

COMMUNITY ACTION PARTNERSHIP of KERN
BOARD OF DIRECTORS
BUDGET & FINANCE COMMITTEE MEETING
5005 Business Park North, Bakersfield, CA
October 24, 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, Funding Requests – Ralph Martinez, Director of Community Development – **Action Item (p. 3-7)**
 - 1. California Department of Community Services & Development for VITA Cal EITC Outreach & Education Project
 - 2. C.A.R.E. for Kids Backpack Buddies Program for CAPK Food Bank
- 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 September 30, 2018 **(p. 8-9)**
 - 2. Kern Early Head Start Budget to Actual for the Period Ended September 30, 2018 **(p. 10-12)**
 - 3. San Joaquin Early Head Start Budget to Actual for the Period Ended September 30, 2018 **(p. 13-15)**
 - 4. Early Head Start Child Care Partnerships Budget to Actual for the Period Ended August 31, 2018 **(p. 16-17)**
 - 5. Early Head Start Child Care Partnerships Budget to Actual for the Period Ended September 30, 2018 **(p. 18-19)**
- c. Application for Duration Funding of Head Start Kern – Jerry Meade, Program Design and Management Administrator – **Action Item (p. 20-22)**
- d. Application for Continued Funding of Head Start and Early Head Start Kern – Jerry Meade, Program Design and Management Administrator – **Action Item (p. 23-26)**
- e. Finance Division Job Descriptions – Tracy Webster, Chief Financial Officer – **Action Item (p. 27-40)**

6. **Chief Financial Officer Report**

- a. Discretionary Fund Update– **Info Item (p. 41)**
- b. Financial Statements, September 2018 – **Action Item (p. 42-92)**

7. **Committee Member Comments**

8. **Next Scheduled Meeting**

Budget & Finance Committee Meeting
Wednesday, November 14, 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 October 19, 2018. Paula Daoutis, Administrative Coordinator.

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

Date Approved	Date of App. Submission	Funding Source	Program/Proposal	Amount Requested
11/29/2017	12/4/2017	US Department of Agriculture	CAPK Food Bank Network Capacity Building & Emergency Preparedness Project	\$ 350,000
3/14/2018	2/15/2018	US Department of Justice, Office of Violence Against Women	The East Kern Partnership-3yrs	\$ 500,000
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	5/31/2018	US Dept. Of Treasury, Internal Revenue Service	Kern VITA Partnership (2 years of Funding)	\$324,020
7/11/2018	6/29/2018	US Department of Health and Human Services	CAPK Teen Pregnancy Prevention Program (2 years of funding)	\$560,970
7/11/2018	7/26/2018	Kern County Behavioral Health	Homeless Engagement and Linkage (HEAL) & Homeless Drop-in Center Project	\$1,484,774
7/31/2018	7/31/2018	Kern County Community Corrections Partnership CCP	FHCC Realignment, Reapplication (3 years of funding)	\$362,305
8/31/2018	8/1/2018	So Cal Gas Co	Clean Energy Project	\$25,000
9/12/2018	8/17/2018	InterConnection Foundation	20 Refurbished Desk Top Computers w/monitors for VITA	N/A
9/12/2018	8/27/2018	Wonderful Foundation	CAPK Food Bank Free Farmers Markets-Delano	\$50,000
9/12/2018	8/28/2018	Wonderful Foundation	CAPK Food Bank Free Farmers Markets-Wasco 2nd Year	\$50,000
TBD	9/14/2018	California Department of Community Services and Development (CSD)	CAPK VITA	\$125,000
8/15/2018	9/13/2018	HUD 2018 Continuum of Care Program Application	211 Kern Coordinated Entry	\$236,838

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
AWARDED - September 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	6/1/2018-12/31/2018
5/30/2018	6/13/2018	US FEMA, United Way of Kern County	Food Bank Emergency Food-Phase 35	\$125,000	\$ 93,230	1/1/2019-12/31/2019
6/27/2018	6/19/2018	Starbucks Foundation	PREP Works	\$50,000	\$ 30,000	01/01/2019-6/30/2019
N/A	8/22/2018	Molina Foundation	19,000 Children's books for CAPK/Community			N/A
9/26/2018	9/28/2018	California Department of Community Services and Development (CSD)	Cal EITC Outreach & Education	\$175,000	\$ 175,000	10/15/2018-5/30/2019
				Total Awards	\$ 1,060,340	

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
DECLINED -September 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	EKFRCC/ 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
5/16/18 (PRE)	7/2/2018	U.S. Administration for Community Living, Administration for Aging	SYC Happy, Healthy Seniors Program (3 Years)	\$ 150,000
6/27/2018	9/12/2018	Blue Shield of California	FHCC ART and Relationship Violence for Youth	\$ 250,000

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Public

Funding Period: 10/1/2018-06/31/2019
CFDA # N/A

Project Name: CAPK VITA CalEITC Outreach
& Education Project

Division Director: Ralph Martinez

Funder Name: California Department of
Community Services and Development

Program Manager: Sandi Truman

☒ **New Funding**

☐ **Re-Application**

Grant Program Name: CAPK VITA

A. Narrative description of funding request, including goals:

CAPK's VITA is applying for \$175,000 from the Department of Community Services and Development to increase awareness and use of the California Earned Income Tax Credit (CalEITC) for low-income individuals and families in Kern and Tulare Counties.

CAPK will form a new partnership with Community Services and Employment Training, Inc. (CSET) on this project to also serve Tulare County. The goal for the CalEITC project is to provide low-income residents with education and outreach in Kern/Tulare Counties in accessing the California Earned Income Tax Credit at no cost to the applicants, as well as with the resources they need to reach self-sufficiency. This goal will be achieved through marketing items such as: a new Webpage, Social Media, Canvassing, and Group Events.

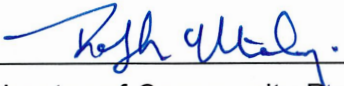
B. Use of Funds:

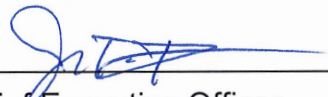
Funding of \$175,000 will be used to hire 1.5 employees, one full-time 40 hours per week, and one part-time 20 hours per week staff-Outreach Specialists; Advertising costs; staff's mileage, general program supplies, facilities costs and the EITC event.

C. Approvals:

1. _____
Division Director Date

3.  9/27/18
Chief Financial Officer Date

2.  9-12-18
Director of Community Development
Date

4.  9/28/18
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

Project Name: Backpack Buddies Program

Funder Name: C.A.R.E. For Kids

Grant Program Name: CAPK Food Bank

Funding Period: 1/1/2019-12/31/2019

CFDA # N/A

Division Director: Carmen Segovia

Program Manager: Jaime Orona

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying to the Children Advocates Resource Endowment (C.A.R.E) for up to \$10,000 for the Backpack Buddies Program. The Backpack Buddies Program helps to **alleviate child hunger** by providing **chronically hungry** and/or food-insecure children—who depend on free school meals as their main food source—with wholesome, nutritious, and ready-to-eat foods at times when other resources are not available, such as during weekends and school vacations.

Under this proposal, the Backpack Buddies Program will procure and distribute approx. 18,000 lbs. of food for up to 100 children in 3 elementary schools—Buttonwillow, Greenfield, and Rosamond. Throughout the school year, children will receive a Backpack every-other Friday containing approx. 10 lbs. of food items that are high in nutrition and easily prepared/consumed.

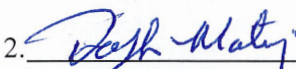
B. Use of Funds:

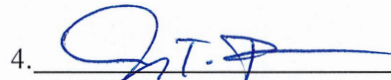
The funds of up to \$10,000 will be used for procurement and distribution of food.

C. Approvals:

1. _____
Division Director Date

3.  10/9/18
Chief Financial Officer Date

2.  10-9-18
Director of Community Development
Date

4.  10/9/18
Chief Executive Officer Date

D. Board:

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ Board Approval

Date: _____

Date: _____

Date: _____

Date: _____

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Head Start - Kern
Budget to Actual Report for the Period Ended September 30, 2018 – Info Item

Date: October 24, 2018

The following are highlights of the Kern Head Start Budget to Actual Report for the period March 1, 2018 through September 30, 2018. Seven months (58%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 50% of the budget.

Salaries & Fringe Benefits: Most employees assigned to Head Start are on a part-year schedule. There were no salary or payroll tax costs for these employees during the months of June, July, and part of August. These costs are expected to “catch up” as the budget period progresses.

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

Supplies: Costs will increase now that part-year staff and children have returned (mid-August).

Contractual: Legal fees expended are lower than budgeted at this point in the budget period.

Training & Technical Assistance Funds

Overall expenditures are at 80% of the budget. Base Funds were budgeted to cover anticipated additional expenses.

Carryover

The Office of Head Start approved the carryover of funds from the prior budget period in the amount of \$512,812 for the following projects:

- Replacement food delivery vans (3) – purchased;
- Replacement program vehicle (1) – procurement is in progress;
- Replacement maintenance utility vehicle (1) – procured; delivery is pending;
- Replacement convection oven (1) – purchased;
- Facility improvements at the Delano and Harvey L. Hall child development centers – work is in progress.

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

Non-Federal share is at 61% 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 - September 30, 2018

Month 7 of 12 (58%)

Prepared 10/10/2018

HEAD START

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	10,597,810	5,256,464	5,341,346	50%	50%
FRINGE BENEFITS	3,533,118	1,831,440	1,701,678	52%	48%
TRAVEL	5,000	0	5,000	0%	100%
EQUIPMENT	23,000	16,760	6,240	73%	27%
SUPPLIES	886,988	374,449	512,539	42%	58%
CONTRACTUAL	126,502	53,405	73,097	42%	58%
OTHER	3,764,462	2,205,767	1,558,695	59%	41%
INDIRECT	1,826,701	625,381	1,201,320	34%	66%
TOTAL BASE FUNDING	20,763,581	10,363,666	10,399,915	50%	50%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	45,946	42,656	3,290	93%	7%
SUPPLIES	20,839	18,853	1,986	90%	10%
CONTRACTUAL	8,944	6,106	2,838	68%	32%
OTHER	150,787	113,207	37,580	75%	25%
INDIRECT	22,652	17,986	4,666	79%	21%
TOTAL TRAINING & TECHNICAL ASSISTANCE	249,168	198,808	50,360	80%	20%

CARRYOVER

EQUIPMENT	134,000	106,099	27,901	79%	21%
OTHER	343,802	0	343,802	0%	100%
INDIRECT	34,380	0	34,380	0%	100%
TOTAL CARRYOVER	512,182	106,099	406,083	21%	79%

GRAND TOTAL HS FEDERAL FUNDS	21,524,931	10,668,573	10,856,358	50%	50%
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HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,638,566	1,933,966	704,600	73%	27%
CALIF DEPT OF ED	3,804,474	2,006,806	1,797,668	53%	47%
TOTAL NON-FEDERAL	6,443,040	3,940,772	2,502,268	61%	39%

Budget reflects Notice of Award #09CH9142-05-04 (adjusted for Child Care Food Subsidy).

Actual expenditures include posted expenditures and estimated adjustments through 09/30/2018.

Administrative Cost for HS and EHS Kern 8.0%

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Bank of America	37,789				37,789	9/21/2018
Lowe's	7,307	946			8,253	9/25/2018
Smart & Final		64			64	9/30/2018
Save Mart	3,085				3,085	9/30/2018
Chevron & Texaco Business Card	9,389				9,389	10/5/2018
Home Depot	9,404	726			10,130	10/5/2018
	66,974	1,736	0	0	68,710	

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Early Head Start – Kern
Budget to Actual Report for the Period Ended September 30, 2018

Date: October 24, 2018

The following are highlights of the Kern Early Head Start Budget to Actual Report for the period March 1, 2018 through September 30, 2018. Seven months (58%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are now at 44% of the budget.

Salaries & Fringe Benefits costs are low compared to this point in the budget period. Staff continuously monitor these categories to identify possible savings that may be used elsewhere in the program.

Equipment: The budget provides for the purchase of a replacement program vehicle; procurement of this vehicle is in progress.

Contractual: Legal fees expended are lower than budgeted at this point in the budget period.

Training & Technical Assistance Funds

Overall expenditures are at 36% of the budget. A number of training events are taking place this month; the costs will be reflected in the October budget to actual report.

Carryover

The Office of Head Start approved the carryover of funds from the prior budget period in the amount of \$57,000 for the following purchases:

- Replacement food delivery van (1) – purchased;
- Replacement program vehicle (1) – procurement is in progress.

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 - September 30, 2018

Month 7 of 12 (58%)

Prepared 10/10/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	2,221,842	944,086	1,277,756	42%	58%
FRINGE BENEFITS	655,042	301,371	353,671	46%	54%
EQUIPMENT	30,000	0	30,000	0%	100%
SUPPLIES	263,896	120,391	143,505	46%	54%
CONTRACTUAL	22,328	9,082	13,246	41%	59%
OTHER	535,893	282,030	253,863	53%	47%
INDIRECT	364,220	162,046	202,174	44%	56%
TOTAL BASE FUNDING	4,093,221	1,819,005	2,274,216	44%	56%
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	35,330	6,109	29,221	17%	83%
SUPPLIES	4,020	3,725	295	93%	7%
CONTRACTUAL	3,656	2,706	950	74%	26%
OTHER	45,179	19,542	25,637	43%	57%
INDIRECT	8,819	3,196	5,623	36%	64%
TOTAL TRAINING & TECHNICAL ASSISTANCE	97,004	35,278	61,726	36%	64%
CARRYOVER					
EQUIPMENT	57,000	28,971	28,029	51%	49%
INDIRECT	0	0	0		
TOTAL CARRYOVER	57,000	28,971	28,029	51%	49%
GRAND TOTAL EHS FEDERAL FUNDS	4,247,225	1,883,254	2,363,971	44%	56%

Budget reflects Notice of Award #09CH9142-05-04 (adjusted for Child Care Food Subsidy)

Actual expenditures include posted expenditures and estimated adjustments through 09/30/2018.

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 September 30, 2018 (Month 7 of 12)

Page 1 of 1

Percent of year elapsed: 58%

LOCATION	FUNDED ENROLLMENT	March	April	May	June	July	Aug	Sep	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Shafter	34	15,216	16,512	8,503	0	0	7,601	16,055	63,886	38,154	167%
Alberta Dillard	68	34,035	33,381	21,731	0	0	10,517	25,456	125,121	76,308	164%
Pacific	62	16,766	16,247	13,908	11,839	11,369	12,835	11,695	94,659	69,575	136%
San Diego Street	48	11,831	13,317	14,156	10,771	9,896	6,525	3,877	70,373	53,864	131%
East California	70	29,277	35,209	15,896	0	0	5,521	3,388	89,290	78,552	114%
Martha J. Morgan	83	31,274	30,303	17,626	0	0	8,339	14,304	101,845	93,140	109%
Fairview	34	13,069	11,503	6,105	0	0	3,748	7,264	41,689	38,154	109%
Willow	72	22,239	25,426	14,557	0	0	8,989	13,409	84,620	80,796	105%
Primeros Pasos	76	9,563	21,624	16,661	10,089	6,159	10,438	14,034	88,568	85,285	104%
Williams	34	10,911	10,920	6,048	0	0	4,715	5,945	38,539	38,154	101%
Faith	34	12,847	12,659	7,030	0	0	4,741	357	37,633	38,154	99%
Franklin	24	3,513	6,447	4,266	0	0	2,193	7,436	23,855	26,932	89%
Vineland	20	8,266	7,254	2,213	0	0	428	1,680	19,842	22,443	88%
Fairfax	40	6,009	9,054	12,009	0	0	5,783	3,547	36,401	44,887	81%
Sterling	122	19,096	23,747	18,601	8,400	9,139	15,899	16,017	110,899	136,905	81%
Delano	76	19,655	19,877	16,675	0	0	1,788	9,124	67,119	85,285	79%
Lamont	34	7,478	10,778	7,882	0	0	3,185	227	29,549	38,154	77%
Heritage	34	7,911	10,768	4,963	0	0	999	4,771	29,412	38,154	77%
Pete H. Parra	112	19,356	23,534	21,390	9,188	9,149	13,659	245	96,521	125,683	77%
Harvey L. Hall	138	21,720	29,503	22,725	15,148	9,555	17,133	343	116,127	154,860	75%
Shafter HS/EHS	36	4,713	6,144	4,731	5,032	4,275	3,743	52	28,691	40,398	71%
California City	34	7,639	8,452	5,366	0	0	0	3,626	25,083	38,154	66%
Tehachapi	34	6,832	6,982	3,413	0	0	3,243	4,479	24,950	38,154	65%
Home Base	225	17,049	17,202	15,282	12,065	11,441	7,001	1,196	81,236	126,244	64%
Cleo Foran	34	5,926	8,272	3,789	0	0	1,682	4,324	23,993	38,154	63%
Pioneer	34	6,475	8,081	4,443	0	0	797	4,185	23,981	38,154	63%
Noble	34	9,452	10,102	3,947	0	0	0	0	23,500	38,154	62%
Oildale	34	5,905	5,413	3,750	0	0	2,336	5,421	22,825	38,154	60%
Oasis	57	13,411	12,306	6,813	0	0	5,302	0	37,831	63,964	59%
Rosamond	100	19,580	22,748	13,481	0	0	6,798	1,389	63,996	112,217	57%
Lost Hills	20	2,937	3,716	2,597	0	0	654	2,875	12,779	22,443	57%
McFarland	24	4,784	3,808	2,560	0	0	0	3,161	14,314	26,932	53%
Planz	34	5,440	5,916	3,617	0	0	3,462	229	18,663	38,154	49%
Virginia	34	5,596	5,282	0	0	0	1,761	4,908	17,546	38,154	46%
Seibert	34	6,818	4,353	2,998	0	0	2,337	240	16,746	38,154	44%
Alicante	34	4,692	4,448	2,107	0	0	1,526	3,227	16,000	38,154	42%
Casa Loma	34	4,741	5,183	1,355	0	0	1,722	2,375	15,375	38,154	40%
Wesley	60	6,389	8,795	3,719	0	0	2,855	1,496	23,255	67,330	35%
Sunrise Villa	34	4,377	3,346	1,945	0	0	0	3,055	12,723	38,154	33%
Rafer Johnson	34	3,563	3,419	0	0	0	1,684	3,338	12,002	38,154	31%
Mojave	34	4,209	4,167	2,109	0	0	413	0	10,896	38,154	29%
Roosevelt	34	2,820	4,408	1,913	0	0	0	0	9,142	38,154	24%
Taft	78	6,592	6,061	1,103	0	0	902	5,182	19,840	87,529	23%
Broadway	44	0	0	0	0	0	4,411	1,894	6,305	49,376	13%
Administrative Services		0	0	0	0	0	0	0	0	0	NA
Program Services		920	1,867	0	0	0	0	0	2,787	67,661	4%
Policy Council and RPC		1,239	1,542	108	515	25	72	56	3,557	38,727	9%
SUBTOTAL IN-KIND	2,369	482,130	540,073	344,091	83,047	71,009	197,736	215,881	1,933,966	2,638,566	73%
State General Child Care*		156,851	158,335	88,070	0	124,100	149,050	156,503	832,909	1,293,059	64%
State Preschool*		252,099	284,045	170,865	0	88,389	130,107	132,710	1,058,216	2,302,208	46%
State Migrant Child Care*		27,786	29,131	3,478	0	13,277	20,796	21,212	115,681	209,207	55%
SUBTOTAL CA DEPT of ED		436,736	471,511	262,413	0	225,767	299,954	310,425	2,006,806	3,804,474	53%
GRAND TOTAL		918,866	1,011,584	606,504	83,047	296,776	497,690	526,306	3,940,772	6,443,040	61%

*May include estimates

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Early Head Start – San Joaquin
Budget to Actual Report for the Period Ended September 30, 2018 – Info Item

Date: October 24, 2018

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2018 through September 30, 2018. Eight months (67%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 65% of the budget.

Travel costs are high compared to the period elapsed. Travel costs in addition to regular monthly support were incurred as staff prepared for the Office of Head Start Focus Area Two Monitoring event, which took place in May 2018. Travel costs for monthly support will continue through the end of the budget period.

The **Equipment** budget provides for two replacement vehicles, which have not yet been purchased.

Training & Technical Assistance Funds

Overall expenditures are at 62% of the budget.

Travel costs are higher than expected compared to the period elapsed. The overage will be covered by decreasing expenditures in other categories.

Non-Federal Share

Non-Federal share is at 58% 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 - September 30, 2018
Month 8 of 12 (67%)

Prepared 10/10/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,097,074	1,957,677	1,139,397	63%	37%
FRINGE BENEFITS	827,018	584,193	242,825	71%	29%
TRAVEL	20,232	17,397	2,835	86%	14%
EQUIPMENT	47,500	0	47,500	0%	100%
SUPPLIES	135,535	91,080	44,455	67%	33%
CONTRACTUAL	11,923	10,140	1,783	85%	15%
OTHER	593,113	400,129	192,984	67%	33%
INDIRECT	445,116	288,847	156,269	65%	35%
TOTAL	5,177,511	3,349,464	1,828,047	65%	35%

TRAINING & TECHNICAL ASSISTANCE FUNDS

PERSONNEL	25,200	13,356	11,844	53%	47%
FRINGE BENEFITS	8,689	5,978	2,711	69%	31%
TRAVEL	9,959	12,317	(2,358)	124%	-24%
SUPPLIES	7,961	3,609	4,352	45%	55%
CONTRACTUAL	3,500	0	3,500	0%	100%
OTHER	53,033	31,953	21,080	60%	40%
INDIRECT	10,833	6,709	4,124	62%	38%
TOTAL	119,175	73,923	45,252	62%	38%

GRAND TOTAL EHS FEDERAL FUNDS	5,296,686	3,423,387	1,873,299	65%	35%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,324,172	763,218	560,954	58%	42%
TOTAL NON-FEDERAL FUNDS	1,324,172	763,218	560,954	58%	42%

Centralized Administrative Cost	7.1%
Program Administrative Cost	2.4%
Total Administrative Cost	9.5%

Budget reflects Notice of Award #09CH010071-04-03

Actual expenditures include posted expenditures and estimated adjustments through 9/30/2018

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 September 30, 2018 (Month 8 of 12)

Percent of year elapsed: 67%

LOCATION	FUNDED ENROLL- MENT	Feb	March	April	May	June	July	Aug	Sep	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Home Base - Lodi	35	5,551	10,440	10,444	9,950	9,500	11,137	13,314	11,983	82,317	95,359	86%
Home Base - Manteca	12	3,628	4,255	2,413	2,207	152	1,409	5,305	4,774	24,143	32,694	74%
Lodi UCC	30	12,131	13,605	10,882	13,879	8,702	12,859	12,447	7,918	92,422	163,472	57%
Chrisman	30	7,252	12,783	13,845	9,312	6,179	12,443	15,341	13,934	91,089	163,472	56%
Home Base - Stockton	90	13,682	25,071	21,954	16,555	8,424	12,438	13,889	12,303	124,316	245,208	51%
Walnut	24	4,138	8,093	8,225	10,273	5,925	9,478	9,033	8,129	63,294	130,777	48%
St. Mary's	16	3,507	5,683	5,348	6,174	4,066	5,954	6,009	5,408	42,150	87,185	48%
California Street	24	5,705	9,601	8,203	9,043	4,715	7,911	7,658	6,987	59,822	130,777	46%
Kennedy	16	1,791	5,701	6,263	4,418	441	4,887	6,252	3,302	33,055	87,185	38%
Marci Massei	24	3,176	5,938	5,703	6,298	3,735	5,983	6,095	5,485	42,414	130,777	32%
Home Base - Tracy	12	1,484	2,342	1,064	1,059	0	836	0	0	6,784	32,694	21%
Administrative Services		0	0	0	0	0	0	0	0	0	0	
Program Services		10,954	12,376	16,171	16,673	11,973	10,738	11,350	10,738	100,972	21,858	462%
Policy Council		342	97	0	0	0	0	0	0	439	2,713	16%
SUBTOTAL IN-KIND	313	73,340	115,986	110,514	105,841	63,810	96,072	106,692	90,962	763,218	1,324,172	58%

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Early Head Start Child Care Partnerships
Budget to Actual Report for the Period Ended August 31, 2018 – Info Item

Date: October 24, 2018

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2017 through August 31, 2018. Twelve months (100%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 100% of the budget.

In the **Supplies** category, purchases in the amount of \$12,883 were obligated during 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. Additional office and program supplies (\$2,521) were purchased during the year.

In the **Other** category, costs of occupancy were lower than budgeted.

Expenditures in all other categories were close to 100% of the budget.

Carryover Funds

Overall expenditures are at 100% of the budget.

Unexpended funds from the prior budget period were carried over to complete facility projects at the Garden Pathways and Bakersfield College locations. Savings in the Equipment and Supplies categories were applied to facility improvements. Actual indirect costs were higher than the amount budgeted.

Training & Technical Assistance (T&TA)

Overall expenditures are at 99% of the budget. Savings in the Supplies category were used to augment other staff development costs.

Non-Federal Share

Non-Federal share is at 108% 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 - August 31, 2018 - INTERIM
Month 12 of 12 (100%)

Prepared 10/10/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	120,354	123,031	(2,677)	102%	-2%
FRINGE BENEFITS	32,245	31,682	563	98%	2%
SUPPLIES	1,000	14,255	(13,255)	1425%	-1325%
CONTRACTUAL	461,870	449,212	12,658	97%	3%
OTHER	12,662	9,880	2,782	78%	22%
INDIRECT	62,806	62,844	(38)	100%	0%
TOTAL BASE	690,937	690,904	33	100%	0%

CARRYOVER FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
EQUIPMENT	60,310	48,500	11,810	80%	20%
SUPPLIES	29,226	15,647	13,579	54%	46%
OTHER	73,353	94,893	(21,540)	129%	-29%
INDIRECT	10,258	11,054	(796)	108%	-8%
TOTAL CARRYOVER	173,147	170,094	3,053	98%	2%

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	3,999	1,295	76%	24%
SUPPLIES	3,506	3,348	158	95%	5%
OTHER	10,465	11,773	(1,308)	112%	-12%
INDIRECT	1,926	1,912	14	99%	1%
TOTAL TRAINING & TECHNICAL ASSISTANCE	21,191	21,031	160	99%	1%

GRAND TOTAL FEDERAL FUNDS	885,275	882,030	3,245	100%	0%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	221,319	239,224	(17,905)	108%	-8%
TOTAL NON-FEDERAL FUNDS	221,319	239,224	(17,905)	108%	-8%

Centralized Administrative Cost 6.8%
Program Administrative Cost 1.3%
Total Administrative Cost 8.1%

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

Actual expenditures include posted expenditures and estimated adjustments through 9/30/2018.

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 September 30, 2018 – Info Item

Date: October 24, 2018

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2017 through September 30, 2018. One month (8%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 7% of the budget.

Training & Technical Assistance (T&TA)

Overall expenditures are at 0% of the budget. Training expenses are incurred as needed, rather than evenly each month.

Non-Federal Share

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

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

Budget Period: September 1, 2018 - August 31, 2019
Report Period: September 1, 2018 - September 30, 2018
Month 1 of 12 (8%)

Prepared 10/10/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	130,082	8,317	121,765	6%	94%
FRINGE BENEFITS	33,248	2,244	31,004	7%	93%
SUPPLIES	1,750	23	1,727	1%	99%
CONTRACTUAL	462,028	36,000	426,028	8%	92%
OTHER	17,395	457	16,938	3%	97%
INDIRECT	64,398	4,704	59,694	7%	93%
TOTAL BASE	708,901	51,744	657,157	7%	93%

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	0	5,294	0%	100%
SUPPLIES	3,506	0	3,506	0%	100%
OTHER	6,473	0	6,473	0%	100%
INDIRECT	1,527	0	1,527	0%	100%
TOTAL TRAINING & TECHNICAL ASSISTANCE	16,800	0	16,800	0%	100%

GRAND TOTAL FEDERAL FUNDS	725,701	51,744	673,957	7%	93%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	181,425	20,015	161,410	11%	89%
TOTAL NON-FEDERAL FUNDS	181,425	20,015	161,410	11%	89%

Centralized Administrative Cost	6.6%
Program Administrative Cost	0.1%
Total Administrative Cost	6.6%

Budget reflects Notice of Award #09HP0036-04-00.

Actual expenditures include posted expenditures and estimated adjustments through 9/30/2018.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget and Finance Committee



From: Jerry Meade, Program Design and Management Administrator

Subject: *Agenda Item 5c: Application for Duration Funding of Head Start Kern – Action Item*

Date: October 24, 2018

The Head Start and State Child Development Division is requesting approval to submit an application for supplemental funds available from the Office of Head Start (OHS) to extend the duration of services for our Head Start program. OHS announced the availability of \$260 million to be awarded for the purpose of increasing the total in the number of hours of high-quality early learning in Head Start center-based program options. Only Head Start grantees that do not provide continuous service equivalent to full-day for 45% or more of their Head Start center-based program options can apply. Full day school is defined as more than 1020 contact hours annually. The due date for this application is December 1, 2018.

CAPK's Head Start program currently offers a full-day equivalent to only 43% of our center - based program option which qualifies our program to apply for the supplemental dollars. The application will request supplemental funds to increase base funding to support an additional 40 of are currently funded program participants to benefit from a school full day service. If awarded 45% of our center-based program participants will be receiving the equivalent to full-day services.

Recommendation:

Staff recommends the Budget and Finance Committee approve the Duration application with resolution for Head Start Kern for the 2019 – 2020 budget period.

Attachments:

Kern Duration and Start Up Budget Detail by Major Category
Resolution #2018-15

**HEAD START DURATION FUNDING
2019-2020
ANNUALIZED BUDGET**

HEAD START DURATION FUNDING	ANNUAL BUDGET
PERSONNEL	223,623

FRINGE BENEFITS	73,930
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SUPPLIES

Office Supplies	2,250
Other Supplies	3,000
TOTAL SUPPLIES	5,250

OTHER

Rent	29,820
Utilities, Telephone	11,600
Building & Child Liability Insurance	2,000
Building Maintenance/Repair	8,900
TOTAL OTHER	52,320

INDIRECT	35,512
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TOTAL BUDGET **390,635**

ESTIMATED ADMINISTRATIVE RATE **7.27%**

The Non-Federal Share required by Head Start will be \$97,659.

RESOLUTION # 2018-15

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Submission of the Application for Duration Funding of Head Start Kern

The Board of Directors of the Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on October 31, 2018, in Bakersfield, California at a scheduled Board meeting and resolved as follows:

WHEREAS, the Community Action Partnership of Kern (CAPK) is a private, non-profit 501(c)(3) corporation established as a result of the Economic Opportunity Act of 1964, and is the federally designated community action agency serving the low-income, elderly and disadvantaged residents of Kern County; and

WHEREAS, CAPK is charged with the responsibility of continuing the battle to alleviate poverty in Kern County by developing and implementing creative and innovative programs, and has adopted the philosophical position of “Helping People, Changing Lives” in its quest to assist people in need, and families with minimal or no resources; and

WHEREAS, The Office of Head Start (OHS) announced the availability of \$260 million to be awarded for the purpose of increasing the total number of hours of high-quality early learning in Head Start center-based program options, which qualifies the program to apply for supplemental dollars; and

WHEREAS, Only Head Start grantees that do not provide continuous service equivalent to full-day for 45% or more of their Head Start center-based program options can apply; and

WHEREAS, CAPK’s Head Start program currently offers a full-day equivalent to only 43% of center-based program option, which qualifies the program to apply for supplemental dollars; and

WHEREAS, the CAPK Board of Directors has determined there is a need for supplemental funds to extend the duration of services for the CAPK Head Start Kern program; and

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer or Yolanda Gonzales, Director of Head Start / State Child Development, to act on behalf of the Board as CAPK’s representative signatory with regards to the submission of the Application for Duration Funding of Head Start Kern.

APPROVED by a majority vote of the Directors of the Community Action Partnership of Kern, this 31st day of October 2018.

Garth Corrigan, Chair
CAPK Board of Directors

Date

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget and Finance Committee


From: Jerry Meade, Program Design and Management Administrator

Subject: *Agenda Item 5d:* Application for Continued Funding of Head Start and Early Head Start Kern – **Action Item**

Date: October 24, 2018

Head Start is requesting approval to submit an application for 2019-2020 continued funding of the Head Start and Early Head Start Kern grant #09CH9142.

This application is in addition to the DRS Grant application and will provide funding between March 1, 2019 and the new grant award date. There are no planned changes to the program's service delivery in this application. CAPK will continue to provide center and home-based services to 2,041 preschool aged children (Head Start) and 328 infant and toddlers Early Head Start. The funding will include \$24,856,802 in base funds and \$346,172 in Training and Technical Assistance funds, for a total of \$25,202,974 in funding.

Recommendation:

Staff recommends the Budget and Finance Committee approve the application with resolution for continued funding of Head Start and Early Head Start Kern for the 2019-2020 budget period.

Attachments:

Kern Budget Detail by Major Category
Resolution #2018-16

**HEAD START & EARLY HEAD START KERN
CALIFORNIA DEPARTMENT OF EDUCATION & CHILD AND ADULT CARE FOOD PROGRAM
2019-2020 BUDGET**

BUDGETED EXPENDITURES

Head Start/Early Head Start Program Operations, Training & Technical Assistance, California Department of Education, Child & Adult Care Food Program	2018-2019 BUDGET	2019-2020 BUDGET	VARIANCE increase (decrease)	Comments
PERSONNEL	16,977,583	18,234,826	1,257,243	2.6% COLA; cost of reorganization Sept 2018

FRINGE BENEFITS	5,408,949	6,018,694	609,745	2.6% COLA; cost of reorganization Sept 2018; increased cost of medical insurance
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TRAVEL	74,276	86,276	12,000	Supplemental T&TA awarded in 2018
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EQUIPMENT	53,000	-	(53,000)	No planned equipment purchases
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SUPPLIES

Office Supplies	272,470	291,460	18,990	Anticipate increased costs
Child and Family Services Supplies	723,014	723,014	-	
Food Services Supplies	108,900	108,900	-	
Other Supplies	182,193	186,259	4,066	Anticipate Increased cost to T&TA
TOTAL SUPPLIES	1,286,577	1,309,633	23,056	

CONTRACTUAL

Administrative Services	65,000	30,000	(35,000)	Deleted organizational consultant
Training & Technical Assistance	17,174	12,600	(4,574)	Anticipate decreased cost to T&TA
Other Contracts	83,830	83,830	-	
TOTAL CONTRACTUAL	166,004	126,430	(39,574)	

OTHER

Rent	648,121	656,611	8,490	Anticipated increased costs
Mortgage	386,748	386,748	-	
Utilities, Telephone	767,410	767,410	-	
Building & Child Liability Insurance	119,800	119,800	-	
Building Maintenance/Repair	849,388	903,666	54,278	Anticipated increased costs
Local Travel (children)	43,140	43,140	-	
Nutrition Services	1,057,058	1,057,058	-	
Child Services Consultants	22,000	22,000	-	
Volunteers	14,405	14,405	-	
Parent Services	42,396	42,396	-	
Publications/Advertising/Printing	122,700	122,700	-	
Training or Staff Development	135,078	217,966	82,888	Supplemental T&TA awarded in 2018
Other	510,432	512,232	1,800	Increased costs - vehicle registration
TOTAL OTHER	4,718,676	4,866,132	147,456	

INDIRECT	2,155,691	2,226,433	70,742	
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BUDGETED EXPENDITURES	30,840,756	32,868,424	2,027,668
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**HEAD START & EARLY HEAD START KERN
CALIFORNIA DEPARTMENT OF EDUCATION & CHILD AND ADULT CARE FOOD PROGRAM
2019-2020 BUDGET**

REVENUES

	2018-2019 BUDGET	2019-2020 BUDGET	VARIANCE increase (decrease)	
STATE & FEDERAL REVENUES				
Head Start Program Operations	20,237,408	20,763,581	526,173	COLA
Head Start Training & Technical Assistance	145,350	249,168	103,818	Supplemental T&TA awarded in 2018
Early Head Start Program Operations	3,989,494	4,093,221	103,727	COLA
Early Head Start Training & Technical Assistance	97,004	97,004	-	
Subtotal Head Start/Early Head Start	24,469,256	25,202,974	733,718	
Estimated Child & Adult Care Food Program	1,265,857	1,339,959	74,102	Based on prior 12 months actual
Estimated California Department of Education	5,105,643	6,325,491	1,219,848	CSPP Expansion + funding increases
Subtotal Additional Revenues	6,371,500	7,665,450	1,293,950	
TOTAL STATE & FEDERAL REVENUES	30,840,756	32,868,424	2,027,668	

SUMMARY - 2019-2020

TOTAL REVENUES	32,868,424
TOTAL BUDGETED EXPENDITURES	32,868,424
DIFFERENCE	-

ESTIMATED ADMINISTRATIVE RATE **9.64%**

NOTES:

Child Education & Development Services uses California Department of Education and Child & Adult Care Food Program revenues to support Head Start & Early Head Start services; however, this application is for Head Start and Early Head Start funds only.

Non-federal share of funding required by Head Start and Early Head Start will be \$6,300,744. The state portion of California Department of Education funds, estimated at approximately \$2,800,000, will be used toward non-federal share. The remainder will be furnished by volunteers, professionals, and other contributors.

RESOLUTION # 2018-16

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Submission of the Application for Continued Funding of Head Start and Early Head Start Kern

The Board of Directors of the Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on October 31, 2018, in Bakersfield, California at a scheduled Board meeting and resolved as follows:

WHEREAS, the Community Action Partnership of Kern (CAPK) is a private, non-profit 501(c)(3) corporation established as a result of the Economic Opportunity Act of 1964, and is the federally designated community action agency serving the low-income, elderly and disadvantaged residents of Kern County; and

WHEREAS, CAPK is charged with the responsibility of continuing the battle to alleviate poverty in Kern County by developing and implementing creative and innovative programs, and has adopted the philosophical position of “Helping People, Changing Lives” in its quest to assist people in need, and families with minimal or no resources; and

WHEREAS, The requested application is in addition to the DRS Grant application and will provide funding between March 1, 2019 and the new grant award date; and

WHEREAS, There are no planned changes to the program’s service delivery in the application and CAPK will continue to provide center and home-based services to 2,041 preschool aged children (Head Start) and 328 infant and toddlers (Early Head Start); and

WHEREAS, Continued funding will include \$24,856,802 in base funds and \$346,172 in Training and Technical Assistance funds for a total of \$25,202,974 in continued funding; and

WHEREAS, the CAPK Board of Directors has determined there is a need for continued funding of Head Start and Early Head Start Kern, grant #09CH9142; and

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer or Yolanda Gonzales, Director of Head Start / State Child Development, to act on behalf of the Board as CAPK’s representative signatory with regards to the submission of the Application for Continued Funding of Head Start and Early Head Start Kern.

APPROVED by a majority vote of the Directors of the Community Action Partnership of Kern, this 31st day of October 2018.

Garth Corrigan, Chair
CAPK Board of Directors

Date



MEMORANDUM

TO: Budget and Finance Committee

FROM: 
Tracy Webster, Chief Financial Officer

DATE: October 24, 2018

RE: *Agenda Item 5e:* Finance Division Job Descriptions – **Action Item**

Please find the attached job descriptions for Accounting Manager, Finance Manager, and Controller submitted for review and approval. Changes have been made as follows:

Accounting Manager – Additional education and experience requirements have been added to ensure greater expertise and rigor in filling the position of Accounting Manager.

Finance Manager – This position has been renamed from Business Manager to Finance Manager to reflect the actual duties and responsibilities of the position.

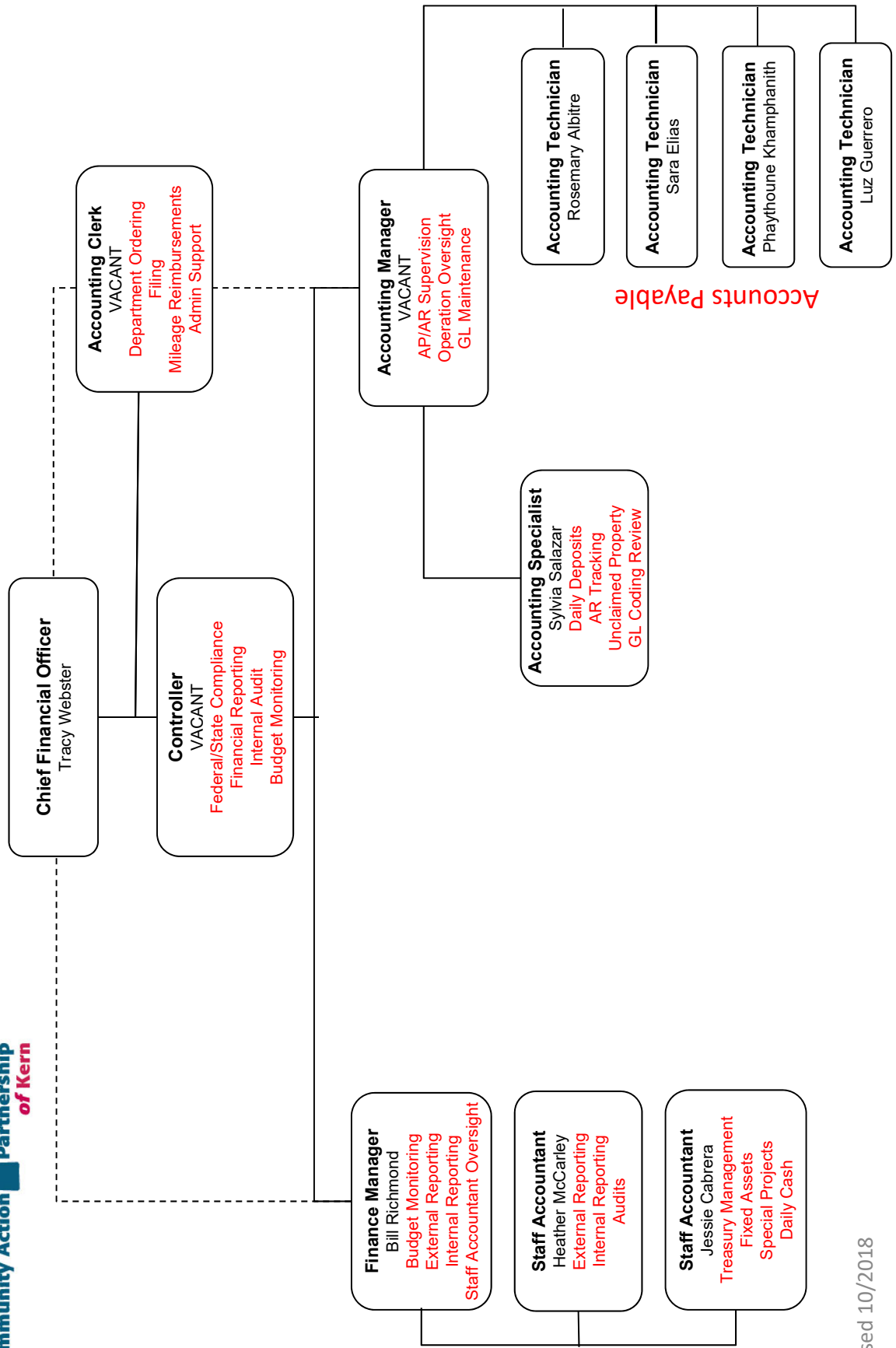
Controller – This position has been renamed from Deputy CFO to Controller.

The job responsibilities of each of these positions remain the same.

For your reference, please see a copy of the proposed Finance Department's functional organization chart.

Staff recommends approval of the job description modifications.

Finance Division



Revised 10/2018

COMMUNITY ACTION PARTNERSHIP of KERN
FINANCE
Accounting Manager

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: Grade 11 **FLSA Status:** Exempt **Date Approved:** XX/XX/XXXX

SUMMARY:

Under general supervision, responsible for managing, planning, directing and coordinating the day to day accounting operations of the organization. Additionally responsible for specialized accounting, auditing and monitoring tasks.

SUPERVISION RECEIVED:

Receives supervision from the Controller or from the Chief Financial Officer in the absence of the Controller.

SUPERVISION EXERCISED:

Directly supervises 5 Accounting Technicians (Accounts Payable, Accounts Receivable and General Ledger).

DUTIES AND RESPONSIBILITIES:

Disclaimer – This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

A. Essential Job Specific Duties:

1. Manage, plan and coordinate the day to day accounting operations of the organization to include cash disbursements, cash receipts and recording of all accounting transactions to the general ledger.
2. Ensure the accuracy of the financial records of the organization.
3. Review and analyze general ledger accounts to ensure reliability and accuracy.
4. Review voucher packages to ensure completeness and accuracy, including proper authorizations and proper coding of transactions in accordance with the established chart of accounts.
5. Assist with cash flow analysis to determine vendor payments to be processed in conjunction with cash availability.
6. Maintain effective working relationships and communication with vendors of the organization.
7. Ensure the timely depositing and recording of all cash and cash equivalents.
8. Prepare audit schedules and financial schedules and reports as assigned.
9. Assist with facilitating the annual organization-wide audits and funding source financial on site monitoring reviews.

Accounting Manager

10. Provide technical support to program managers on use of the chart of accounts and maximizing use of grant/program funds.
11. Coordinate with the Business Services Department on purchase orders and contract services agreements.
12. Coordinate with the Human Resources Division on the recording of payroll related transactions.
13. Ensure that established general ledger, cash receipts, accounts payable and payroll accounting procedures and processes are being followed.
14. Make recommendations to streamline the organization's accounting processes for enhanced effectiveness and efficiency and ensure that adequate accounting controls are in place.
15. Ensure that supporting documentation is adequate to support all accounting transactions of the organization.
16. Maintain original documentation for grant/award letters, lease agreements, contract services agreements, memorandums of understanding, general ledger journal entries and funding source correspondence.
17. Supervise and evaluate Finance staff in performance of duties.
18. Keep the Controller and Chief Financial Officer informed on all issues affecting the accounting activities of the organization in a timely manner.
19. Provide divisional oversight on all areas of the Finance Division in the absence of the CFO and/or Controller.
20. Perform other financial and accounting duties as assigned.

B. Other Job Specific Duties:

1. Attend all meetings, trainings, and conferences as assigned.
2. Maintain safe and functional work environment.
3. Work alternative hours as required, including nights and weekends.
4. Perform any other like duties as assigned.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

Organization and Finance division policies and procedures

Applicable federal, state, and local laws, codes, and regulations

Principles, methods, practices and procedures concerning financial record management and reporting systems

Computer-assisted accounting systems, system analysis techniques, computer accounting and financial forecasting programs and data processing related equipment

Accounting, budget planning and fiscal record management, storage and retrieval systems

Advance accounting concepts; cost and general accounting, fiscal planning, audit procedures, management systems and organizational analysis

Ability to:

Work under frequent time pressures or deadlines
Research and resolve accounting issues
Plan, organize, allocate, and control confidential data and organizational resources
Use good organizational methods and procedures
Supervise and motivate a diverse group of individuals
Coordinate work requiring attention to detail
Communicate effectively both orally and in writing
Establish and maintain effective working relationships, both internally and externally
Exercise good or independent judgment including initiative and ingenuity
Prepare fiscal, statistical, and written reports in a clear and concise manner

EDUCATION AND EXPERIENCE:

The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- Bachelor's degree in accounting, business administration or related field with at least 24 units in accounting and accounting related courses
- Five (5) years of progressive accounting experience, including two (2) years of supervisory experience
- Accounting experience in a non-profit or governmental entity is desirable

OTHER REQUIREMENTS

- Possession of a valid California Driver's License and State automobile insurance, and acceptable driving record substantiated by a DMV printout
- Completion of a physical and substance abuse screening upon offer of employment
- Must be fingerprinted and have such records filed with the State Department of Social Services

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level is quiet to moderately quiet.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Accounting Manager

Accounting Manager

ACTIVITY (HOURS PER DAY)	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS
Sitting			X
Walking			X
Standing			X
Bending (neck)			X
Bending (waist)			X
Squatting		X	
Climbing	X		
Kneeling		X	
Crawling	X		
Twisting (neck)			X
Twisting Waist			X
Is repetitive use of hand required?			X
Simple Grasping (right hand)			X
Simple Grasping (left hand)			X
Power Grasping (right hand)		X	
Power Grasping (left hand)		X	
Fine Manipulation (right hand)			X
Fine Manipulation (left hand)			X
Pushing & Pulling (right hand)		X	
Pushing & Pulling (left hand)		X	
Reaching (above shoulder level)		X	
Reaching (below shoulder level)		X	

	LIFTING			CARRYING		
	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS
0-10 lbs			X			X
11-25 lbs		X			X	
26-50 lbs		X			X	
51-75lbs	X			X		
76-100lb	X			X		
100lbs+	X					

Accounting Manager

**COMMUNITY ACTION PARTNERSHIP of KERN
FINANCE
Controller**

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: Grade 14

FLSA Status: Exempt

Date Approved: XX/XX/XXXX

SUMMARY:

Responsible for assisting the Chief Financial Officer (CFO) in planning, organizing, guiding and controlling the overall financial and accounting functions of the organization

SUPERVISION RECEIVED:

Receives supervision from the Chief Financial Officer (CFO)

SUPERVISION EXERCISED:

Direct supervision of the Finance Manager, Accounting Manager and Accounting Clerk.
Indirect supervision of two Accountants, Accounting Specialist and four Accounting Technicians.

DUTIES AND RESPONSIBILITIES:

Disclaimer – This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

A. Essential Job Specific Duties:

1. Assist with the financial management and accounting functions of the Finance division.
2. Ensure that accounting policies, procedures and controls comply with generally accepted accounting principles, governmental regulations and guidelines.
3. Act as a liaison with funding sources in resolving budget, financial and reporting issues.
4. Assist the CFO in developing and implementing policies and procedures to ensure corporate assets are safeguarded, including confidential data.
5. Assist the CFO in designing and implementing financial reporting systems.
6. Assist in the preparation of monthly financial reports that accurately reflect the financial status of the organization for presentation to the Board of Directors.
7. Assist in developing and establishing budgeting standards to evaluate expenditures for all grants/contracts and programs.
8. Identify and present financial issues. Recommend appropriate action to strengthen and enhance the financial environment.
9. Assist in the approval of expenditures within grant/program budget limits.
10. Assist in the development and preparation of budgets, budget modifications and amendments and other supporting financial analyses and schedules required for ongoing grants/contracts and proposals for additional funding.
11. Assist in establishing and maintaining all banking relationships.

12. Provide general business and financial advice to the CFO on the overall operations and financial condition of the organization. Provide technical support and direction to senior management staff to ensure compliance with government rules and regulations and grant/contract requirements.
13. Analyze and interpret legislation and other financial directives issued by the Controller General of the United States and the Office of Management and Budget (OMB).
14. Establish and maintain effective relationships with senior management, the Board of Directors, funding source representatives and auditors.
15. Train staff on effective use of the accounting software applications/modules (Abila MIP).
16. Perform other financial and accounting duties as assigned.

B. Other Job Specific Duties:

1. Attend all meetings, trainings, and conferences as assigned.
2. Maintain safe and functional work environment.
3. Work alternative hours as required, including nights and weekends.
4. Perform any other like duties as assigned.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

Generally accepted accounting principles
Applicable federal, state, and local laws, codes, and regulations
Organization and Finance division policies and procedures
Modern office practices, methods, procedures and equipment including computers
Word processing, spreadsheet, general ledger database, and other related software applications

Ability to:

Deal with conceptual matters
Plan, organize, allocate, and control confidential data and organizational resources
Communicate effectively both orally and in writing
Maintain and organize a variety of files, records, and logs
Plan and coordinate work requiring constant alertness and considerable mental attention
Work under frequent time pressures or deadlines
Supervise and motivate a diverse group of individuals
Research and resolve financial issues and problems
Analyze financial data with successful results
Prepare accurate and concise financial statements, reports and budgets
Establish and maintain good working relationships, both internally and externally with funding sources, banks, board of directors and auditors
Exercise good or independent judgment

EDUCATION AND EXPERIENCE:

The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- Bachelor's degree in accounting, business administration or related field
- CPA (Certified Public Accountant) preferred
- Eight (8) years of progressive financial accounting experience, including four (4) years of supervisory experience
- Financial accounting experience in a non-profit organization or governmental entity is desirable including familiarity with governmental accounting standards and regulations

OTHER REQUIREMENTS

- Possession of a valid California Driver's License and State automobile insurance, and acceptable driving record substantiated by a DMV printout
- Completion of a physical and substance abuse screening upon offer of employment
- Must be fingerprinted and have such records filed with the State Department of Social Services

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors
- Noise level is quiet to moderately quiet
- Hazards are minimal

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Controller			
ACTIVITY (HOURS PER DAY)	NEVER 0 HOURS	OCCASION ALLY UP TO 4 HOURS	FREQUEN TLY 4-8 HOURS
Sitting			X
Walking			X
Standing			X
Bending (neck)			X
Bending (waist)			X
Squatting		X	
Climbing	x		
Kneeling		X	
Crawling	x		
Twisting (neck)			X
Twisting Waist			X
Is repetitive use of hand required?			X
Simple Grasping (right hand)			X
Simple Grasping (left hand)			X
Power Grasping (right hand)		X	
Power Grasping (left hand)		X	
Fine Manipulation (right hand)			X
Fine Manipulation (left hand)			X
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	
Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS
0-10 lbs			x			X
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75lbs	x			x		
76-100lb	x			x		
100lbs+	x					

**COMMUNITY ACTION PARTNERSHIP of KERN
FINANCE
Finance Manager**

Disclaimer: Job descriptions are written as a representative list of the ADA essential duties performed by a job class. They cannot include nor are they intended to include all duties performed by all positions occupying a class.

Salary Range: Grade 11 **FLSA Status:** Exempt **Date Approved:** XX/XX/XXXX

SUMMARY:

Under general supervision, responsible complex general accounting and financial reporting functions of the organization to include preparing financial statements, preparing budget to actual reports, reconciling bank accounts, and monitoring and analyzing assets, liabilities, revenue and expenditures accounts.

SUPERVISION RECEIVED:

Receives supervision from the Controller or from the Chief Financial Officer in the absence of the Controller.

SUPERVISION EXERCISED:

Directly supervises 2 Staff Accountants.

DUTIES AND RESPONSIBILITIES:

Disclaimer – This list is meant to be representative, not exhaustive. Some incumbents may not perform all the duties listed or may perform related duties as assigned. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions

A. Essential Job Specific Duties:

1. Manage the Abila MIP accounting software system to include understanding its capabilities and maximizing the use of its modules/application.
2. Train key management staff and division staff on effective use of the accounting software modules/applications.
3. Prepare organization-wide financial statements.
4. Prepare financial reports for grants/contracts in accordance with funding source requirements.
5. Prepare organization-wide budget to actual reports.
6. Review and analyze general ledger accounts to ensure reliability and accuracy.
7. Maintain fixed assets subsidiary ledger in accordance with regulatory requirements.
8. Reconcile bank accounts on a monthly basis.
9. Analyze organization cash balances on a daily basis by grant and program.
10. Prepare U.S. Treasury cash drawdown supporting schedules.

11. Monitor expenditures on an ongoing basis to ensure that expenditures do not exceed the established budget.
12. Prepare periodic and special reports for financial, statistical, and other purposes for use by management staff.
13. Prepare annual audit schedules.
14. Provide technical support to program staff in resolving budget, financial, and reporting issues.
15. Keep Chief Financial Officer informed on all accounting and financial issues affecting grants/programs. Recommend solutions for improvement.
16. Represent Chief Financial Officer and/or Controller at board and committee meetings in their absence.
17. Provide divisional oversight on all areas of the Finance Division in the absence of the CFO and/or Controller.
18. Perform other financial and accounting duties as assigned.

B. Other Job Specific Duties:

1. Attend all meetings, trainings, and conferences as assigned.
2. Maintain safe and functional work environment.
3. Work alternative hours as required, including nights and weekends.
4. Perform any other like duties as assigned.

MINIMUM QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skills, and abilities required to satisfactorily perform the essential duties and responsibilities.

Knowledge of:

Organization and Finance division policies and procedures
 Applicable federal, state, and local laws, codes, and regulations
 Principles, methods, practices and procedures concerning financial record management and reporting systems
 Computer-assisted accounting systems, system analysis techniques, computer accounting and financial forecasting programs and data processing related equipment
 Accounting, budget planning and fiscal record management, storage and retrieval systems
 Advance accounting concepts; cost and general accounting, fiscal planning, audit procedures, management systems and organizational analysis

Ability to:

Prepare financial statements and reports
 Analyze financial data
 Research and resolve accounting issues
 Work independently
 Work under frequent time pressures and deadlines
 Plan, organize, allocate, and control confidential data and organizational resources
 Communicate effectively both orally and in writing

Finance Manager

Use good organizational methods and procedures
Establish and maintain effective working relationships, both internally and externally
Supervise and motivate a diverse group of individuals
Coordinate work requiring attention to detail
Exercise good or independent judgment including initiative and ingenuity
Prepare fiscal, statistical, and written reports in a clear and concise manner

EDUCATION AND EXPERIENCE:

The following requirements generally demonstrate possession of the minimum requisite knowledge and ability necessary to perform the duties of the position.

- Bachelor's degree in accounting, business administration or related field with at least 24 units in accounting and accounting related courses
- Five (5) years of progressive accounting experience, including two (2) years of supervisory experience
- Financial accounting experience in a non-profit organization or governmental entity is desirable, including familiarity with governmental accounting standards and regulations

OTHER REQUIREMENTS

- Possession of a valid California Driver's License and State automobile insurance, and acceptable driving record substantiated by a DMV printout
- Completion of a physical and substance abuse screening upon offer of employment
- Must be fingerprinted and have such records filed with the State Department of Social Services

WORK ENVIRONMENT:

The work environment characteristics described are representative of those an employee encounters in performing the essential functions of this job.

- Work is primarily performed indoors.
- Noise level is quiet to moderately quiet.
- Hazards are minimal.

ESSENTIAL PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations may be made to enable employees with disabilities to perform the essential duties.

POSITION TITLE Finance Manager			
ACTIVITY (HOURS PER DAY)	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		X	
Climbing	x		
Kneeling		X	
Crawling	x		
Twisting (neck)			x
Twisting Waist			x
Is repetitive use of hand required?			x
Simple Grasping (right hand)			x
Simple Grasping (left hand)			x
Power Grasping (right hand)		X	
Power Grasping (left hand)		X	
Fine Manipulation (right hand)			x
Fine Manipulation (left hand)			x
Pushing & Pulling (right hand)		x	
Pushing & Pulling (left hand)		x	
Reaching (above shoulder level)		x	
Reaching (below shoulder level)		x	

	LIFTING			CARRYING		
	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS	NEVER 0 HOURS	OCCASIONALLY UP TO 4 HOURS	FREQUENTLY 4-8 HOURS
0-10 lbs			x			x
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75lbs	x			x		
76-100lb	x			X		
100lbs+	x					

Finance Manager

**COMMUNITY ACTION PARTNERSHIP OF KERN
DISCRETIONARY AND FUND RAISING FUNDS
FOR THE MONTH ENDED SEPTEMBER 30, 2018**

	03/01/18- 08/31/18	09/01/18- 09/30/18	TOTAL
BEGINNING BALANCE (NOTE 1)	\$ 475,812.07	\$ -	\$ 475,812.07
CASH RECEIPTS			
2018 Awards Banquet Donations	71,974.47	-	71,974.47 a
Donations	2,048.86	-	2,048.86
Misc. Revenue	889.81	2,549.41	3,439.22
Interest Income/Union Administrative Fee	404.45	-	404.45
TOTAL CASH RECEIPTS	75,317.59	2,549.41	77,867.00
CASH DISBURSEMENTS			
Line of Credit Interest Expense	90.26	166.11	256.37
Line of Credit Unused Commitment Fee	959.72	-	959.72 b
2018 Awards Banquet Expenses	21,688.09	-	21,688.09 a
Volunteer Appreciation	2,716.77	-	2,716.77 c
Fundraising Expenses	3,244.00	-	3,244.00
Miscellaneous Expenses	1,391.51	-	1,391.51
Indirect	2,882.97	16.61	2,899.58
TOTAL CASH DISBURSEMENTS	32,973.32	182.72	33,156.04
CASH PROVIDED (USED)	42,344.27	2,366.69	44,710.96
ENDING BALANCE	\$ 518,156.34		\$ 520,523.03
		Discretionary Cash	\$ 218,022.99
		Fund Raising Cash	302,500.04
			520,523.03
		Add: Prepaid	-
		Less: AP	-
			\$ 520,523.03

NOTES

1. For the year ended 2/28/18, the net increase to the Discretionary/Fund Raising Funds was \$54,300.66.
- a. As of 7/31/18, net 2018 awards banquet gain is \$55,039.85 (FYE 2/28/18 = \$4,753.47 + \$50,286.38 for 2018/19).
- b. Commitment fee for the period 12/31/17 to 9/30/18 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: 10/13/18

COMMUNITY ACTION PARTNERSHIP OF KERN

BUDGET AND FINANCE COMMITTEE

FINANCIAL REPORT

OCTOBER 2018

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET AND FINANCE COMMITTEE

OCTOBER 24, 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
<u>UNRESTRICTED</u>						
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
<u>RESTRICTED</u>						
EARLY HEAD START/HEAD START	12,234,628	93.600	09CH9142 - 05 - 00	03/01/18 - 02/28/19	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP	885,275	93.600	09HP0036 - 03	09/01/17 - 08/31/18	110	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	2,564,103	93.600	09CHO10071 - 04	02/01/18 - 01/31/19	117	U S DEPT OF HEALTH & HUMAN SERVICES
VITA	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	586,490	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	188,396	93.575	CSPP - 7119	07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	366,642	93.596	CSPP - 7119	07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION

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

<u>RESTRICTED cont'd.</u>	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
ECONOMIC EMPOWERMENT		150,000	93.590	EE - KERN - 17 - 20	PENDING - 02/29/20	171	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, OFFICE OF CHILD ABUSE PREVENTION
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE CAPACITY		10,000	93.074	659 - 2017	10/24/17 - 02/28/19	186	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
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)		283,449	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		1,658,866		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
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

**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
TAX CHECK - OFF (FOOD BANK)		9,784		15 MOU - 00118	07/01/17 - 06/30/18	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)		242,296		N/A	07/01/17 - 06/30/18	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES		209,094		N/A	07/01/17 - 06/30/18	280	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
FIRST 5 KERN - HELPLINE 211		90,660		2015.2.5	07/01/17 - 06/30/18	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER		134,418		2015.2.6	07/01/17 - 06/30/18	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW		50,921		2017.2.01	07/01/17 - 06/30/18	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
REALIGNMENT FOR SUCCESS		138,906		236 - 2017	06/01/17 - 12/31/18	246	STATE OF CALIFORNIA, DEPT OF CORRECTIONS AND REHABILITATION, COUNTY OF KERN, COMMUNITY CORRECTIONS PARTNERSHIP
COUNTY OF KERN HELPLINE 211		44,738		105 - 2018	07/01/17 - 06/30/18	389	COUNTY OF KERN
GANG PREVENTION EDUCATION SERVICES		71,406		230 - 2017	07/01/17 - 06/30/18	335	COUNTY OF KERN, DEPT OF HUMAN SERVICES
READY KERN		1,098		N/A	06/28/17 - 06/30/18	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES
211 KINGS COUNTY		42,000		N/A	07/01/15 - 06/30/18	536-231	KINGS UNITED WAY
211 TULARE COUNTY		162,000		N/A	07/01/15 - 06/30/18	536-232	UNITED WAY OF TULARE COUNTY
211 MERCED COUNTY		27,400		N/A	10/22/15 - PENDING	536-233	UNITED WAY OF MERCED COUNTY
211 STANISLAUS COUNTY		60,000		N/A	07/01/17 - 06/30/18	536-234	UNITED WAY OF STANISLAUS COUNTY
PENDING		22,716		20121633	03/01/18 - 02/28/19	407-000	THE CALIFORNIA ENDOWMENT
FOOD BANK SOLAR		5,000		N/A	03/01/18 - 02/28/19	485	SOUTHERN CALIFORNIA GAS COMPANY
HUMAN RESOURCES		25,000		N/A	01/01/16 - 12/31/18	501-006	BLUE SHIELD
PREP WORKS - YOUTH CENTERS		30,000		N/A	08/01/17 - 07/31/18	444	STARBUCKS
PREP WORKS PROGRAM		25,000		N/A	07/01/17 - 06/30/18	448	WELLS FARGO FOUNDATION

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

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	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%
06/30/18	n/a				
07/31/18	n/a				
08/31/18	\$ 255,000	\$ 255,000	3	166.11	5.85950%
09/28/18	\$ 615,000	\$ 615,000	2		

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 September 28, 2018, and the amount drawn was \$615,000. The loan was repaid on 10/1/18.

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 SEPTEMBER 30, 2018	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(439,431.51)
HEAD START/EARLY HEAD START	550,384.31
SUBTOTAL	110,952.80
CHILD DEVELOPMENT RESERVE No. 2	41,595.94
GENERAL CHILD CARE	(258,015.35)
MIGRANT A/P	1,168,022.05
MIGRANT CHILD CARE	(25,990.80)
MIGRANT SPECIALIZED SERVICES	8,666.62
STATE PRESCHOOL	447,869.24
SUBTOTAL	1,382,147.70
BAKERSFIELD CALIFORNIAN FOUNDATION	53.32
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(70,667.89)
EF&S	46,615.00
EFAP	(17,031.88)
FOOD BANK	191,557.27
FOOD BANK - STATE	428,249.44
SOCAL GAS	5,000.00
WONDERFUL FOUNDATION	2,280.34
SUBTOTAL	586,055.60
ENERGY	(106,449.29)
DOE WAP	(90,333.05)
LIHEAP	(1,133,904.90)
LIWP SOLAR PV	(749.41)
LIWP SINGLE FAMILY	(16,959.42)
WATER TANK	(23.63)
TRANSFER NEGATIVE BALANCE	1,348,419.70
SUBTOTAL	0.00
CALIFORNIA ENDOWMENT	
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	2,000.00
SUBTOTAL	2,000.00
211	(32,710.31)
BANK OF THE WEST	22,050.35
CAL FRESH	(6,587.04)
COST POOLS	137,421.97
CSBG	207,602.03
DIFFERENTIAL RESPONSE	(44,680.42)
DIGNITY HEALTH	14,301.95
DISCRETIONARY FUND	206,681.35
ECONOMIC EMPOWERMENT	(15,172.30)
FIRST 5 KERN 211	(1,723.12)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	8,843.26
FIRST 5 HELP ME GROW	(10,884.23)
FRIENDSHIP HOUSE	(114,013.79)
FUNDRAISING	302,500.04
GANG PREVENTION	(5,618.17)
GENERAL FUND	32,355.43
INDIRECT FUND	1,347,611.52
IRS - VITA	(1,401.37)
INFORMATION & EDUCATION	(61,157.95)
REALIGNMENT FOR SUCCESS	(13,540.80)
SHAFTER YOUTH CENTER	(37,576.49)
STARBUCKS FOUNDATION	30,236.05
UNITED WAY 211	(313.09)
WELLS FARGO FOUNDATION	2,239.00
WIC	(1,041,194.21)
LESS: ENERGY NEGATIVE BALANCE	(1,348,419.70)
ADD: LINE OF CREDIT	615,000.00
SUBTOTAL	191,849.96
TOTAL OPERATING CASH	2,273,006.06

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

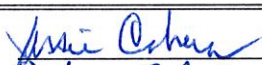
BANK RECONCILIATION FOR THE MONTH ENDED
September 30, 2018

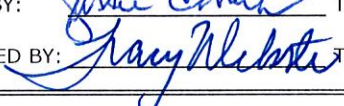
WELLS FARGO BANK, N.A.
P. O. BOX 63020
SAN FRANCISCO, CA 94163

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT	09/30/18		3,007,340.68
Bank Adj			
LESS: OUTSTANDING CHECKS		755,862.36	
ADD: WIRE IN TRANSIT		21,579.00	
ADJUSTED BANK BALANCE AT	09/30/18		2,273,057.32
GENERAL LEDGER BALANCE AT	08/31/18		1,935,395.56
ADD: DEPOSITS		1,797,958.80	
ACH DEPOSITS		1,300.90	
US TREAS DRAWDOWNS		2,837,713.99	
GANG PREVENTION GRANT		6,960.83	
FUNDS FROM OTHER GRANTS		4,072.93	
BORROWED FUNDS OBL133 LOC		615,000.00	
ADD: DEPOSITS UNPOSTED			
LESS: CHECKS ISSUED (CURRENT MONTH)		2,169,173.47	
ADP PAYROLL 09/14/18		1,202,047.60	
ADP PAYROLL 09/28/19		1,212,368.44	
EFTS FOR HRA & STD/403B		54,651.83	
REC LOAN PRINCIPAL/INT EXPENSES		286,900.67	
CLIENT ANALYSIS SERVICE CHARGE		88.83	
CLIENT UNUSED FEE FOR LINE OF CREDIT		166.11	
UNRECONCILED DIFFERENCE		(51.26)	
GENERAL LEDGER BALANCE AT	09/30/18		2,273,057.32

DIFFERENCE: -

PREPARED BY:  TITLE: Accountant DATE: 10/15/2018

APPROVED BY:  TITLE: Chief Financial Officer DATE: 10/15/2018

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

5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

**BANK RECONCILIATION FOR MONTH ENDING
September 30, 2018**

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

ACCOUNT NO.: XXXXX-X1095

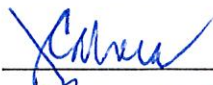
BANK BALANCE ENDING:	09/30/18	144,343.02
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	09/30/18	144,343.02

BALANCE PER G/L	08/31/18	144,373.10
ADD:		
DEPOSITS		0.00
INTEREST		21.35
LESS:		
CHECKS		0.00
CLIENT ANALYSIS SERVICE CHARGE		51.43
		0.00
BALANCE PER G/L	09/30/18	144,343.02

* 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: 

TITLE: Accountant

DATE: 10/11/18

APPROVED BY: 

TITLE: Chief Financial Officer

DATE: 10/11/18

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

BANK RECONCILIATION FOR MONTH ENDING
9/30/2018

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

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	9/30/2018	11,272.30
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	9/30/2018	11,272.30

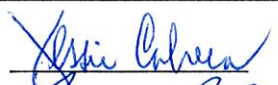
BALANCE PER GENERAL LEDGER	08/31/18	11,261.52
ADD:		
DEPOSITS (Credit Card Donations & Shared Fee)		0.00
BANKCARD DEPOSIT		50.75
PAYPAL DEPOSIT		0.00
INTEREST		1.67
LESS:		
APPLIED MERCHANT DEBITS		0.00
CLIENT ANALYSIS SERVICE CHARGE		29.19
BANKCARD FEES		12.45
CASH CONCENTRATION FEE		0.00
FUND TRANSFER TO GENERAL FUND		0.00
		0.00
BALANCE PER GENERAL LEDGER:	9/30/2018	11,272.30

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

Difference: 0.00

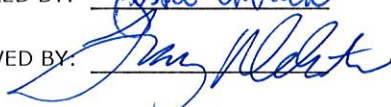
** August 2010 name changed from CSBG ARRA Account to HOPE Program Account.

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

PREPARED BY: 

TITLE: Accountant

DATE: 10/11/18

APPROVED BY: 

TITLE: Chief Financial Officer

DATE: 10/11/18

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2018

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

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING: 09/30/18 482,571.06

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 09/30/18 482,571.06

BALANCE PER G/L 08/31/18 482,474.69

ADD: DEPOSITS 0.00

INTEREST 96.37

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 09/30/18 482,571.06

DIFFERENCE: 0.00

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

PREPARED BY: 

TITLE: Accountant

DATE: 10/11/18

APPROVED BY: 

TITLE: Chief Financial Officer

DATE: 10/10/2018

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2018

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

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING: 09/30/18 159.15

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 21,579.00

ADJUSTED BANK BALANCE: 09/30/18 21,738.15

BALANCE PER G/L 08/31/18 322.40

ADD: DEPOSITS 0.00

INTEREST 0.06

BANK ACCOUNT TRANSFER FROM GENERAL FUND 21,579.00
on 10/10/18

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 54.23

BANK ACCOUNT TRANSFER TO GENERAL FUND
UNPROCESSED JULY/AUG SERVICE CHARGE 109.08

BALANCE PER G/L 09/30/18 21,738.15

DIFFERENCE: 0.00

PREPARED BY: Jessie Coburn TITLE: Accountant DATE: 10/11/18

APPROVED BY: Greg Nichols TITLE: Chief Financial Officer DATE: 09/12/2018

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2018

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

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING: 09/30/18 0.00

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 09/30/18 0.00

BALANCE PER G/L 08/31/18 0.00

ADD: DEPOSITS

INTEREST 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

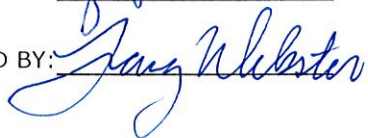
BALANCE PER G/L 09/30/18 0.00

DIFFERENCE: 0.00

PREPARED BY: 

TITLE: Accountant

DATE: 10/11/18

APPROVED BY: 

TITLE: Chief Financial Officer

DATE: 10/11/2018

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

Cardholder	Position	Amount Charged
Gloria Barbero	Administrator - EHS San Joaquin	\$ 626.83
Emily Gonzalez Demont	Assistant Director - Grants Management	8,538.60
Yolanda Gonzales	Director of Head Start/State Child Development Programs	8,551.62
Ralph Martinez	Director of Community Development	668.48
Raymond Quan	Director of Human Resources	800.00
Pritika Ram	Director of Administration	1,219.34
Carmen Segovia	Director of Health & Nutrition Services	7,516.94
Jeremy Tobias	Chief Executive Officer	4,665.98
Emilio Wagner	Director of Operations	5,252.07
	Total	\$ 37,839.86



GLORIA BARBERO

Platinum Plus® for Business

August 22, 2018 - September 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 \$626.83
Minimum Payment Due \$10.00
Payment Due Date 10/18/18
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 \$1,651.64
Payments and Other Credits -\$1,651.64
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$626.83
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$626.83
Credit Limit \$5,000
Credit Available \$4,373.17
Statement Closing Date 09/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
09/13	09/13	CA Banking Center payment	25606005750006860232126	- 1,651.64
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$1,651.64
Purchases and Other Charges				
08/27	08/24	BRENTWOOD DECORATIVE R 209-835-0131 CA	05227028236300240667862	82.89
08/30	08/29	WWW COSTCO COM 800-955-2292 WA	55432868241200043227005	59.94
09/17	09/14	COMMUNITY CARE LICENSI 678-7315516 CA	55436878258132584784117	242.00

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
August 22, 2018 - September 21, 2018

New Balance Total \$626.83
Minimum Payment Due \$10.00
Payment Due Date 10/18/18

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
09/18	09/17	COMMUNITY CARE LICENSI	678-7315516 CA	242.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$626.83

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	25.99% V	\$0.00	\$0.00

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

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EMILY GONZALEZ DEMONT

Platinum Plus® for Business

August 22, 2018 - September 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 \$8,538.60
Minimum Payment Due **\$85.39**
Payment Due Date **10/18/18****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 \$1,014.41
Payments and Other Credits **-\$1,014.41**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$8,538.60
Fees Charged \$0.00
Finance Charge \$0.00New Balance Total \$8,538.60
Credit Limit \$10,000
Credit Available \$1,461.40
Statement Closing Date 09/21/18
Days in Billing Cycle 31**Transactions**

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
09/13	09/13	CA Banking Center payment	25606005750016860191305	- 1,014.41
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$1,014.41
Purchases and Other Charges				
08/24	08/22	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/22/18 Dep: 08/22/18 Inv: 0005695890	55310208236006056958904	87.30
08/24	08/22	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/22/18 Dep: 08/22/18 Inv: 0005695916	55310208236006056959167	87.30

BUSINESS CARD
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WILMINGTON, DE 19886-5796EMILY GONZALEZ DEMONT
COMM ACTION PRTRNRSH KERN
COMM ACTION PRTRNRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105Account Number:
August 22, 2018 - September 21, 2018New Balance Total \$8,538.60
Minimum Payment Due **\$85.39**
Payment Due Date **10/18/18****Enter payment amount**\$ ☐ Check here for a change of mailing address or phone numbers.
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www.bankofamerica.com

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/24	08/22	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/22/18 Dep: 08/22/18 Inv: 0005695930	55310208236006056959308	87.30
08/24	08/22	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/22/18 Dep: 08/22/18 Inv: 0005695937	55310208236006056959373	87.30
08/24	08/22	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/22/18 Dep: 08/22/18 Inv: 0005695947	55310208236006056959472	87.30
08/24	08/22	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/22/18 Dep: 08/22/18 Inv: 0005695955	55310208236006056959555	87.30
08/27	08/23	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/23/18 Dep: 08/23/18 Inv: 0005699654	55310208237006056996549	87.30
08/29	08/28	EXPEDIA 7376368072031 EXPEDIA.COM WA	55432868240200879925251	2.33
08/29	08/27	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/27/18 Dep: 08/27/18 Inv: 0005720325	55310208241006057203253	174.60
08/30	08/28	AMERICAN 00171276057186 BELLEVUE WA ORTEGA/SYLVA P 00171276057186 Departure Date: 10/20/18 Airport Code: LAX AA B MSY	55417348241872413091476	149.20
08/30	08/28	AMERICAN 00171766913780 BELLEVUE WA RANGEL/CHASE M 00171766913780 Departure Date: 10/21/18 Airport Code: BFL AA S PHX Departure Date: 10/21/18 Airport Code: PHX AA V DFW Departure Date: 10/21/18 Airport Code: DFW AA G MSY Departure Date: 10/26/18 Airport Code: MSY AA O LAX	55417348241872413094025	882.81
08/30	08/28	DELTA 00671766790940 BELLEVUE WA ORTEGA/SYLVA P 00671766790940 Departure Date: 10/26/18 Airport Code: MSY DL E LAX	55417348241872414287644	129.20
08/30	08/28	UNITED 01671767691672 800-932-2732 TX BARBERO/GLORIA M 01671767691672 Departure Date: 10/02/18 Airport Code: SMF UA N DEN Departure Date: 10/06/18 Airport Code: DEN UA N SMF	55432868241200059709847	256.40
08/30	08/28	UNITED 01671767691683 800-932-2732 TX MENDOZA/NELLY 01671767691683 Departure Date: 10/02/18 Airport Code: SMF UA N DEN Departure Date: 10/06/18 Airport Code: DEN UA N SMF	55432868241200059709854	256.40
08/30	08/28	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/28/18 Dep: 08/28/18 Inv: 0005722600	55310208242006057226006	174.60
08/30	08/28	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/28/18 Dep: 08/28/18 Inv: 0005722602	55310208242006057226022	174.60
08/30	08/28	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/28/18 Dep: 08/28/18 Inv: 0005722619	55310208242006057226196	174.60
08/30	08/28	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/28/18 Dep: 08/28/18 Inv: 0005722638	55310208242006057226386	174.60
08/30	08/28	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 08/28/18 Dep: 08/28/18 Inv: 0005722755	55310208242006057227558	174.60
08/31	08/29	ALASKA A 02771770478923 8006545669 WA BARBERO/GLORIA M 02771770478923 Departure Date: 10/14/18 Airport Code: SJC AS L SNA Departure Date: 10/17/18 Airport Code: SNA AS G SJC	55310208242331901265087	159.20
08/31	08/29	ALASKA A 02771770478934 8006545669 WA CAFFESE/VALERIE 02771770478934	55310208242331901265095	159.20

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Departure Date: 10/14/18 Airport Code: SJC AS L SNA		
		Departure Date: 10/17/18 Airport Code: SNA AS G SJC		
09/03	08/30	SOUTHWES 5261483300697 800-435-9792 TX VANG/CHA PAO 5261483300697	55432868243200465313760	281.96
		Departure Date: 10/22/18 Airport Code: SMF WN P LAS		
		Departure Date: 10/25/18 Airport Code: LAS WN I SMF		
09/03	08/30	SOUTHWES 5261483300696 800-435-9792 TX CAFFESE/VALERIE 5261483300696	55432868243200465313778	281.96
		Departure Date: 10/22/18 Airport Code: SMF WN P LAS		
		Departure Date: 10/25/18 Airport Code: LAS WN I SMF		
09/03	08/30	SOUTHWES 5261483300695 800-435-9792 TX NINO/NICOLE CAROLINA 5261483300695	55432868243200465313786	281.96
		Departure Date: 10/22/18 Airport Code: SMF WN P LAS		
		Departure Date: 10/25/18 Airport Code: LAS WN I SMF		
09/07	09/05	RIO SUITES ADVANCE DEP 8662094732 NV Arr: 09/05/18 Dep: 09/05/18 Inv: 0005755171	55310208250006057551717	174.60
09/10	09/06	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 09/06/18 Dep: 09/06/18 Inv: 7180907124	55436878250262501952576	559.11
09/10	09/06	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 09/06/18 Dep: 09/06/18 Inv: 7180907124	55436878250262501952907	559.11
09/10	09/06	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 09/06/18 Dep: 09/06/18 Inv: 7180907124	55436878250262501952915	559.11
09/10	09/06	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 09/06/18 Dep: 09/06/18 Inv: 7180907124	55436878250262501952923	559.11
09/10	09/06	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 09/06/18 Dep: 09/06/18 Inv: 7180907124	55436878250262501953293	613.11
09/10	09/06	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 09/06/18 Dep: 09/06/18 Inv: 7180907124	55436878250262501953301	613.11
09/14	09/13	FREDPRYOR CAREERTRACK 800-5563012 KS	75418238256060425112215	256.00
09/17	09/15	SPRINGHILL SUITES RIDG RIDGECREST CA Arr: 09/15/18 Dep: 09/15/18 Inv: 258006	55432868258200444370453	146.02
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$8,538.60

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	25.99% V	\$0.00	\$0.00

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



YOLANDA GONZALES

Platinum Plus® for Business

August 22, 2018 - September 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 \$8,551.62
Minimum Payment Due **\$85.52**
Payment Due Date **10/18/18**

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 \$3,827.93
Payments and Other Credits **-\$3,827.93**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$8,551.62
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$8,551.62
Credit Limit \$10,000
Credit Available \$1,448.38
Statement Closing Date 09/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
09/13	09/13	CA Banking Center payment	25606005760028860099030	- 3,827.93
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$3,827.93
Purchases and Other Charges				
08/23	08/21	COMMTEACHERCREDENTIAL* SACRAMENTO CA	55420368234630150518669	102.50
08/30	08/29	TARGET 00027151 BAKERSFIELD CA	05410198241091007495891	2,114.82
09/03	08/31	OFFICE DEPOT #952 BAKERSFIELD CA	05436848244100086498234	296.90
09/10	09/06	OFFICE DEPOT #952 BAKERSFIELD CA	05436848250100067238360	356.19

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
August 22, 2018 - September 21, 2018

New Balance Total \$8,551.62
Minimum Payment Due **\$85.52**
Payment Due Date **10/18/18**

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
09/10	09/06	WALDORF WAILEA HI Arr: 09/06/18 Dep: 09/06/18 Inv: 2410907124	55436878250262500254784	284.89
09/10	09/06	WALDORF WAILEA HI Arr: 09/06/18 Dep: 09/06/18 Inv: 2410907124	55436878250262500254818	284.89
09/10	09/06	WALDORF WAILEA HI Arr: 09/06/18 Dep: 09/06/18 Inv: 2410907124	55436878250262500257670	284.89
09/10	09/07	DELTA 00671797426952 BELLEVUE WA GONZALES/YOLAND 00671797426952 Departure Date: 10/21/18 Airport Code: LAX DL E OGG Departure Date: 10/26/18 Airport Code: OGG DL E LAX	55417348251872513811440	495.60
09/10	09/07	DELTA 00671797426963 BELLEVUE WA CURRY/ROSITA C 00671797426963 Departure Date: 10/21/18 Airport Code: LAX DL E OGG Departure Date: 10/26/18 Airport Code: OGG DL E LAX	55417348251872513811457	495.60
09/10	09/07	HAWAIIAN 17371798130525 BELLEVUE WA STROTHER/RASHI 17371798130525 Departure Date: 10/21/18 Airport Code: SFO HA Z OGG Departure Date: 10/26/18 Airport Code: OGG HA Z SFO	55417348251872512760036	416.60
09/20	09/18	WALDORF WAILEA HI Arr: 09/18/18 Dep: 09/18/18 Inv: 2550919125	55436878262172624748148	1,139.58
09/20	09/18	WALDORF WAILEA HI Arr: 09/18/18 Dep: 09/18/18 Inv: 2550919125	55436878262172624749138	1,139.58
09/20	09/18	WALDORF WAILEA HI Arr: 09/18/18 Dep: 09/18/18 Inv: 2550919125	55436878262172624749963	1,139.58
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$8,551.62

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	25.99% V	\$0.00	\$0.00

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



RALPH MARTINEZ

Platinum Plus® for Business

August 22, 2018 - September 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 \$668.48

Minimum Payment Due **\$10.00****Payment Due Date** **10/18/18****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 \$975.88

Payments and Other Credits **-\$975.88**

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$668.48

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

New Balance Total \$668.48

Credit Limit \$10,000

Credit Available \$9,331.52

Statement Closing Date 09/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
09/13	09/13	CA Banking Center payment	25606005760028860314520	- 975.88
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$975.88
Purchases and Other Charges				
09/03	09/01	INDEED 203-564-2400 CT	55432868244200725783447	9.68
09/03	09/01	STAYCLASSYP STAYCLASSY 6199611892 CA	55429508244894807543583	69.00
09/17	09/14	FOOD-EX BAKERSFIELD CA	25247808257002405032105	589.80
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$668.48

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796RALPH MARTINEZ
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105Account Number:
August 22, 2018 - September 21, 2018

New Balance Total \$668.48

Minimum Payment Due **\$10.00****Payment Due Date** **10/18/18****Enter payment amount**\$ ☐ Check here for a change of mailing address or phone numbers.
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BUSINESS CARD,
or make your payment online at
www.bankofamerica.com

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	25.99% 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

August 22, 2018 - September 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 \$800.00
Minimum Payment Due \$10.00
Payment Due Date 10/18/18

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 \$800.00
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$800.00
Credit Limit \$10,000
Credit Available \$9,200.00
Statement Closing Date 09/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Purchases and Other Charges		
09/17	09/14	ARRC TECHNOLOGY 661-2814000 CA	25265088258000011604122	800.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$800.00

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:
August 22, 2018 - September 21, 2018

New Balance Total \$800.00
Minimum Payment Due \$10.00
Payment Due Date 10/18/18

Enter payment amount

\$

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RAYMOND T QUAN

August 22, 2018 - September 21, 2018
Page 3 of 4

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	25.99% V	\$0.00	\$0.00

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



PRITIKA RAM

Platinum Plus® for Business

August 22, 2018 - September 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 \$1,219.34

Minimum Payment Due \$12.19**Payment Due Date 10/18/18**

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

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

Account Summary

Previous Balance \$0.00

Payments and Other Credits \$0.00

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$1,219.34

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

New Balance Total \$1,219.34

Credit Limit \$10,000

Credit Available \$8,780.66

Statement Closing Date 09/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Purchases and Other Charges		
08/28	08/26	UNITED 01626075316482 800-932-2732 TX RAM /FIRST CHECKED BAG 01626075316482 Departure Date: 08/26/18 Airport Code: BFL UA ED DEN	55432868239200645979882	25.00
08/29	08/28	SHERATON DENVER DENVER CO Arr: 08/26/18 Dep: 08/28/18 Inv: 9780828123	55436878240172405489810	267.77

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
August 22, 2018 - September 21, 2018

New Balance Total \$1,219.34

Minimum Payment Due \$12.19**Payment Due Date 10/18/18****Enter payment amount**

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
09/03	09/01	SHERATON DENVER DENVER CO Arr: 08/27/18 Dep: 09/01/18 Inv: 9930901124	55436878244272441105150	875.08
09/21	09/20	CHEVRON 0305034 FIREBAUGH CA	55432868264200531551090	51.49
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$1,219.34

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	25.99% V	\$0.00	\$0.00

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

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¹ You may elect to receive alerts via text or email. Bank of America does not charge for this service but your mobile carrier's message and data rates may apply. Delivery of alerts may be affected or delayed by your mobile carrier's coverage.
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CARMEN SEGOVIA

Platinum Plus® for Business

August 22, 2018 - September 21, 2018

Cardholder Statement

Account Information:
www.bankofamerica.com

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EL PASO, TX 79998-2238

Mail Payments to:
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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 \$7,465.87
Minimum Payment Due \$74.66
Payment Due Date 10/18/18

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 \$1,826.32
Payments and Other Credits -\$1,877.39
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$7,516.94
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$7,465.87
Credit Limit \$20,000
Credit Available \$12,534.13
Statement Closing Date 09/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
09/10	09/07	COMFORT SUITES FRESNO CA Arr: 09/04/18 Dep: 09/07/18 Inv: 865587	55432868251200066154463	-51.07
09/13	09/13	CA Banking Center payment	25606005750016860146218	-1,826.32
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				-\$1,877.39
Purchases and Other Charges				
08/22	08/21	VIOC GN0163 BAKERSFIELD CA	55457028234837000052924	40.44
08/22	08/21	VIOC GN0163 BAKERSFIELD CA	55457028234837000052932	87.83

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:
August 22, 2018 - September 21, 2018

New Balance Total \$7,465.87
Minimum Payment Due \$74.66
Payment Due Date 10/18/18

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/23	08/21	OFFICE DEPOT #952 BAKERSFIELD CA	05436848234100077063684	51.44
08/28	08/27	VIOC GN0163 BAKERSFIELD CA	55457028240837000047637	40.44
08/29	08/29	WALMART.COM 8009666546 AR	55500368241083167666697	383.80
08/30	08/29	AMAZON.COM AMZN.COM/BI AMZN.COM/BILLWA	55310208241083223323794	125.71
08/31	08/30	PAYPAL *BREASTFEEDL 4029357733 CA	55429508242894728805683	100.00
09/03	08/30	COMFORT SUITES FRESNO CA	55432868243200430919139	513.03
		Arr: 08/29/18 Dep: 08/30/18 Inv: 567829		
09/03	08/30	COMFORT SUITES FRESNO CA	55432868243200430919147	513.03
		Arr: 08/29/18 Dep: 08/30/18 Inv: 567854		
09/03	08/30	AMTRAK .CO2420732032956 8008727245 DC	55499678243823483552805	90.00
		PATEL/MITCHALL		
		2420732032956		
		Departure Date: 09/17/18 Airport Code: BFD		
		2V U SKN		
09/07	09/05	OFFICE DEPOT #952 BAKERSFIELD CA	05436848249100067694582	225.23
09/07	09/06	TRAVEL GUARD GROUP INC 8779348308 WI	55500368249083217852190	113.56
09/07	09/06	NATIONAL WIC ASSOC 2022325492 DC	55429508249637902358638	820.00
09/10	09/06	UNITED 01624160027490 800-932-2732 TX	55432868250200846639180	873.60
		SPEIGHT/LORNA		
		01624160027490		
		Departure Date: 09/24/18 Airport Code: BFL		
		UA EA DEN		
		Departure Date: 09/24/18 Airport Code: DEN		
		UA EA MSY		
		Departure Date: 09/27/18 Airport Code: MSY		
		UA WR DEN		
		Departure Date: 09/27/18 Airport Code: DEN		
		UA WR BFL		
09/10	09/06	UNITED 01624160027501 800-932-2732 TX	55432868250200846639198	873.60
		BLISS/RUTH		
		01624160027501		
		Departure Date: 09/24/18 Airport Code: BFL		
		UA EA DEN		
		Departure Date: 09/24/18 Airport Code: DEN		
		UA EA MSY		
		Departure Date: 09/27/18 Airport Code: MSY		
		UA WR DEN		
		Departure Date: 09/27/18 Airport Code: DEN		
		UA WR BFL		
09/11	09/10	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500368254837000181410	163.00
09/12	09/11	WALMART.COM 800-966-6546 AR	55432868254200649117992	137.79
09/13	09/11	ASTOR CROWNE PLAZA NEW NEW ORLEANS LA	55310208255708053963656	486.39
		Arr: 09/24/18 Dep: 09/27/18 Inv: 15625978		
09/19	09/17	SVM PREPAID CARD 8007206428 IL	55460298261286082700440	224.05
09/21	09/19	PERFORMANCE SELF STORA 928-768-4383 AZ	85175308263001000056413	62.00
09/21	09/20	FREDPRYOR CAREERTRACK 800-5563012 KS	75418238263060754261212	1,592.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$7,516.94

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	25.99% V	\$0.00	\$0.00

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



JEREMY T TOBIAS

Platinum Plus® for Business

August 22, 2018 - September 21, 2018

Cardholder Statement

Account Information:
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EL PASO, TX 79998-2238

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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 \$4,665.98
Minimum Payment Due \$46.66
Payment Due Date 10/18/18

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 \$305.19
Payments and Other Credits -\$305.19
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$4,665.98
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$4,665.98
Credit Limit \$10,000
Credit Available \$5,334.02
Statement Closing Date 09/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
09/13	09/13	CA Banking Center payment	25606005760028860272140	- 305.19
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$305.19
Purchases and Other Charges				
08/27	08/24	SHERATON DENVER DENVER CO Arr: 08/24/18 Dep: 08/24/18 Inv: 9570824124	55436878236262361516114	1,093.84
08/27	08/24	SHERATON DENVER DENVER CO Arr: 08/24/18 Dep: 08/24/18 Inv: 9570824124	55436878236262361516122	1,093.84

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
August 22, 2018 - September 21, 2018

New Balance Total \$4,665.98
Minimum Payment Due \$46.66
Payment Due Date 10/18/18

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
08/27	08/26	SQU*SQ *AFEWORK ANDENE Denver CO	55432868239200552206840	75.90
08/29	08/28	SHERATON DENVER DENVER CO	55436878240172405488291	230.34
		Arr: 08/26/18 Dep: 08/28/18 Inv: 9780828123		
09/03	08/31	SQ *SQ *MILEHIGH TAXI AURORA CO	55432868243200504328001	71.98
09/03	08/31	UNITED 01626078759561 HOUSTON TX	55432868244200648315913	25.00
		TOBIAS /FIRST CHECKED BAG		
		01626078759561		
		Departure Date: 08/31/18 Airport Code: DEN		
		UA ED BFL		
09/03	09/01	SHERATON DENVER DENVER CO	55436878244272441107594	875.08
		Arr: 08/27/18 Dep: 09/01/18 Inv: 9930901124		
09/12	09/10	KERN COUNTY FAIR 6618334900 CA	55547508254206492400066	1,200.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$4,665.98

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	20.99% V	\$0.00	\$0.00

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

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¹ You may elect to receive alerts via text or email. Bank of America does not charge for this service but your mobile carrier's message and data rates may apply. Delivery of alerts may be affected or delayed by your mobile carrier's coverage.
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EMILIO WAGNER

Platinum Plus® for Business

August 22, 2018 - September 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 \$5,252.07
Minimum Payment Due \$52.52
Payment Due Date 10/18/18

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 \$2,337.56
Payments and Other Credits -\$2,337.56
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$5,252.07
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$5,252.07
Credit Limit \$10,000
Credit Available \$4,747.93
Statement Closing Date 09/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
09/13	09/13	Payments and Other Credits		
		CA Banking Center payment	25606005750006860056145	- 2,337.56
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$2,337.56
08/28	08/26	Purchases and Other Charges		
		UNITED 01626074946985 800-932-2732 TX	55432868239200645979874	25.00
		WAGNER /FIRST CHECKED BAG		
		01626074946985		

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

Account Number:
August 22, 2018 - September 21, 2018

New Balance Total \$5,252.07
Minimum Payment Due \$52.52
Payment Due Date 10/18/18

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Departure Date: 08/26/18 Airport Code: BFL UA ED DEN		
		Departure Date: 08/26/18 Airport Code: DEN UA ED ORD		
		Departure Date: 08/26/18 Airport Code: ORD UA ED FNT		
08/28	08/27	ENTERPRISE RENT-A-CAR FLINT MI	05410198239060407517947	108.93
08/28	08/27	UNION TAXI COOPERATIVE DENVER CO	55126858240207188702521	56.00
08/29	08/27	UNITED 01626076022211 800-932-2732 TX WAGNER /FIRST CHECKED BAG 01626076022211	55432868240200844019362	25.00
		Departure Date: 08/27/18 Airport Code: FNT UA ED ORD		
		Departure Date: 08/27/18 Airport Code: ORD UA ED DEN		
08/29	08/28	SHERATON DENVER DENVER CO Arr: 08/27/18 Dep: 08/28/18 Inv: 9780828123	55436878240172405488598	875.07
08/29	08/28	SHERATON DENVER DENVER CO Arr: 08/27/18 Dep: 08/28/18 Inv: 9780828123	55436878240172405488606	875.07
08/29	08/27	HOLIDAY INN FLINT FLINT MI Arr: 08/26/18 Dep: 08/27/18 Inv: 11383853	55310208240708257084042	126.54
08/29	08/27	HOLIDAY INN FLINT FLINT MI Arr: 08/26/18 Dep: 08/27/18 Inv: 11383850	55310208240708257567574	126.54
08/29	08/27	HOLIDAY INN FLINT FLINT MI Arr: 08/26/18 Dep: 08/27/18 Inv: 11383849	55310208240708257571329	126.54
09/03	08/31	SQU*SQ *SHALOM LUXURY Denver CO	55432868243200437061521	80.00
09/03	08/31	UNITED 01626078463402 HOUSTON TX WAGNER /FIRST CHECKED BAG 01626078463402	55432868244200648315905	25.00
		Departure Date: 08/31/18 Airport Code: DEN UA ED BFL		
09/03	09/01	SHERATON DENVER DENVER CO Arr: 08/27/18 Dep: 09/01/18 Inv: 9930901124	55436878244272441110374	875.08
09/13	09/12	ONESTEPGPS.COM 18182548150 CA	55429508255717756574281	418.50
09/13	09/12	BESTBUY.COM805561753519 888-BESTBUY MN	05410198255503590009502	1,063.40
09/21	09/20	MINDBODY, INC 805-4762700 CA	85454918263900016249490	445.40
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$5,252.07

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	25.99% V	\$0.00	\$0.00

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

COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2018 TO FEBRUARY 28, 2019 (7 OF 12 MONTHS OR 58.33%)

Line Item	2018/19 Budget	3/1/18 - 9/30/18 Actual	% Expended	Available Budget
USDA Revenue (Note A)	1,265,857	777,027	61.4%	488,830
Head Start Subsidy	<u>1,151,461</u>	<u>489,967</u>	42.6%	<u>661,494</u>
Total Revenue	<u>2,417,318</u>	<u>1,266,994</u>	52.4%	<u>1,150,324</u>
Expenditures (Note B)				
Salaries	557,792	347,466	62.3%	210,326
Benefits	167,338	120,121	71.8%	47,217
Vehicle Gasoline, Repair/Maintenance	70,000	41,758	59.7%	28,242
Space Costs	101,200	46,681	46.1%	54,519
Supplies - Office & Food Service	114,900	71,288	62.0%	43,612
Equipment Purchase		7,271		(7,271)
Equipment Repair/Maintenance	6,000	6,101	101.7%	(101)
Communication	13,000	5,382	41.4%	7,618
Risk Insurance	12,700	6,167	48.6%	6,533
Printing	1,700	506	29.7%	1,194
Hiring & Employee Costs	1,800	213	11.8%	1,587
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>425,352</u>	55.7%	<u>338,066</u>
Sub Total	1,822,016	1,078,332	59.2%	743,684
Adult Meals Prepared	188,000	99,004	52.7%	88,996
Indirect	<u>219,302</u>	<u>89,659</u>	40.9%	<u>129,643</u>
Total Expenditures	<u>2,229,318</u>	<u>1,266,994</u>	56.8%	<u>962,324</u>

	Prior Period	September	Cum
Total Meals Prepared and Vended (Note C)	345,235	98,990	444,225
Total Meals Claimed	<u>268,924</u>	<u>72,707</u>	<u>341,631</u>
Difference	76,311	26,283	102,594

Percentage Claimed to Prepared/Vended	77.9%	73.4%	76.9%
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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 CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/18 - 6/30/19 (2 OF 12 MONTHS = 16.67%)

Contract CMAP-7000	July 2018	Aug 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	June 2019	Total	%	% Earned to MRA
Provider Payments	\$ 376,158	\$ 491,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 868,058		
Add: Family Fees	<u>7,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,417</u>		
Net Provider Payments	\$ 383,575	\$ 491,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,475	79.20%	
Maximum Reimbursable Amount (MRA) for Provider Payments													6,977,689		12.55%
<u>Administration & Support Services Revenue</u>															
Provider Payments	\$ 383,575	\$ 491,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,475		
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%	x 21.2121%		
Revenue Earned	<u>\$ 81,364</u>	<u>\$ 104,342</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,707</u>		
Program Administration/Support Services Costs	42,513	88,735	-	-	-	-	-	-	-	-	-	-	131,247	11.87%	
Indirect (10% x MTDC) Costs	41,215	57,414	-	-	-	-	-	-	-	-	-	-	98,629	8.92%	
Transfer Indirect to CSBG	-	-	-	-	-	-	-	-	-	-	-	-	0		
Total Operating Costs	<u>\$ 83,727</u>	<u>\$ 146,149</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,876</u>	20.80%	
Revenue Earned Over/(Under) Costs	<u>\$ (2,363)</u>	<u>\$ (41,806)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (44,169)</u>		
TOTAL COSTS - NET OF FAMILY FEES	<u>\$ 467,302</u>	<u>\$ 638,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,105,351</u>	100.00%	

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

Provider payments	875,475
Reimbursement Rate (17.5% / 82.5%)	x 21.2121%
Revenue Earned	<u>185,707</u>

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

Provider Payments	6,977,689	82.50%
Administration	1,268,671	15.00%
Support Services	<u>211,445</u>	<u>2.50%</u>
Maximum Reimbursable Amount (MRA)	<u>8,457,805</u>	<u>100.00%</u>

Note 3: The MRA for 2018/19 is \$1,387,939 greater than 2017/18

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2017/18 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/18 - 6/30/19 (3 OF 12 MONTHS = 25.0%)

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	TOTAL	% Earned to MRA
<u>GENERAL CHILD CARE (CCTR-8049)</u>														
Adjusted Days of Enrollment - Certified	5,122	6,145	4,840	-	-	-	-	-	-	-	-	-	16,107	
Reimbursement Rate per Child per Day	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	
Revenue Earned	\$ 245,773	\$ 294,816	\$ 232,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 772,820	26.26%
Maximum Reimbursable Amount (MRA)													\$2,943,028	
<u>CALIFORNIA STATE PRESCHOOL (CSPP-8120)</u>														
Adjusted Days of Enrollment - Certified	2,323	3,413	4,562	-	-	-	-	-	-	-	-	-	10,299	
Reimbursement Rate per Child per Day	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	
Revenue Earned	\$ 112,176	\$ 164,802	\$ 220,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 497,246	15.88%
Maximum Reimbursable Amount (MRA)													\$3,131,270	
<u>MIGRANT CHILD CARE (CMIG-8004)</u>														
Adjusted Days of Enrollment - Certified	292	458	403	-	-	-	-	-	-	-	-	-	1,153	
Reimbursement Rate per Child per Day	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	
Revenue Earned	\$ 14,020	\$ 21,959	\$ 19,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,331	21.75%
Maximum Reimbursable Amount (MRA)													\$254,377	

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 2018/19 is \$613,955 greater than 2017/18.
CSPP's MRA for 2018/19 is \$163,872 greater than 2017/18.
CMIG's MRA for 2018/19 is \$17,878 greater than 2017/18.

Division/CFO: Tracy Webster, CFO	Month/Year: September 2018
Program/Work Unit: Not Applicable	Deputy CFO: Vacant
Services: Overall financial and accounting functions of the organization	

Activities	September 2018		Year to Date (3/1/18 -9/30/18)	
Description	Number	Amount	Number	Amount
Accounting Transactions Processed	1,301		100,480	
Bank Deposits	7	1,797,959	44	13,090,803
Wire Deposits	3	12,335	26	390,871
Head Start/IRS Drawdowns	4	3,784,594	36	17,356,590
Vendor Checks Issued	862	2,169,173	6,258	15,119,871
Payroll Disbursed		2,435,549		16,698,150
Grant Reports Prepared in September 2018	13		99	
Cal Fresh Outreach				
CSBG				
CSBG - Discretionary				
Differential Response				
DOE				
Economic Empowerment				
Gang Prevention				
LIHEAP 2016				
LIHEAP 2017				
LIHEAP 2018				
Realignment for Success				
U. S. Treasury Cash Report				
• Head Start				
WIC				

Other: Total Division Staffing: 8 + 3 vacancies – Deputy CFO, Accounting Manager & Accounting Clerk

CFO	Deputy CFO
Accounting Manager	Accountant II
Accountant (2)	Accounting Specialist
Accounting Technician (4)	Accounting Clerk

Community Action of Partnership of Kern Agency Total

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

ASSETS

Cash in Bank	3,327,316.09
Cash - Vacation Reserve	522,349.93
Petty Cash	500.00
Accounts Receivable	3,323,123.25
Travel Advance	10,419.51
Prepaid Expense	388,196.42
Inventory	1,265,582.73
Net Fixed Assets - Unrestricted	2,590,181.40
Net Fixed Assets - Restricted	<u>9,236,431.72</u>

Total Assets 20,664,101.05

LIABILITIES AND NET ASSETS

Accounts Payable	1,883,875.63
Accrued Expenses	1,687,060.24
Accrued Vacation	911,138.65
Line of Credit	-
Note Payable	2,781,719.93
Advance Payable	22,808.43
Deferred Revenue	<u>2,569,389.97</u>

Total Liabilities 9,855,992.85

Total Net Assets 10,808,108.20

Total Liabilities and Net Assets 20,664,101.05

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

REVENUE

Grant Revenue	40,187,171.67
Donations	16,116,503.21
Other Revenue	1,507,767.08
In-Kind	<u>78,737.84</u>

Total Revenue 57,890,179.80

EXPENDITURES

Salaries	25,685,452.68
Benefits	7,818,215.82
Travel	503,701.23
Space Costs	5,103,043.63
Supplies	2,271,144.31
Consultant/Contract Services	1,493,279.77
Other Costs	2,107,414.67
Program Costs	7,973,555.16
Capital Expenditures	(5,408.92)
Indirect	5,060,831.66
In-Kind	<u>78,737.84</u>

Total Expenditures 58,089,967.85

Net Change in Assets (199,788.05)

Net Assets, beginning 11,007,896.25

Net Assets, ending 10,808,108.20

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF SEPTEMBER 30, 2018

ASSETS

Cash in Bank	2,450,457.90
Cash - Vacation Reserve	482,483.71
Petty Cash	500.00
Accounts Receivable	1,067,219.12
Travel Advance	5,290.36
Prepaid Expense	426,267.31
Inventory	1,311,832.52
Net Fixed Assets - Unrestricted	2,401,025.83
Net Fixed Assets - Restricted	<u>9,066,425.72</u>

Total Assets 17,211,502.47

LIABILITIES AND NET ASSETS

Accounts Payable	784,956.20
Accrued Expenses	674,544.31
Accrued Vacation	470,878.79
Line of Credit	615,000.00
Note Payable	2,615,013.62
Advance Payable	393,726.00
Deferred Revenue	<u>1,002,300.45</u>

Total Liabilities 6,556,419.37

Total Net Assets 10,655,083.10

Total Liabilities and Net Assets 17,211,502.47

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2018 TO SEPTEMBER 30, 2018

REVENUE

Grant Revenue	29,520,018.11
Donations	90,138.77
Other Revenue	2,745,130.44
In-Kind	<u>3,801,808.62</u>

Total Revenue 36,157,095.94

EXPENDITURES

Salaries	14,759,328.67
Benefits	4,632,816.04
Travel	335,916.35
Space Costs	2,607,876.75
Supplies	943,705.92
Consultant/Contract Services	1,397,369.16
Other Costs	1,363,857.95
Program Costs	3,794,375.62
Capital Expenditures	155,028.59
Indirect	2,518,037.37
In-Kind	<u>3,801,808.62</u>

Total Expenditures 36,310,121.04

Net Change in Assets (153,025.10)

Net Assets, beginning 10,808,108.20

Net Assets, ending 10,655,083.10

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 09-30-18 (58.3%)**

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	25,995,600	13,424,393	12,571,207	52%
BENEFITS	7,979,525	4,285,500	3,694,025	54%
TRAVEL	536,271	317,992	218,279	59%
SPACE COST	3,765,111	2,288,541	1,476,570	61%
SUPPLIES	1,796,041	873,092	922,949	49%
EQUIPMENT	211,038	154,635	56,403	73%
CONSULTANT/CONTRACT SERVICES	954,462	938,542	15,920	98%
OTHER COSTS	2,259,160	1,239,749	1,019,411	55%
PROGRAM COSTS	9,151,790	3,804,002	5,347,788	42%
INDIRECT	5,059,589	2,632,581	2,427,008	52%
TOTAL	57,708,587	29,959,026	27,749,561	52%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 09-30-18 (58.3%)**

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	20,001,314	10,252,020	9,749,294	51%
BENEFITS	6,306,887	3,368,748	2,938,139	53%
TRAVEL	323,189	180,672	142,517	56%
SPACE COST	2,763,629	1,638,533	1,125,096	59%
SUPPLIES	1,391,790	663,799	727,991	48%
EQUIPMENT	113,310	147,364	(34,054)	130%
CONSULTANT/CONTRACT SERVICES	697,686	488,203	209,483	70%
OTHER COSTS	1,273,028	689,755	583,273	54%
PROGRAM COSTS	6,935,676	2,945,859	3,989,818	42%
INDIRECT	3,489,828	1,972,536	1,517,292	57%
TOTAL	43,296,337	22,347,487	20,948,850	52%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 09-30-18 (58.3%)**

	NUTRITION		
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE
EXPENDITURES			
SALARIES	3,431,870	1,724,886	1,706,984
BENEFITS	981,090	490,141	490,949
TRAVEL	106,391	75,035	31,356
SPACE COST	576,555	334,751	241,804
SUPPLIES	214,757	147,807	66,950
EQUIPMENT	97,728	7,271	90,457
CONSULTANT/CONTRACT SERVICES	11,300	1,964	9,336
OTHER COSTS	310,015	183,899	126,116
PROGRAM COSTS	1,235,539	548,910	686,629
INDIRECT	604,331	325,028	279,303
TOTAL	7,569,576	3,839,693	3,729,883
			51%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 09-30-18 (58.3%)**

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	1,300,000	841,484	458,516	65%
BENEFITS	377,000	221,861	155,139	59%
TRAVEL	60,000	42,586	17,414	71%
SPACE COST	200,000	126,589	73,411	63%
SUPPLIES	140,000	31,618	108,382	23%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	200,000	439,373	(239,373)	220%
OTHER COSTS	535,000	292,438	242,562	55%
PROGRAM COSTS	950,000	292,634	657,366	31%
INDIRECT	376,200	222,895	153,305	59%
TOTAL	4,138,200	2,511,478	1,626,722	61%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 09-30-18 (58.3%)**

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	652,004	263,285	388,719	40%
BENEFITS	150,654	88,413	62,242	59%
TRAVEL	32,701	15,090	17,611	46%
SPACE COST	102,402	154,067	(51,665)	150%
SUPPLIES	25,419	23,231	2,188	91%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	43,226	8,611	34,615	20%
OTHER COSTS	66,152	33,800	32,352	51%
PROGRAM COSTS	20,025	11,358	8,667	57%
INDIRECT	101,673	58,147	43,526	57%
TOTAL	1,194,256	656,003	538,253	55%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 09-30-18 (58.3%)**

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	606,412	340,217	266,195	56%
BENEFITS	163,069	115,990	47,079	71%
TRAVEL	13,990	4,610	9,380	33%
SPACE COST	118,325	34,568	83,757	29%
SUPPLIES	21,875	4,503	17,372	21%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	2,250	390	1,860	17%
OTHER COSTS	48,705	16,088	32,617	33%
PROGRAM COSTS	10,550	2,525	8,025	24%
INDIRECT	484,007	51,084	432,923	11%
TOTAL	1,469,183	569,974	899,209	39%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 09-30-18 (58.3%)**

	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	23,768	2,492	91%
PROGRAM COSTS	0	2,717	(2,717)	not budgeted
INDIRECT	3,550	2,891	659	81%
TOTAL	41,035	34,390	6,645	84%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2018/19
BUDGET TO ACTUAL - 3/1/18 TO 2/28/19 (6 OF 12 MONTHS = 58.33%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	\$ 5,059,589	\$ 2,632,581	52.0%	\$ 2,427,008
Expenditures				
Salaries	2,820,260	1,455,791	51.6%	1,364,469
Benefits @ 24.11% actual	<u>674,091</u>	<u>323,675</u>	<u>48.0%</u>	<u>350,416</u>
Total Personnel Costs	3,494,351	1,779,466	50.9%	1,714,885
Operating Costs				
Travel	90,750	36,510	40.2%	54,240
Space Costs	187,900	102,095	54.3%	85,805
Supplies	138,400	65,692	47.5%	72,708
Consultant/Contract	630,725	442,883	70.2%	187,842
Other Operating Costs	<u>363,950</u>	<u>116,887</u>	<u>32.1%</u>	<u>247,063</u>
Total Operating Costs	1,411,725	764,066	54.1%	647,659
Total Expenditures	<u>\$ 4,906,076</u>	<u>\$ 2,543,532</u>	<u>51.8%</u>	<u>\$ 2,362,544</u>
Excess Indirect Revenue	<u>\$ 153,513</u>	<u>\$ 89,049</u>		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	\$ 1,223,465	\$ 592,610	48.4%	\$ 630,855
Operations	1,394,366	755,659	54.2%	638,707
Executive	536,935	305,850	57.0%	231,085
Community Development	704,410	331,899	47.1%	372,511
Finance	<u>1,046,900</u>	<u>557,515</u>	<u>53.3%</u>	<u>489,385</u>
	<u>\$ 4,906,076</u>	<u>\$ 2,543,532</u>	<u>51.8%</u>	<u>\$ 2,362,544</u>

Prepared Date: 10/15/18