIALIZED SERVICES                                            |                            | 35,172                      |               | CMSS - 7004         | 07/01/17 - 06/30/18                        | 252           | STATE OF CALIFORNIA, DEPT OF EDUCATION                                                                                                                  |
| INFORMATION & EDUCATION                                                 |                            | 80,000<br>80,000            |               | 16 - 10206          | 07/01/17 - 06/30/18<br>07/01/18 - 06/30/19 | 120           | STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH                                                                                                              |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2018 THROUGH FEBRUARY 28, 2019**

| <b>RESTRICTED cont'd.</b> | <b>PROGRAM (COMPONENT)</b>                    | <b>AMOUNT</b> | <b>CFDA #</b> | <b>GRANT NUMBER</b> | <b>PROGRAM YEAR</b> | <b>FUND #</b> | <b>FUNDING SOURCE</b>                                                                                                                           |
|---------------------------|-----------------------------------------------|---------------|---------------|---------------------|---------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
|                           | TAX CHECK - OFF (FOOD BANK)                   | 9,784         |               | 15 MOU - 00118      | 07/01/17 - 06/30/18 | 216-000       | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                                                    |
|                           | STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)   | 242,296       |               | N/A                 | 07/01/17 - 06/30/18 | 216-087       | STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES                                                                                                    |
|                           | DIFFERENTIAL RESPONSE SERVICES                | 209,094       |               | N/A                 | 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                   | 90,660        |               | 2015.2.5            | 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 | 134,418       |               | 2015.2.6            | 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                   | 50,921        |               | 2017.2.01           | 07/01/17 - 06/30/18 | 284           | STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN                                                                           |
|                           | 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                   | 44,738        |               | 105 - 2018          | 07/01/17 - 06/30/18 | 389           | COUNTY OF KERN                                                                                                                                  |
|                           | GANG PREVENTION EDUCATION SERVICES            | 71,406        |               | 230 - 2017          | 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                                                                                        |
|                           | 211 KINGS COUNTY                              | 42,000        |               | N/A                 | 07/01/15 - 06/30/18 | 536-231       | KINGS UNITED WAY                                                                                                                                |
|                           | 211 TULARE COUNTY                             | 162,000       |               | N/A                 | 07/01/15 - 06/30/18 | 536-232       | UNITED WAY OF TULARE COUNTY                                                                                                                     |
|                           | 211 MERCED COUNTY                             | 27,400        |               | N/A                 | 10/22/15 - PENDING  | 536-233       | UNITED WAY OF MERCED COUNTY                                                                                                                     |
|                           | 211 STANISLAUS COUNTY                         | 60,000        |               | N/A                 | 07/01/17 - 06/30/18 | 536-234       | UNITED WAY OF STANISLAUS COUNTY                                                                                                                 |
|                           | PENDING                                       | 22,716        |               | 20121633            | 03/01/18 - 02/28/19 | 407-000       | THE CALIFORNIA ENDOWMENT                                                                                                                        |
|                           | FOOD BANK SOLAR                               | 5,000         |               | N/A                 | 03/01/18 - 02/28/19 | 485           | SOUTHERN CALIFORNIA GAS COMPANY                                                                                                                 |
|                           | HUMAN RESOURCES                               | 25,000        |               | N/A                 | 01/01/16 - 12/31/18 | 501-006       | BLUE SHIELD                                                                                                                                     |
|                           | PREP WORKS - YOUTH CENTERS                    | 30,000        |               | N/A                 | 08/01/17 - 07/31/18 | 444           | STARBUCKS                                                                                                                                       |
|                           | PREP WORKS PROGRAM                            | 25,000        |               | N/A                 | 07/01/17 - 06/30/18 | 448           | WELLS FARGO FOUNDATION                                                                                                                          |

COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2018 THROUGH FEBRUARY 28, 2019

| <u>RESTRICTED</u> <u>cont'd.</u>                     | <u>PROGRAM (COMPONENT)</u> | <u>AMOUNT</u> | <u>CFDA #</u> | <u>GRANT NUMBER</u> | <u>PROGRAM YEAR</u> | <u>FUND #</u> | <u>FUNDING SOURCE</u>                                                             |
|------------------------------------------------------|----------------------------|---------------|---------------|---------------------|---------------------|---------------|-----------------------------------------------------------------------------------|
| EAST KERN EMERGENCY CLOSET                           |                            | 3,000         |               | N/A                 | 07/01/17 - 06/30/18 | 501-005       | FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES<br>ENDOWMENT FOR SPECIAL NEEDS |
| EAST KERN HEALTH LINK                                |                            | 24,701        |               | N/A                 | 01/01/18 - 02/28/19 | 454           | DIGNITY HEALTH                                                                    |
| FOOD BANK FREE FARMERS MARKET - WASCO                |                            | 30,000        |               | N/A                 | 01/01/18 - 12/31/18 | 467           | THE WONDERFUL COMPANY FOUNDATION                                                  |
| CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT INITIATIVE |                            | 25,000        |               | N/A                 | 01/01/18 - 12/31/18 | 456           | BANK OF THE WEST                                                                  |

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**FUNCTIONAL CLASSIFICATIONS BY FUND**  
**FISCAL YEAR 2018/19**

| Abila<br>Fund # | Fund Name                               | PROGRAM SERVICES |           |                        |                       | SUPPORT SERVICES               |                    |
|-----------------|-----------------------------------------|------------------|-----------|------------------------|-----------------------|--------------------------------|--------------------|
|                 |                                         | Education        | Nutrition | Energy<br>Conservation | Community<br>Services | Discretionary/<br>Fund Raising | General &<br>Admin |
| 103             | Community Services Block Grant (CSBG)   | X                | X         |                        | X                     |                                | X                  |
| 501             | General Fund                            |                  |           |                        | X                     |                                | X                  |
| 800             | GAAP Fund                               |                  |           |                        |                       |                                | X                  |
| 910             | Community Development Pool              |                  |           |                        | X                     |                                |                    |
| 915             | Operations Pool                         |                  |           | X                      | X                     |                                | X                  |
| 920             | Facilities Pool                         |                  |           |                        |                       |                                | 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         |                        |                       |                                |                    |
|                 | Food Bank                               |                  | X         |                        |                       |                                |                    |
| 105             | Emergency Food Assistance               |                  | X         |                        |                       |                                |                    |
| 111             | USDA Commodities                        |                  | X         |                        |                       |                                |                    |
| 114             | Emergency Food & Shelter                |                  | X         |                        |                       |                                |                    |
| 147             | Commodity Supplemental Food Program     |                  | X         |                        |                       |                                |                    |
| 216-000         | Food Bank Tax Check-Off                 |                  | X         |                        |                       |                                |                    |
| 216-087         | State Emergency Food Assistance         |                  | X         |                        |                       |                                |                    |
| 413             | Resnick Foundation                      |                  | X         |                        |                       |                                |                    |
| 485             | Southern California Gas Company (Solar) |                  | X         |                        |                       |                                |                    |
| 467             | Wonderful Company Foundation            |                  | X         |                        |                       |                                |                    |
| 504             | Food Bank                               |                  | X         |                        |                       |                                |                    |
| 122             | Low Income Home Energy Assistance       |                  |           | X                      |                       |                                |                    |
| 123             | Dept of Energy Weatherization           |                  |           | X                      |                       |                                |                    |
| 241             | LIWP Solar PV Pilot                     |                  |           | X                      |                       |                                |                    |
| 245             | LIWP Single Family                      |                  |           | X                      |                       |                                |                    |
| 524             | Energy                                  |                  |           | X                      |                       |                                |                    |

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**FUNCTIONAL CLASSIFICATIONS BY FUND**  
**FISCAL YEAR 2018/19**

| Abila<br>Fund # | Fund Name                                     | PROGRAM SERVICES |           |                        |                       | SUPPORT SERVICES               |                    |
|-----------------|-----------------------------------------------|------------------|-----------|------------------------|-----------------------|--------------------------------|--------------------|
|                 |                                               | Education        | Nutrition | Energy<br>Conservation | Community<br>Services | Discretionary/<br>Fund Raising | General &<br>Admin |
|                 | <u>VITA (Volunteer Income Tax Assistance)</u> |                  |           |                        |                       |                                |                    |
| 149             | Internal Revenue Service - VITA               |                  |           |                        | X                     |                                |                    |
|                 | <u>Small Business Development</u>             |                  |           |                        |                       |                                |                    |
| 456             | Bank of the West                              |                  |           |                        | X                     |                                |                    |
|                 | <u>East Kern Family Resource Center</u>       |                  |           |                        |                       |                                |                    |
| 171             | Economic Empowerment                          |                  |           |                        | X                     |                                |                    |
| 280             | Differential Response                         |                  |           |                        | X                     |                                |                    |
| 281             | First 5 East Kern Family Resource             |                  |           |                        | X                     |                                |                    |
| 454             | Dignity Health East Kern Health Link          |                  |           |                        | X                     |                                |                    |
|                 | <u>Youth Services</u>                         |                  |           |                        |                       |                                |                    |
| 120             | Information & Education                       |                  |           |                        | X                     |                                |                    |
| 242             | Youth Authority                               |                  |           |                        | X                     |                                |                    |
| 246             | Realignment for Success                       |                  |           |                        | X                     |                                |                    |
| 335             | Gang Prevention                               |                  |           |                        | X                     |                                |                    |
| 444             | Starbucks Foundation                          |                  |           |                        | X                     |                                |                    |
| 448             | Wells Fargo Foundation                        |                  |           |                        | X                     |                                |                    |
| 527             | Shafter Youth Center                          |                  |           |                        | X                     |                                |                    |
| 527-068         | SYC - Robotics/STEM                           |                  |           |                        | X                     |                                |                    |
| 531             | Friendship House Community Center             |                  |           |                        | X                     |                                |                    |
| 531-068         | FHCC - Robotics/STEM                          |                  |           |                        | X                     |                                |                    |
|                 | <u>2-1-1</u>                                  |                  |           |                        |                       |                                |                    |
| 164             | Cal Fresh                                     |                  |           |                        | X                     |                                |                    |
| 186             | 2-1-1 Hospital Preparedness Program           |                  |           |                        | 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                     |                                |                    |
| 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 2018/19

| Date     | Advance Amount | Repayment Amount | No. of Days Borrowed | Interest Expense | Interest Rate |
|----------|----------------|------------------|----------------------|------------------|---------------|
| 02/28/18 | n/a            |                  |                      |                  |               |
| 03/30/18 | n/a            |                  |                      |                  |               |

Note 1: Line of Credit agreement was entered into with Wells Fargo Bank as of January 5, 2018 for \$1 million and will terminate on January 15, 2019. On February 9, 2018, the line of credit was increased to \$2 million with the same termination date.

Note 2: 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 |
|--------------------|-----------------------|----------------|---------------|
| 12/31/17 - 3/30/18 | 90 days               | 959.72         | 0.25%         |

Note 3: The interest expense and commitment fee are automatically deducted from CAPK's operating bank account at Wells Fargo Bank.

| COMMUNITY ACTION PARTNERSHIP OF KERN<br>OPERATING CASH SUMMARY AS OF MARCH 31, 2018 |                     |
|-------------------------------------------------------------------------------------|---------------------|
| PROGRAM (FUND)                                                                      | CASH BALANCE        |
| CHILD AND ADULT CARE FOOD PROGRAM                                                   | (116,324.84)        |
| HEAD START/EARLY HEAD START                                                         | 31,349.25           |
| TRANSFER NEGATIVE BALANCE                                                           | 84,975.59           |
| <b>SUBTOTAL</b>                                                                     | <b>0.00</b>         |
| CHILD DEVELOPMENT RESERVE No. 2                                                     | 125.51              |
| GENERAL CHILD CARE                                                                  | 49,572.99           |
| MIGRANT A/P                                                                         | 1,576,812.10        |
| MIGRANT CHILD CARE                                                                  | 21,436.47           |
| MIGRANT SPECIALIZED SERVICES                                                        | 29,267.71           |
| STATE PRESCHOOL                                                                     | 91,649.16           |
| <b>SUBTOTAL</b>                                                                     | <b>1,768,863.94</b> |
| BAKERSFIELD CALIFORNIAN FOUNDATION                                                  | 53.32               |
| COMMODITY SUPPLEMENTAL FOOD PROGRAM                                                 | 8,164.02            |
| EFAP                                                                                | 11,747.71           |
| FOOD BANK                                                                           | 158,538.29          |
| FOOD BANK - STATE                                                                   | 71,272.99           |
| SOCAL GAS                                                                           | 5,000.00            |
| WONDERFUL FOUNDATION                                                                | 15,000.00           |
| <b>SUBTOTAL</b>                                                                     | <b>269,776.33</b>   |
| ENERGY                                                                              | (116,116.66)        |
| LIHEAP                                                                              | (647,528.65)        |
| LIWP                                                                                | (4,393.00)          |
| LIWP SOLAR PV                                                                       | 7,934.23            |
| LIWP SINGLE FAMILY                                                                  | (31,632.63)         |
| WATER TANK                                                                          | (900.74)            |
| TRANSFER NEGATIVE BALANCE                                                           | 792,635.45          |
| <b>SUBTOTAL</b>                                                                     | <b>0.00</b>         |
| CALIFORNIA ENDOWMENT                                                                | 22,716.43           |
| SUMMER FOOD                                                                         | 9,164.92            |
| CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT                                           | 25,000.00           |
| <b>SUBTOTAL</b>                                                                     | <b>56,881.35</b>    |
| 211                                                                                 | (47,454.51)         |
| CAL FRESH                                                                           | (4,589.65)          |
| COST POOLS                                                                          | 2,188.08            |
| CSBG                                                                                | 43,375.27           |
| DIFFERENTIAL RESPONSE                                                               | (34,770.68)         |
| DIGNITY HEALTH                                                                      | 24,606.00           |
| DISCRETIONARY FUND                                                                  | 216,171.39          |
| FIRST 5 KERN 211                                                                    | (18,748.78)         |
| FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER                                       | (15,396.46)         |
| FIRST 5 HELP ME GROW                                                                | (8,679.99)          |
| FRIENDSHIP HOUSE                                                                    | (31,710.73)         |
| FUNDRAISING                                                                         | 279,630.13          |
| GANG PREVENTION                                                                     | (11,645.85)         |
| GENERAL FUND                                                                        | 197,471.15          |
| HOSPITAL PREPAREDNESS                                                               | (1,000.00)          |
| INDIRECT FUND                                                                       | 1,301,588.07        |
| IRS - VITA                                                                          | 15,506.61           |
| INFORMATION & EDUCATION                                                             | (20,035.31)         |
| REALIGNMENT FOR SUCCESS                                                             | (11,152.53)         |
| SHAFTER YOUTH CENTER                                                                | (7,297.98)          |
| STARBUCKS FOUNDATION                                                                | 28,624.96           |
| UNITED WAY 211                                                                      | 6,675.98            |
| WELLS FARGO FOUNDATION                                                              | 13,700.38           |
| WIC                                                                                 | (706,239.46)        |
| LESS: HEAD START NEGATIVE BALANCE                                                   | (84,975.59)         |
| LESS: ENERGY NEGATIVE BALANCE                                                       | (792,635.45)        |
| ADD: LINE OF CREDIT                                                                 | 0.00                |
| <b>SUBTOTAL</b>                                                                     | <b>333,203.05</b>   |
| <b>TOTAL OPERATING CASH</b>                                                         | <b>2,428,724.67</b> |

## **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. CSD Advances 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.
4. On-Line Donations 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.
5. 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.
6. 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  
March 31, 2018

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

OPERATING ACCOUNT  
ACCOUNT NO: XXXXX-X2976

|                                                                |              |              |
|----------------------------------------------------------------|--------------|--------------|
| BANK BALANCE AT 03/31/18                                       |              | 2,528,741.20 |
| LESS OUTSTANDING CHECKS                                        | 205,115.55   |              |
| ADJUSTED BANK BALANCE AT 03/31/18                              |              | 2,323,625.65 |
| GENERAL LEDGER BALANCE AT 02/28/18                             |              | 3,223,880.19 |
| ADD: DEPOSITS                                                  | 1,608,804.57 |              |
| ACH DEPOSITS                                                   | 104,315.22   |              |
| HHS DRAWDOWNS                                                  | 3,019,295.40 |              |
| VITA DRAWDOWNS                                                 | 34,053.80    |              |
| CHECKS MOVED TO STALE DATED LIABILITY                          | 477.58       |              |
| ADP ADJUSTMENTS                                                | 1,390.92     |              |
| LESS CHECKS ISSUED (CURRENT MONTH)                             | 2,027,929.71 |              |
| ADP PAYROLL 03/02/18                                           | 1,162,953.02 |              |
| ADP PAYROLL 03/16/18                                           | 1,162,744.89 |              |
| ADP PAYROLL 03/30/18                                           | 1,217,234.98 |              |
| ADP H.S.A. & H.R.A.                                            | 2,885.80     |              |
| MUTUAL OF AMERICA                                              | 47,772.22    |              |
| BANK ACCOUNT TRANSFER TO CHILD DEVELOPMENT RESERVE No. 2 ACCT. | 111.40       |              |
| BANK ACCOUNT TRANSFER TO HEAD START ACCURED VACATION ACCT.     | 13,962.69    |              |
| CLIENT ANALYSIS SERVICE CHARGE                                 | 685.21       |              |
| RETURNED ITEM - NSF                                            | 400.00       |              |
| LOAN (18) BPN - PRINCIPAL AND INTEREST PAYMENTS                | 8,121.41     |              |
| LOAN (RABOBANK) - PRINCIPAL AND INTEREST PAYMENTS              | 23,790.70    |              |
| GENERAL LEDGER BALANCE AT 03/31/18                             |              | 2,323,625.65 |

DIFFERENCE: -

PREPARED BY: Wm Richmond TITLE: Accountant II DATE: 04/03/18

APPROVED BY: Chamie TITLE: Chief Finance Officer DATE: 4/3/18

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

BANK RECONCILIATION FOR MONTH ENDING  
**March 31, 2018**

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

ACCOUNT NO.: XXXXX-X6256

**BANK BALANCE ENDING:**                      **03/31/18**                                              **536,381.96**

DEPOSITS IN TRANSIT                                                                                              0.00

OUTSTANDING CHECKS                                                                                              0.00

OTHER                                                                                                                      0.00

**ADJUSTED BANK BALANCE:**                      **03/31/18**                                              **536,381.96**

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**BALANCE PER G/L**                                      **02/28/18**                                              **522,349.93**

ADD:              DEPOSITS                                                                                              13,962.69

INTEREST                                                                                                                      69.34

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**                                      **03/31/18**                                              **536,381.96**

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DIFFERENCE:                                              0.00

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

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PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 04/02/18

APPROVED BY: C Anami

TITLE: Chief Finance Officer

DATE: 4/2/18

**COMMUNITY ACTION PARTNERSHIP OF KERN  
CSD ADVANCES ACCOUNT\*\***

5005 BUSINESS PARK NORTH  
BAKERSFIELD, CA 93309-1651

**BANK RECONCILIATION FOR MONTH ENDING  
March 31, 2018**

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

ACCOUNT NO.: XXXXX-X1095

|                               |                 |                  |
|-------------------------------|-----------------|------------------|
| <b>BANK BALANCE ENDING:</b>   | <b>03/31/18</b> | <b>98,104.61</b> |
| DEPOSITS IN TRANSIT           |                 | 0.00             |
| OUTSTANDING CHECKS            |                 | 0.00             |
| OTHER                         |                 | 0.00             |
| <b>ADJUSTED BANK BALANCE:</b> | <b>03/31/18</b> | <b>98,104.61</b> |

|                                         |                 |                  |
|-----------------------------------------|-----------------|------------------|
| <b>BALANCE PER G/L</b>                  | <b>02/28/18</b> | <b>98,200.95</b> |
| ADD:                                    |                 |                  |
| DEPOSITS                                |                 | 0.00             |
| INTEREST                                |                 | 7.50             |
| BANK ACCOUNT TRANSFER FROM GENERAL FUND |                 | 0.00             |
| LESS:                                   |                 |                  |
| CHECKS                                  |                 | 0.00             |
| CLIENT ANALYSIS SERVICE CHARGE          |                 | 103.84           |
| BANK ACCOUNT TRANSFER TO GENERAL FUND   |                 | 0.00             |
| <b>BALANCE PER G/L</b>                  | <b>03/31/18</b> | <b>98,104.61</b> |

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

DIFFERENCE: 0.00

\*\* January 2018 name changed from DOE ARRA to CSD Advances.

PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 04/02/18

APPROVED BY: C Anami

TITLE: Chief Finance Officer

DATE: 4/2/18

COMMUNITY ACTION PARTNERSHIP OF KERN  
ON-LINE DONATIONS ACCOUNT\*\*\*  
5005 BUSINESS PARK NORTH  
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING  
March 31, 2018

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

ACCOUNT NO.: XXXXX-X1921

|                                   |                 |                 |
|-----------------------------------|-----------------|-----------------|
| <b>BANK BALANCE ENDING:</b>       | <b>03/31/18</b> | <b>6,326.64</b> |
| DEPOSITS IN TRANSIT (CREDIT CARD) |                 | 0.00            |
| OUTSTANDING CHECKS                |                 | 0.00            |
| OTHER                             |                 | 0.00            |
| <b>ADJUSTED BANK BALANCE</b>      | <b>03/31/18</b> | <b>6,326.64</b> |

|                                               |                 |                 |
|-----------------------------------------------|-----------------|-----------------|
| <b>BALANCE PER GENERAL LEDGER</b>             | <b>02/28/18</b> | <b>5,024.05</b> |
| ADD:                                          |                 |                 |
| DEPOSITS (Credit Card Donations & Shared Fee) | 1,340.46        |                 |
| BANKCARD DEPOSIT                              | 0.00            |                 |
| PAYPAL DEPOSIT                                | 0.00            |                 |
| INTEREST                                      | 0.47            |                 |
| LESS:                                         |                 |                 |
| APPLIED MERCHANT DEBITS                       |                 |                 |
| CLIENT ANALYSIS SERVICE CHARGE                | 28.39           |                 |
| BANKCARD FEES                                 | 9.95            |                 |
| CASH CONCENTRATION FEE                        | 0.00            |                 |
| FUND TRANSFER TO GENERAL FUND                 | 0.00            |                 |
| <b>BALANCE PER GENERAL LEDGER:</b>            | <b>03/31/18</b> | <b>6,326.64</b> |

\* October 2009 name changed from WIC Account to CSBG ARRA Account and is now interest-bearing.

Difference: 0.00

\*\* August 2010 name changed from CSBG ARRA Account to HOPE Program Account.

\*\*\* January 2018 name changed from HOPE Program Account to On-line Donations Account.

PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 04/02/18

APPROVED BY: C. Anami

TITLE: Chief Finance Officer

DATE: 4/2/18

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

BANK RECONCILIATION FOR MONTH ENDING  
**March 31, 2018**

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

ACCOUNT NO.: XXXXX-X6264

**BANK BALANCE ENDING: 03/31/18 0.00**

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

**ADJUSTED BANK BALANCE: 03/31/18 0.00**

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**BALANCE PER G/L 02/28/18 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 03/31/18 0.00**

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DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 04/02/18

APPROVED BY: C Arami

TITLE: Chief Finance Officer

DATE: 4/2/18

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

BANK RECONCILIATION FOR MONTH ENDING  
March 31, 2018

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

ACCOUNT NO.: XXXXX-X2049

|                               |                 |               |
|-------------------------------|-----------------|---------------|
| <b>BANK BALANCE ENDING:</b>   | <b>03/31/18</b> | <b>267.77</b> |
| DEPOSITS IN TRANSIT           |                 | 0.00          |
| OUTSTANDING CHECKS            |                 | 0.00          |
| OTHER                         |                 | 0.00          |
| <b>ADJUSTED BANK BALANCE:</b> | <b>03/31/18</b> | <b>267.77</b> |

|                                         |                 |               |
|-----------------------------------------|-----------------|---------------|
| <b>BALANCE PER G/L</b>                  | <b>02/28/18</b> | <b>210.90</b> |
| ADD:                                    |                 |               |
| DEPOSITS                                |                 | 111.40        |
| INTEREST                                |                 | 0.02          |
| BANK ACCOUNT TRANSFER FROM GENERAL FUND |                 | 0.00          |
| LESS:                                   |                 |               |
| CHECKS                                  |                 | 0.00          |
| CLIENT ANALYSIS SERVICE CHARGE          |                 | 54.55         |
| BANK ACCOUNT TRANSFER TO GENERAL FUND   |                 | 0.00          |
| <b>BALANCE PER G/L</b>                  | <b>03/31/18</b> | <b>267.77</b> |

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 04/02/18

APPROVED BY: C Anami

TITLE: Chief Finance Officer

DATE: 4/2/18

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BANK OF AMERICA MASTERCARD SUMMARY  
STATEMENTS DATED FEBRUARY 22 - MARCH 21, 2018**

| Cardholder            | Position                                                | Amount<br>Charged |
|-----------------------|---------------------------------------------------------|-------------------|
| Gloria Barbero        | Administrator - EHS San Joaquin                         | 0.00              |
| Emily Gonzalez Demont | Assistant Director - Grant Management                   | 1,343.94          |
| Yolanda Gonzales      | Director of Head Start/State Child Development Programs | 400.00            |
| Ralph Martinez        | Director of Community Development                       | 69.00             |
| Pritika Ram           | Director of Administration                              | 445.99            |
| Carmen Segovia        | Director of Health & Nutrition Services                 | 1,717.40          |
| Jeremy Tobias         | Chief Executive Officer                                 | 0.00              |
| Emilio Wagner         | Director of Operations                                  | <u>6,272.96</u>   |
|                       | Total                                                   | 8,905.35          |



EMILY GONZALEZ DEMONT

Platinum Plus® for Business

February 22, 2018 - March 21, 2018

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 ..... \$1,343.94

Minimum Payment Due ..... \$13.44

Payment Due Date ..... 04/17/18

**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 ..... \$0.00

Payments and Other Credits ..... \$0.00

Balance Transfer Activity ..... \$0.00

Cash Advance Activity ..... \$0.00

Purchases and Other Charges ..... \$1,343.94

Fees Charged ..... \$0.00

Finance Charge ..... \$0.00

New Balance Total ..... \$1,343.94

Credit Limit ..... \$10,000

Credit Available ..... \$8,656.06

Statement Closing Date ..... 03/21/18

Days in Billing Cycle ..... 28

### Transactions

| Posting Date | Transaction Date | Description                                                                                                                                                                                                                                      | Reference Number        | Amount |
|--------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------|
| 03/21        | 03/19            | <b>Purchases and Other Charges</b><br>UNITED 01623907285066 800-932-2732 TX<br>RODRIGUEZ JUAREZ/ALANFIDE<br>01623907285066<br>Departure Date: 04/18/18 Airport Code: BFL<br>UA TD DEN<br>Departure Date: 04/18/18 Airport Code: DEN<br>UA TD SAT | 55432868079200377762939 | 432.00 |

0000000 0001344 0134394

BUSINESS CARD  
PO BOX 15796  
WILMINGTON, DE 19886-5796

EMILY GONZALEZ DEMONT  
COMM ACTION PRTRSH KERN  
COMM ACTION PRTRSH KERN  
5005 BUSINESS PARK N  
BAKERSFIELD, CA 93309-165105

Account Number:  
February 22, 2018 - March 21, 2018

New Balance Total ..... \$1,343.94

Minimum Payment Due ..... \$13.44

Payment Due Date ..... 04/17/18

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.  
Please provide all corrections on the reverse side.

Mail this coupon along with your check payable to:  
BUSINESS CARD,  
or make your payment online at  
www.bankofamerica.com

### Transactions

| Posting Date | Transaction Date | Description                                                                          | Reference Number        | Amount            |
|--------------|------------------|--------------------------------------------------------------------------------------|-------------------------|-------------------|
|              |                  | Departure Date: 04/22/18 Airport Code: SAT<br>UA LA SFO                              |                         |                   |
|              |                  | Departure Date: 04/22/18 Airport Code: SFO<br>UA LA BFL                              |                         |                   |
| 03/21        | 03/19            | UNITED 01623907285070 800-932-2732 TX<br>SEGOVIAROBBERSON/MARIACAR<br>01623907285070 | 55432868079200377762947 | 432.00            |
|              |                  | Departure Date: 04/18/18 Airport Code: BFL<br>UA TD DEN                              |                         |                   |
|              |                  | Departure Date: 04/18/18 Airport Code: DEN<br>UA TD SAT                              |                         |                   |
|              |                  | Departure Date: 04/22/18 Airport Code: SAT<br>UA LA SFO                              |                         |                   |
|              |                  | Departure Date: 04/22/18 Airport Code: SFO<br>UA LA BFL                              |                         |                   |
| 03/21        | 03/19            | SOUTHWES 5261426299604 800-435-9792 TX<br>CAFFESE/VALERIE<br>5261426299604           | 55432868079200426175398 | 479.94            |
|              |                  | Departure Date: 04/09/18 Airport Code: SMF<br>WN Y SNA                               |                         |                   |
|              |                  | Departure Date: 04/11/18 Airport Code: SNA<br>WN Y SMF                               |                         |                   |
|              |                  | <b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b>                             |                         | <b>\$1,343.94</b> |

### 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      | 25.49% V               | \$0.00                           | \$0.00                              |

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



YOLANDA GONZALES

Platinum Plus® for Business

February 22, 2018 - March 21, 2018

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:  
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1.800.673.1044, 24 Hours

TTY Hearing Impaired:  
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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 ..... \$400.00

Minimum Payment Due ..... \$10.00

Payment Due Date ..... 04/17/18

**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 ..... \$3,651.76

Payments and Other Credits ..... -\$3,651.76

Balance Transfer Activity ..... \$0.00

Cash Advance Activity ..... \$0.00

Purchases and Other Charges ..... \$400.00

**Fees Charged** ..... \$0.00

**Finance Charge** ..... \$0.00

New Balance Total ..... \$400.00

Credit Limit ..... \$10,000

Credit Available ..... \$9,600.00

Statement Closing Date ..... 03/21/18

Days in Billing Cycle ..... 28

### Transactions

| Posting Date | Transaction Date | Description                                              | Reference Number        | Amount             |
|--------------|------------------|----------------------------------------------------------|-------------------------|--------------------|
| 03/16        | 03/16            | <b>Payments and Other Credits</b>                        |                         |                    |
|              |                  | CA Banking Center payment                                | 07506005760027220821991 | - 3,651.76         |
|              |                  | <b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b>  |                         | <b>-\$3,651.76</b> |
| 03/16        | 03/15            | <b>Purchases and Other Charges</b>                       |                         |                    |
|              |                  | CACFP.ORG 5128508278 TX                                  | 55429508074637806006770 | 400.00             |
|              |                  | <b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b> |                         | <b>\$400.00</b>    |

0365176 0001000 0040000

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

Account Number:  
February 22, 2018 - March 21, 2018

New Balance Total ..... \$400.00  
Minimum Payment Due ..... \$10.00  
Payment Due Date ..... 04/17/18

Enter payment amount

\$

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RALPH MARTINEZ

Platinum Plus® for Business

February 22, 2018 - March 21, 2018

Cardholder Statement

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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 ..... \$69.00  
Minimum Payment Due ..... **\$10.00**  
Payment Due Date ..... **04/17/18**

**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 ..... \$159.00  
Payments and Other Credits ..... **-\$159.00**  
Balance Transfer Activity ..... \$0.00  
Cash Advance Activity ..... \$0.00  
Purchases and Other Charges ..... \$69.00  
**Fees Charged ..... \$0.00**  
**Finance Charge ..... \$0.00**  
New Balance Total ..... \$69.00

Credit Limit ..... \$10,000  
Credit Available ..... \$9,931.00  
Statement Closing Date ..... 03/21/18  
Days in Billing Cycle ..... 28

### Transactions

| Posting Date | Transaction Date | Description                                              | Reference Number        | Amount           |
|--------------|------------------|----------------------------------------------------------|-------------------------|------------------|
| 03/16        | 03/16            | <b>Payments and Other Credits</b>                        |                         |                  |
|              |                  | CA Banking Center payment                                | 07506005750015220653458 | - 159.00         |
|              |                  | <b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b>  |                         | <b>-\$159.00</b> |
| 03/14        | 03/13            | <b>Purchases and Other Charges</b>                       |                         |                  |
|              |                  | STAYCLASSYP STAYCLASSY 6199611892 CA                     | 55429508072894020561583 | 69.00            |
|              |                  | <b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b> |                         | <b>\$69.00</b>   |

0015900 0001000 0006900

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

Account Number:  
February 22, 2018 - March 21, 2018

New Balance Total ..... \$69.00  
Minimum Payment Due ..... **\$10.00**  
Payment Due Date ..... **04/17/18**

Enter payment amount

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PRITIKA RAM

Platinum Plus® for Business

February 22, 2018 - March 21, 2018

Cardholder Statement

Account Information:  
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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 ..... \$445.99

Minimum Payment Due ..... \$10.00

Payment Due Date ..... 04/17/18

**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 ..... \$295.00

Payments and Other Credits ..... -\$295.00

Balance Transfer Activity ..... \$0.00

Cash Advance Activity ..... \$0.00

Purchases and Other Charges ..... \$445.99

Fees Charged ..... \$0.00

Finance Charge ..... \$0.00

New Balance Total ..... \$445.99

Credit Limit ..... \$10,000

Credit Available ..... \$9,554.01

Statement Closing Date ..... 03/21/18

Days in Billing Cycle ..... 28

### Transactions

| Posting Date | Transaction Date | Description                                              | Reference Number        | Amount           |
|--------------|------------------|----------------------------------------------------------|-------------------------|------------------|
| 03/16        | 03/16            | Payments and Other Credits                               |                         |                  |
|              |                  | CA Banking Center payment                                | 07506005750006220764734 | - 295.00         |
|              |                  | <b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b>  |                         | <b>-\$295.00</b> |
| 03/19        | 03/15            | Purchases and Other Charges                              |                         |                  |
|              |                  | THE WEBSTRAUTANT STORE 717-392-7472 PA                   | 85431548077701299066380 | 445.99           |
|              |                  | <b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b> |                         | <b>\$445.99</b>  |

0029500 0001000 0044599 :

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PRITIKA RAM  
COMM ACTION PRTRSH KERN  
COMM ACTION PRTRSH KERN  
5005 BUSINESS PARK N  
BAKERSFIELD, CA 93309-165105

Account Number:  
February 22, 2018 - March 21, 2018

New Balance Total ..... \$445.99  
Minimum Payment Due ..... \$10.00  
Payment Due Date ..... 04/17/18

Enter payment amount

\$

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CARMEN SEGOVIA

Platinum Plus® for Business

February 22, 2018 - March 21, 2018

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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 ..... \$1,217.40  
Minimum Payment Due ..... **\$12.17**  
Payment Due Date ..... **04/17/18**

**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 ..... \$4,989.29  
Payments and Other Credits ..... **-\$5,489.29**  
Balance Transfer Activity ..... \$0.00  
Cash Advance Activity ..... \$0.00  
Purchases and Other Charges ..... \$1,717.40  
**Fees Charged ..... \$0.00**  
**Finance Charge ..... \$0.00**  
New Balance Total ..... **\$1,217.40**

Credit Limit ..... \$20,000  
Credit Available ..... \$18,782.60  
Statement Closing Date ..... 03/21/18  
Days in Billing Cycle ..... 28

### Transactions

| Posting Date | Transaction Date | Description                                             | Reference Number        | Amount             |
|--------------|------------------|---------------------------------------------------------|-------------------------|--------------------|
|              |                  | <b>Payments and Other Credits</b>                       |                         |                    |
| 03/08        | 03/08            | CALIFORNIA WIC ASSOC 916-448-2280 CA                    | 55432868067200017113497 | - 500.00           |
| 03/16        | 03/16            | CA Banking Center payment                               | 07506005750006220719944 | - 4,989.29         |
|              |                  | <b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b> |                         | <b>-\$5,489.29</b> |
|              |                  | <b>Purchases and Other Charges</b>                      |                         |                    |
| 03/20        | 03/19            | WPY*National CSFP Asso 855-469-3729 CA                  | 05436848078300137770620 | 375.00             |
| 03/20        | 03/19            | WPY*National CSFP Asso 855-469-3729 CA                  | 05436848078300137770703 | 375.00             |
| 03/21        | 03/19            | UNITED 01623907778485 800-932-2732 TX                   | 55432868079200377763051 | 426.20             |

0498929 0001217 0121740

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

Account Number:  
February 22, 2018 - March 21, 2018

New Balance Total ..... \$1,217.40  
Minimum Payment Due ..... **\$12.17**  
Payment Due Date ..... **04/17/18**

Enter payment amount

\$

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Transactions

| Posting Date | Transaction Date | Description                                                                                                                                                                                                                                                                                                        | Reference Number        | Amount |
|--------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------|
|              |                  | ORONA/JAIMECHAVEZ<br>01623907778485<br>Departure Date: 05/20/18 Airport Code: BFL<br>UA LA SFO<br>Departure Date: 05/20/18 Airport Code: SFO<br>UA LA IAH<br>Departure Date: 05/20/18 Airport Code: IAH<br>UA LA RSW<br>Departure Date: 05/23/18 Airport Code: RSW<br>UA TR DEN                                    |                         |        |
| 03/21        | 03/19            | UNITED 01623907778500 800-932-2732 TX<br>COLOCHO/JON<br>01623907778500<br>Departure Date: 05/20/18 Airport Code: BFL<br>UA LA SFO<br>Departure Date: 05/20/18 Airport Code: SFO<br>UA LA IAH<br>Departure Date: 05/20/18 Airport Code: IAH<br>UA LA RSW<br>Departure Date: 05/23/18 Airport Code: RSW<br>UA TR DEN | 55432868079200377763069 | 426.20 |
| 03/21        | 03/19            | UNITED 01629254184493 800-932-2732 TX<br>ORONA /BASIC ECONOMY SEAT<br>01629254184493<br>Departure Date: 05/23/18 Airport Code: DEN<br>UA ED BFL                                                                                                                                                                    | 55432868079200377922806 | 10.00  |
| 03/21        | 03/19            | UNITED 01629254184504 800-932-2732 TX<br>COLOCHO /BASIC ECONOMY SEAT<br>01629254184504<br>Departure Date: 05/20/18 Airport Code: SFO<br>UA ED IAH                                                                                                                                                                  | 55432868079200377922814 | 15.00  |
| 03/21        | 03/19            | UNITED 01629254184515 800-932-2732 TX<br>ORONA /BASIC ECONOMY SEAT<br>01629254184515<br>Departure Date: 05/20/18 Airport Code: IAH<br>UA ED RSW                                                                                                                                                                    | 55432868079200377922822 | 15.00  |
| 03/21        | 03/19            | UNITED 01629254184526 800-932-2732 TX<br>COLOCHO /BASIC ECONOMY SEAT<br>01629254184526<br>Departure Date: 05/23/18 Airport Code: RSW<br>UA ED DEN                                                                                                                                                                  | 55432868079200377922830 | 10.00  |
| 03/21        | 03/19            | UNITED 01629254184530 800-932-2732 TX<br>ORONA /BASIC ECONOMY SEAT<br>01629254184530<br>Departure Date: 05/20/18 Airport Code: BFL<br>UA ED SFO                                                                                                                                                                    | 55432868079200377922848 | 10.00  |
| 03/21        | 03/19            | UNITED 01629254184541 800-932-2732 TX<br>COLOCHO /BASIC ECONOMY SEAT<br>01629254184541<br>Departure Date: 05/20/18 Airport Code: IAH<br>UA ED RSW                                                                                                                                                                  | 55432868079200377922855 | 10.00  |
| 03/21        | 03/19            | UNITED 01629254184552 800-932-2732 TX<br>COLOCHO /BASIC ECONOMY SEAT<br>01629254184552<br>Departure Date: 05/23/18 Airport Code: DEN<br>UA ED BFL                                                                                                                                                                  | 55432868079200377922863 | 10.00  |
| 03/21        | 03/19            | UNITED 01629254184563 800-932-2732 TX<br>COLOCHO /BASIC ECONOMY SEAT<br>01629254184563<br>Departure Date: 05/20/18 Airport Code: BFL<br>UA ED SFO                                                                                                                                                                  | 55432868079200377922871 | 10.00  |
| 03/21        | 03/19            | UNITED 01629254184574 800-932-2732 TX<br>ORONA /BASIC ECONOMY SEAT<br>01629254184574<br>Departure Date: 05/20/18 Airport Code: SFO<br>UA ED IAH                                                                                                                                                                    | 55432868079200377922889 | 10.00  |
| 03/21        | 03/19            | UNITED 01629254184644 800-932-2732 TX                                                                                                                                                                                                                                                                              | 55432868079200377922897 | 15.00  |



CARMEN SEGOVIA

February 22, 2018 - March 21, 2018

Page 4 of 6

### Transactions

| Posting Date | Transaction Date | Description                                              | Reference Number | Amount            |
|--------------|------------------|----------------------------------------------------------|------------------|-------------------|
|              |                  | ORONA /BASIC ECONOMY SEAT                                |                  |                   |
|              |                  | 01629254184644                                           |                  |                   |
|              |                  | Departure Date: 05/23/18 Airport Code: RSW               |                  |                   |
|              |                  | UA ED DEN                                                |                  |                   |
|              |                  | <b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b> |                  | <b>\$1,717.40</b> |

### 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      | 25.49% 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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- Create and download customized reports, including your Year-End Summary
- Review up to 36 months of transaction activity



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Select your business credit card account to access the **MyReport Center** link.



EMILIO WAGNER

Platinum Plus® for Business

February 22, 2018 - March 21, 2018

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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 ..... \$6,272.96  
Minimum Payment Due ..... **\$62.73**  
Payment Due Date ..... 04/17/18

**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 ..... \$908.54  
Payments and Other Credits ..... -\$908.54  
Balance Transfer Activity ..... \$0.00  
Cash Advance Activity ..... \$0.00  
Purchases and Other Charges ..... \$6,272.96  
Fees Charged ..... \$0.00  
Finance Charge ..... \$0.00  
New Balance Total ..... \$6,272.96

Credit Limit ..... \$0  
Credit Available ..... \$0.00  
Statement Closing Date ..... 03/21/18  
Days in Billing Cycle ..... 28

### Transactions

| Posting Date | Transaction Date | Description                                             | Reference Number        | Amount           |
|--------------|------------------|---------------------------------------------------------|-------------------------|------------------|
|              |                  | <b>Payments and Other Credits</b>                       |                         |                  |
| 03/16        | 03/16            | CA Banking Center payment                               | 07506005750015220596095 | - 908.54         |
|              |                  | <b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b> |                         | <b>-\$908.54</b> |
|              |                  | <b>Purchases and Other Charges</b>                      |                         |                  |
| 03/15        | 03/14            | CITY OF BAKERSFIELD BU BAKERSFIELD CA                   | 05436848073300140819104 | 426.00           |
| 03/15        | 03/14            | PACIFIC GAS AND ELECTR 4159739000 CA                    | 55429508073713852513059 | 145.00           |
| 03/19        | 03/16            | WSU CONF MGMT 05093353530 WA                            | 55310208076026928364662 | 5,250.00         |
| 03/21        | 03/20            | CheapTix*7338596238891 www.ctix.infoWA                  | 55432868079200400082602 | 29.96            |

0090854 0006273 0627296

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COMM ACTION PRTRSH KERN  
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Account Number:  
February 22, 2018 - March 21, 2018

New Balance Total ..... \$6,272.96  
Minimum Payment Due ..... **\$62.73**  
Payment Due Date ..... 04/17/18

Enter payment amount

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EMILIO WAGNER

February 22, 2018 - March 21, 2018

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### Transactions

| Posting Date                                      | Transaction Date | Description                   | Reference Number        | Amount     |
|---------------------------------------------------|------------------|-------------------------------|-------------------------|------------|
| 03/21                                             | 03/20            | 2-1-1 SAN DIEGO 8583001300 CA | 55429508079637008210068 | 211.00     |
| 03/21                                             | 03/20            | 2-1-1 SAN DIEGO 8583001300 CA | 55429508079637008375309 | 211.00     |
| TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD |                  |                               |                         | \$6,272.96 |

### 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      | 25.49% 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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**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**CENTRAL KITCHEN - BUDGET TO ACTUAL**  
**FOR THE PERIOD MARCH 1, 2018 TO FEBRUARY 28, 2019 (1 OF 12 MONTHS OR 8.33%)**

| Line Item                            | 2018/19<br>Budget  | 3/1/18 - 3/31/18<br>Actual | %<br>Expended | Available<br>Budget |
|--------------------------------------|--------------------|----------------------------|---------------|---------------------|
| USDA Revenue (Note A)                | \$1,265,857        | 139,921                    | 11.1%         | 1,125,936           |
| Head Start Subsidy                   | <u>1,151,461</u>   | <u>39,983</u>              | 3.5%          | <u>1,111,478</u>    |
| Total Revenue                        | <u>\$2,417,318</u> | <u>179,904</u>             | 7.4%          | <u>2,237,414</u>    |
| Expenditures (Note B)                |                    |                            |               |                     |
| Salaries                             | \$557,792          | 39,712                     | 7.1%          | 518,080             |
| Benefits                             | 167,338            | 17,685                     | 10.6%         | 149,653             |
| Vehicle Gasoline, Repair/Maintenance | 70,000             | 3,564                      | 5.1%          | 66,436              |
| Space Costs                          | 101,200            | 6,816                      | 6.7%          | 94,384              |
| Supplies - Office & Food Service     | 114,900            | 11,151                     | 9.7%          | 103,749             |
| Equipment Repair/Maintenance         | 6,000              | 775                        | 12.9%         | 5,225               |
| Communication                        | 13,000             | 1,157                      | 8.9%          | 11,843              |
| Risk Insurance                       | 12,700             |                            | 0.0%          | 12,700              |
| Printing                             | 1,700              | 270                        | 15.9%         | 1,430               |
| Hiring & Employee Costs              | 1,800              |                            | 0.0%          | 1,800               |
| First Aid                            | 2,600              | 25                         | 1.0%          | 2,575               |
| Home Base Socializations             | 9,568              |                            |               |                     |
| Raw Food/Vended Meals                | <u>763,418</u>     | <u>64,248</u>              | 8.4%          | <u>699,170</u>      |
| Sub Total                            | 1,822,016          | 145,403                    | 8.0%          | 1,676,613           |
| Adult Meals Prepared                 | 188,000            | 18,184                     | 9.7%          | 169,816             |
| Indirect                             | <u>219,302</u>     | <u>16,317</u>              | 7.4%          | <u>202,985</u>      |
| Total Expenditures                   | <u>\$2,229,318</u> | <u>179,904</u>             | 8.1%          | <u>2,049,414</u>    |

|                                          | Prior Period | March 2018    | Cum           |
|------------------------------------------|--------------|---------------|---------------|
| Total Meals Prepared and Vended (Note C) |              | 74,289        | 74,289        |
| Total Meals Claimed                      |              | <u>61,693</u> | <u>61,693</u> |
| Difference                               |              | 12,596        | 12,596        |

|                                       |  |       |       |
|---------------------------------------|--|-------|-------|
| Percentage Claimed to Prepared/Vended |  | 83.0% | 83.0% |
|---------------------------------------|--|-------|-------|

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 and homebase excluding adult prepared and adult meals vended. The total represents the number of meals available to be served to center and homebase children.

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**STATE DEPARTMENT OF EDUCATION 2017/18 CONTRACTS - EARNED REVENUE**  
**FOR THE PERIOD 7/1/17 - 6/30/18 (9 OF 12 MONTHS = 75%)**

|                                               | July 2017        | Aug 2017         | Sept 2017        | Oct 2017         | Nov 2017         | Dec 2017         | Jan 2018         | Feb 2018         | Mar 2018         | TOTAL              | % Earned to MRA |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-----------------|
| <u>GENERAL CHILD CARE (CCTR-7050)</u>         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                 |
| Adjusted Days of Enrollment - Certified       | 3,900            | 5,289            | 4,655            | 4,917            | 4,534            | 4,331            | 4,999            | 4,483            | 5,512            | 42,620             |                 |
| Reimbursement Rate per Child per Day          | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u>   |                 |
| Revenue Earned                                | \$177,216        | \$240,332        | \$211,523        | \$223,428        | \$206,025        | \$196,801        | \$227,155        | \$203,708        | \$250,465        | \$1,936,653        | 83.15%          |
| Maximum Reimbursable Amount (MRA)             |                  |                  |                  |                  |                  |                  |                  |                  |                  | <u>\$2,329,073</u> |                 |
| <u>CALIFORNIA STATE PRESCHOOL (CSPP-7119)</u> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                 |
| Adjusted Days of Enrollment - Certified       | 3,053            | 4,843            | 6,541            | 7,828            | 6,966            | 6,098            | 6,918            | 6,897            | 6,943            | 56,087             |                 |
| Reimbursement Rate per Child per Day          | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u> | <u>X \$45.73</u>   |                 |
| Revenue Earned                                | \$139,614        | \$221,470        | \$299,120        | \$357,974        | \$318,555        | \$278,862        | \$316,360        | \$315,400        | \$317,503        | \$2,564,859        | 81.91%          |
| Maximum Reimbursable Amount (MRA)             |                  |                  |                  |                  |                  |                  |                  |                  |                  | <u>\$3,131,270</u> |                 |
| <u>MIGRANT CHILD CARE (CMIG-7004)</u>         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                 |
| Adjusted Days of Enrollment - Certified       | 418              | 500              | 433              | 549              | 480              | 451              | 545              | 500              | 611              | 4,487              |                 |
| Reimbursement Rate per Child per Day          | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u> | <u>X \$45.44</u>   |                 |
| Revenue Earned                                | \$18,994         | \$22,720         | \$19,676         | \$24,947         | \$21,811         | \$20,493         | \$24,765         | \$22,720         | \$27,764         | \$203,889          | 86.21%          |
| Maximum Reimbursable Amount (MRA)             |                  |                  |                  |                  |                  |                  |                  |                  |                  | <u>\$236,499</u>   |                 |

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: CCTR's MRA for 2017/18 is \$268,586 greater than 2016/17.  
CSPP's MRA for 2017/18 is \$361,517 greater than 2016/17.  
CMIG's MRA for 2017/18 is \$27,193 greater than 2016/17.

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT**  
**FOR THE PERIOD 7/1/17 - 6/30/18 (8 OF 12 MONTHS = 66.67%)**

| Contract CMAP-7000                                      | July 2017  | Aug 2017   | Sept 2017  | Oct 2017   | Nov 2017   | Dec 2017   | Jan 2018   | Feb 2018   | Total      | %       | % Earned to MRA |
|---------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------|-----------------|
| Provider Payments                                       | 424,205    | 469,201    | 510,564    | 473,797    | 485,723    | 467,912    | 482,067    | 476,835    | 3,790,304  |         |                 |
| Less: Family Fees                                       | (13,071)   | (13,885)   | (2,966)    | (5,567)    | (9,783)    | (9,513)    | (10,000)   |            | (64,885)   |         |                 |
| Net Provider Payments                                   | 411,134    | 455,316    | 507,598    | 468,130    | 475,940    | 458,399    | 472,067    | 476,835    | 3,725,419  | 82.73%  |                 |
| Maximum Reimbursable Amount (MRA) for Provider Payments |            |            |            |            |            |            |            |            | 5,832,639  |         | 64.98%          |
| Administration & Support Services Revenue               |            |            |            |            |            |            |            |            |            |         |                 |
| Provider Payments                                       | 424,205    | 469,201    | 510,564    | 473,797    | 485,723    | 467,912    | 482,067    | 476,835    | 3,790,304  |         |                 |
| Reimbursement Rate                                      | x 21.2121% | x 21.2121% | x 21.2121% | x 21.2121% | x 21.2121% | x 21.2121% | x 21.2121% | x 21.2121% | x 21.2121% |         |                 |
| Revenue Earned                                          | 89,983     | 99,527     | 108,301    | 100,502    | 103,032    | 99,254     | 102,257    | 101,147    | 804,003    |         |                 |
| Program Administration/Support Services Costs           |            |            |            |            |            |            |            |            |            |         |                 |
| Indirect (10% x MTDC) Costs                             | 42,841     | 48,787     | 79,522     | 59,928     | 53,370     | 81,946     | 38,075     | 108,333    | 512,802    | 11.39%  |                 |
| Transfer Indirect to CSBG                               | 46,066     | 52,639     | 58,667     | 53,301     | 54,249     | 54,348     | 51,376     | 57,879     | 428,525    | 5.88%   |                 |
| Total Operating Costs                                   | 88,907     | 101,426    | 138,189    | 113,229    | 107,619    | 13,085     | 89,451     | 125,770    | 777,676    | 17.27%  |                 |
| Revenue Earned Over/(Under) Costs                       | 1,076      | (1,899)    | (29,888)   | (12,727)   | (4,587)    | 86,169     | 12,806     | (24,623)   | 26,327     |         |                 |
| TOTAL COSTS - NET OF FAMILY FEES                        | 500,041    | 556,742    | 645,787    | 581,359    | 583,559    | 471,484    | 561,518    | 602,605    | 4,503,095  | 100.00% |                 |

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

Provider payments 3,790,304  
Reimbursement Rate (17.5% / 82.5%) x 21.2121%  
Revenue Earned 804,003

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 176,747 2.50%  
Maximum Reimbursable Amount (MRA) 7,069,866 100.00%

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

# COMMUNITY ACTION PARTNERSHIP OF KERN

## FINANCE DIVISION MONTHLY ACTIVITY REPORT

|                                                                                 |                               |
|---------------------------------------------------------------------------------|-------------------------------|
| <b>Division/CFO:</b> Finance/Christine Anami                                    | <b>Month/Year:</b> March 2018 |
| <b>Program/Work Unit:</b> Not Applicable                                        | <b>Deputy CFO:</b> Vacant     |
| <b>Services:</b> Overall financial and accounting functions of the organization |                               |

| Activities                                  | March 2018 |           | Year to Date<br>(3/1/18-3/31/18) |           |
|---------------------------------------------|------------|-----------|----------------------------------|-----------|
| Description                                 | Number     | Amount    | Number                           | Amount    |
| Accounting Transactions Processed           | 25,007     |           | 25,007                           |           |
| Bank Deposits                               | 5          | 1,608,805 | 5                                | 1,608,805 |
| Wire Deposits                               | 7          | 104,315   | 7                                | 104,315   |
| Head Start/IRS Drawdowns                    | 7          | 3,053,349 | 7                                | 3,053,349 |
| Vendor Checks Issued                        | 887        | 2,027,930 | 887                              | 2,027,930 |
| Payroll Disbursed                           |            | 3,542,933 |                                  | 3,542,933 |
| <b>Grant Reports Prepared in March 2018</b> |            |           |                                  |           |
| Cal Fresh Outreach                          |            |           |                                  |           |
| Differential Response                       |            |           |                                  |           |
| EF&S Closeout                               |            |           |                                  |           |
| Gang Prevention                             |            |           |                                  |           |
| LIHEAP 2016                                 |            |           |                                  |           |
| LIHEAP 2017                                 |            |           |                                  |           |
| LIHEAP 2018                                 |            |           |                                  |           |
| Realignment for Success                     |            |           |                                  |           |
| WIC                                         |            |           |                                  |           |

**Other: Total Division Staffing:** 8 + 4 vacancies – Deputy CFO, Accountant (2) & Accounting Specialist

CFO

Deputy CFO

Accounting Manager

Accountant II

Accountant (2)

Accounting Specialist

Accounting Technician (4)

Accounting Clerk

# Community Action of Partnership of Kern Agency Total

## STATEMENT OF POSITION (UNAUDITED) AS OF FEBRUARY 28, 2018

### ASSETS

|                                 |                      |
|---------------------------------|----------------------|
| Cash in Bank                    | 3,327,316.09         |
| Cash - Vacation Reserve         | 522,349.93           |
| Petty Cash                      | 500.00               |
| Accounts Receivable             | 672,863.39           |
| Travel Advance                  | 21,657.84            |
| Prepaid Expense                 | 329,421.22           |
| Inventory                       | 1,051,842.73         |
| Net Fixed Assets - Unrestricted | 2,762,819.68         |
| Net Fixed Assets - Restricted   | <u>10,158,944.60</u> |

**Total Assets** 18,847,715.48

### LIABILITIES AND NET ASSETS

|                  |                   |
|------------------|-------------------|
| Accounts Payable | 1,881,436.83      |
| Accrued Expenses | 1,686,657.50      |
| Accrued Vacation | 911,138.65        |
| Line of Credit   | -                 |
| Note Payable     | 2,781,736.49      |
| Advance Payable  | 92.00             |
| Deferred Revenue | <u>832,365.61</u> |

**Total Liabilities** 8,093,427.08

**Total Net Assets** 10,754,288.40

**Total Liabilities and Net Assets** 18,847,715.48

## STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2017 TO FEBRUARY 28, 2018

### REVENUE

|               |                     |
|---------------|---------------------|
| Grant Revenue | 55,124,973.91       |
| Donations     | 185,435.16          |
| Other Revenue | 5,586,367.71        |
| In-Kind       | <u>9,426,447.99</u> |

**Total Revenue** 70,323,224.77

### EXPENDITURES

|                              |                     |
|------------------------------|---------------------|
| Salaries                     | 27,956,355.68       |
| Benefits                     | 8,353,682.81        |
| Travel                       | 558,093.03          |
| Space Costs                  | 4,244,399.67        |
| Supplies                     | 2,377,901.73        |
| Consultant/Contract Services | 2,261,077.17        |
| Other Costs                  | 2,392,885.50        |
| Program Costs                | 7,943,548.26        |
| Capital Expenditures         | (0.00)              |
| Indirect                     | 5,062,440.78        |
| In-Kind                      | <u>9,426,447.99</u> |

**Total Expenditures** 70,576,832.62

**Net Change in Assets** (253,607.85)

**Net Assets, beginning** 11,007,896.25

**Net Assets, ending** 10,754,288.40

# Community Action of Partnership of Kern Agency Total

## STATEMENT OF POSITION (UNAUDITED) AS OF MARCH 31, 2018

### ASSETS

|                                 |                      |
|---------------------------------|----------------------|
| Cash in Bank                    | 2,428,724.67         |
| Cash - Vacation Reserve         | 536,381.96           |
| Petty Cash                      | 500.00               |
| Accounts Receivable             | 170,386.39           |
| Travel Advance                  | 21,886.10            |
| Prepaid Expense                 | 274,273.54           |
| Inventory                       | 1,079,360.05         |
| Net Fixed Assets - Unrestricted | 2,738,652.17         |
| Net Fixed Assets - Restricted   | <u>10,158,944.60</u> |

**Total Assets** 17,409,109.48

### LIABILITIES AND NET ASSETS

|                  |                     |
|------------------|---------------------|
| Accounts Payable | 1,228,393.29        |
| Accrued Expenses | 214,513.79          |
| Accrued Vacation | 525,206.52          |
| Line of Credit   | -                   |
| Note Payable     | 2,757,568.98        |
| Advance Payable  | 92.00               |
| Deferred Revenue | <u>1,993,053.25</u> |

**Total Liabilities** 6,718,827.83

**Total Net Assets** 10,690,281.65

**Total Liabilities and Net Assets** 17,409,109.48

## STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2018 TO MARCH 31, 2018

### REVENUE

|               |              |
|---------------|--------------|
| Grant Revenue | 3,050,904.11 |
| Donations     | 22,353.30    |
| Other Revenue | 323,307.72   |
| In-Kind       | <u>-</u>     |

**Total Revenue** 3,396,565.13

### EXPENDITURES

|                              |              |
|------------------------------|--------------|
| Salaries                     | 1,605,553.70 |
| Benefits                     | 717,925.13   |
| Travel                       | 31,961.74    |
| Space Costs                  | 269,051.33   |
| Supplies                     | 113,626.37   |
| Consultant/Contract Services | 164,183.12   |
| Other Costs                  | 140,401.85   |
| Program Costs                | 101,052.88   |
| Capital Expenditures         | 24,030.53    |
| Indirect                     | 292,785.23   |
| In-Kind                      | <u>-</u>     |

**Total Expenditures** 3,460,571.88

**Net Change in Assets** (64,006.75)

**Net Assets, beginning** 10,754,288.40

**Net Assets, ending** 10,690,281.65

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BUDGET TO ACTUAL  
FOR THE PERIOD 03-01-18 TO 03-31-18 (8%)**

|                              | AGENCY TOTAL     |              |                     |
|------------------------------|------------------|--------------|---------------------|
|                              | ANNUAL<br>BUDGET | EXPENDITURES | BUDGET<br>AVAILABLE |
| EXPENDITURES                 |                  |              |                     |
| SALARIES                     | 25,995,600       | 1,626,414    | 24,369,186          |
| BENEFITS                     | 7,979,525        | 684,631      | 7,294,894           |
| TRAVEL                       | 536,271          | 30,031       | 506,240             |
| SPACE COST                   | 3,765,111        | 244,242      | 3,520,869           |
| SUPPLIES                     | 1,796,041        | 101,883      | 1,694,158           |
| EQUIPMENT                    | 211,038          | 24,031       | 187,007             |
| CONSULTANT/CONTRACT SERVICES | 954,462          | 111,622      | 842,840             |
| OTHER COSTS                  | 2,259,160        | 122,752      | 2,136,408           |
| PROGRAM COSTS                | 9,151,790        | 101,053      | 9,050,737           |
| INDIRECT                     | 5,059,589        | 291,094      | 4,768,495           |
| TOTAL                        | 57,708,587       | 3,337,753    | 54,370,834          |
|                              |                  |              | 6%                  |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BUDGET TO ACTUAL  
FOR THE PERIOD 03-01-18 TO 03-31-18 (8%)**

|                              | EDUCATION        |              |                     |                        |
|------------------------------|------------------|--------------|---------------------|------------------------|
|                              | ANNUAL<br>BUDGET | EXPENDITURES | BUDGET<br>AVAILABLE | PERCENTAGE<br>EXPENDED |
| EXPENDITURES                 |                  |              |                     |                        |
| SALARIES                     | 20,001,314       | 1,403,907    | 18,597,407          | 7%                     |
| BENEFITS                     | 6,306,887        | 551,237      | 5,755,650           | 9%                     |
| TRAVEL                       | 323,189          | 18,494       | 304,695             | 6%                     |
| SPACE COST                   | 2,763,629        | 181,871      | 2,581,758           | 7%                     |
| SUPPLIES                     | 1,391,790        | 61,047       | 1,330,743           | 4%                     |
| EQUIPMENT                    | 113,310          | 16,760       | 96,550              | 15%                    |
| CONSULTANT/CONTRACT SERVICES | 697,686          | 69,779       | 627,907             | 10%                    |
| OTHER COSTS                  | 1,273,028        | 78,530       | 1,194,498           | 6%                     |
| PROGRAM COSTS                | 6,935,676        | 2,940        | 6,932,736           | 0%                     |
| INDIRECT                     | 3,489,828        | 228,534      | 3,261,294           | 7%                     |
| TOTAL                        | 43,296,337       | 2,613,099    | 40,683,238          | 6%                     |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BUDGET TO ACTUAL  
FOR THE PERIOD 03-01-18 TO 03-31-18 (8%)**

|                              | NUTRITION        |              |                     |                        |
|------------------------------|------------------|--------------|---------------------|------------------------|
|                              | ANNUAL<br>BUDGET | EXPENDITURES | BUDGET<br>AVAILABLE | PERCENTAGE<br>EXPENDED |
| EXPENDITURES                 |                  |              |                     |                        |
| SALARIES                     | 3,431,870        | 144,132      | 3,287,738           | 4%                     |
| BENEFITS                     | 981,090          | 73,723       | 907,367             | 8%                     |
| TRAVEL                       | 106,391          | 7,830        | 98,561              | 7%                     |
| SPACE COST                   | 576,555          | 43,660       | 532,895             | 8%                     |
| SUPPLIES                     | 214,757          | 35,485       | 179,272             | 17%                    |
| EQUIPMENT                    | 97,728           | 7,271        | 90,457              | 7%                     |
| CONSULTANT/CONTRACT SERVICES | 11,300           | 295          | 11,005              | 3%                     |
| OTHER COSTS                  | 310,015          | 22,269       | 287,746             | 7%                     |
| PROGRAM COSTS                | 1,235,539        | 64,316       | 1,171,223           | 5%                     |
| INDIRECT                     | 604,331          | 36,580       | 567,751             | 6%                     |
| TOTAL                        | 7,569,576        | 435,560      | 7,134,016           | 6%                     |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BUDGET TO ACTUAL  
FOR THE PERIOD 03-01-18 TO 03-31-18 (8%)**

|                              | ENERGY CONSERVATION |              |                     |                        |
|------------------------------|---------------------|--------------|---------------------|------------------------|
|                              | ANNUAL<br>BUDGET    | EXPENDITURES | BUDGET<br>AVAILABLE | PERCENTAGE<br>EXPENDED |
| EXPENDITURES                 |                     |              |                     |                        |
| SALARIES                     | 1,300,000           | 34,316       | 1,265,684           | 3%                     |
| BENEFITS                     | 377,000             | 30,198       | 346,802             | 8%                     |
| TRAVEL                       | 60,000              | 2,960        | 57,040              | 5%                     |
| SPACE COST                   | 200,000             | 6,482        | 193,518             | 3%                     |
| SUPPLIES                     | 140,000             | 2,440        | 137,560             | 2%                     |
| EQUIPMENT                    | 0                   | -            | 0                   | 0%                     |
| CONSULTANT/CONTRACT SERVICES | 200,000             | 39,715       | 160,285             | 20%                    |
| OTHER COSTS                  | 535,000             | 11,608       | 523,392             | 2%                     |
| PROGRAM COSTS                | 950,000             | 32,813       | 917,187             | 3%                     |
| INDIRECT                     | 376,200             | 16,003       | 360,197             | 4%                     |
| TOTAL                        | 4,138,200           | 176,535      | 3,961,665           | 4%                     |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BUDGET TO ACTUAL  
FOR THE PERIOD 03-01-18 TO 03-31-18 (8%)**

|                              | COMMUNITY SERVICES |              |                     |                        |
|------------------------------|--------------------|--------------|---------------------|------------------------|
|                              | ANNUAL<br>BUDGET   | EXPENDITURES | BUDGET<br>AVAILABLE | PERCENTAGE<br>EXPENDED |
| EXPENDITURES                 |                    |              |                     |                        |
| SALARIES                     | 652,004            | 29,358       | 622,646             | 5%                     |
| BENEFITS                     | 150,654            | 12,963       | 137,691             | 9%                     |
| TRAVEL                       | 32,701             | 748          | 31,953              | 2%                     |
| SPACE COST                   | 102,402            | 10,887       | 91,515              | 11%                    |
| SUPPLIES                     | 25,419             | 1,448        | 23,971              | 6%                     |
| EQUIPMENT                    | 0                  | -            | 0                   | 0%                     |
| CONSULTANT/CONTRACT SERVICES | 43,226             | 1,800        | 41,426              | 4%                     |
| OTHER COSTS                  | 66,152             | 5,416        | 60,736              | 8%                     |
| PROGRAM COSTS                | 20,025             | 984          | 19,041              | 5%                     |
| INDIRECT                     | 101,673            | 6,133        | 95,540              | 6%                     |
| TOTAL                        | 1,194,256          | 69,739       | 1,124,517           | 6%                     |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BUDGET TO ACTUAL  
FOR THE PERIOD 03-01-18 TO 03-31-18 (8%)**

|                              | CSBG             |              |                     |                        |
|------------------------------|------------------|--------------|---------------------|------------------------|
|                              | ANNUAL<br>BUDGET | EXPENDITURES | BUDGET<br>AVAILABLE | PERCENTAGE<br>EXPENDED |
| EXPENDITURES                 |                  |              |                     |                        |
| SALARIES                     | 606,412          | 14,700       | 591,712             | 2%                     |
| BENEFITS                     | 163,069          | 16,510       | 146,559             | 10%                    |
| TRAVEL                       | 13,990           | -            | 13,990              | 0%                     |
| SPACE COST                   | 118,325          | 1,342        | 116,983             | 1%                     |
| SUPPLIES                     | 21,875           | 204          | 21,671              | 1%                     |
| EQUIPMENT                    | 0                | -            | 0                   | 0%                     |
| CONSULTANT/CONTRACT SERVICES | 2,250            | 34           | 2,216               | 2%                     |
| OTHER COSTS                  | 48,705           | 1,591        | 47,114              | 3%                     |
| PROGRAM COSTS                | 10,550           | -            | 10,550              | 0%                     |
| INDIRECT                     | 484,007          | 3,384        | 480,623             | 1%                     |
| TOTAL                        | 1,469,183        | 37,763       | 1,431,420           | 3%                     |

**COMMUNITY ACTION PARTNERSHIP OF KERN  
BUDGET TO ACTUAL  
FOR THE PERIOD 03-01-18 TO 03-31-18 (8%)**

|                              | DISCRETIONARY & FUND RAISING |              |                     |                        |
|------------------------------|------------------------------|--------------|---------------------|------------------------|
|                              | ANNUAL<br>BUDGET             | EXPENDITURES | BUDGET<br>AVAILABLE | PERCENTAGE<br>EXPENDED |
| EXPENDITURES                 |                              |              |                     |                        |
| SALARIES                     | 4,000                        | -            | 4,000               | 0%                     |
| BENEFITS                     | 825                          | -            | 825                 | 0%                     |
| TRAVEL                       | 0                            | -            | 0                   | 0%                     |
| SPACE COST                   | 4,200                        | -            | 4,200               | 0%                     |
| SUPPLIES                     | 2,200                        | 1,259        | 941                 | 57%                    |
| EQUIPMENT                    | 0                            | -            | 0                   | 0%                     |
| CONSULTANT/CONTRACT SERVICES | 0                            | -            | 0                   | 0%                     |
| OTHER COSTS                  | 26,260                       | 3,338        | 22,922              | 13%                    |
| PROGRAM COSTS                | 0                            | -            | 0                   | 0%                     |
| INDIRECT                     | 3,550                        | 460          | 3,090               | 13%                    |
| TOTAL                        | 41,035                       | 5,057        | 35,978              | 12%                    |

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**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**INDIRECT FUND - FY 2017/18**  
**BUDGET TO ACTUAL - 3/1/17 TO 2/28/18 (12 OF 12 MONTHS = 100%) - ADJ #1**

|                                | Budget                  | Actual                  | %<br>Earned/<br>Expended | Available<br>Balance  |
|--------------------------------|-------------------------|-------------------------|--------------------------|-----------------------|
| <b>Revenue</b>                 | <b>4,827,346</b>        | <b>5,052,233</b>        | <b>104.7%</b>            | <b>(224,887)</b>      |
| Expenditures                   |                         |                         |                          |                       |
| Salaries                       | 2,614,903               | 2,272,530               | 86.9%                    | 342,373               |
| Benefits @ 23.51% actual       | <u>605,877</u>          | <u>534,243</u>          | <u>88.2%</u>             | <u>71,634</u>         |
| Total Personnel Costs          | 3,220,780               | 2,806,773               | 87.1%                    | 414,007               |
| Operating Costs                |                         |                         |                          |                       |
| Travel                         | 79,900                  | 65,150                  | 81.5%                    | 14,750                |
| Space Costs                    | 190,700                 | 182,007                 | 95.4%                    | 8,693                 |
| Supplies                       | 147,277                 | 106,874                 | 72.6%                    | 40,403                |
| Equipment                      | 5,223                   | 5,409                   | 103.6%                   | (186)                 |
| Consultant/Contract            | 783,320                 | 767,555                 | 98.0%                    | 15,765                |
| Other Operating Costs          | <u>339,600</u>          | <u>286,138</u>          | <u>84.3%</u>             | <u>53,462</u>         |
| Total Operating Costs          | 1,546,020               | 1,413,133               | 91.4%                    | 132,887               |
| <b>Total Expenditures</b>      | <b><u>4,766,800</u></b> | <b><u>4,219,906</u></b> | <b><u>88.5%</u></b>      | <b><u>546,894</u></b> |
| <b>Excess Indirect Revenue</b> | <b><u>60,546</u></b>    | <b><u>832,327</u></b>   |                          |                       |

| RECAP BY SUPPORT DIVISION | Revised<br>Budget | Actual           | %<br>Expended | Available<br>Balance |
|---------------------------|-------------------|------------------|---------------|----------------------|
| HR                        | 1,151,500         | 1,087,388        | 94.4%         | 64,112               |
| Operations                | 1,526,000         | 1,289,025        | 84.5%         | 236,975              |
| Executive                 | 514,100           | 526,173          | 102.3%        | (12,073)             |
| Community Development     | 525,400           | 456,841          | 87.0%         | 68,559               |
| Finance                   | <u>1,049,800</u>  | <u>860,479</u>   | <u>82.0%</u>  | <u>189,321</u>       |
|                           | <u>4,766,800</u>  | <u>4,219,906</u> | <u>88.5%</u>  | <u>546,894</u>       |

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**INDIRECT FUND - FY 2018/19**  
**BUDGET TO ACTUAL - 3/1/18 TO 2/28/19 (1 OF 12 MONTHS = 8.33%)**

|                                | Budget                  | Actual                | %<br>Earned/<br>Expended | Available<br>Balance    |
|--------------------------------|-------------------------|-----------------------|--------------------------|-------------------------|
| <b>Revenue</b>                 | <b>5,059,589</b>        | <b>292,785</b>        | <b>5.8%</b>              | <b>4,766,804</b>        |
| Expenditures                   |                         |                       |                          |                         |
| Salaries                       | 2,820,260               | 137,377               | 4.9%                     | 2,682,883               |
| Benefits @ 24.11% actual       | <u>674,091</u>          | <u>41,639</u>         | <u>6.2%</u>              | <u>632,452</u>          |
| Total Personnel Costs          | 3,494,351               | 179,016               | 5.1%                     | 3,315,335               |
| Operating Costs                |                         |                       |                          |                         |
| Travel                         | 90,750                  | 1,787                 | 2.0%                     | 88,963                  |
| Space Costs                    | 187,900                 | 13,589                | 7.2%                     | 174,311                 |
| Supplies                       | 138,400                 | 4,438                 | 3.2%                     | 133,962                 |
| Consultant/Contract            | 630,725                 | 53,596                | 8.5%                     | 577,129                 |
| Other Operating Costs          | <u>363,950</u>          | <u>10,994</u>         | <u>3.0%</u>              | <u>352,956</u>          |
| Total Operating Costs          | 1,411,725               | 84,404                | 6.0%                     | 1,327,321               |
| <b>Total Expenditures</b>      | <b><u>4,906,076</u></b> | <b><u>263,420</u></b> | <b><u>5.4%</u></b>       | <b><u>4,642,656</u></b> |
| <b>Excess Indirect Revenue</b> | <b><u>153,513</u></b>   | <b><u>29,365</u></b>  |                          |                         |

| RECAP BY SUPPORT DIVISION | Revised<br>Budget       | Actual                | %<br>Expended      | Available<br>Balance    |
|---------------------------|-------------------------|-----------------------|--------------------|-------------------------|
| HR                        | 1,223,465               | 65,256                | 5.3%               | 1,158,209               |
| Operations                | 1,394,366               | 82,329                | 5.9%               | 1,312,037               |
| Executive                 | 536,935                 | 37,897                | 7.1%               | 499,038                 |
| Community Development     | 704,410                 | 21,801                | 3.1%               | 682,609                 |
| Finance                   | <u>1,046,900</u>        | <u>56,137</u>         | <u>5.4%</u>        | <u>990,763</u>          |
|                           | <b><u>4,906,076</u></b> | <b><u>263,420</u></b> | <b><u>5.4%</u></b> | <b><u>4,642,656</u></b> |