

COMMUNITY ACTION PARTNERSHIP of KERN
BOARD OF DIRECTORS
BUDGET & FINANCE COMMITTEE MEETING
5005 Business Park North, Bakersfield, CA
June 20, 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. Target for Community Engagement for Shafter Youth Center Yoga Classes
2. Blue Shield of California Foundation for Shafter Youth Center & Friendship House Community Center for the Violence Free & Good Health is Life Program

b. Head Start and Early Head Start Budget to Actual Reports – Emily Gonzalez Demont, Assistant Director of Grants Management and Donna Holland, Fiscal Administrator – **Info Item**

1. Kern Head Start Budget to Actual for the Period Ended May 31, 2018 **(p. 8-9)**
2. Kern Early Head Start Budget to Actual for the Period Ended May 31, 2018 **(p. 10-12)**
3. San Joaquin Early Head Start Budget to Actual for the Period Ended May 31, 2018 **(p. 13-15)**
4. Early Head Start Child Care Partnerships Budget to Actual for the Period Ended May 31, 2018 **(p. 16-17)**

c. Cost of Living Adjustment (COLA) for All Employee Wages – Emilio Wagner, Director of Operations – **Action Item (p. 18-20)**

6. **Chief Financial Officer Report**

- a. Discretionary Fund Update and Awards Banquet Accounting – Info Item **(p. 21)**
- b. Financial Statements, May 2018 – Action Item **(p. 22-67)**

7. **Committee Member Comments**

8. **Next Scheduled Meeting**

Budget & Finance Committee Meeting
Wednesday, August 15, 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 by 12:00pm on June 15, 2018. Paula Daoutis, Administrative Coordinator.

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

Date Approved	Date of App. Submission	Funding Source	Program/Proposal	Amount Requested
11/29/2017 (Board)	12/4/2017	US Department of Agriculture	CAPK Food Bank Network Capacity Building & Emergency Preparedness Project	\$ 350,000
3/14/18 (PRE)	2/15/2018	US Department of Justice, Office of Violence Against Women	The East Kern Partnership-3yrs	\$ 500,000
5/16/18 (PRE)	4/30/2018	U.S. Administration for Community Living, Administration for Aging	SYC Happy, Healthy Seniors Program (3 Years)	\$ 150,000
5/30/2018	5/1/2018	US Dept of Justice Office of Justice Programs (DOJ OJP)	FHCC-Kern Partners in Reentry (3 years of Funding)	\$993,682
5/30/2018	5/10/2018	Target Community Engagement	Shafter Youth Center's Yoga Classes	\$2,000
5/30/2018	5/15/2018	US FEMA, United Way of Kern County	Food Bank Emergency Food-Phase 35	\$125,000
5/30/2018	5/31/2018	US Dept. Of Treasury, Internal Revenue Service	Kern VITA Partnership (2 years of Funding)	\$324,020

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

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested	Amount Awarded	Funding Period
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
9/13/2017 (PRE)	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
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	EKFR/ Emergency Closet	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	FHCC Grow Fit	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	SYC Yoga and CPR	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
4/11/18 (PRE)	5/15/2018	Borax Visitors Center Foundation	East Kern Family Resource Center, East Kern Health Link	\$ 2,750	\$ 2,750	
Total Awards				\$ 762,110	\$ 762,110	

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

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested
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	EKFR/ Computer Skills Training & Access	\$ 26,000
9/13/2017 (PRE)	10/31/2017	Disney / Feeding America	Food Bank/ Capacity Building	\$ 15,000
9/13/2017 (PRE)	9/15/2017	Heffernan Foundation	FHCC & SYC/ STEM	\$ 19,000
2/15/2017 (B&F)	No response	Bank of America Charitable Foundation	FHCC/ PREP Works for Opportunity Youth	\$ 60,000
	1/31/2018	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
1/17/2018 (PRE)	4/11/18	CA Board of State and Community Corrections	The Partnership for Advancement of Youth-2 years funding	\$ 492,850
10/25/17 (Board)	4/18/2018	City of Bakersfield/ Community Development Block Grant	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
10/25/2017 (Board)	4/18/2018	CDBG-County	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

CFDA # N/A

Project Name: SYC Yoga Classes

Division Director: Ralph Martinez

Funder Name: Target

Program Manager: Angelica Nelson

Grant Program Name: Target Community Engagement

☐ **New Funding**

☒ **Re-Application**

Funding Period: 9/01/2018 – 5/15/2019

A. Narrative description of funding request, including goals:

CAPK's Shafter Youth Center is requesting \$2,000 from Target Community Engagement to provide Yoga classes to the community in Shafter, CA at no cost to participants.

Yoga classes will help improve quality of life, population health, and being proactive in preventative care by teaching people in the community the benefits of Yoga in increasing physical fitness and reducing stress as part of healthy living, improving health outcomes, reducing risk of disease and empowering members to be active participants in their health care. The classes will be offered in two sessions; one in the Fall 2018 and the other in Spring of 2019. Each session will meet once a week for 10 weeks. The total number of participants will be 50 to take advantage of the Yoga classes.

B. Use of Funds:

The requested funds of \$2,000 will be used to cover the cost of the yoga instructor as well as supplies such as yoga mats, straps, and tables for the Fall and Spring sessions.

C. Approvals:

1. _____
Division Director Date

3. Chuehne Arami 5/29/18
Chief Financial Officer Date

2. Ralph Martinez 5-29-18
Director of Community Development
Date

4. J.T.D. 5/29/18
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: Private

Funding Period: 10/01/2018-9/30/2020

Project Name: Violence Free and Good Health is Life (VFGH)

CFDA #: Not Applicable

Funder Name: Blue Shield of California Foundation

Division Director: Ralph Martinez

Grant Program Name: Shafter Youth Center/Friendship House

Program Manager: Angelica Nelson /
Lois Hannible

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

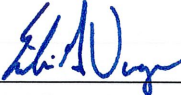
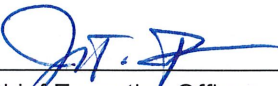
CAPK's Shafter Youth Center and Friendship House Community Center is requesting up to \$250,000 from the Blue Shield Foundation to strengthen the evidence-based Aggression Replacement Training program (ART) to address domestic/dating violence AND to build capacity of the PREP Works program that provides youth who are at high risk for failure an increased sense of purpose through development of leadership skills by engaging them in education, training and activities, including community service projects using the U.S. Department of Labor's youth curriculum "Skills to Pay the Bills". Integration of the two youth-based programs will help address the high prevalence of dating and domestic violence and sexual assault in teens, as well as give youths alternatives to a better future through leadership training and initiatives, community involvement and development of educational/work related skills. This new cooperative approach (known as Violence Free and Good Health is Life Program - VFGH) to addressing youth socio-economic risk factors will contribute to healthier lives by strengthening and building on a foundation for success.

VFGH will be offered and expanded within existing Kern County middle and high schools to specifically reach 13-18 year old's through trainings/roleplaying, interpersonal communication, teamwork, workshops and instructional settings. The VFGH program will be facilitated by a Program Educator who will provide 10-12 weeks of ART domestic violence prevention workshops in conjunction with developing community service engagement and educational (skills development) support. Program partners such as middle, high and continuation schools, law enforcement and behavioral health and other area service providers will provide youth referrals and support, where applicable—to include youth assessments to enhance the ART/PREP collaboration. Up to 100 participants will be served over a two-year period.

B. Use of Funds:

The funds of \$250,000 will be used to cover personnel costs for a 40 hour per week Program Educator and other program related costs, such as materials and travel/mileage.

C. Approvals:

1.  6-6-18	3.  6/6/18
Division Director Date	Chief Financial Officer Date
2. _____	4.  6/7/18
Director of Community Development Date	Chief Executive Officer Date

D. Board:

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ 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
Budget to Actual Report for the Period Ended May 31, 2018 – **Info Item**

Date: June 20, 2018

The following are highlights of the Kern Head Start Budget to Actual Report for the period March 1, 2018 through May 31, 2018. Three months (25%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 25% of the budget.

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

Training & Technical Assistance Funds

Overall expenditures are at 41% of the budget. Training costs are incurred as needed, rather than evenly throughout the year.

Contractual:

The costs in this category include:

- Multi-day trainings in team building, conflict resolution, and stress management for field staff
- Three days of training, two webinars, and 6 months of technical support in the use and management of our child services-tracking database.

For grants with significantly low percentages of training and technical assistance dollars, the Office of Head Start has made available increased funding. For Head Start Kern, the increase will be \$103,818. This amount will be reflected in the Budget to Actual report once the Notice of Award has been issued.

Non-Federal Share (Head Start and Early Head Start Combined)

Non-Federal share is at 39% 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 - May 31, 2018

Month 3 of 12 (25%)

Prepared 06/08/2018

HEAD START

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	10,280,365	2,661,022	7,619,343	26%	74%
FRINGE BENEFITS	3,392,518	840,122	2,552,396	25%	75%
TRAVEL	5,000	0	5,000	0%	100%
EQUIPMENT	23,000	16,760	6,240	73%	27%
SUPPLIES	886,988	177,730	709,258	20%	80%
CONTRACTUAL	126,502	38,513	87,989	30%	70%
OTHER	3,744,168	797,430	2,946,738	21%	79%
INDIRECT	1,778,867	436,532	1,342,335	25%	75%
TOTAL BASE FUNDING	20,237,408	4,968,109	15,269,299	25%	75%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	33,946	10,793	23,153	32%	68%
SUPPLIES	10,839	278	10,561	3%	97%
CONTRACTUAL	8,944	8,452	492	94%	6%
OTHER	78,407	34,491	43,916	44%	56%
INDIRECT	13,214	5,350	7,864	40%	60%
TOTAL TRAINING & TECHNICAL ASSISTANCE	145,350	59,364	85,986	41%	59%

GRAND TOTAL HS FEDERAL FUNDS	20,382,758	5,027,473	15,355,285	25%	75%
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HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
CALIF DEPT OF ED	3,804,474	1,170,660	2,633,814	31%	69%
IN-KIND	2,312,840	1,224,859	1,087,981	53%	47%
TOTAL NON-FEDERAL	6,117,314	2,395,519	3,721,795	39%	61%

Budget reflects Notice of Award #09CH9142-05-01 (adjusted for Child Care Food Subsidy)

Actual expenditures include posted expenditures and estimated adjustments through 05/31/2018.

Administrative Cost for HS and EHS Kern 9.1%

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Bank of America	19,576				19,576	5/21/2018
Lowe's	13,176				13,176	5/25/2018
Smart & Final	677				677	5/31/2018
Save Mart	2,250				2,250	5/27/2018
Chevron & Texaco Business Card	6,595				6,595	6/5/2018
Home Depot	8,467	2,508			10,975	6/5/2018
	50,741	2,508	0	0	53,249	

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Kern Early Head Start
Budget to Actual Report for the Period Ended May 31, 2018 – **Info Item**

Date: June 20, 2018

The following are highlights of the Kern Early Head Start Budget to Actual Report for the period March 1, 2018 through May 31, 2018. Three months (25%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 14% of the budget.

Personnel and Fringe Benefits costs appear low for this point in the year. California Department of Education (CDE) revenues, which are used to offset a portion of salary and fringe benefits costs, have been earned at an accelerated rate since the contract period began July 1, 2017. The funding was fully earned prior to the end of May. No additional CDE revenues will be generated until the next contract period begins July 1; thus, the Early Head Start share of salaries and fringe benefits costs will be significantly higher in the month of June.

Supplies: Supplies are purchased as needed, rather than evenly throughout the year.

Equipment: The budget provides for the purchase of a replacement program vehicle, which has not yet been purchased.

Other: Costs in this category appear low for this point in the year. As with all categories, staff continuously monitor costs to detect possible savings that may be used elsewhere in the program.

Training & Technical Assistance Funds

Overall expenditures are at 8% of the budget. Training costs are incurred as needed, rather than evenly throughout the year.

Community Action Partnership of Kern

Early Head Start - Kern

Budget to Actual Report

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

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

Month 3 of 12 (25%)

Prepared 06/08/2018

EARLY HEAD START

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	2,141,295	287,501	1,853,794	13%	87%
FRINGE BENEFITS	642,389	91,937	550,452	14%	86%
EQUIPMENT	30,000	0	30,000	0%	100%
SUPPLIES	263,896	30,539	233,357	12%	88%
CONTRACTUAL	22,328	6,231	16,097	28%	72%
OTHER	534,796	94,535	440,261	18%	82%
INDIRECT	354,790	49,694	305,096	14%	86%
TOTAL BASE FUNDING	3,989,494	560,437	3,429,057	14%	86%
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	35,330	1,331	33,999	4%	96%
SUPPLIES	4,020	6	4,014	0%	100%
CONTRACTUAL	3,656	994	2,662	27%	73%
OTHER	45,179	5,054	40,125	11%	89%
INDIRECT	8,819	730	8,089	8%	92%
TOTAL TRAINING & TECHNICAL ASSISTANCE	97,004	8,116	88,888	8%	92%
GRAND TOTAL EHS FEDERAL FUNDS	4,086,498	568,553	3,517,945	14%	86%

Budget reflects Notice of Award #09CH9142-05-01 (adjusted for Child Care Food Subsidy)

Actual expenditures include posted expenditures and estimated adjustments through 05/31/2018.

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, 2018 through February 28, 2019
Report for period ending May 31, 2018 (Month 3 of 12)

Percent of year elapsed: 25%

LOCATION	FUNDED ENROLL- MENT	March	April	May	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	68	30,207	32,937	21,731	84,875	66,492	128%
Shafter	34	15,216	16,512	8,503	40,230	33,246	121%
East California	70	27,161	35,209	15,896	78,265	68,447	114%
Faith	34	11,918	12,659	7,030	31,607	33,246	95%
Fairview	34	12,098	11,103	5,947	29,148	33,246	88%
Vineland	20	7,634	7,254	2,213	17,100	19,556	87%
Willow	72	20,954	25,426	14,557	60,937	70,403	87%
Lamont	34	7,478	10,778	7,882	26,138	33,246	79%
Williams	34	8,615	10,920	6,048	25,583	33,246	77%
San Diego Street	48	9,730	13,121	12,284	35,135	46,935	75%
Pacific	62	15,711	16,247	12,956	44,915	60,625	74%
Delano	76	18,441	19,877	16,675	54,993	74,314	74%
Martha J. Morgan	83	27,417	14,761	16,866	59,045	81,159	73%
Noble	34	9,452	10,102	3,947	23,500	33,246	71%
Fairfax	40	6,009	9,054	11,731	26,793	39,113	69%
Heritage	34	7,166	10,768	4,730	22,664	33,246	68%
Primeros Pasos	76	8,865	21,624	16,661	47,150	74,314	63%
Oasis	57	11,933	12,306	6,813	31,051	55,736	56%
Franklin	24	2,179	6,447	4,266	12,892	23,468	55%
Rosamond	100	12,685	22,671	13,481	48,837	97,782	50%
Pioneer	34	4,857	7,451	4,283	16,591	33,246	50%
Tehachapi	34	6,015	6,982	3,413	16,410	33,246	49%
Harvey L. Hall	138	18,871	25,126	20,723	64,720	134,939	48%
Lost Hills	20	2,937	3,716	2,597	9,250	19,556	47%
Cleo Foran	34	3,479	8,272	3,789	15,540	33,246	47%
McFarland	24	3,897	3,808	2,560	10,266	23,468	44%
Planz	34	4,992	5,916	3,617	14,525	33,246	44%
Oildale	34	5,302	5,413	3,750	14,465	33,246	44%
Shafter HS/EHS	36	4,549	5,942	4,384	14,875	35,202	42%
Sterling	122	10,120	23,481	15,320	48,921	119,294	41%
California City	34	6,247	6,858	0	13,105	33,246	39%
Pete H. Parra	112	4,685	20,742	16,455	41,882	109,516	38%
Seibert	34	6,051	3,016	2,998	12,066	33,246	36%
Casa Loma	34	4,741	5,183	1,355	11,279	33,246	34%
Virginia	34	5,596	5,282	0	10,878	33,246	33%
Alicante	34	4,415	4,248	1,912	10,575	33,246	32%
Wesley	60	6,066	8,795	3,719	18,580	58,669	32%
Home Base	225	10,869	15,667	7,291	33,827	110,005	31%
Sunrise Villa	34	4,223	2,811	1,945	8,979	33,246	27%
Roosevelt	34	2,309	4,408	1,913	8,631	33,246	26%
Mojave	34	623	4,167	2,109	6,898	33,246	21%
Rafer Johnson	34	1,821	3,419	0	5,240	33,246	16%
Taft	78	4,763	4,959	1,103	10,825	76,270	14%
Broadway	44	0	0	0	0	43,024	0%
Administrative Services	2,369	0	0	0	0	0	NA
Program Services		920	1,867	0	2,787	67,661	4%
Policy Council and RPC		1,239	1,542	108	2,889	38,727	7%
SUBTOTAL IN-KIND	2,369	400,453	508,843	315,563	1,224,859	2,312,840	53%

State General Child Care*	156,851	158,335	88,070	403,256	1,293,059	31%
State Preschool*	252,099	284,045	170,865	707,009	2,302,208	31%
State Migrant Child Care*	27,786	29,131	3,478	60,394	209,207	29%
SUBTOTAL CA DEPT of ED	436,736	471,511	262,413	1,170,660	3,804,474	31%

GRAND TOTAL **837,189** **980,354** **577,976** **2,395,519** **6,117,314** **39%**

*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 May 31, 2018 – **Info Item**

Date: June 20, 2018

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2018 through May 31, 2018. Four months (33%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 33% of the budget.

Travel costs are high compared to the period elapsed. During the month of May, several Kern staff traveled to San Joaquin to provide technical support and conduct a “mock” review in preparation for the Office of Head Start Focus Area Two Monitoring event (which took place May 14-18).

The **Equipment** category budget provides for the purchase of two replacement vehicles. The procurement process is in progress.

Expenditures in the **Supplies** category are high compared to the period elapsed. Costs in this category occur as needed, rather than evenly throughout the year.

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 11% of the budget. Training costs occur as needed, rather than evenly throughout the year.

Non-Federal Share

Non-Federal share is at 23% 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 - May 31, 2018

Month 4 of 12 (33%)

Prepared 06/08/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,017,825	978,015	2,039,810	32%	68%
FRINGE BENEFITS	796,118	281,863	514,255	35%	65%
TRAVEL	20,232	11,486	8,746	57%	43%
EQUIPMENT	47,500	0	47,500	0%	100%
SUPPLIES	129,535	61,666	67,869	48%	52%
CONTRACTUAL	11,923	7,189	4,734	60%	40%
OTHER	589,673	195,485	394,188	33%	67%
INDIRECT	433,501	146,032	287,469	34%	66%
TOTAL	5,046,307	1,681,736	3,364,571	33%	67%

TRAINING & TECHNICAL ASSISTANCE FUNDS

TRAVEL	9,959	3,671	6,288	37%	63%
SUPPLIES	7,961	197	7,764	2%	98%
CONTRACTUAL	3,500	0	3,500	0%	100%
OTHER	53,033	4,214	48,819	8%	92%
INDIRECT	7,444	808	6,636	11%	89%
TOTAL	81,897	8,890	73,007	11%	89%

GRAND TOTAL EHS FEDERAL FUNDS	5,128,204	1,690,626	3,437,578	33%	67%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,282,051	290,706	991,345	23%	77%
TOTAL NON-FEDERAL FUNDS	1,282,051	290,706	991,345	23%	77%

Centralized Administrative Cost	7.4%
Program Administrative Cost	2.6%
Total Administrative Cost	9.8%

Budget reflects Notice of Award #09CH010071-04-02

Actual expenditures include posted expenditures and estimated adjustments through 5/31/2018

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 May 31, 2018 (Month 4 of 12)

Percent of year elapsed: 33%

LOCATION	FUNDED ENROLL- MENT	Feb	March	April	May	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Home Base - Manteca	12	3,628	4,255	2,413	80	10,376	31,635	33%
Home Base - Lodi	35	5,551	10,440	9,724	0	25,715	92,268	28%
Chrisman	30	7,252	12,783	13,077	8,234	41,346	158,174	26%
Home Base - Stockton	90	13,682	24,353	19,957	0	57,991	237,260	24%
Lodi UCC	30	12,131	13,526	10,882	191	36,730	158,174	23%
Walnut	24	4,138	8,093	7,666	6,751	26,649	126,539	21%
Kennedy	16	1,791	5,701	5,717	4,418	17,627	84,359	21%
California Street	24	5,705	9,601	8,203	40	23,549	126,539	19%
St. Mary's	16	3,507	5,556	4,257	111	13,432	84,359	16%
Home Base - Tracy	12	1,484	2,342	1,064	0	4,890	31,635	15%
Marci Massei	24	3,176	5,938	5,703	80	14,897	126,539	12%
Administrative Services		0	0	0	0	0	0	
Program Services		2,299	3,721	7,518	3,528	17,067	21,858	78%
Policy Council		342	97	0	0	439	2,713	16%
SUBTOTAL IN-KIND	313	64,685	106,407	96,182	23,433	290,706	1,282,051	23%

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 May 31, 2018 – **Info Item**

Date: June 20, 2018

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2017 through May 31, 2018. Nine months (75%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 76% 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.

In the **Other** category:

- costs of occupancy are lower than budgeted at this point in the budget period;
- consultant services for children are budgeted but have not yet been needed.

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 64% of the budget.

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

Non-Federal Share

Non-Federal share is at 75% 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 - May 31, 2018

Month 9 of 12 (75%)

Prepared 06/08/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	120,354	89,062	31,292	74%	26%
FRINGE BENEFITS	32,245	23,503	8,742	73%	27%
SUPPLIES	1,000	14,079	(13,079)	1408%	-1308%
CONTRACTUAL	461,870	340,475	121,395	74%	26%
OTHER	12,662	7,416	5,246	59%	41%
INDIRECT	62,806	47,428	15,378	76%	24%
TOTAL BASE FUNDING	690,937	521,962	168,975	76%	24%

CARRYOVER FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
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%
TOTAL CARRYOVER FUNDING	173,147	0	173,147		

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	1,945	3,349	37%	63%
SUPPLIES	3,506	1,621	1,885	46%	54%
OTHER	10,465	8,720	1,745	83%	17%
INDIRECT	1,926	1,229	697	64%	36%
TOTAL TRAINING & TECHNICAL ASSISTANCE	21,191	13,515	7,676	64%	36%

GRAND TOTAL FEDERAL FUNDS	885,275	535,477	349,798	60%	40%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	221,319	165,247	56,072	75%	25%
TOTAL NON-FEDERAL FUNDS	221,319	165,247	56,072	75%	25%

Centralized Administrative Cost	6.9%
Program Administrative Cost	1.4%
Total Administrative Cost	8.4%

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

Actual expenditures include posted expenditures and estimated adjustments through 5/31/2018.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget and Finance Committee

From: Emilio Wagner, Director of Operations

Date: June 20, 2018

Subject: *Agenda Item 5c: Cost of Living Adjustment (COLA) for all Employee Wages - Action Item*

On May 30, 2018, the Board of Director's approved the submission of a federal budget COLA increase for the Head Start/ Early Head Start program in the amount of 2.6%. During that meeting, staff presented the Board with a cost of living adjustment (COLA) request for the remaining non-Head Start employees to include a 1.0% increase to wages for the Migrant Childcare Alternative Payment program (MCAP), a 1.6% increase to wages for the Women's Infants and Children (WIC) program, and a 2.6% increase to wages for the remaining programs. The Board requested staff to research the COLA variance for the MCAP and WIC programs to have a consistent agency-wide increase to all CAPK employees.

In further review of the budgets and contracts for the MCAP and WIC programs, we are financially able to make the adjustment to reflect a 2.6% COLA increase for these programs. Carmen Segovia, Director of Health and Nutrition Services, reevaluated the WIC budget and identified savings among vacant positions and operational expenses for the contract year 10/01/2017 to 09/30/18. For the next contract year, 10/01/2018 to 09/30/2019, the approved WIC budget can sustain the COLA increase due to a budget amendment that included wage adjustments for the minimum wage increase effective 01/01/2019. Additionally, the overall funding for the WIC Program increased by \$32,876 for the fiscal year starting 10/01/2018.

Pertaining to the MCAP program, staff anticipated to make a slight budget revision to the Community Services Block Grant (CSBG) to accommodate the COLA increase; however, CAPK was notified by the Community Services Department (CSD), the entity that administers the CSBG, that each grantee will be receiving a permanent increase to their base funding, in addition to, a permanent contract amendment of \$35,000 per year. At this time, we have not been notified by CSD of the base funding increase amount, but we are relatively certain that both the base increase and amendment will occur and is scheduled to be released in late June 2018. We will be applying a portion of the CSBG contract amendment towards the 2.6% COLA increase to support the MCAP program. The remaining funds will be used among the existing programs that currently utilize CSBG funding.

The total fiscal impact to the Agency for the non-Head Start programs with the 2.6% COLA is approximately \$262,939 with an increase in revenue to the indirect fund of \$18,419.47.

Recommendation

Staff recommends the approval of a 2.6% COLA for all remaining employees not covered by the approved Head Start COLA, with effective dates subject to each individual contract requirements as outlined in Attachment A.

Attachments

A: Detail of COLA impact by program

COMMUNITY ACTION PARTNERSHIP OF KERN Cost of Living Adjustment (COLA) FISCAL YEAR 2018/19									
			% COLA		RETRO		Annual Cost of Wages - Summary		
							Wage-based COLA		
			Effective Date	Pay Date	Effective Date	Pay Date	2.6% COLA Impact	Impact to Benefits @ 13.26%	TOTAL
			07/01/18	TBD by Payroll	07/01/18	TBD by Payroll	13,797.97	1,829.61	15,627.58
			05/30/18	TBD by Payroll	03/01/18	TBD by Payroll	\$ 59,384.17	\$ 7,874.34	\$ 67,258.51
			07/01/18	TBD by Payroll	07/01/18	TBD by Payroll	\$ 6,583.16	\$872.93	\$ 7,456.09
			05/30/18	TBD by Payroll	03/01/18	TBD by Payroll	\$ 2,985.76	\$395.91	\$ 3,381.67
			05/30/18	TBD by Payroll	03/01/18	TBD by Payroll	\$6,272.74	\$831.77	\$7,104.50
			05/30/18	TBD by Payroll	03/01/18	TBD by Payroll	\$ 39,334.55	\$ 5,215.76	\$ 44,550.31
			07/01/18	TBD by Payroll	07/01/18	TBD by Payroll	\$ 9,374.23	\$ 1,243.02	\$ 10,617.25
			05/30/18	TBD by Payroll	03/01/18	TBD by Payroll	\$ 15,900.06	\$ 2,108.35	\$ 18,008.41
			05/30/18	TBD by Payroll	03/01/18	TBD by Payroll	\$ 53,262.31	\$ 7,062.58	\$ 60,324.89
			05/30/18	TBD by Payroll	03/01/18	TBD by Payroll	\$ 8,997.29	\$ 1,193.04	\$ 10,190.33

Unadjusted Annual Incremental Cost (A)	\$244,519.54
Less: Indirect Funds	\$ 60,324.89
Indirect Cost Rate	\$184,194.64
Estimated Increase in revenue to Indirect (B)	10%
Adjusted Annual Incremental Cost (A+B)	\$262,939.00

NOTES:

- 1.) EFFECTIVE DATE: In order to be eligible for the COLA and the retroactive payment(s), employees must be employed on the effective date. Those that are not an active employee on the effective date will not receive the COLA or any retro-active payment(s).
- 2.) TBD BY PAYROLL: Payroll will determine the pay date for the retro-active payments, and will begin applying the COLA approved rates by program as identified in this document on the effective date.
- 3.) All effective and retro-active dates and increases are contingent upon the approval of the Head Start program COLA increase.
- 4.) All effective and retro-active COLA increases are subject to the individual contract provisions of each program. Some program contracts may not permit COLA salary increases and/or retro-active payments.

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

	03/01/18- 04/30/18	05/01/18- 05/31/18	TOTAL
BEGINNING BALANCE (NOTE 1)	<u>477,745.74</u>		<u>477,745.74</u>
CASH RECEIPTS			
2018 Awards Banquet Donations	50,047.00	6,597.64	56,644.64 a
Donations	350.50	44.30	394.80
Misc. Revenue	889.81		889.81
Interest Income/Union Administrative Fee	101.14	100.08	201.22
TOTAL CASH RECEIPTS	<u>51,388.45</u>	<u>6,742.02</u>	<u>58,130.47</u>
CASH DISBURSEMENTS			
Line of Credit Interest Expense	0.00		0.00
Line of Credit Unused Commitment Fee	959.72	b	959.72
2018 Awards Banquet Expenses	17,866.13	3,806.79	21,672.92 a
Volunteer Appreciation	2,716.77	c	2,716.77
Fundraising Expenses	3,244.00		3,244.00
Miscellaneous Expenses	233.70	41.00	274.70
Indirect	2,276.86	487.69	2,764.55
TOTAL CASH DISBURSEMENTS	<u>27,297.18</u>	<u>4,335.48</u>	<u>31,632.66</u>
CASH PROVIDED (USED)	<u>24,091.27</u>	<u>2,406.54</u>	<u>26,497.81</u>
ENDING BALANCE	<u><u>501,837.01</u></u>		<u><u>504,243.55</u></u>
		Discretionary Cash	777,385.43
		Fund Raising Cash	291,890.24
			<u>1,069,275.67</u>
		Add: Prepaid	0.00
		Less: AP	<u>(565,032.12)</u>
			<u><u>504,243.55</u></u>
			0.00

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 5/31/18, net 2018 awards banquet gain is \$39,725.19 (FYE 2/28/18 = \$4,753.47 + \$34,971.72 for 2018/19).
- b. Commitment fee for the period 12/31/17 to 3/30/18 that the \$2 million line of credit was not used. The fee is equal to one-quarter percent (0.25%) per annum based on a 360 day year.
- c. Annual appreciation expense for the VITA volunteers.

Date Prepared: 5/12/18

COMMUNITY ACTION PARTNERSHIP OF KERN

BUDGET AND FINANCE COMMITTEE

FINANCIAL REPORT

JUNE 2018

COMMUNITY ACTION PARTNERSHIP OF KERN

BUDGET AND FINANCE COMMITTEE

JUNE 20, 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
UNRESTRICTED						
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
RESTRICTED						
EARLY HEAD START/HEAD START	24,469,256	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	5,128,204	93.600	09CH010071 - 04	02/01/18 - 01/31/19	117	U S DEPT OF HEALTH & HUMAN SERVICES
VITA	169,630	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 3,665,139 3,721,750	93.568	16B - 4012 17B - 3012 18B - 4012	01/01/16 - 03/31/18 10/01/16 - 12/31/18 10/01/17 - 12/31/18	122-36 122-37 122-38	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	CMAP - 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	386,642	93.596	CSPP - 7119	07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
ECONOMIC EMPOWERMENT	150,000	93.590	EE - KERN - 17 - 20	03/01/18 - 02/29/20	171	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, OFFICE OF CHILD ABUSE PREVENTION

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

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	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, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
	DOE (DEPARTMENT OF ENERGY - WEATHERIZATION)	264,399	81.042	17C - 4010	06/01/18 - 05/31/19	123-65	U S DEPT OF ENERGY - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
	EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	92,096	10.568/569	15 - MOU - 00118	10/01/17 - 09/30/18	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	263,449	10.565	16 - 6017	10/01/17 - 09/30/18	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED	10.558	15 - 1248 - OJ	10/01/17 - 09/30/18	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, 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, 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, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
	HUD CONTINUUM OF CARE PLANNING GRANT	12,000	14.267	N/A	03/01/18 - 06/30/18	428	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD 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, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
	CCTR QRIS BLOCK GRANT	22,200		N/A	07/01/17 - 06/30/18	253-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
	CSPP QRIS BLOCK GRANT	23,400		N/A	07/01/17 - 06/30/18	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
	LIWP SOLAR PV PILOT	BASED ON WATTS INSTALLED		N/A	07/01/16 - 06/30/18	241	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, 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, COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY, RICHARD HEATH & ASSOCIATES, INC.
	MIGRANT ALTERNATIVE PAYMENT	1,656,866		CMAP - 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

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

<u>RESTRICTED cont'd.</u>	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
INFORMATION & EDUCATION		80,000 80,000		16 - 10206	07/01/17 - 06/30/18 07/01/18 - 06/30/19	120	STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
TAX CHECK - OFF (FOOD BANK)		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)		242,286		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	06/28/17 - 06/30/18	386	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES
FRIENDSHIP HOUSE AGGRESSION REPLACEMENT TRAINING		3,500		806396	03/13/18 - 06/30/18	531-070	KERN COUNTY SUPERINTENDENT OF SCHOOLS
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

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

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	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
	EAST KERN EMERGENCY CLOSET	3,000		N/A	07/01/17 - 06/30/18	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
	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 Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & 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				
	<u>Food Bank</u>		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 Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & 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		
531-070	FHCC - Aggression Replacement Training				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				
04/30/18	n/a				
05/31/18	565,000	565,000	1	90.26	5.75070%

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.

Note 3: Line of Credit was used on May 31, 2018 and the amount drawn was \$565,000. The loan was repaid on 6/1/18 and the interest for one day was \$90.26.

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 OPERATING CASH SUMMARY AS OF MAY 31, 2018	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(78,676.86)
HEAD START/EARLY HEAD START	298,538.97
SUBTOTAL	219,862.11
CHILD DEVELOPMENT RESERVE No. 2	125.54
GENERAL CHILD CARE	(33,358.57)
MIGRANT A/P	1,543,459.35
MIGRANT CHILD CARE	(24,765.03)
MIGRANT SPECIALIZED SERVICES	(2,669.77)
STATE PRESCHOOL	(59,588.03)
SUBTOTAL	1,423,203.49
BAKERSFIELD CALIFORNIAN FOUNDATION	53.32
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(47,101.77)
EFAP	(3,205.23)
FOOD BANK	165,275.72
FOOD BANK - STATE	75,251.38
SOCAL GAS	5,000.00
WONDERFUL FOUNDATION	12,357.96
SUBTOTAL	207,631.38
DOE WAP	(3.67)
ENERGY	(114,263.18)
LIHEAP	(1,198,750.55)
LIWP	(4,158.11)
LIWP SOLAR PV	3,389.74
LIWP SINGLE FAMILY	(70,960.23)
WATER TANK	1,078.39
TRANSFER NEGATIVE BALANCE	1,383,667.61
SUBTOTAL	0.00
CALIFORNIA ENDOWMENT	22,716.43
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	25,000.00
SUBTOTAL	47,716.43
211	(40,011.82)
CAL FRESH	(6,064.39)
COST POOLS	(131,319.27)
CSBG	38,197.79
DIFFERENTIAL RESPONSE	(25,636.75)
DIGNITY HEALTH	21,087.88
DISCRETIONARY FUND	212,545.43
ECONOMIC EMPOWERMENT	(1,091.07)
FIRST 5 KERN 211	(39,653.94)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(26,895.94)
FIRST 5 HELP ME GROW	(15,066.78)
FRIENDSHIP HOUSE	(30,979.83)
FUNDRAISING	295,990.24
GANG PREVENTION	(8,157.12)
GENERAL FUND	140,735.74
INDIRECT FUND	1,558,593.17
IRS - VITA	(15,670.34)
INFORMATION & EDUCATION	(31,497.04)
REALIGNMENT FOR SUCCESS	(12,956.19)
SHAFTER YOUTH CENTER	(3,012.41)
STARBUCKS FOUNDATION	236.05
UNITED WAY 211	(5,324.02)
WELLS FARGO FOUNDATION	2,917.66
WIC	(766,139.04)
LESS: ENERGY NEGATIVE BALANCE	(1,383,667.61)
ADD: LINE OF CREDIT	565,000.00
SUBTOTAL	292,160.40
TOTAL OPERATING CASH	2,190,573.81

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
May 31, 2018

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

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT 05/31/18		2,729,721.74
LESS OUTSTANDING CHECKS	643,691.62	
ADJUSTED BANK BALANCE AT 05/31/18		2,086,030.12
GENERAL LEDGER BALANCE AT 04/30/18		1,820,420.09
ADD: DEPOSITS	1,827,388.19	
ACH DEPOSITS	2,998.05	
HHS DRAWDOWNS	2,389,509.59	
CHECKS MOVED TO STALE DATED LIABILITY	182.91	
LOAN (133) ADVANCE ON OPERATING LINE OF CREDIT	565,000.00	
ADP ADJUSTMENTS	506.62	
LESS CHECKS ISSUED (CURRENT MONTH)	2,109,669.88	
ADP PAYROLL 05/08/18	5,021.92	
ADP PAYROLL 05/11/18	1,142,598.10	
ADP PAYROLL 05/18/18	1,624.93	
ADP PAYROLL 05/25/18	1,151,204.00	
ADP H.S.A. & H.R.A.	1,399.95	
MUTUAL OF AMERICA	74,794.79	
BANK ACCOUNT TRANSFER TO CHILD DEVELOPMENT RESERVE No. 2 ACCT.	54.56	
CLIENT ANALYSIS SERVICE CHARGE	603.88	
LOAN (18) BPN - PRINCIPAL AND INTEREST PAYMENTS	8,162.62	
LOAN (RABOBANK) - PRINCIPAL AND INTEREST PAYMENTS	23,790.70	
GLOBAL CASH CARDS - YOUTH SERVICES	1,050.00	
GENERAL LEDGER BALANCE AT 05/31/18		2,086,030.12

DIFFERENCE: 0.00

PREPARED BY: Wm Richmond TITLE: Accountant II DATE: 06/01/18

APPROVED BY: [Signature] TITLE: Director of Operations DATE: 6/5/18

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

BANK RECONCILIATION FOR MONTH ENDING
May 31, 2018

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

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	05/31/18	536,519.13
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	05/31/18	536,519.13

BALANCE PER G/L	04/30/18	536,449.42
ADD:		
DEPOSITS		0.00
INTEREST		69.71
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	05/31/18	536,519.13

DIFFERENCE: 0.00

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

PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 06/02/18

APPROVED BY: [Signature]

TITLE: Director of Operations

DATE: 6/5/18

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

5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

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

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

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING:	05/31/18	98,028.31
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	05/31/18	98,028.31

BALANCE PER G/L	04/30/18	98,065.36
ADD:		
DEPOSITS		0.00
INTEREST		7.50
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00
LESS:		
CHECKS		0.00
CLIENT ANALYSIS SERVICE CHARGE		44.55
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00
BALANCE PER G/L	05/31/18	98,028.31

* 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: 06/02/18

APPROVED BY: [Signature]

TITLE: Director of Operations

DATE: 6/5/18

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

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

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

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	05/31/18	6,247.58
DEPOSITS IN TRANSIT (CREDIT CARD)		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE	05/31/18	6,247.58

BALANCE PER GENERAL LEDGER	04/30/18	6,288.10
ADD:		
DEPOSITS (Credit Card Donations & Shared Fee)		0.00
BANKCARD DEPOSIT		0.00
PAYPAL DEPOSIT		0.00
INTEREST		0.48
LESS:		
APPLIED MERCHANT DEBITS		
CLIENT ANALYSIS SERVICE CHARGE		28.55
BANKCARD FEES		12.45
CASH CONCENTRATION FEE		0.00
FUND TRANSFER TO GENERAL FUND		0.00
BALANCE PER GENERAL LEDGER:	05/31/18	6,247.58

* 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: 06/02/18

APPROVED BY: Edi A. Vazquez

TITLE: Director of Operations

DATE: 6/5/18

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

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

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

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING:	05/31/18	0.00
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DEPOSITS IN TRANSIT	0.00
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OUTSTANDING CHECKS	0.00
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OTHER	0.00
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ADJUSTED BANK BALANCE:	05/31/18	0.00
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BALANCE PER G/L	04/30/18	0.00
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ADD: DEPOSITS

INTEREST	0.00
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BANK ACCOUNT TRANSFER FROM GENERAL FUND

LESS:	CHECKS	0.00
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CLIENT ANALYSIS SERVICE CHARGE	0.00
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BANK ACCOUNT TRANSFER TO GENERAL FUND	0.00
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BALANCE PER G/L	05/31/18	0.00
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DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 06/02/18

APPROVED BY: *[Signature]*

TITLE: Directed Operations

DATE: 6/5/18

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

BANK RECONCILIATION FOR MONTH ENDING
May 31, 2018

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

ACCOUNT NO.: XXXXXX-X2049

BANK BALANCE ENDING:	05/31/18	267.80
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	05/31/18	267.80

BALANCE PER G/L	04/30/18	267.78
ADD:		
DEPOSITS		54.56
INTEREST		0.02
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00
LESS:		
CHECKS		0.00
CLIENT ANALYSIS SERVICE CHARGE		54.56
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00
BALANCE PER G/L	05/31/18	267.80

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant II

DATE: 06/02/18

APPROVED BY: [Signature]

TITLE: Director of Operations

DATE: 6/5/18

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

Cardholder	Position	Amount Charged
Gloria Barbero	Administrator - EHS San Joaquin	1,335.86
Emily Gonzalez Demont	Assistant Director - Grants Management	1,399.02
Yolanda Gonzales	Director of Head Start/State Child Development Programs	549.30
Ralph Martinez	Director of Community Development	2,033.80
Raymond Quan	Director of Human Resources	757.80
Pritika Ram	Director of Administration	1,692.70
Carmen Segovia	Director of Health & Nutrition Services	25.17
Jeremy Tobias	Chief Executive Officer	7,464.42
Emilio Wagner	Director of Operations	4,317.82
	Total	19,575.89



GLORIA BARBERO

Platinum Plus® for Business

April 22, 2018 - May 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 \$1,335.86
Minimum Payment Due **\$13.36**
Payment Due Date **06/17/18**

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 \$549.81
Payments and Other Credits **-549.81**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$1,335.86
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$1,335.86

Credit Limit \$5,000
Credit Available \$3,664.14
Statement Closing Date 05/21/18
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
05/14	05/14	CA Banking Center payment	13406005750015320448600	-549.81
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-549.81
Purchases and Other Charges				
05/01	05/01	TARGET.COM * 800-591-3869 MN	55310208121083046241616	81.71
05/02	05/02	TARGET.COM * 800-591-3869 MN	55310208122083056284943	50.76
05/03	05/02	WALMART.COM 8009666546 AR	55500368122083163862062	243.71
05/03	05/02	TARGET 00003137 STOCKTON CA	05410198122091007430835	180.29

0054981 0001336 0133586

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

GLORIA BARBERO
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
April 22, 2018 - May 21, 2018

New Balance Total \$1,335.86
Minimum Payment Due **\$13.36**
Payment Due Date **06/17/18**

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
05/03	05/03	TARGET.COM * 800-591-3869 MN	55310208123083058675683	140.87
05/03	05/03	TARGET.COM * 800-591-3869 MN	55310208123083061277600	2.68
05/03	05/03	TARGET.COM * 800-591-3869 MN	55310208123083061357824	10.00
05/07	05/04	WALMART.COM 800-966-6546 A R	55432868124200979374559	189.98
05/07	05/05	TARGET.COM * 800-591-3869 MN	55310208125083069625907	15.83
05/07	05/05	TARGET.COM * 800-591-3869 MN	55310208125083068439953	156.86
05/07	05/05	TARGET.COM * 800-591-3869 MN	55310208125083069625907	19.01
05/15	05/14	AMAZON.COM AMZN.COM/BI AMZN.COM/BILLWA	55310208135083093856443	244.16
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$1,336.86

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	25.74% V	\$0.00	\$0.00

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

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bankofamerica.com/SBcelebrate.



EMILY GONZALEZ DEMONT

Platinum Plus® for Business

April 22, 2018 - May 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 \$1,399.02
Minimum Payment Due **\$13.99**
Payment Due Date **06/17/18**

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 \$3,170.52
Payments and Other Credits **-\$3,170.52**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$1,399.02
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total **\$1,399.02**
Credit Limit \$10,000
Credit Available \$8,600.98
Statement Closing Date 05/21/18
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
05/14	05/14	Payments and Other Credits		
		CA Banking Center payment	13406005750015320320098	-3,170.52
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$3,170.52
		Purchases and Other Charges		
04/30	04/28	SPRINGHILL SUITES RIDG RIDGECREST CA	55432868118200729857588	146.02
		Arr: 04/28/18 Dep: 04/28/18 Inv: 118004		
05/04	05/02	CALIFORNIA CHILD DEVEL 415-9671967 CA	75306378123324400603261	1,253.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$1,399.02

0317052 0001399 0139902

Account Number:
April 22, 2018 - May 21, 2018

New Balance Total \$1,399.02
Minimum Payment Due **\$13.99**
Payment Due Date **06/17/18**

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

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\$

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YOLANDA GONZALES

Platinum Plus® for Business

April 22, 2018 - May 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 \$549.30

Minimum Payment Due \$10.00

Payment Due Date 06/17/18

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 \$3,994.50

Payments and Other Credits -\$3,994.50

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$549.30

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$549.30

Credit Limit \$10,000

Credit Available \$9,450.70

Statement Closing Date 05/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
05/14	05/14	CA Banking Center payment	13406005750015320359054	-3,994.50
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$3,994.50
Purchases and Other Charges				
04/24	04/23	TABLEAU SOFTWARE, INC. 12066333400 WA	55429508113637360788766	500.00
04/30	04/27	CHEVRON 0092069 ANAHEIM CA	55432868117200560100578	36.21
04/30	04/27	CHEVRON 0358476 BAKERSFIELD CA	55432868117200594588624	13.09
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$549.30

0399450 0001000 0054930

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

Account Number:
April 22, 2018 - May 21, 2018

New Balance Total \$549.30

Minimum Payment Due \$10.00

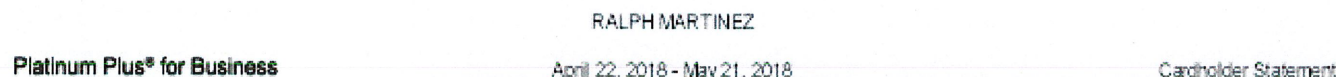
Payment Due Date 06/17/18

Enter payment amount

\$

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EL PASO, TX 79998-2238

Mail Payments to:
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WILMINGTON DE 19896-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6287, 24 Hours

Outside the U.S.:
1,509,353,6856, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total	\$2,033.80
Minimum Payment Due	\$20.34
Payment Due Date	06/17/18

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	\$7,845.55
Payments and Other Credits	-\$7,845.55
Balance Transfer Activity	\$0.00
Cash Advance Activity	\$0.00
Purchases and Other Charges	\$2,033.80
Fees Charged	\$0.00
Finance Charge	\$0.00

New Balance Total	\$2,033.80
Credit Limit	\$10,000
Credit Available	\$7,966.20
Statement Closing Date	05/21/18
Days in Billing Cycle	30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
05/14	05/14	CA Banking Center payment	13406005760038320236965	-7,845.55
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$7,845.55
		Purchases and Other Charges		
04/23	04/19	IRS NATIONWIDE TAX FOR 202-4952919 DC	85504998110900010958986	470.00
05/02	05/01	STAYCLASSYP STAYCLASSY 6199611862 CA	55429508121894951381226	69.00
05/07	05/06	HOO*HOOTSUITE INC 778-5889767 CA	75418238126054551825367	228.00
05/21	05/17	SACRAMENTO HOLIDAY INN SACRAMENTO CA	55310208138708839573468	310.80

0784555 0002034 0203380

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RALPH MARTINEZ
COMM ACTION PRTRNSH KERN
COMM ACTION PRTRNSH KERN
5005 BUSINESS PARK N
BAKERFIELD, CA 93309-165105

Account Number:
April 22, 2018 - May 21, 2018

New Balance Total	\$2,033.80
Minimum Payment Due	\$20.34
Payment Due Date	06/17/18

Enter payment amount

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Transactions					
Posting Date	Transaction Date	Description	Reference Number	Amount	
05/21	05/17	Arr: 05/18/18 Dep: 05/17/18 Inv: 14488855 SACRAMENTO HOLIDAY INN SACRAMENTO CA	55310208138708838597483	292.80	
05/21	05/17	Arr: 05/18/18 Dep: 05/17/18 Inv: 14488858 SACRAMENTO HOLIDAY INN SACRAMENTO CA	55310208138708838672807	292.80	
05/21	05/20	Arr: 05/18/18 Dep: 05/17/18 Inv: 14488860 CTC*CONSTANTCONTACT.C 855-2295506 MA	75418238140055162468390	371.00	
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$2,033.80	

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	25.74% V	\$0.00	\$0.00

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

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RAYMOND T QUAN

Platinum Plus® for Business

April 22, 2018 - May 21, 2018

Cardholder Statement

Account Information:
www.bankofamerica.com

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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 \$757.80
Minimum Payment Due **\$10.00**
Payment Due Date **06/17/18**

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 \$757.80
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$757.80

Credit Limit \$10,000
Credit Available \$9,242.20
Statement Closing Date 05/21/18
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Purchases and Other Charges				
04/25	04/24	LAMBOURNE TRAVEL 6613239031 CA	55438458115286000467426	45.00
04/26	04/24	AMERICAN 00171862962143 BAKERSFIELD CA	55417348115871153475215	712.80
		QUAN/RAYMOND TU		
		00171862962143		
		Departure Date: 06/19/18 Airport Code: BFL		
		AA N PHX		

0000000 0001000 0075780

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

RAYMOND T QUAN
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number
April 22, 2018 - May 21, 2018

New Balance Total \$757.80
Minimum Payment Due **\$10.00**
Payment Due Date **06/17/18**

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Departure Date: 06/19/18 Airport Code: PHX		
		AA N ABQ		
		Departure Date: 06/22/18 Airport Code: ABQ		
		AA S PHX		
		Departure Date: 06/22/18 Airport Code: PHX		
		AA S ELP		
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$757.80

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	25.74% V	\$0.00	\$0.00

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

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PRITIKA RAM

Platinum Plus® for Business

April 22, 2018 - May 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 \$1,692.70

Minimum Payment Due **\$16.93**

Payment Due Date 06/17/18

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 \$259.20

Payments and Other Credits **- \$259.20**

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$1,692.70

Fees Charged \$0.00**Finance Charge \$0.00**

New Balance Total \$1,692.70

Credit Limit \$10,000

Credit Available \$8,307.30

Statement Closing Date 05/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
05/14	05/14	CA Banking Center payment	13406005750006320401368	- 259.20
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$259.20
Purchases and Other Charges				
05/04	05/02	KERN CO PARKS AND REC 0618687000 CA	55480778124892012064130	655.00
05/21	05/17	HYATT REGENCY SACRAMEN SACRAMENTO CA	55310208138722745383267	1,037.70
		Arr: 05/14/18 Dep: 05/17/18 Inv: 26002405		
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$1,692.70

0025920 0001693 0169270

Account Number

April 22, 2018 - May 21, 2018

New Balance Total \$1,692.70

Minimum Payment Due **\$16.93**

Payment Due Date 06/17/18

BUSINESS CARD

PO BOX 15796

WILMINGTON, DE 19886-5796

PRITIKA RAM

COMM ACTION PRTRSH KERN

COMM ACTION PRTRSH KERN

5005 BUSINESS PARK N

BAKERSFIELD, CA 93309-165105

Enter payment amount

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CARMEN SEGOVIA

Platinum Plus® for Business

April 22, 2018 - May 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.:
1.509.353.6856, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$25.17
Minimum Payment Due **\$10.00**
Payment Due Date **06/17/18**

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 \$131.94
Payments and Other Credits **- \$131.94**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$25.17
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$25.17
Credit Limit \$20,000
Credit Available \$19,974.83
Statement Closing Date 05/21/18
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
05/14	05/14	CA Banking Center payment	13406005750006320279319	-131.94
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$131.94
Purchases and Other Charges				
05/15	05/14	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500368135837000172620	25.17
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$25.17

0013194 0001000 0002517

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number
April 22, 2018 - May 21, 2018

New Balance Total \$25.17
Minimum Payment Due **\$10.00**
Payment Due Date **06/17/18**

Enter payment amount

\$

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JEREMY T TOBIAS

Platinum Plus® for Business

April 22, 2018 - May 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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PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
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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 \$7,464.42
Minimum Payment Due **\$74.64**
Payment Due Date **06/17/18**

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 \$7,464.42
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$7,464.42
Credit Limit \$10,000
Credit Available \$2,535.58
Statement Closing Date 05/21/18
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Purchases and Other Charges		
04/23	04/21	EB 2018 CAPLAW NATION 8014137200 CA	55429508111719656963261	1,130.00
04/25	04/24	LAMBOURNE TRAVEL 6613239031 CA	55438458115286000467434	45.00
04/26	04/24	AMERICAN 00171862962132 BAKERS FIELD CA	55417348115871153477534	511.60
		TOBIAS/JEREMY T		
		00171862962132		
		Departure Date: 06/19/18 Airport Code: BFL		
		AA N PHX		

0078251 0007464 0746442

BUSINESS CARD
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WILMINGTON, DE 19886-5796

JEREMY T TOBIAS
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number
April 22, 2018 - May 21, 2018

New Balance Total \$7,464.42
Minimum Payment Due **\$74.64**
Payment Due Date **06/17/18**

Enter payment amount

\$

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or make your payment online at
www.bankofamerica.com

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Departure Date: 06/19/18 Airport Code: PHX AA N ABQ		
		Departure Date: 06/22/18 Airport Code: ABQ AA N PHX		
		Departure Date: 06/22/18 Airport Code: PHX AA N BFL		
04/30	04/27	COMMUNITY ACTION PARTN 2022657546 DC	55457028118286132600146	4,615.00
05/03	05/02	WIPFLILLP 7158437449 WI	55429508122894009395268	800.00
05/04	05/02	CAESARS PLACE ADV RSVN 8662094732 NV Arr: 05/01/18 Dep: 05/02/18 Inv: 0007486045	55310208124006121631911	181.41
05/04	05/02	CAESARS PLACE ADV RSVN 8662094732 NV Arr: 05/01/18 Dep: 05/02/18 Inv: 0007487026	55310208124006121654608	181.41
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$7,464.42

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	20.74% V	\$0.00	\$0.00

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

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

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

- Employee cards with credit limits you set
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EMILIO WAGNER

Platinum Plus® for Business

April 22, 2018 - May 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:
1.888.500.6257, 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 \$4,317.82
Minimum Payment Due **\$43.18**
Payment Due Date **06/17/18**

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 ~~\$697.38~~
Payments and Other Credits \$0.00
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$5,315.20
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$4,317.82
Credit Limit \$10,000
Credit Available \$5,682.18
Statement Closing Date 05/21/18
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Purchases and Other Charges				
04/23	04/20	MINDBODY, INC 805-4762700 CA	85454918110900010995374	482.54
05/03	05/02	WIPFLILLP 7158437449 WI	55429508122894010302378	620.00
05/08	05/07	WIPFLILLP 7158437449 WI	55429508127894206335609	1,400.00
05/08	05/07	WIPFLILLP 7158437449 WI	55429508127894205869053	800.00
05/09	05/07	CAESARS PLACE ADV RS VN 8662094732 NV Arr: 05/08/18 Dep: 05/07/18 Inv: 0007506326	55310208129006122249411	181.41
05/09	05/07	CAESARS PLACE ADV RS VN 8662094732 NV	55310208129006122249957	181.41

0627296 0004318 0431782

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

EMILIO WAGNER
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
April 22, 2018 - May 21, 2018

New Balance Total \$4,317.82
Minimum Payment Due **\$43.18**
Payment Due Date **06/17/18**

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
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or make your payment online at
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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
05/11	05/09	Arr: 05/05/18 Dep: 05/07/18 Inv: 0007509367 UNITED 01623984366583 800-932-2732 TX FUENTES/SULMA 01623984366583 Departure Date: 05/02/18 Airport Code: BFL UA SE DEN Departure Date: 05/02/18 Airport Code: DEN UA SE DFW Departure Date: 05/06/18 Airport Code: DFW UA QE DEN Departure Date: 05/06/18 Airport Code: DEN UA QE BFL	55432868130200049539613	599.60
05/18	05/16	FELDESMAN TUCKER LEIFE 2024668960 DC	75337008137472200465397	225.00
05/21	05/19	SHERATON DALLAS DALLAS TX	55436878139261396175878	825.24
		Arr: 05/19/18 Dep: 05/19/18 Inv: 1750519124		
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$5,315.20

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	25.74% V	\$0.00	\$0.00

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

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COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2018 TO FEBRUARY 28, 2019 (3 OF 12 MONTHS OR 25.00%)

Line Item	2018/19 Budget	3/1/18 - 5/31/18 Actual	% Expended	Available Budget
USDA Revenue (Note A)	\$1,265,857	419,656	33.2%	846,201
Head Start Subsidy	<u>1,151,461</u>	<u>157,913</u>	13.7%	<u>993,548</u>
Total Revenue	<u>\$2,417,318</u>	<u>\$577,569</u>	23.9%	<u>1,839,749</u>
Expenditures (Note B)				
Salaries	\$557,792	137,577	24.7%	420,215
Benefits	167,338	47,993	28.7%	119,345
Vehicle Gasoline, Repair/Maintenance	70,000	12,383	17.7%	57,617
Space Costs	101,200	21,918	21.7%	79,282
Supplies - Office & Food Service	114,900	37,503	32.6%	77,397
Equipment Purchase		7,271		(7,271)
Equipment Repair/Maintenance	6,000	3,132	52.2%	2,868
Communication	13,000	3,471	26.7%	9,529
Risk Insurance	12,700	2,643	20.8%	10,057
Printing	1,700	297	17.5%	1,403
Hiring & Employee Costs	1,800		0.0%	1,800
First Aid	2,600	25	1.0%	2,575
Home Base Socializations	9,568		0.0%	9,568
Raw Food/Vended Meals	<u>763,418</u>	<u>197,227</u>	25.8%	<u>566,191</u>
Sub Total	1,822,016	471,440	25.9%	1,350,576
Adult Meals Prepared	188,000	53,641	28.5%	134,359
Indirect	<u>219,302</u>	<u>52,488</u>	23.9%	<u>166,814</u>
Total Expenditures	<u>\$2,229,318</u>	<u>\$577,569</u>	25.9%	<u>1,651,749</u>

	Prior Period	May 2018	Cum
Total Meals Prepared and Vended (Note C)	157,369	63,686	221,055
Total Meals Claimed	<u>132,829</u>	<u>52,817</u>	<u>185,646</u>
Difference	24,540	10,869	35,409

Percentage Claimed to Prepared/Vended	84.4%	82.9%	84.0%
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Note A: Source of USDA revenue is monthly report submitted to California Department of Education by Head Start/State Child Development Program Division. Revenue is reimbursement for meals claimed.

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

Note C: Total number of meals delivered to the centers 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 (11 OF 12 MONTHS = 92.00%)

	July 2017	Aug 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 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	4,971	4,484	5,516	5,564	5,828	53,989	
Reimbursement Rate per Child per Day	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.45	X \$45.44	
Revenue Earned	\$177,216	\$240,332	\$211,523	\$223,428	\$206,025	\$196,801	\$225,882	\$203,753	\$250,647	\$252,828	\$264,824	\$2,453,260	105.33%
Maximum Reimbursable Amount (MRA)												\$2,329,073	
<u>CALIFORNIA STATE PRESCHOOL (CSPP-7119)</u>													
Adjusted Days of Enrollment - Certified	3,041	4,826	6,531	7,817	6,948	6,083	6,900	6,878	6,919	7,823	6,431	70,197	
Reimbursement Rate per Child per Day	X \$45.73	X \$45.73	X \$45.73	X \$45.73	X \$45.73	X \$45.73	X \$45.73	X \$45.73	X \$45.73	X \$45.73	X \$45.74	X \$45.73	
Revenue Earned	\$139,065	\$220,693	\$298,663	\$357,471	\$317,732	\$278,176	\$315,537	\$314,531	\$316,406	\$357,746	\$294,090	\$3,210,109	102.52%
Maximum Reimbursable Amount (MRA)												\$3,131,270	
<u>MIGRANT CHILD CARE (CMIG-7004)</u>													
Adjusted Days of Enrollment - Certified	418	500	433	549	480	451	545	500	611	641	659	5,787	
Reimbursement Rate per Child per Day	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.44	X \$45.45	X \$45.44	
Revenue Earned	\$18,994	\$22,720	\$19,676	\$24,947	\$21,811	\$20,493	\$24,765	\$22,720	\$27,764	\$29,127	\$29,945	\$262,961	111.19%
Maximum Reimbursable Amount (MRA)												\$236,499	

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

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

Note 3: 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 (11 OF 12 MONTHS = 92%)

Contract CMAP-7000	Jul 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Total	%	% Earned to MRA
Provider Payments	424,205	469,338	510,564	473,918	485,313	467,961	482,411	488,297	510,681	491,043	503,023	5,306,754		
Less: Family Fees	(13,071)	(14,022)	(2,966)	(5,788)	(9,373)	(9,562)	(10,344)	(11,462)	(10,004)	(10,000)	(10,000)	(106,592)		
Net Provider Payments	411,134	455,316	507,598	468,130	475,940	458,399	472,067	476,835	500,677	481,043	493,023	5,200,162	82.19%	
Maximum Reimbursable Amount (MRA) for Provider Payments												5,832,639		90.98%
Administration & Support Services Revenue														
Provider Payments	424,205	469,338	510,564	473,918	485,313	467,961	482,411	488,297	510,681	491,043	503,023	5,306,754		
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%	x 21.2121%	x 21.2121%	x 21.2121%		
Revenue Earned	89,983.00	99,556.00	108,301.00	100,528.00	102,945.00	99,264.00	102,330.00	103,578.00	108,326.00	104,161.00	106,702.00	1,125,674		
Program Administration/Support Services Costs														
Indirect (10% x MITDC) Costs	42,841	62,672	82,488	65,596	63,154	81,946	38,075	49,580	86,677	60,687	63,523	697,239	11.02%	
Transfer Indirect to CSBG	46,066	52,639	58,667	53,301	54,208	54,352	51,410	59,055	53,315	54,380	55,859	593,252	6.79%	
Total Operating Costs	88,907	115,311	141,155	118,897	117,362	13,089	89,485	68,193	139,992	115,067	119,382	1,126,840	17.81%	
Revenue Earned Over/(Under) Costs	1,076	(15,755)	(32,854)	(18,369)	(14,417)	86,175	12,845	35,385	(31,666)	(10,906)	(12,680)	(1,166)		
TOTAL COSTS - NET OF FAMILY FEES	500,041	570,627	648,753	587,027	593,302	471,488	561,552	545,028	640,669	596,110	612,405	6,327,002	100.00%	

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

Provider payments 5,306,754
Reimbursement Rate (17.5% / 82.5%) x 21.2121%
Revenue Earned 1,125,674

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.

Division/CFO: Operations/Emilio Wagner	Month/Year: May 2018
Program/Work Unit: Not Applicable	Deputy CFO: Idi Alali
Services: Overall financial and accounting functions of the organization	

Activities	May 2018		Year to Date (3/1/18-5/31/18)	
Description	Number	Amount	Number	Amount
Accounting Transactions Processed	18,281		65,354	
Bank Deposits	3	1,827,388	13	5,332,466
Wire Deposits	3	3,342	13	125,047
Head Start/IRS Drawdowns	5	2,389,510	17	7,778,752
Vendor Checks Issued	985	2,109,670	2,770	6,498,688
Payroll Disbursed		2,300,449		8,145,856
Grant Reports Prepared in April 2018	12		45	
Cal Fresh Outreach				
Dept. of Education • CCTR • CMIG/CMSS • CSPP • Migrant Alternative Payment				
Differential Response				
EFAP				
Federal Financial Report (FFR) • EHS/HS Kern – Annual • EHS San Joaquin – Annual & Final • EHS Partnership – Semi-annual				
First 5 Kern • 211 • E. Kern Family Resource Center • Help Me Grow				
Gang Prevention				
Information & Education				
LIHEAP 2016				
LIHEAP 2017				
LIHEAP 2018				
Realignment for Success				
Supplemental Commodity Food Program				
U. S. Treasury Cash Report • Head Start • Internal Revenue Service				
WIC				

Other: Total Division Staffing: 8 + 4 vacancies – 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 (GAAP 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	1,957,842.36
Travel Advance	10,419.51
Prepaid Expense	329,421.22
Inventory	1,051,700.33
Net Fixed Assets - Unrestricted	2,590,181.40
Net Fixed Assets - Restricted	<u>9,236,431.72</u>

Total Assets 19,026,162.56

LIABILITIES AND NET ASSETS

Accounts Payable	1,883,875.63
Accrued Expenses	1,631,632.30
Accrued Vacation	911,138.65
Line of Credit	-
Note Payable	2,781,736.49
Advance Payable	22,808.43
Deferred Revenue	<u>916,929.98</u>

Total Liabilities 8,148,121.48

Total Net Assets 10,878,041.08

Total Liabilities and Net Assets 19,026,162.56

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

REVENUE

Grant Revenue	56,169,147.06
Donations	185,435.16
Other Revenue	5,739,466.57
In-Kind	<u>7,370,302.73</u>

Total Revenue 69,464,351.52

EXPENDITURES

Salaries	27,957,579.95
Benefits	8,352,458.54
Travel	568,658.09
Space Costs	5,285,050.63
Supplies	2,377,901.73
Consultant/Contract Services	2,262,172.17
Other Costs	2,393,552.96
Program Costs	7,955,393.65
Capital Expenditures	(0.00)
Indirect	5,071,136.24
In-Kind	<u>7,370,302.73</u>

Total Expenditures 69,594,206.69

Net Change in Assets (129,855.17)

Net Assets, beginning 11,007,896.25

Net Assets, ending 10,878,041.08

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF MAY 31, 2018

ASSETS

Cash in Bank	2,190,573.81
Cash - Vacation Reserve	536,519.13
Petty Cash	500.00
Accounts Receivable	1,548,274.61
Travel Advance	33,446.56
Prepaid Expense	514,773.78
Inventory	1,086,663.94
Net Fixed Assets - Unrestricted	2,518,665.20
Net Fixed Assets - Restricted	<u>9,236,431.72</u>

Total Assets 17,665,848.75

LIABILITIES AND NET ASSETS

Accounts Payable	916,633.86
Accrued Expenses	871,470.73
Accrued Vacation	525,206.52
Line of Credit	565,000.00
Note Payable	2,710,220.29
Advance Payable	22,808.43
Deferred Revenue	<u>1,186,174.36</u>

Total Liabilities 6,797,514.19

Total Net Assets 10,868,334.56

Total Liabilities and Net Assets 17,665,848.75

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

REVENUE

Grant Revenue	12,366,184.88
Donations	66,746.54
Other Revenue	1,258,621.61
In-Kind	<u>121,043.39</u>

Total Revenue 13,812,596.42

EXPENDITURES

Salaries	6,257,979.45
Benefits	2,026,853.52
Travel	123,848.70
Space Costs	877,369.86
Supplies	410,434.49
Consultant/Contract Services	409,154.45
Other Costs	535,999.24
Program Costs	1,890,217.48
Capital Expenditures	24,030.53
Indirect	1,145,371.83
In-Kind	<u>121,043.39</u>

Total Expenditures 13,822,302.94

Net Change in Assets (9,706.52)

Net Assets, beginning 10,878,041.08

Net Assets, ending 10,868,334.56

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 05-31-18 (25%)**

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	25,995,600	5,913,199	20,082,401	23%
BENEFITS	7,979,525	1,910,586	6,068,939	24%
TRAVEL	536,271	118,614	417,657	22%
SPACE COST	3,765,111	782,690	2,982,421	21%
SUPPLIES	1,796,041	379,224	1,416,817	21%
EQUIPMENT	211,038	24,031	187,007	11%
CONSULTANT/CONTRACT SERVICES	954,462	236,272	718,190	25%
OTHER COSTS	2,259,160	476,971	1,782,189	21%
PROGRAM COSTS	9,151,790	1,888,490	7,263,300	21%
INDIRECT	5,059,589	1,135,151	3,924,438	22%
TOTAL	57,708,587	12,865,227	44,843,360	22%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 05-31-18 (25%)**

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	20,001,314	4,757,657	15,243,657	24%
BENEFITS	6,306,887	1,514,622	4,792,265	24%
TRAVEL	323,189	75,234	247,956	23%
SPACE COST	2,763,629	570,489	2,193,140	21%
SUPPLIES	1,391,790	293,397	1,098,393	21%
EQUIPMENT	113,310	16,760	96,550	15%
CONSULTANT/CONTRACT SERVICES	697,686	159,022	538,664	23%
OTHER COSTS	1,273,028	270,138	1,002,890	21%
PROGRAM COSTS	6,935,676	1,552,720	5,382,956	22%
INDIRECT	3,489,828	901,939	2,587,889	26%
TOTAL	43,296,337	10,111,976	33,184,361	23%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 05-31-18 (25%)**

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	3,431,870	627,761	2,804,109	18%
BENEFITS	981,090	207,421	773,669	21%
TRAVEL	106,391	24,790	81,601	23%
SPACE COST	576,555	125,751	450,804	22%
SUPPLIES	214,757	65,893	148,864	31%
EQUIPMENT	97,728	7,271	90,457	7%
CONSULTANT/CONTRACT SERVICES	11,300	1,079	10,221	10%
OTHER COSTS	310,015	80,746	229,269	26%
PROGRAM COSTS	1,235,539	218,880	1,016,659	18%
INDIRECT	604,331	119,882	484,449	20%
TOTAL	7,569,576	1,479,474	6,090,102	20%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 05-31-18 (25%)**

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	1,300,000	274,380	1,025,620	21%
BENEFITS	377,000	92,992	284,008	25%
TRAVEL	60,000	12,207	47,793	20%
SPACE COST	200,000	42,032	157,968	21%
SUPPLIES	140,000	13,563	126,437	10%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	200,000	68,997	131,003	34%
OTHER COSTS	535,000	86,407	448,593	16%
PROGRAM COSTS	950,000	106,953	843,047	11%
INDIRECT	376,200	68,004	308,196	18%
TOTAL	4,138,200	765,534	3,372,666	18%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 05-31-18 (25%)**

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	652,004	122,871	529,133	19%
BENEFITS	150,654	43,481	107,173	29%
TRAVEL	32,701	5,494	27,207	17%
SPACE COST	102,402	21,710	80,692	21%
SUPPLIES	25,419	1,401	24,018	6%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	43,226	6,973	36,253	16%
OTHER COSTS	66,152	8,853	57,299	13%
PROGRAM COSTS	20,025	4,695	15,330	23%
INDIRECT	101,673	20,866	80,807	21%
TOTAL	1,194,256	236,344	957,912	20%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 05-31-18 (25%)**

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	606,412	128,029	478,383	21%
BENEFITS	163,069	51,723	111,346	32%
TRAVEL	13,990	890	13,100	6%
SPACE COST	118,325	22,676	95,649	19%
SUPPLIES	21,875	2,836	19,039	13%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	2,250	201	2,049	9%
OTHER COSTS	48,705	9,737	38,968	20%
PROGRAM COSTS	10,550	2,525	8,025	24%
INDIRECT	484,007	21,699	462,308	4%
TOTAL	1,469,183	240,316	1,228,867	16%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 05-31-18 (25%)**

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,000	2,501	1,499	63%
BENEFITS	825	348	477	42%
TRAVEL	0	-	0	0%
SPACE COST	4,200	32	4,168	1%
SUPPLIES	2,200	2,133	67	97%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	0	-	0	0%
OTHER COSTS	26,260	21,090	5,170	80%
PROGRAM COSTS	0	2,717	(2,717)	#####
INDIRECT	3,550	2,761	789	78%
TOTAL	41,035	31,582	9,453	77%

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COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2018/19
BUDGET TO ACTUAL - 3/1/18 TO 2/28/19 (3 OF 12 MONTHS = 25.00%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	5,059,589	1,145,372	22.6%	3,914,217
Expenditures				
Salaries	2,820,260	505,643	17.9%	2,314,617
Benefits @ 25.07% actual	<u>674,091</u>	<u>126,777</u>	<u>18.8%</u>	<u>547,314</u>
Total Personnel Costs	3,494,351	632,420	18.1%	2,861,931
Operating Costs				
Travel	90,750	8,664	9.5%	82,086
Space Costs	187,900	36,187	19.3%	151,713
Supplies	138,400	23,537	17.0%	114,863
Consultant/Contract	630,725	143,236	22.7%	487,489
Other Operating Costs	<u>363,950</u>	<u>69,116</u>	<u>19.0%</u>	<u>294,834</u>
Total Operating Costs	1,411,725	280,740	19.9%	1,130,985
Total Expenditures	<u>4,906,076</u>	<u>913,160</u>	<u>18.6%</u>	<u>3,992,916</u>
Excess Indirect Revenue	<u>153,513</u>	<u>232,212</u>		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	1,223,465	212,307	17.4%	1,011,158
Operations	1,394,366	298,321	21.4%	1,096,045
Executive	536,935	116,034	21.6%	420,901
Community Development	704,410	112,532	16.0%	591,878
Finance	<u>1,046,900</u>	<u>173,966</u>	<u>16.6%</u>	<u>872,934</u>
	<u>4,906,076</u>	<u>913,160</u>	<u>18.6%</u>	<u>3,992,916</u>