



DATE	February 15, 2023
TIME	12:00 pm
LOCATION	Teams Meeting / 5005 Business Park North Bakersfield, CA 93309
TEAMS LINK	<a href="#">Click here to join the meeting</a>
PHONE NUMBER	(213) 204-2374 / ID: 461 158 593#

## Budget & Finance Committee Agenda

Per Governor's Executive Order N-29-20 and Assembly Bill 361, Meeting to be held via Tele-Conference. Members of the public may join the tele-conference or listen to the call from the CAPK office at 5005 Business Park North, Bakersfield, CA 93309

### 1. Call to Order

### 2. Roll Call

Michelle Jara-Rangel (Chair)    Nila Hogan  
Denise Boshers

### 3. Public Comments

*The public may address the Committee on items not on the agenda but under the jurisdiction of the Committee. 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.*

### 4. New Business

- a. Head Start / Early Head Start Budget to Actual Reports for December 2022 – **Info Item** Tracy Webster, Chief Financial Officer
  - 1. Head Start Budget to Actual for the Period Ended December 31, 2022 **(p.3-5)**
  - 2. Early Head Start budget to Actual for the Period Ended December 31, 2022 **(p.6-8)**
  - 3. Early Head Start San Joaquin (No Cost Extension) Period Ended December 31, 2022 **(p.9-10)**
  - 4. Early Head Start Child Care Partnership (No Cost Extension) Period Ended December 31, 2022 **(p.11-12)**
  - 5. American Rescue Plan Funding Budget to Actual for the Period Ended December 31, 2022 **(p.13-15)**
  
- b. Annual Budget for Fiscal Year 2023/2024 – **Action Item (p.16-28)** Tracy Webster, Chief Financial Officer
  
- c. December 2022 Financial Statements - **Action Item (p.29-87)** Tracy Webster, Chief Financial Officer

### 5. Committee Member Comments

### 6. Next Scheduled Meeting

Budget & Finance Committee Meeting  
12:00 pm  
March 22, 2023  
5005 Business Park North  
Bakersfield, CA 93309

**7. 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, CA and online at [www.capk.org](http://www.capk.org) by 5: 00 pm, February 10, 2023. Laura Alford, Assistant to CFO.*



## MEMORANDUM

To: Budget and Finance Committee

From: Tracy Webster, CFO/ Louis Rodriguez, Finance Administrator

Date: February 15, 2023

Subject: *Agenda Item 4a*: Head Start Budget to Actual Report for the period ended December 31, 2022 – **Info Item**

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The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the fourth-year budget period is March 1, 2022, through February 28, 2023.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2022, through December 31, 2022. Ten months (83.3%) of the 12-month budget period have elapsed.

### **Base Funds**

Overall expenditures are at 72% of the budget.

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

Overall expenditures are at 79% of the budget.

### **Non-Federal Share (Head Start and Early Head Start combined)**

The non-Federal share is at 84% of the budget.

**Community Action Partnership of Kern**  
**Head Start**  
**Budget to Actual Report**  
*Budget Period: March 1, 2022 - February 28, 2023*  
*Report Period: March 1, 2022 - December 31, 2022*  
 Month 10 of 12 (83.3%)

Prepared 01/06/2023

<b>BASE FUNDS</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
PERSONNEL	9,267,039	6,457,548	2,809,491	70%	30%
FRINGE BENEFITS	3,776,726	1,914,446	1,862,280	51%	49%
TRAVEL	-	-	-		
EQUIPMENT	55,000	-	55,000	0%	100%
SUPPLIES	890,498	480,514	409,984	54%	46%
CONTRACTUAL	165,175	211,254	(46,079)	128%	-28%
CONSTRUCTION	-	-	-		
OTHER	2,724,977	2,941,268	(216,291)	108%	-8%
INDIRECT	1,630,902	1,244,885	386,017	76%	24%
<b>TOTAL BASE FUNDING</b>	<b>18,510,317</b>	<b>13,249,915</b>	<b>5,260,402</b>	<b>72%</b>	<b>28%</b>

**TRAINING & TECHNICAL ASSISTANCE**

TRAVEL	44,192	65,410	(21,218)	148%	-48%
SUPPLIES	30,013	19,700	10,313	66%	34%
CONTRACTUAL	26,080	1,826	24,254	7%	93%
OTHER	212,393	161,268	51,125	76%	24%
INDIRECT	31,268	24,229	7,039	77%	23%
<b>TOTAL TRAINING &amp; TECHNICAL ASSISTANCE</b>	<b>343,946</b>	<b>272,433</b>	<b>71,513</b>	<b>79%</b>	<b>21%</b>

**CARRYOVER**

SUPPLIES	923,529	923,529	-	100%	0%
CONTRACTUAL	-	-	-		
CONSTRUCTION	666,925	1,864,018	(1,197,093)	279%	-179%
OTHER - CARES	91,015	92,943	(1,928)	102%	-2%
INDIRECT	-	0	(0)		
<b>TOTAL CARRYOVER</b>	<b>1,681,469</b>	<b>2,880,490</b>	<b>(1,199,021)</b>	<b>171%</b>	

**GRAND TOTAL HS FEDERAL FUNDS**                      **20,535,732**                      **16,402,838**                      **4,132,894**                      **80%**                      **20%**

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

<b>SOURCE</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
IN-KIND	2,340,055	2,007,662	332,393	86%	14%
CALIF DEPT OF ED	7,988,651	6,647,686	1,340,965	83%	17%
<b>TOTAL NON-FEDERAL</b>	<b>10,328,706</b>	<b>8,655,348</b>	<b>1,673,358</b>	<b>84%</b>	<b>16%</b>

Budget reflects Notice of Award #09CH011132-04-01

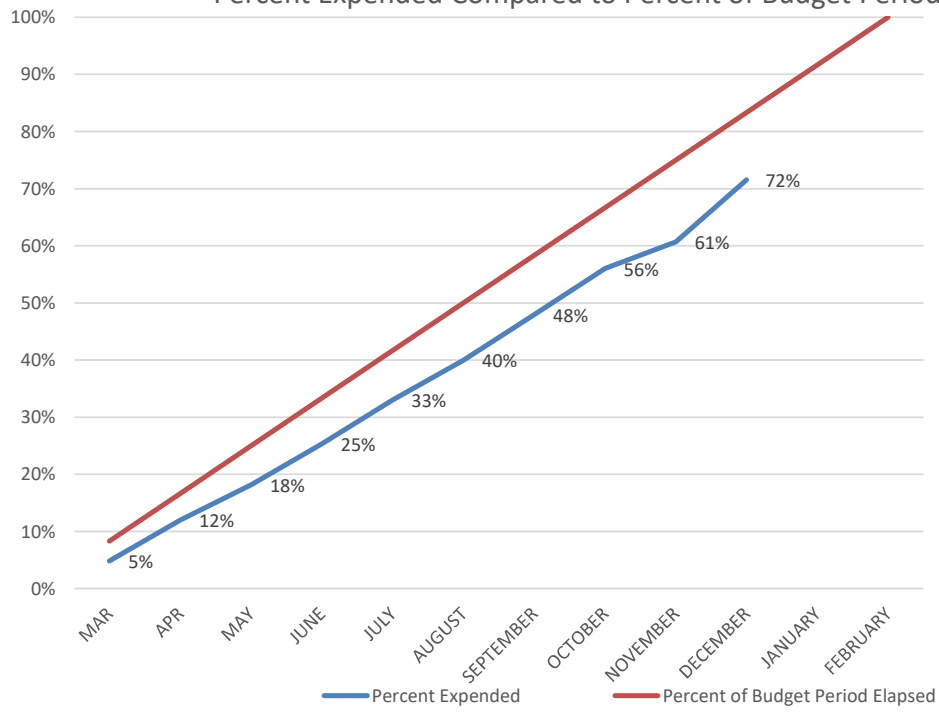
Actual expenditures include posted expenditures and estimated adjustments through 12/31/2022

**Administrative Cost for HS and EHS Combined**                      **5.6%**

**Agency-Wide Credit Card Report**

	<b>CURRENT</b>	<b>1 TO 30</b>	<b>31 TO 60</b>	<b>61 TO 90</b>	<b>TOTAL</b>	<b>STATEMENT DATE</b>
<b>Wells Fargo</b>	24,442	-	-	-	<b>24,442</b>	1/9/2023
<b>Lowe's</b>	832	-	-	-	<b>832</b>	1/6/2023
<b>Smart &amp; Final</b>	-	623	159	-	<b>782</b>	1/3/2023
<b>Save Mart</b>	317	-	-	-	<b>317</b>	1/4/2023
<b>Chevron &amp; Texaco Business Card</b>	5,881	-	-	-	<b>5,881</b>	1/6/2023
<b>Home Depot</b>	5,704	-	-	-	<b>5,704</b>	1/5/2023
	<b>37,176</b>	<b>623</b>	<b>159</b>	<b>-</b>	<b>37,958</b>	

Head Start  
Percent Expended Compared to Percent of Budget Period Elapsed





## MEMORANDUM

To: Budget and Finance Committee

From: Tracy Webster, CFO / Louis Rodriguez, Finance Administrator

Date: February 15, 2023

Subject: *Agenda Item 4a*: Early Head Start Budget to Actual Report for the period ended December 31, 2022 – **Info Item**

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The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the fourth-year budget period is March 1, 2022, through February 28, 2023.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2022, through December 31, 2022. Ten months (83.3%) of the 12-month budget period has elapsed.

### **Base Funds**

Overall expenditures are at 72% of the budget.

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

Overall expenditures are at 72% of the budget.

**Community Action Partnership of Kern  
Early Head Start**

**Budget to Actual Report**

*Budget Period: March 1, 2022 - February 28, 2023*

*Report Period: March 1, 2022 - December 31, 2022*

*Month 10 of 12 (83.3%)*

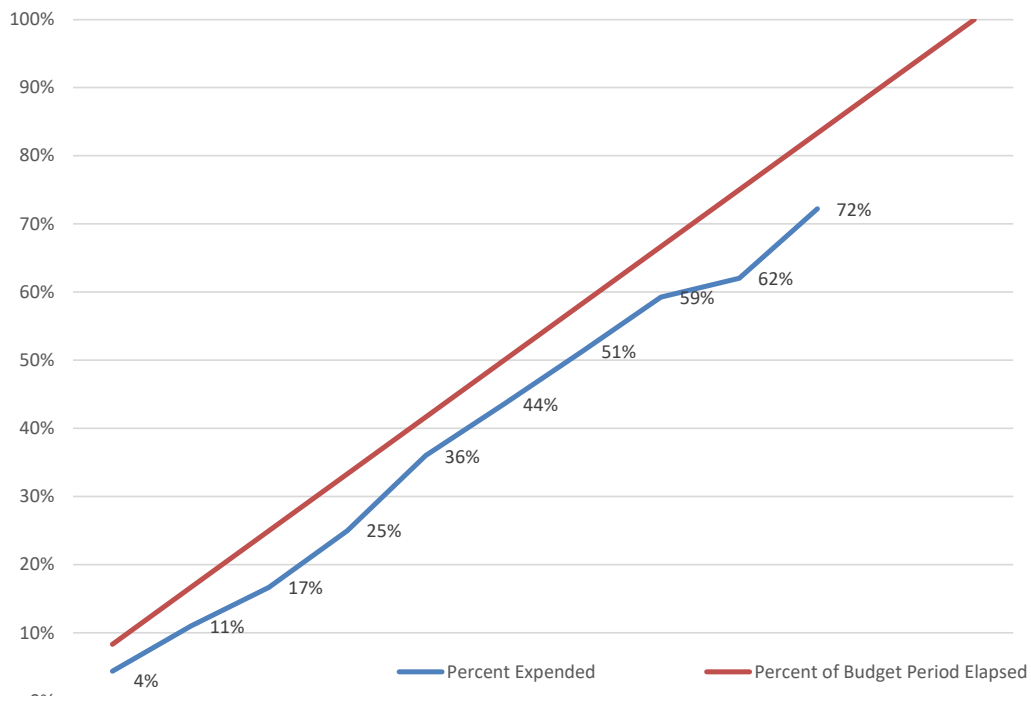
Prepared 01/06/2023

<b>BASE FUNDS</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
PERSONNEL	9,701,422	6,357,185	3,344,237	66%	34%
FRINGE BENEFITS	2,363,974	1,794,957	569,017	76%	24%
TRAVEL	-	-	-		
EQUIPMENT	45,000	-	45,000	0%	100%
SUPPLIES	916,242	623,102	293,140	68%	32%
CONTRACTUAL	1,025,838	178,894	846,944	17%	83%
CONSTRUCTION	-	288,763	(288,763)		
OTHER	1,527,720	2,038,060	(510,340)	133%	-33%
INDIRECT	1,512,778	1,062,447	450,331	70%	30%
<b>TOTAL BASE FUNDING</b>	<b>17,092,974</b>	<b>12,343,407</b>	<b>4,749,567</b>	<b>72%</b>	<b>28%</b>
<b>TRAINING &amp; TECHNICAL ASSISTANCE</b>					
TRAVEL	44,192	63,913	(19,721)	145%	-45%
SUPPLIES	30,013	10,997	19,016	37%	63%
CONTRACTUAL	26,080	19,057	7,023	73%	27%
OTHER	212,393	129,188	83,205	61%	39%
INDIRECT	31,268	24,269	6,999	78%	22%
<b>TOTAL TRAINING &amp; TECHNICAL ASSISTANCE</b>	<b>343,946</b>	<b>247,425</b>	<b>96,521</b>	<b>72%</b>	<b>28%</b>
<b>CARRYOVER</b>					
SUPPLIES	-	-	-		
CONTRACTUAL	-	-	-		
CONSTRUCTION	1,601,144	200,223	1,400,921	13%	87%
OTHER	24,512	42,412	(17,900)	173%	-73%
INDIRECT	-	-	-		
<b>TOTAL CARRYOVER</b>	<b>1,625,656</b>	<b>242,635</b>	<b>1,383,021</b>	<b>15%</b>	
<b>GRAND TOTAL EHS FEDERAL FUNDS</b>	<b>19,062,576</b>	<b>12,833,468</b>	<b>6,229,108</b>	<b>67%</b>	<b>33%</b>

Budget reflects Notice of Award #09CH011132-04-01

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2022

### Early Head Start Percent Expended Compared to Percent of Budget Period Elapsed







## MEMORANDUM

To: Budget and Finance Committee

From: Tracy Webster, CFO / Louis Rodriguez, Finance Administrator

Date: February 15, 2023

Subject: *Agenda Item 4a: Early Head Start San Joaquin (No Cost Extension)*  
Budget to Actual Report for the period ended December 31, 2022 – **Info Item**

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The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period of February 1, 2021, through February 28, 2023. Twenty-three months (92%) of the 25-month budget period have elapsed. The office of Head Start processed a no cost extension to the prior year contract through February 28, 2023. This will allow CAPK to complete ongoing capital projects to benefit the Head Start program.

### **Base Funds**

Overall expenditures are at 105% of the budget.

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

Overall expenditures are at 100% of the budget.

### **Carryover Funds**

Overall expenditures are at 40% of the budget.

### **COVID Cares Funds**

Overall expenditures are at 100% of the budget.

### **Non-Federal Share**

Non-Federal share is at 117% of the budget.

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

Budget Period: February 1, 2021 - February 28, 2023 (No Cost Extension)

Report Period: February 1, 2021 - December 31, 2022

Month 23 of 25 (92%)

Prepared 01/06/2022

<b>BASE FUNDS</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
PERSONNEL	3,509,263	3,702,214	(192,951)	105%	-5%
FRINGE BENEFITS	985,996	939,379	46,617	95%	5%
TRAVEL	0	0	0		
EQUIPMENT	45,000	31,190	13,810	69%	31%
SUPPLIES	143,912	222,535	(78,623)	155%	-55%
CONTRACTUAL	10,244	28,736	(18,491)	281%	-181%
OTHER	776,728	894,660	(117,932)	115%	-15%
INDIRECT	536,733	478,608	58,125	89%	11%
<b>TOTAL</b>	<b>6,007,877</b>	<b>6,297,323</b>	<b>(289,446)</b>	<b>105%</b>	<b>-5%</b>

**TRAINING & TECHNICAL ASSISTANCE FUNDS**

PERSONNEL	53,809	52,188	1,621	97%	3%
FRINGE BENEFITS	23,718	21,722	1,996	92%	8%
TRAVEL	3,519	4,264	(745)	121%	-21%
SUPPLIES	7,355	3,094	4,261	42%	58%
CONTRACTUAL	7,924	10,383	(2,458)	131%	-31%
OTHER	20,817	25,788	(4,971)	124%	-24%
INDIRECT	11,675	11,667	7	100%	0%
<b>TOTAL</b>	<b>128,816</b>	<b>129,106</b>	<b>(289)</b>	<b>100%</b>	<b>0%</b>

**CARRYOVER**

EQUIPMENT	21,035	0	21,035	0%	100%
SUPPLIES	29,804	0	29,804	0%	100%
CONTRACTUAL	8,000	0	8,000	0%	100%
OTHER	381,242	115,245	265,997	30%	70%
INDIRECT	41,905	77,006	(35,101)	184%	-84%
<b>TOTAL</b>	<b>481,986</b>	<b>192,251</b>	<b>289,735</b>	<b>40%</b>	<b>60%</b>

**COVID CARES - Carried over from 2020-21**

PERSONNEL		19,203	(19,203)		
FRINGE BENEFITS		3,331	(3,331)		
SUPPLIES	75,407	69,273	6,134	92%	8%
OTHER	21,681	3,128	18,553	14%	86%
INDIRECT	9,709	11,861	(2,152)	122%	-22%
<b>TOTAL</b>	<b>106,797</b>	<b>106,797</b>	<b>(0)</b>	<b>100%</b>	<b>0%</b>

<b>GRAND TOTAL EHS FEDERAL FUNDS</b>	<b>6,725,476</b>	<b>6,725,476</b>	<b>0</b>	<b>100%</b>	<b>0%</b>
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<b>NON-FEDERAL SHARE</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
IN-KIND	1,630,480	1,913,366	(282,885)	117%	-17%
<b>TOTAL NON-FEDERAL FUNDS</b>	<b>1,630,480</b>	<b>1,913,366</b>	<b>(282,885)</b>	<b>117%</b>	<b>-17%</b>

Centralized Administrative Cost	6.6%
Program Administrative Cost	2.8%
<b>Total Administrative Cost</b>	<b>9.4%</b>

Budget reflects Notice of Award #09CH011406-02-02 and NOA 09CH011406-02-04

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2022



## MEMORANDUM

To: Budget and Finance Committee

From: Tracy Webster, CFO / Louis Rodriguez, Finance Administrator

Date: February 15, 2023

Subject: *Agenda Item 4a*: Early Head Start Child Care Partnerships (No Cost Extension) Budget to Actual Report for the period ended December 31, 2022 – **Info Item**

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The following are highlights of the Early Head Start Child Care Partnership Budget to Actual Report for the period of March 1, 2021, through November 30, 2022. Twenty-two months (92%) of the 24-month budget period have elapsed. The Office of Head Start processed a no cost extension to the prior year contract through February 28, 2023. This will allow CAPK to complete ongoing capital projects to benefit the Head Start program.

### **Base Funds**

Overall expenditures are at 91% of the budget.

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

Overall expenditures are at 35% of the budget.

### **Carryover Funds**

Overall expenditures are at 105% of the budget.

### **COVID Cares Funds**

Overall expenditures are at 19% of the budget.

### **Non-Federal Share**

Non-Federal share is at 134% of the budget.

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

Budget Period: March 1, 2021 - February 28, 2023 (No Cost Extension)

Report Period: March 1, 2021 - December 31, 2022

Month 22 of 24 (92%)

Prepared 01/06/2023

<b>BASE FUNDS</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
PERSONNEL	668,881	565,607	103,274	85%	15%
FRINGE BENEFITS	183,736	150,179	33,557	82%	18%
TRAVEL	0	0	0		
SUPPLIES	37,083	128,104	(91,021)	345%	-245%
CONTRACTUAL	1,091,504	877,749	213,755	80%	20%
OTHER	231,300	297,822	(66,522)	129%	-29%
INDIRECT	215,164	178,749	36,415	83%	17%
<b>TOTAL BASE FUNDING</b>	<b>2,427,668</b>	<b>2,198,210</b>	<b>229,458</b>	<b>91%</b>	<b>9%</b>

**TRAINING & TECHNICAL ASSISTANCE**

TRAVEL	5,294	2,741	2,553	52%	48%
SUPPLIES	16,391	2,488	13,903	15%	85%
CONTRACTUAL		3,346	(3,346)		
OTHER	29,393	9,487	19,906	32%	68%
INDIRECT	5,107	1,794	3,313	35%	65%
<b>TOTAL TRAINING &amp; TECHNICAL ASSISTANCE</b>	<b>56,185</b>	<b>19,857</b>	<b>36,328</b>	<b>35%</b>	<b>65%</b>

**CARRYOVER**

SUPPLIES	16,000	39,347	(23,347)	246%	-146%
CONSTRUCTION	2,458,581	2,366,556	92,026	96%	4%
CONTRACTUAL	14,000	23,198	(9,198)	166%	-66%
OTHER	14,121	173,044	(158,923)	1225%	-1125%
INDIRECT	4,412	19,956	(15,544)	452%	-352%
<b>TOTAL CARRYOVER</b>	<b>2,507,114</b>	<b>2,622,101</b>	<b>(114,987)</b>	<b>105%</b>	<b>-5%</b>

**COVID CARES**

PERSONNEL		3,622			
FRINGE BENEFITS		579			
SUPPLIES	77,735	6,962	70,773	9%	91%
OTHER	24,361	7,926	16,435	33%	67%
INDIRECT	10,206	1,904	8,302	19%	81%
<b>TOTAL COVID</b>	<b>112,302</b>	<b>20,993</b>	<b>95,510</b>	<b>19%</b>	<b>81%</b>

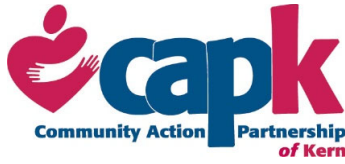
<b>GRAND TOTAL EHS FEDERAL FUNDS</b>	<b>5,103,269</b>	<b>4,861,161</b>	<b>246,309</b>	<b>95%</b>	<b>5%</b>
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**NON-FEDERAL SHARE**

<b>SOURCE</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
IN-KIND	588,256	790,157	(201,901)	134%	-34%
<b>TOTAL NON-FEDERAL</b>	<b>588,256</b>	<b>790,157</b>	<b>(201,901)</b>	<b>134%</b>	<b>-34%</b>

Budget reflects Notice of Award #09HP000163-03-02

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2022



## MEMORANDUM

To: Budget and Finance Committee

From: Tracy Webster, CFO/ Louis Rodriguez, Finance Administrator

Date: February 15, 2023

Subject: *American Rescue Plan Funding*  
Budget to Actual Report for the period ended December 31, 2022 – **Info Item**

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The following are highlights of the American Rescue Plan Budget to Actual Report for the period of April 1, 2021, through December 31, 2022, twenty-one months (87.50%) of the 24-month budget period have elapsed.

### **COVID**

Overall expenditures are at 100% of the budget. These funds are being utilized to support the Summer Bridge Program options.

### **American Rescue Plan Act**

Overall expenditures are at 95% of the budget. These funds are being utilized to support the retention incentive for staff and Construction.

**Community Action Partnership of Kern**

**American Rescue Plan**

**Budget to Actual Report**

Budget Period: April 1, 2021 - March 31, 2023

Report Period: April 1, 2021 - December 31, 2022

Month 21 of 24 (87.50%)

Prepared 01/06/2023

<b>COVID</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% SPENT</b>	<b>% REMAINING</b>
PERSONNEL		502,095	(502,095)		
FRINGE BENEFITS		107,505	(107,505)		
TRAVEL					
EQUIPMENT					
SUPPLIES	500,000	0	500,000		
CONTRACTUAL					
OTHER	170,559	0	170,559		
INDIRECT	0	60,959	(60,959)		
<b>TOTAL</b>	<b>670,559</b>	<b>670,559</b>	<b>0</b>	<b>100%</b>	<b>0%</b>

**American Rescue Plan Act**

PERSONNEL	763,438	976,097	(212,659)	128%	-28%
FRINGE BENEFITS	251,934	74,671	177,263	30%	70%
TRAVEL					
SUPPLIES	553,540	553,540	0	100%	0%
CONTRACTUAL					
OTHER	830,310	830,310	0	100%	0%
INDIRECT	266,580	87,948	178,632	33%	67%
<b>TOTAL</b>	<b>2,665,802</b>	<b>2,522,566</b>	<b>143,236</b>	<b>95%</b>	<b>5%</b>

<b>GRAND TOTAL ARP FEDERAL FUNDS</b>	<b>3,336,361</b>	<b>3,193,125</b>	<b>143,236</b>	<b>96%</b>	<b>4%</b>
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Centralized Administrative Cost	4.7%
Program Administrative Cost	0.0%
<b>Total Administrative Cost</b>	<b>4.7%</b>

Budget reflects Notice of Award #09HE000432-01-01

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2022

**Community Action Partnership of Kern  
Head Start and Early Head Start Kern  
Year-to-Date Non-Federal Share and In-Kind Report**  
Budget Period: March 1, 2022 through February 28, 2023  
Report for period ending December 31, 2022 (Month 10 of 12)  
Percent of budget period elapsed: **66.7%**

LOCATION	Enroll-ment	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	YTD Totals	Kern/SJC	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	40	6,091	6,995	6,460	0	0	2,344	8,249	9,010	8,105	5,469	52,722	Kern	40,535	130%
Alicante	20	6,683	6,417	5,282	5,603	1,531	2,196	4,548	5,769	6,331	2,261	46,621	Kern	20,268	230%
Angela Martinez	60	5,074	6,024	10,633	5,480	1,148	776	312	2,491	1,386	1,989	35,312	Kern	60,803	58%
Broadway	40	3,607	2,961	1,979	0	0	919	1,695	2,998	2,633	3,483	20,276	Kern	40,535	50%
California City	34	13,517	9,646	8,632	0	0	4,637	8,575	7,637	102	7,025	59,771	Kern	34,455	173%
Cleo Foran	23	5,334	3,038	3,203	2,393	2,032	1,065	2,672	3,004	2,492	2,158	27,391	Kern	23,308	118%
Delano	76	13,615	10,753	8,740	0	0	5,146	9,870	8,771	11,246	7,360	75,502	Kern	77,017	98%
East California	52	12,674	12,159	12,553	7,210	3,713	6,436	5,564	7,979	8,752	6,588	83,626	Kern	52,696	159%
Fairfax	40	4,711	4,469	3,010	0	0	1,084	3,019	4,436	6,004	3,708	30,442	Kern	40,535	75%
Fairview	40	11,153	11,122	9,377	0	0	0	0	0	0	0	31,652	Kern	40,535	78%
Harvey L. Hall	156	14,849	12,921	12,144	10,731	8,322	9,204	9,448	8,532	8,876	6,995	102,022	Kern	158,087	65%
Heritage	20	1,210	1,497	398	0	0	1,318	2,892	4,208	3,493	0	15,017	Kern	20,268	74%
Home Base	123	4,900	6,931	6,657	4,793	7,050	6,653	5,840	9,840	10,422	195	63,282	Kern	62,323	102%
Lamont	20	3,579	105	0	0	0	0	4,257	4,402	6,312	6,446	25,101	Kern	20,268	124%
Martha J. Morgan	72	8,977	9,258	10,741	7,007	5,257	5,572	9,202	11,587	8,342	7,209	83,151	Kern	72,963	114%
McFarland	20	14,755	13,839	6,654	0	0	2,153	2,245	7,487	9,266	6,408	62,807	Kern	20,268	310%
Mojave	20	0	0	0	0	0	113	511	2,137	2,927	0	5,689	Kern	20,268	28%
Oasis	60	6,311	7,403	5,303	0	0	4,271	8,862	6,489	6,877	7,397	52,913	Kern	60,803	87%
Pete H. Parra	128	22,284	22,653	23,904	19,486	8,987	14,599	13,498	11,700	6,982	10,952	155,045	Kern	129,713	120%
Planz	20	1,051	909	506	0	0	0	0	0	0	0	2,466	Kern	20,268	12%
Primeros Pasos	78	10,068	9,300	12,109	10,241	3,707	7,301	7,296	7,358	5,563	6,620	79,563	Kern	79,044	101%
Rosamond	80	7,713	6,819	1,418	0	0	1,530	362	1,604	1,814	0	21,260	Kern	81,070	26%
San Diego	40	3,964	3,724	3,973	3,725	4,793	3,394	3,833	3,616	6,227	2,766	40,017	Kern	40,535	99%
Seibert	40	107	65	0	0	0	2,119	3,067	2,216	2,295	1,299	11,168	Kern	40,535	28%
Shafter	20	8,891	9,422	7,989	9,690	2,325	2,784	2,958	4,001	2,648	3,445	54,151	Kern	20,268	267%
Shafter HS/EHS	25	6,293	5,298	5,028	3,947	3,540	5,404	3,783	4,384	114	0	37,791	Kern	25,334	149%
Sterling	124	8,587	8,286	8,237	6,427	5,825	4,592	5,794	9,393	9,427	5,868	72,436	Kern	125,659	58%
Sunrise Villa	20	2,893	2,246	1,353	0	0	302	1,909	12,223	9,294	0	30,220	Kern	20,268	149%
Taft	63	3,570	3,771	2,365	0	0	145	1,384	1,529	3,400	994	17,157	Kern	63,843	27%
Tehachapi	34	1,674	1,695	787	0	0	0	166	1,495	1,222	0	7,039	Kern	34,455	20%
Vineland	20	849	1,325	0	0	0	0	161	1,188	2,661	0	6,183	Kern	20,268	31%
Virginia	40	7,331	6,314	5,408	0	0	1,558	6,378	7,084	7,928	7,714	49,716	Kern	40,535	123%
Wesley	60	17,881	16,343	11,003	0	0	3,590	12,546	19,245	20,691	13,639	114,938	Kern	60,803	189%
Willow	55	6,419	5,852	3,338	0	0	247	2,437	3,531	4,100	2,954	28,878	Kern	55,736	52%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	Kern	0	#DIV/0!
PC Planning		0	0	0	339	0	195	0	0	0	0	534	Kern	0	#DIV/0!
PC By Laws		0	0	0	53	0	49	0	0	0	0	101			
Governance		368	213	210	34	0	0	251	277	0	0	1,353	Kern	15,000	9%
Program Services		370	0	0	0	0	0	0	179	596	223	1,368	Kern	74,265	2%
California Street	24	7,215	6,419	6,840	5,260	4,612	4,930	3,680	3,993	3,348	3,572	49,868	SJC	39,646	126%
Chrisman	20	4,462	4,206	4,631	4,070	4,567	5,748	5,476	5,158	5,231	4,453	48,000	SJC	33,039	145%
Gianone	16	0	0	0	0	0	0	0	0	0	0	0	SJC	26,431	0%
Kennedy	16	4,837	4,626	2,588	1,947	3,098	3,605	2,886	2,843	1,159	2,029	29,618	SJC	26,431	112%
Lodi Home Base	35	3,908	5,003	4,033	2,349	3,663	2,483	783	3,173	940	0	26,335	SJC	28,909	91%
Lodi UCC	30	2,870	2,612	3,750	3,525	6,254	5,480	8,456	7,303	5,241	4,582	50,074	SJC	49,558	101%
Manteca Home Base	12	2,868	4,914	3,505	3,762	4,168	5,457	5,442	4,743	4,324	19	39,202	SJC	9,912	396%
Marci Massei	24	2,393	2,890	2,761	2,665	3,221	3,008	2,240	2,238	2,636	1,360	25,411	SJC	39,646	64%
St. Mary's	24	942	1,384	891	467	1,482	1,859	2,243	4,339	2,631	1,701	17,940	SJC	39,646	45%
Stockton Home Base	90	7,730	6,630	5,460	3,656	6,544	5,276	3,912	6,476	5,558	250	51,491	SJC	74,337	69%
Tracy Home Base	12	2,221	3,607	4,076	3,855	3,099	2,086	3,283	3,588	0	0	25,815	SJC	9,912	260%
Walnut	24	4,677	5,014	4,176	5,093	5,042	4,208	4,619	3,201	481	391	36,902	SJC	39,646	93%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	SJC	0	
Program Services		100	100	697	518	75	88	88	458	200	0	2,322	SJC	0	#DIV/0!
Policy Council		0	0	0	0	0	0	0	0	0	0	0	SJC	0	#DIV/0!
<b>SUBTOTAL IN-KIND</b>	<b>2,090</b>	<b>291,574</b>	<b>277,177</b>	<b>242,805</b>	<b>134,326</b>	<b>104,055</b>	<b>145,920</b>	<b>196,690</b>	<b>245,314</b>	<b>220,280</b>	<b>149,521</b>	<b>2,007,662</b>	<b>0</b>	<b>2,230,643</b>	<b>90%</b>
x															
State General Child Care*		225,590	215,386	223,645	214,040	134,741	194,744	192,905	225,747	210,577	210,967	2,048,342	Kern	2,821,834	73%
State Preschool*		468,476	403,837	407,462	237,630	182,181	354,638	452,716	529,198	492,046	443,829	3,972,013	Kern	3,865,832	103%
State Migrant Child Care*		8,159	10,870	12,275	10,345	4,863	6,336	6,700	8,166	6,999	6,878	81,591	Kern	125,833	65%
<b>SUBTOTAL CA DEPT of ED</b>		<b>702,225</b>	<b>630,094</b>	<b>643,382</b>	<b>462,015</b>	<b>321,785</b>	<b>555,719</b>	<b>652,320</b>	<b>763,111</b>	<b>709,622</b>	<b>661,674</b>	<b>6,101,947</b>		<b>6,813,499</b>	<b>90%</b>
x															
State General Child Care*		71,287	70,881	72,768	60,412	31,031	43,982	41,161	47,645	43,952	58,747	541,867	SJC	1,175,152	46%
<b>SUBTOTAL CA DEPT of ED</b>		<b>71,287</b>	<b>70,881</b>	<b>72,768</b>	<b>60,412</b>	<b>31,031</b>	<b>43,982</b>	<b>41,161</b>	<b>47,645</b>	<b>43,952</b>	<b>58,747</b>	<b>541,867</b>		<b>1,175,152</b>	<b>46%</b>
<b>GRAND TOTAL</b>		<b>1,065,086</b>	<b>978,152</b>	<b>958,955</b>	<b>656,753</b>	<b>456,871</b>	<b>745,621</b>	<b>890,171</b>	<b>1,056,070</b>	<b>973,854</b>	<b>869,942</b>	<b>8,651,476</b>		<b>10,219,294</b>	<b>85%</b>
<b>3,872</b>															
<b>8,655,348</b>															



## MEMORANDUM

To: Budget & Finance Committee

*Tracy Webster*

From: Tracy Webster, Chief Financial Officer

Date: February 15, 2023

Subject: *Agenda Item 4b*: Annual Budget for Fiscal Year 2023/2024 - **Action Item**

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The 2023/2024 annual budget was presented as an information item during the January 2023 Budget and Finance Committee Meeting for review and discussion. Accordingly, the annual budget for the 2023/2024 fiscal year is presented using the following functional categories:

1. Program Services
  - Education
  - Nutrition
  - Energy Conservation
  - Community Services
  - CSBG
2. Support Services
  - Discretionary & Fund Raising
3. Indirect

The annual operating budget (program services and support services) of \$109,269,816 was developed using individual grant or program budgets prepared by program staff that were combined into the above functional categories. The annual budget for FY 2023/2024 is 4.9% greater than the prior year. Attached is the FY 2023/2024 annual budget with category support schedules.

The Indirect budget of \$8,356,468 for the five support divisions: Executive, Human Resources, Finance, Operations, and Community Development Administration is 9.9% greater than the prior year. The Indirect Budget reflects projected costs for additional staff in Information Technology and Outreach staff. Fiscal Year 2023/2024 will be the eighth year using the 10% indirect cost rate. 69.3% of the Indirect budget is for personnel costs and 30.7% is for operating costs. Attached is a comparison of the Indirect budget for five years.

### **Recommendation:**

Staff recommends that the Budget and Finance Committee approve the annual budget for FY 2023-24.

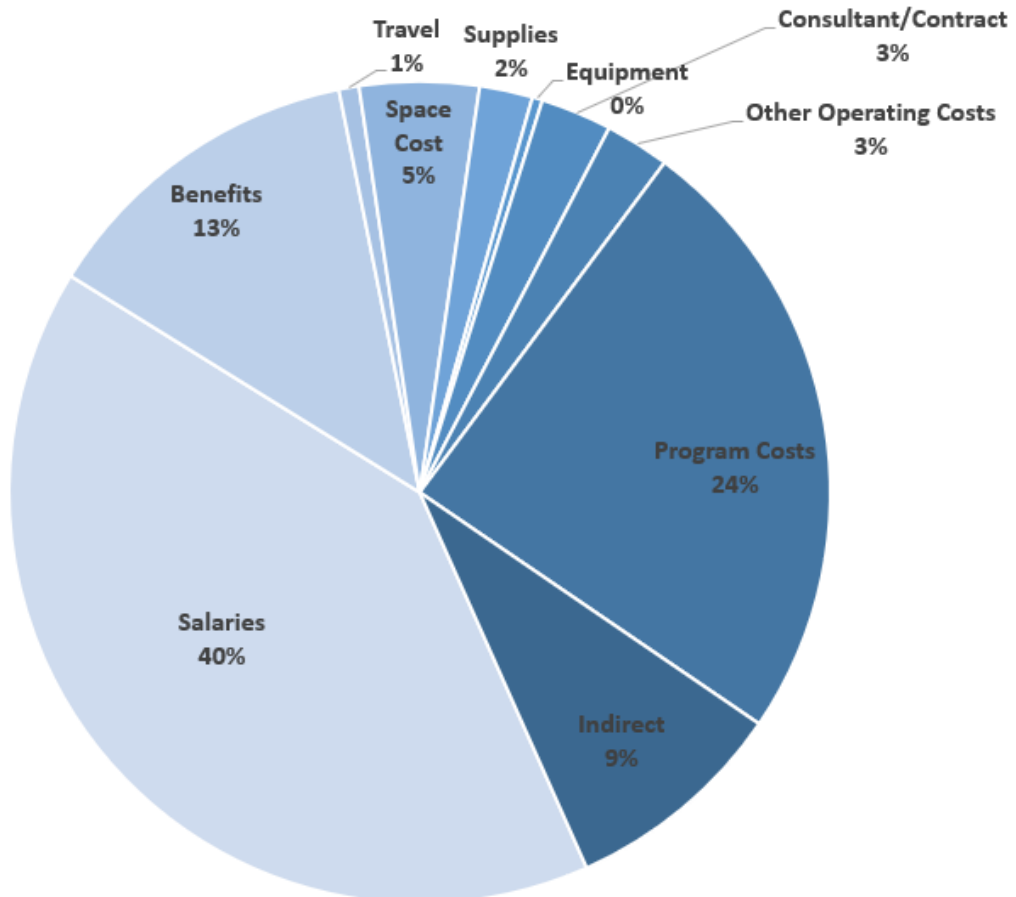
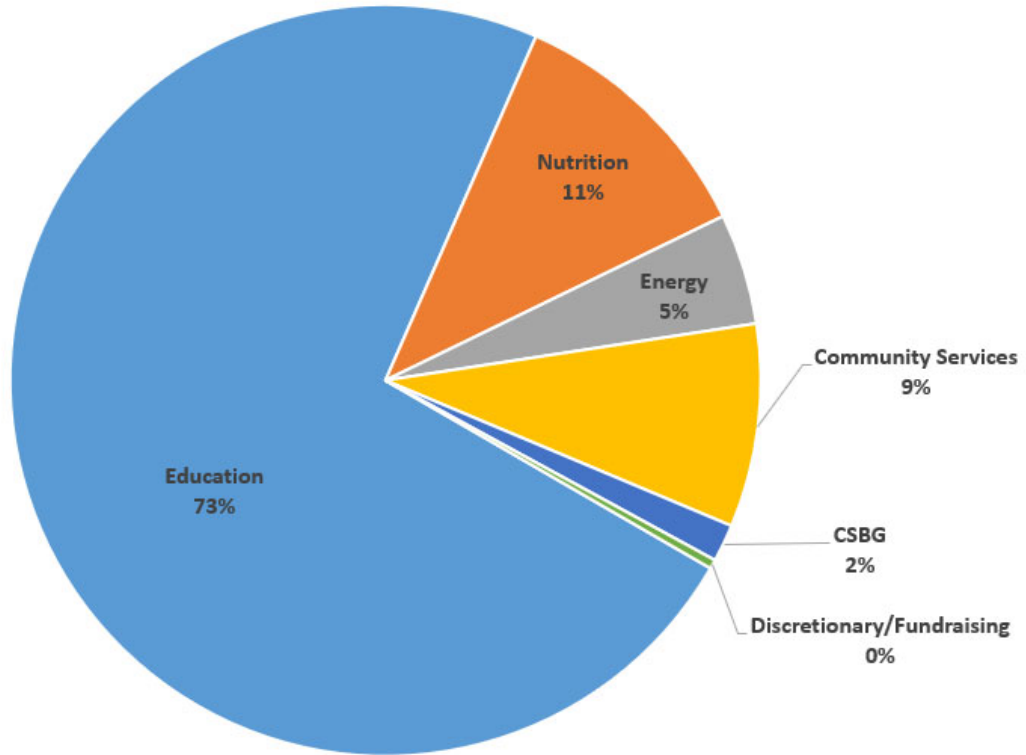
### **Attachments:**

(1) *Annual Budget for FY 2023/24*

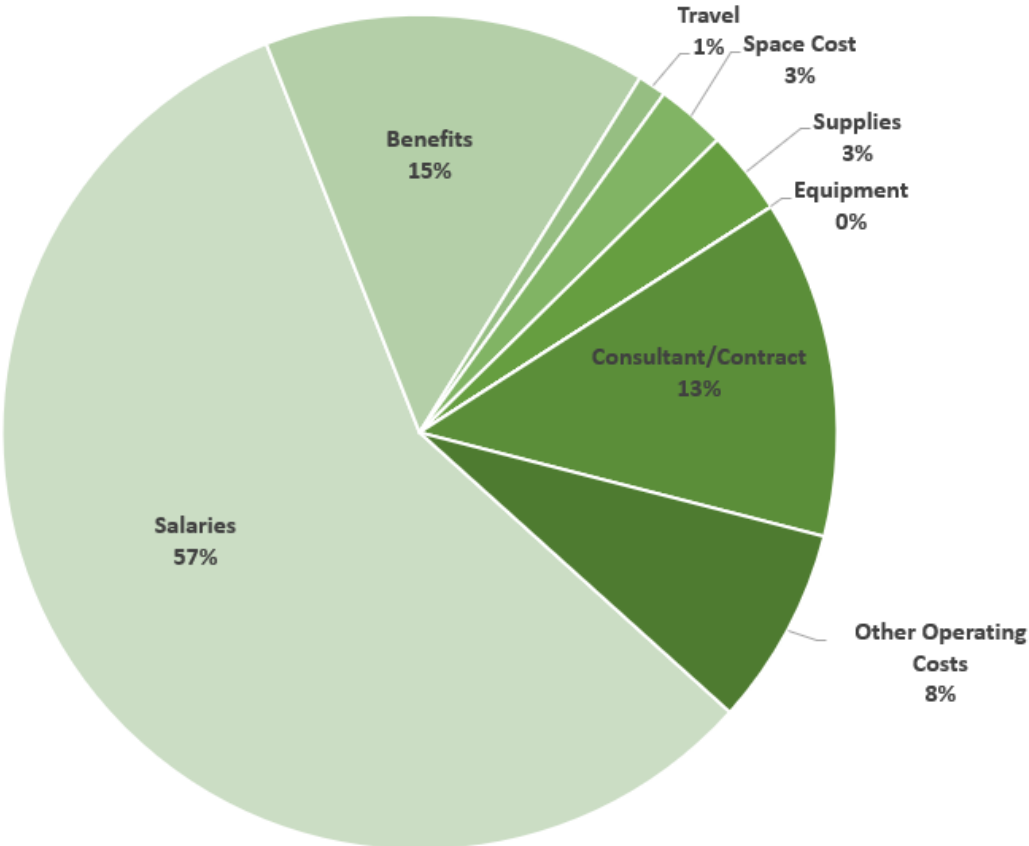
(2) *Indirect Budget Comparison for Five Years*



# AGENCY BUDGET



# INDIRECT BUDGET BREAKDOWN



**COMMUNITY ACTION PARTNERSHIP OF KERN  
PROPOSED ANNUAL BUDGET 2023/24**

	Program Services					Support Services		Indirect
	Education	Nutrition	Energy Conservation	Community Services	CSBG	Discretionary & Fund Raising	TOTAL	
<b>Revenue</b>								
Government Revenue	\$ 81,177,384	\$ 10,291,714	\$ 5,196,750	\$ 10,004,495	\$ 1,756,701	\$ -	\$ 108,427,044	\$ -
Head Start Subsidy for CACFP	(1,500,335)	1,500,335	-	-	-	-	-	-
Private Revenue	-	50,000	-	-	-	11,520	61,520	-
Other Revenue	-	244,247	-	-	-	8,464	252,711	9,633,850
Donations	-	130,000	-	-	-	10,000	140,000	-
<b>Total Revenue</b>	<b>\$ 79,677,049</b>	<b>\$ 12,216,296</b>	<b>\$ 5,196,750</b>	<b>\$ 10,004,495</b>	<b>\$ 1,756,701</b>	<b>\$ 29,984</b>	<b>\$ 108,881,275</b>	<b>\$ 9,633,850</b>
<b>Expenditures</b>								
Salaries	31,698,221	4,689,341	2,279,389	4,559,481	1,007,969	157,156	44,391,557	4,599,831
Benefits	10,482,845	1,454,798	683,820	1,332,571	261,830	48,718	14,264,582	1,190,237
Travel	606,386	110,349	50,000	55,702	13,740	24,750	860,927	88,000
Space Cost	2,611,487	760,375	237,186	953,189	234,537	5,700	4,802,474	354,950
Supplies	1,779,693	125,671	109,499	232,451	18,915	8,800	2,275,029	262,650
Equipment	396,870	25,000	-	13,550	-	-	435,420	-
Consultant/Contract	1,306,125	648,910	229,213	836,414	7,750	30,307	3,058,719	1,049,000
Other Operating Costs	1,162,562	409,174	654,000	371,858	42,380	109,610	2,749,584	780,300
Program Costs	22,106,428	3,068,971	481,231	825,804	3,000	-	26,485,434	-
Depreciation	312,240	5,000	-	-	-	(5,000)	312,240	31,500
Indirect	7,214,192	918,707	472,412	823,475	166,580	38,484	9,633,850	-
<b>Total Expenditures</b>	<b>\$ 79,677,049</b>	<b>\$ 12,216,296</b>	<b>\$ 5,196,750</b>	<b>\$ 10,004,495</b>	<b>\$ 1,756,701</b>	<b>\$ 418,525</b>	<b>\$ 109,269,816</b>	<b>\$ 8,356,468</b>
<b>Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (388,541)</b>	<b>\$ (388,541)</b>	<b>\$ 1,277,382</b>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
EDUCATION**

	<b>Head Start</b>	<b>State Dept. of Education</b>	<b>San Joaquin COE</b>	<b>County of Kern Home Visit Initiative</b>	<b>Migrant Alternative Payment</b>	<b>TOTAL</b>
<b>Revenue</b>						
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Government Revenue	38,770,294	8,539,285	1,571,900	4,874,043	27,421,862	<b>81,177,384</b>
Head Start Subsidy for CACFP	(1,500,335)	-	-	-	-	<b>(1,500,335)</b>
Private Revenue	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Donations	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 37,269,959</b>	<b>\$ 8,539,285</b>	<b>\$ 1,571,900</b>	<b>\$ 4,874,043</b>	<b>\$ 27,421,862</b>	<b>\$ 79,677,049</b>
<b>Expenditures</b>						
Salaries	19,866,016	5,981,879	1,097,982	2,785,694	1,966,650	<b>31,698,221</b>
Benefits	6,922,649	1,760,125	347,456	894,331	558,284	<b>10,482,845</b>
Travel	343,886	-	-	232,000	30,500	<b>606,386</b>
Space Cost	2,368,787	-	-	96,000	146,700	<b>2,611,487</b>
Supplies	1,613,545	-	-	110,148	56,000	<b>1,779,693</b>
Equipment	-	-	-	-	396,870	<b>396,870</b>
Consultant/Contract	1,235,043	20,982	3,600	25,000	21,500	<b>1,306,125</b>
Other Operating Costs	944,918	-	-	78,284	139,360	<b>1,162,562</b>
Program Costs	247,157	-	-	196,000	21,663,271	<b>22,106,428</b>
Depreciation	297,840	-	-	14,400	-	<b>312,240</b>
Indirect	3,430,118	776,299	122,862	442,186	2,442,727	<b>7,214,192</b>
<b>Total Expenditures</b>	<b>\$ 37,269,959</b>	<b>\$ 8,539,285</b>	<b>\$ 1,571,900</b>	<b>\$ 4,874,043</b>	<b>\$ 27,421,862</b>	<b>\$ 79,677,049</b>
<b>Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Benefit Rate	34.8%	29.4%	31.6%	32.1%	28.4%	33.1%

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
NUTRITION**

	WIC	Snap-ED	Child and Adult Care Food Program (CACFP)			Food Bank	TOTAL
			Kern Central Kitchen	San Joaquin Vended Meals	Subtotal CACFP		
<b>Revenue</b>							
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 376,079	\$ 376,079
Other Government Revenue	4,346,698	1,814,696	2,098,319	203,206	2,301,525	1,828,795	10,291,714
Head Start Subsidy for CACFP	-	-	1,213,057	287,278	1,500,335	-	1,500,335
Private Revenue	-	-	-	-	-	50,000	50,000
Other Revenue	-	-	-	-	-	244,247	244,247
Donations	-	-	-	-	-	130,000	130,000
<b>Total Revenue</b>	<b>\$ 4,346,698</b>	<b>\$ 1,814,696</b>	<b>\$ 3,311,376</b>	<b>\$ 490,484</b>	<b>\$ 3,801,860</b>	<b>\$ 2,629,121</b>	<b>\$ 12,592,375</b>
<b>Expenditures</b>							
Salaries	2,518,623	655,319	843,039	-	843,039	935,352	4,952,333
Benefits	780,773	197,066	258,634	-	258,634	297,223	1,533,696
Travel	12,000	33,307	27,000	-	27,000	38,042	110,349
Space Cost	402,948	49,627	121,700	-	121,700	186,100	760,375
Supplies	40,657	16,887	6,000	-	6,000	62,127	125,671
Equipment	25,000	-	-	-	-	-	25,000
Consultant/Contract	-	648,910	-	-	-	-	648,910
Other Operating Costs	165,816	48,608	62,600	-	62,600	132,150	409,174
Program Costs	3,000	-	1,801,647	-	1,801,647	792,313	2,596,960
- Vended Meals	-	-	-	472,011	472,011	-	472,011
Depreciation	5,000	-	-	-	-	-	5,000
Indirect	392,881	164,972	190,756	18,473	209,229	185,814	952,896
<b>Total Expenditures</b>	<b>\$ 4,346,698</b>	<b>\$ 1,814,696</b>	<b>\$ 3,311,376</b>	<b>\$ 490,484</b>	<b>\$ 3,801,860</b>	<b>\$ 2,629,121</b>	<b>\$ 12,592,375</b>
<b>Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Benefit Rate	31.0%	30.1%	30.7%		30.7%	31.8%	31.0%

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
ENERGY CONSERVATION**

	<b>Energy Conservation</b>
<b>Revenue</b>	
Community Services Block Grant (CSBG)	\$ -
Other Government Revenue	<b>5,196,750</b>
Private Revenue	-
Other Revenue	-
Donations	-
<b>Total Revenue</b>	<b>\$ 5,196,750</b>
<b>Expenditures</b>	
Salaries	<b>2,279,389</b>
Benefits	<b>683,820</b>
Travel	<b>50,000</b>
Space Cost	<b>237,186</b>
Supplies	<b>109,499</b>
Equipment	-
Consultant/Contract	<b>229,213</b>
Other Operating Costs	<b>654,000</b>
Program Costs	<b>481,231</b>
Depreciation	-
Indirect	<b>472,412</b>
<b>Total Expenditures</b>	<b>\$ 5,196,750</b>
<b>Gain/(Loss)</b>	<b>\$ -</b>
Benefit Rate	<b>30.0%</b>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
COMMUNITY SERVICES**

	<b>211</b>	<b>Housing Services</b>	<b>E Kern Family Resource Center</b>	<b>Ridgecrest Resource Center</b>	<b>VITA</b>	<b>Vaccine Equity Project</b>	<b>School Community Partnership</b>	<b>Youth Centers</b>	<b>TOTAL</b>
<b>Revenue</b>									
Community Services Block Grant (CSBG)	\$ 235,916	\$ 217,116	\$ 24,778	\$ -	\$ 233,491	\$ -	\$ -	\$ 585,587	\$ 1,296,888
Other Government Revenue	1,494,337	5,652,920	260,000	168,205	1,082,924	377,000	500,000	469,109	10,004,495
Private Revenue	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,730,253</b>	<b>\$ 5,870,036</b>	<b>\$ 284,778</b>	<b>\$ 168,205</b>	<b>\$ 1,316,415</b>	<b>\$ 377,000</b>	<b>\$ 500,000</b>	<b>\$ 1,054,696</b>	<b>\$ 11,301,383</b>
<b>Expenditures</b>									
Salaries	1,044,847	2,698,008	171,888	117,000	434,191	7,900	282,422	484,767	5,241,023
Benefits	313,672	772,136	37,978	35,100	119,828	2,500	87,551	134,051	1,502,816
Travel	2,620	17,500	7,350	2,000	9,772	600	17,500	12,100	69,442
Space Cost	78,000	801,269	23,700	4,500	33,252	-	-	247,005	1,187,726
Supplies	53,483	140,396	866	1,000	5,082	2,000	34,342	14,197	251,366
Equipment	-	-	-	-	13,550	-	-	-	13,550
Consultant/Contract	4,000	30,000	-	-	519,974	285,000	-	5,190	844,164
Other Operating Costs	76,335	129,778	13,371	2,136	100,827	-	32,730	59,061	414,238
Program Costs	-	749,104	-	-	3,500	72,700	-	3,500	828,804
Depreciation	-	-	-	-	-	-	-	-	-
Indirect	157,296	531,845	29,625	6,469	76,439	6,300	45,455	94,825	948,254
<b>Total Expenditures</b>	<b>\$ 1,730,253</b>	<b>\$ 5,870,036</b>	<b>\$ 284,778</b>	<b>\$ 168,205</b>	<b>\$ 1,316,415</b>	<b>\$ 377,000</b>	<b>\$ 500,000</b>	<b>\$ 1,054,696</b>	<b>\$ 11,301,383</b>
<b>Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Benefit Rate</b>	<b>30.0%</b>	<b>28.6%</b>	<b>22.1%</b>	<b>30.0%</b>	<b>27.6%</b>	<b>31.6%</b>	<b>31.0%</b>	<b>27.7%</b>	<b>28.7%</b>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
COMMUNITY SERVICES BLOCK GRANT (CSBG)**

	<b>Food Bank</b>	<b>211</b>	<b>E Kern</b>	<b>VITA</b>	<b>Youth Ctrs</b>	<b>Housing Services</b>	<b>Program Admin</b>	<b>TOTAL</b>
<b>Revenue</b>								
Community Services Block Grant (CSBG)	\$ 376,079	\$ 235,916	\$ 24,778	\$ 233,491	\$ 585,587	\$ 217,116	\$ 83,734	\$ 1,756,701
Other Government Revenue	-	-	-	-	-	-	-	-
Private Revenue	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 376,079</b>	<b>\$ 235,916</b>	<b>\$ 24,778</b>	<b>\$ 233,491</b>	<b>\$ 585,587</b>	<b>\$ 217,116</b>	<b>\$ 83,734</b>	<b>\$ 1,756,701</b>
<b>Expenditures</b>								
Salaries	262,992	171,575	9,888	130,367	227,584	142,128	63,435	1,007,969
Benefits	78,898	42,894	1,978	28,681	56,896	39,796	12,687	261,830
Travel	-	-	-	3,450	5,790	4,500	-	13,740
Space Cost	-	-	-	24,400	207,637	2,500	-	234,537
Supplies	-	-	-	4,720	9,695	4,500	-	18,915
Equipment	-	-	-	-	-	-	-	-
Consultant/Contract	-	-	-	2,000	750	5,000	-	7,750
Other Operating Costs	-	-	-	16,575	25,055	750	-	42,380
Program Costs	-	-	-	3,000	-	-	-	3,000
Depreciation	-	-	-	-	-	-	-	-
Indirect	34,189	21,447	12,912	20,298	52,180	17,942	7,612	166,580
<b>Total Expenditures</b>	<b>\$ 376,079</b>	<b>\$ 235,916</b>	<b>\$ 24,778</b>	<b>\$ 233,491</b>	<b>\$ 585,587</b>	<b>\$ 217,116</b>	<b>\$ 83,734</b>	<b>\$ 1,756,701</b>
<b>Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Benefit Rate</b>	<b>30.0%</b>	<b>25.0%</b>	<b>20.0%</b>	<b>22.0%</b>	<b>25.0%</b>	<b>0.0%</b>	<b>20.0%</b>	<b>26.0%</b>



**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
DISCRETIONARY FUND & FUND RAISING FUND**

	<b>Discretionary</b>	<b>CAPK Foundation</b>	<b>Total</b>
<b>Revenue</b>			
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -
Other Government Revenue	-	-	-
Private Revenue	11,520	-	<b>11,520</b>
Other Revenue	1,205	-	<b>1,205</b>
Donations	10,000	-	<b>10,000</b>
Transfer Released From Restriction	(408,080)	408,080	-
<b>Total Revenue</b>	<b>\$ (385,355)</b>	<b>\$ 408,080</b>	<b>\$ 22,725</b>
<b>Expenditures</b>			
Salaries	-	157,156	<b>157,156</b>
Benefits	-	48,718	<b>48,718</b>
Travel	-	24,750	<b>24,750</b>
Space Cost	2,200	3,500	<b>5,700</b>
Supplies	-	8,800	<b>8,800</b>
Equipment	-	-	-
Consultant/Contract	-	30,307	<b>30,307</b>
Other Operating Costs	5,260	104,350	<b>109,610</b>
Program Costs	-	-	-
Depreciation	(5,000)	-	<b>(5,000)</b>
Indirect	726	37,758	<b>38,484</b>
<b>Total Expenditures</b>	<b>\$ 3,186</b>	<b>\$ 415,339</b>	<b>\$ 418,525</b>
<b>Fund Balance</b>	-	7,259	<b>7,259</b>
<b>Gain/(Loss)</b>	<b>\$ (388,541)</b>	<b>\$ -</b>	<b>\$ (388,541)</b>
Benefit Rate	0.0%	31.0%	<b>31.0%</b>

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
INDIRECT FUND**

	Human Resources	Operations	Executive	Finance	Community Development	TOTAL
<b>Revenue</b>						
Community Services Block Grant (CSBG)	\$ -	\$ -	\$ -	\$ -		\$ -
Other Government Revenue	-	-	-	-		-
Private Revenue	-	-	-	-		-
Other Revenue	-	-	-	-		9,633,850
Donations	-	-	-	-		-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 9,633,850</b>
<b>Expenditures</b>						
Salaries	877,925	1,158,641	266,107	1,552,526	744,632	4,599,831
Benefits	210,702	278,074	82,493	388,132	230,836	1,190,237
Travel	9,000	25,000	25,450	9,000	19,550	88,000
Space Cost	-	351,700	-	3,250	-	354,950
Supplies	78,000	108,000	16,000	30,000	30,650	262,650
Equipment	-	-	-	-	-	-
Consultant/Contract	103,500	253,000	16,500	498,500	177,500	1,049,000
Other Operating Costs	23,000	494,250	94,400	42,250	126,400	780,300
Program Costs	-	-	-	-	-	-
Depreciation	-	31,500	-	-	-	31,500
Indirect	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,302,127</b>	<b>\$ 2,700,165</b>	<b>\$ 500,950</b>	<b>\$ 2,523,658</b>	<b>\$ 1,329,568</b>	<b>\$ 8,356,468</b>
<b>Gain/(Loss)</b>						<b>\$ 1,277,382</b>
Benefit Rate	24.0%	24.0%	31.0%	25.0%	31.0%	25.9%

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
INDIRECT FUND - FIVE YEAR HISTORY**

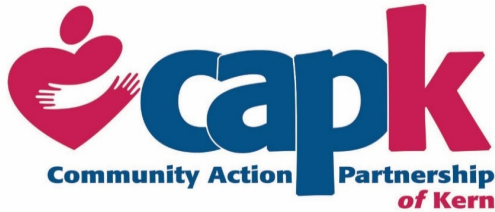
Line Items	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	PROPOSED FY 2023/24 Budget	% Change 2023/24 Budget to 2022/23 Budget
Revenue	\$ 5,059,589	\$ 5,799,844	\$ 6,862,349	\$ 7,471,110	\$ 7,917,489	\$ 9,633,850	21.7%
Expenditures							
Personnel Costs							
Salaries	2,820,260	3,070,550	3,601,982	3,983,144	4,342,212	4,599,831	5.9%
Benefits	674,091	756,241	875,486	931,312	982,302	1,190,237	21.2%
<i>Benefit Rate</i>	23.9%	24.6%	24.3%	23.4%	22.6%	25.9%	
Total Personnel Costs	\$ 3,494,351	\$ 3,826,791	\$ 4,477,468	\$ 4,914,456	\$ 5,324,514	\$ 5,790,068	8.7%
	71.3%	72.5%	71.2%	71.9%	70.0%	69.3%	
Operating Costs							
Travel	88,750	93,650	56,750	62,350	71,150	88,000	23.7%
Space Costs	187,900	186,800	193,300	206,370	215,700	386,450	79.2%
Supplies	138,400	166,500	119,400	150,200	195,000	262,650	34.7%
Equipment	-	-	-	196,000	-	-	0.0%
Consultant/Contract	630,725	659,100	1,144,066	956,000	1,288,000	1,049,000	-18.6%
Other Operating Costs	363,950	345,050	298,600	352,750	511,107	780,300	52.7%
Total Operating Costs	\$ 1,409,725	\$ 1,451,100	\$ 1,812,116	\$ 1,923,670	\$ 2,280,957	\$ 2,566,400	12.5%
	28.7%	27.5%	28.8%	28.1%	30.0%	30.7%	
Total Expenditures	\$ 4,904,076	\$ 5,277,891	\$ 6,289,584	\$ 6,838,126	\$ 7,605,471	\$ 8,356,468	9.9%
Excess Indirect Revenue	\$ 155,513	\$ 521,953	\$ 572,765	\$ 632,984	\$ 312,018	\$ 1,277,382	309.4%

RECAP - EXPENDITURES BY SUPPORT DIVISION	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	PROPOSED FY 2023/24 Budget	% Change 2023/24 Budget to 2022/23 Budget
Operations	\$ 1,394,366	\$ 1,355,800	\$ 2,113,869	\$ 2,324,790	\$ 2,272,794	\$ 2,700,165	18.8%
Human Resources	1,223,465	1,034,632	917,844	1,262,307	1,288,307	1,302,127	1.1%
Finance	1,046,900	1,563,775	1,757,619	1,786,550	2,256,840	2,523,658	11.8%
Community Development	704,410	705,930	-	-	-	1,329,568	0.0%
Executive	534,935	612,204	1,145,335	1,133,815	1,337,079	500,950	-62.5%
TOTAL	\$ 4,904,076	\$ 5,272,341	\$ 5,934,667	\$ 6,507,462	\$ 7,605,471	\$ 8,356,468	9.9%

**COMMUNITY ACTION PARTNERSHIP OF KERN  
ANNUAL BUDGET 2023/24  
AGENCY-WIDE - FIVE YEAR HISTORY**

EXPENDITURES BY PROGRAM SERVICE	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	PROPOSED FY 2023/24 Budget	% Change 2023/24 Budget to 2022/23 Budget
Education	\$ 42,473,221	\$ 54,886,617	\$ 60,024,566	\$ 61,574,517	\$ 61,141,000	\$ 79,677,049	30.3%
Nutrition	7,569,576	8,687,954	9,221,197	9,378,845	24,852,123	12,216,296	-50.8%
Energy Conservation	4,138,200	5,746,308	6,867,228	6,424,164	6,322,316	5,196,750	-17.8%
Community Services	1,194,256	1,549,312	4,715,591	4,764,987	6,414,298	10,004,495	56.0%
CSBG	1,469,183	1,489,531	1,489,531	1,535,543	1,530,496	1,756,701	14.8%
Discretionary & Fund Raising	41,035	41,233	203,689	284,270	311,758	418,525	34.2%
COVID Response	-	-	-	4,259,035	3,602,032	-	-100.0%
Total Annual Budget	<u>\$ 56,885,471</u>	<u>\$ 72,400,955</u>	<u>\$ 82,521,802</u>	<u>\$ 88,221,361</u>	<u>\$ 104,174,023</u>	<u>\$ 109,269,816</u>	4.9%

RECAP - EXPENDITURES BY CATEGORY	FY 2018/19 Budget	FY 2019/20 Budget	FY 2020/21 Budget	FY 2021/22 Budget	FY 2022/23 Budget	PROPOSED FY 2023/24 Budget	% Change 2023/24 Budget to 2022/23 Budget
Salaries	\$ 25,995,600	\$ 30,816,989	\$ 33,631,062	\$ 38,932,538	\$ 38,578,242	\$ 44,391,557	15.1%
Benefits	7,979,525	9,792,653	10,374,228	11,352,568	11,160,531	14,264,582	27.8%
Travel	536,271	604,666	814,611	723,003	721,930	860,927	19.3%
Space Cost	3,458,335	7,496,553	10,436,885	8,378,137	23,204,587	4,802,474	-79.3%
Supplies	1,796,041	2,343,556	2,061,180	2,639,488	3,253,861	2,275,029	-30.1%
Equipment	211,038	99,000	92,760	291,353	831,379	435,420	-47.6%
Consultant/Contract	954,462	2,765,704	4,177,786	4,224,507	3,795,550	3,058,719	-19.4%
Other Operating Cost	2,259,160	2,805,782	2,720,184	2,571,193	3,452,283	2,749,584	-20.4%
Program Costs	8,328,674	9,513,508	11,039,753	11,336,024	11,277,182	26,485,434	134.9%
Depreciation	306,776	362,700	311,004	301,440	301,440	312,240	3.6%
Indirect	5,059,589	5,799,844	6,862,349	7,471,110	7,597,038	9,633,850	26.8%
TOTAL	<u>\$ 56,885,471</u>	<u>\$ 72,400,955</u>	<u>\$ 82,521,802</u>	<u>\$ 88,221,361</u>	<u>\$ 104,174,023</u>	<u>\$ 109,269,816</u>	4.9%



## BUDGET AND FINANCE COMMITTEE

FEBRUARY 15, 2023

### FINANCIAL REPORT

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**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
<b><u>UNRESTRICTED</u></b>						
GENERAL FUND			NOT APPLICABLE	03/01/22 - 02/28/23	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/22 - 02/28/23	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/22 - 02/28/23	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
FOOD BANK EXPANSION			NOT APPLICABLE	03/01/22 - 02/28/23	505	DONATIONS
ENERGY			NOT APPLICABLE	03/01/22 - 02/28/23	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/22 - 02/28/23	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/22 - 02/28/23	531	DONATIONS, RENTAL INCOME
EAST KERN FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/22 - 02/28/23	533	DONATIONS
OASIS FAMILY RESOURCE CENTER			NOT APPLICABLE	03/01/22 - 02/28/23	534	DONATIONS
211			NOT APPLICABLE	03/01/22 - 02/28/23	536	FEE FOR SERVICE
M STREET NAVIGATION CENTER			NOT APPLICABLE	03/01/22 - 02/28/23	541	DONATIONS
TAX ASSISTANCE			NOT APPLICABLE	03/01/22 - 02/28/23	545	DONATIONS
FUND RAISING			NOT APPLICABLE	03/01/22 - 02/28/23	595	DONATIONS
<b><u>RESTRICTED</u></b>						
EARLY HEAD START/HEAD START	27,829,010	93.600	09CH011132-04	03/01/22 - 02/28/23	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	7,700,832	93.600	09CH011132-04	03/01/22 - 02/28/23	117	U S DEPT OF HEALTH & HUMAN SERVICES
HUD - COORDINATED ENTRY SYSTEM	236,838	14.267	CA1799L9D041901	08/01/21 - 07/31/22	160	U S DEPT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT
VITA	200,693	21.009	22VITAA0297	10/01/21 - 09/30/22	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,530,496 1,756,701	93.569	22F - 5015 23F - 4015	01/01/22 - 12/31/22 01/01/23 - 12/31/23	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG CARES ACT	2,082,493	93.569	20F - 3654	03/27/20 - 05/31/22	104	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	9,323,755 7,129,494	93.568 93.568	21B - 5012 22B - 4012	11/01/20 - 06/30/22 11/01/21 - 06/30/23	122-31 122-32	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT

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**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM) ARPA	9,870,655	93.568	21V-5561	08/01/21 - 03/31/23	122-41	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
DOE	450,000	81.042	20C-6008	07/01/20 - 06/30/22	123-60 123-60	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHWAP (LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM)	537,098	93.499	21Z-9556	04/01/22 - 08/31/23	124	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	600,085 8,241 677,192	93.575	CCTR - 1057 CCTR - 1057 CCTR - 2058	07/01/21 - 06/30/22 07/01/21 - 06/30/22 07/01/22 - 06/30/23	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	275,855 275,855	93.596	CCTR - 1057 CCTR - 2058	07/01/21 - 06/30/22 07/01/22 - 06/30/23	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000 138,128 5,643,428	93.575	CMAP - 1000 CMAP - 1000 CMAP - 2000	07/01/21 - 06/30/22 07/01/21 - 06/30/22 07/01/22 - 06/30/23	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	0	93.575	CSPP - 9121	07/01/21 - 06/30/22	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	0	93.596	CSPP - 9121	07/01/21 - 06/30/22	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
NEOPB CAL FRESH HEALTHY LIVING	1,835,459	10.561	19-10324	10/01/21 - 09/30/22	145	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA DEPT OF PUBLIC HEALTH, NUTRITION EDUCATION AND OBESITY PREVENTION BRANCH
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE C	10,000	93.074	659 - 2017	PENDING	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)	388,468	10.568/569	15 - MOU - 00118	10/01/21 - 09/30/22	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP BUILD BACK BETTER (BBB) SUPPLEMENTAL	299,960	10.568	15 - MOU - 00118	10/01/21 - 09/30/22	105-099	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EFAP REACH AND RESILIENCY	96,159	10.568	15 - MOU - 00118	06/13/22 - 06/30/24	105-103	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
SNFMP (SENIOR FARMERS MARKET NUTRITION PROGRAM)	17,000	10.576		7/1/2020 - TBD	113	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
EF&S Phase 39	50,638	97.024		4/1/2022 - 5/31/2023	114	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

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**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
EF&S ARPA	156,509	97.024		7/1/2022 - 3/31/2023	114-094	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TRADE MITIGATION BONUS OFFERING	\$1,992.62 PER TRUCK LOAD	10.178		10/01/21 - 09/30/22	106	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
LOCAL FOOD PURCHASE ASSISTANCE PROGRAM (LFPA)	815,097	10.182			131	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
ESG CARES ACT HOMELESS SERVICES	3,800,000	14.231	752-2020	3/1/2020 - 9/30/2022	141	U S DEPT OF HOUSING AND URBAN DEVELOPMENT, COMMUNITY PLANNING AND DEVELOPMENT, EMERGENCY SHELTER GRANTS PROGRAM CARES, COUNTY OF KERN
SAFE CAMPING - COUNTY OF KERN (START UP)	161,272	21.027		3/1/2022 - 6/30/2022	142-007	U S DEPT OF TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) FROM AMERICAN RESCUE PLAN, COUNTY OF KERN
SAFE CAMPING - COUNTY OF KERN	303,106 1,212,423	21.027		4/1/2022 - 6/30/2022 7/1/2022 - 6/30/2023	142-000	U S DEPT OF TREASURY CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (CSLFRF) FROM AMERICAN RESCUE PLAN, COUNTY OF KERN
ESG COORDINATED ENTRY SERVICES COVID-19	120,000		2021-017	03/01/21 - 02/28/22	143	U S DEPT OF HOUSING AND URBAN DEVELOPMENT, COMMUNITY PLANNING AND DEVELOPMENT, EMERGENCY SHELTER GRANTS PROGRAM CARES, CITY OF BAKERSFIELD
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	398,229	10.565	MOU-20-6003	10/01/21 - 09/30/22	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	10/01/21 - 09/30/22 10/01/22 - 09/30/23	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)	4,101,059 4,277,247	10.557	19 - 10139 22 - 10236	10/01/21 - 09/30/22 10/01/22 - 09/30/23	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
ASTHO VACCINE EQUITY PROJECT	425,000	93.185	00-FE-3400-01-00	05/01/22 - 07/30/22	151	US DEPARTMENT OF HEALTH AND HUMAN SERVICES / CENTERS OF DISEASE CONTROL AND PREVENTION, ASSOCIATION OF STATE AND TERRITORIAL HEALTH OFFICIALS (ASTHO)
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PROGRAM	104,492	10.561	18 - 7012 - SUB - CAPK	10/01/21 - 09/30/22	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
HUD COMMUNITY PROJECT FUNDING - FOOD BANK EXPANSION	3,000,000	14.251	B-22-CP-CA-0119	11/01/22 - 08/31/30	168	DEPARTMENT OF URBAN HOUSING AND DEVELOPMENT
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	20,000	84.412	N/A	07/01/21 - 06/30/22	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
BCSD CA SCHOOL COMMUNITY PARTNERSHIP	500,000	N/A		08/03/2022 - 06/30/2027	205	STATE OF CALIFORNIA, DEPT OF EDUCATION, BAKERSFIELD CITY SCHOOL DISTRICT (BCSD)

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**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CITY OF BAKERSFIELD CALVIP	578,731	N/A	2022-199	9/21/22-12/31/25	247	STATE OF CALIFORNIA, CORRECTIONS PLANNING AND GRANTS PROGRAMS, CITY OF BAKERSFIELD
SAN JOAQUIN COE GENERAL CHILD CARE (CCTR)	2,852,203		N/A	07/01/21 - 06/30/22	248	STATE OF CALIFORNIA, DEPT OF EDUCATION - SAN JOAQUIN COUNTY OFFICE OF EDUCATION, EARLY CHILDHOOD EDUCATION
CSPP QRIS BLOCK GRANT	17,990		N/A	07/01/21 - 06/30/22	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
MIGRANT ALTERNATIVE PAYMENT	22,010,862 23,809,862		CMAP - 1000 CMAP - 2000	07/01/21 - 06/30/22 07/01/22 - 06/30/23	261	STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	2,802,254 3,043,423		CCTR - 1057 CCTR - 2058	07/01/21 - 06/30/22 07/01/22 - 06/30/23	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	4,577,394 7,153,992		CSPP - 1123 CSPP - 2120	07/01/21 - 06/30/22 07/01/22 - 06/30/23	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	273,427 273,318		CMIG - 1004 CMIG - 2004	07/01/21 - 06/30/22 07/01/22 - 06/30/23	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT SPECIALIZED SERVICES	40,079 40,079		CMSS - 1004 CMSS - 2004	07/01/21 - 06/30/22 07/01/22 - 06/30/23	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	1,466,598		21T-1015	12/01/21 - 06/30/23	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
HOME VISIT INITIATIVE (COUNTY OF KERN)	4,227,141		N/A	07/01/21 - 06/30/22	270	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)	70,000		509-2019	07/01/21 - 06/30/22	271	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN) - MEDI-CAL	552,772		509-2019	07/01/21 - 06/30/22	274	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
CALIFORNIA EMERGENCY SOLUTIONS AND HOUSING PROGRAM	57,000		18-CESH-12453	10/03/19 - 07/24/24	272	STATE OF CALIFORNIA, DEPT OF GENERAL SERVICES, UNITED WAY OF KERN
COUNTY OF KERN LOW BARRIER HOMELESS SHELTER OPERATIONAL	2,108,229		017-2020	07/01/20-06/30/21	275-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN
BAKERSFIELD KERN REGIONAL HOMELESS COLLABORATIVE HOMELESS HOUSING ASSISTANCE AND PREVENTION (HHAP)	78,000		N/A	10/01/20 - 09/30/23	276	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, BAKERSFIELD REGIONAL HOMELESS COLLABORATIVE

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**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CITY OF BAKERSFIELD HOMELESS HOUSING ASSISTANCE AND PREVENTION	42,000		2020-213	10/01/20 - 09/30/22	278	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, CITY OF BAKERSFIELD
FOOD BANK CAPACITY PROGRAM	537,628		SGRT-19-0012	06/01/20 - 06/30/22	215	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
FOOD BANK CAPACITY PROGRAM - FOOD BANK EXPANSION	4,859,606		SGRT-22-0012	07/01/21 - 06/30/26	215-100	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TAX CHECK - OFF (FOOD BANK)	13,749		15 MOU - 00118	07/01/21 - 06/30/22	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) CAL FOOD	274,249		15 MOU - 00118	07/01/21 - 06/30/22	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD COVID-19 DISASTER BOXES (FOOD BANK)	10,667		N/A	07/01/21 - 06/30/22	216-093	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES	230,726		N/A	07/01/21 - 06/30/22	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	87,948		2020.2.05	07/01/21 - 06/30/22	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	142,167		2020.2.06	07/01/21 - 06/30/22	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	163,032		2020.1.06	07/01/21 - 06/30/22	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - RIDGECREST FAMILY RESOURCE CENTER	154,174		2020.2.18	07/01/21 - 06/30/22	286	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
SIERRA FOUNDATION - ASTHMA MITIGATION	500,000		N/A	08/01/20 - 05/15/23	290	STATE OF CALIFORNIA, DEPARTMENT OF HEALTH CARE SVCS, SIERRA FOUNDATION
UNITED WAY STANISLAUS - CES	123,161 402,525			03/01/22 - 06/30/22 07/01/22 - 06/30/23	292	STATE OF CALIFORNIA, HOUSING HOMELESS ASSISTANCE AND PREVENTION, UNITED WAY OF STANISLAUS COUNTY
COUNTY OF KERN HELPLINE 211	45,000		669-2019	07/01/21 - 06/30/22	389	COUNTY OF KERN
READY KERN	1,126		N/A	07/01/21 - 06/30/22	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERV
KAISER FOUNDATION - FOOD ASSISTANCE	95,000		N/A	TBD	419	KAISER FOUNDATION
SIERRA AFTER YOUTH CENTER - COASTAL CLEAN-UP	4,000		N/A	05/28/22 - 08/31/23	527-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND GRANT

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**COMMUNITY ACTION PARTNERSHIP OF KERN  
SCHEDULE OF PROGRAMS (FUNDS)  
FOR THE PERIOD MARCH 1, 2022 THROUGH FEBRUARY 28, 2023**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
FRIENDSHIP HOUSE - COASTAL CLEAN-UP	4,000		N/A	05/28/22 - 08/31/23	531-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND
FRIENDSHIP HOUSE - ALBERTSONS STEM	4,868				531-266	ALBERTSONS COMPANIES FOUNDATION
211 LA County	10,000 15,000		N/A	11/01/22 - 06/30/23 07/01/23 - 06/30/24	536-230	CALIFORNIA 211 PROVIDERS NETWORK
211 KINGS COUNTY	22,868		N/A	07/01/21 - 06/30/22	536-231	KINGS UNITED WAY
211 TULARE COUNTY	63,017		N/A	07/01/21 - 06/30/22	536-232	UNITED WAY OF TULARE COUNTY
211 STANISLAUS COUNTY	93,600		N/A	07/01/21 - 06/30/22	536-234	UNITED WAY OF STANISLAUS COUNTY
211 FRESNO AND MADERA COUNTIES	92,130 96,737		N/A	12/28/21 - 12/31/22 01/01/23 - 12/31/23	536-235	UNITED WAY OF FRESNO AND MADERA COUNTIES
FEEDING AMERICA SERVICE INSIGHTS	100,000		N/A		423	FEEDING AMERICA SERVICE INSIGHTS
SOUTHERN CA EDISON - 211 CUSTOMER RELATIONS MANAGEMENT (CRM) DEVELOPMENT PROGRAM	35,000		N/A	TBD	429	SOUTHERN CALIFORNIA EDISON
EAST KERN EMERGENCY CLOSET	PENDING		N/A	PENDING	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
EAST KERN HEALTH LINK	PENDING		N/A	PENDING	454	DIGNITY HEALTH
BLUE SHIELD OF CALIFORNIA	25,000		N/A	01/01/22 - 06/30/22	455	BLUE SHIELD OF CALIFORNIA
FOOD BANK FREE FARMERS MARKET - WASCO	150,000		N/A	12/01/21 - 11/30/22	467	THE WONDERFUL COMPANY FOUNDATION
FARMWORKERS INITIATIVE	25,000		N/A	01/01/18 - TBD	456	BANK OF THE WEST

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**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**FUNCTIONAL CLASSIFICATIONS BY FUND**  
**FISCAL YEAR 2022/23**

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					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
248	San Joaquin COE General Child Care (CCTR)	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					
270	Home Visit Initiative	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
145	NEOPB Cal Fresh		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				
135	County of Kern CARES Food Delivery Program		X				
147	Commodity Supplemental Food Program		X				
175-032	CSBG Discretionary - Ridgecrest		X				
215	Food Bank Capacity Project		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
413	Resnick Foundation		X				
422	Feeding America Senior Hunger		X				
423	Feeding America Service Insights		X				
475	Wonderful Company Food Bank Expansion		X				
485	Southern California Gas Company (Solar)		X				
461	CAFB Food Access for Farmworkers Initiative		X				
467	Wonderful Company Foundation		X				
504	Food Bank		X				
505	Food Bank - Expansion		X				

**COMMUNITY ACTION PARTNERSHIP OF KERN  
FUNCTIONAL CLASSIFICATIONS BY FUND  
FISCAL YEAR 2022/23**

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	<u>Energy</u>						
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
124	Low Income Home Water Assistance			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
484	DAP (Disgorgement Assistance Program)			X			
494	PG&E			X			
524	Energy			X			
	<u>VITA (Volunteer Income Tax Assistance)</u>						
149	Internal Revenue Service - VITA				X		
234	CalEITC				X		
	<u>East Kern Family Resource Center</u>						
171	Economic Empowerment				X		
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
286	First 5 Oasis Family Resource Center				X		
454	Dignity Health East Kern Health Link				X		
501-005	EKFRC: KHS Emergency Closet				X		
533	East Kern Family Resource Center				X		
534	Oasis Family Resource Center				X		
	<u>Youth Services</u>						
120	Information & Education				X		
271	Positive Youth Development Svcs				X		
274	Positive Youth Development Svcs-Medi-Cal				X		
448	Wells Fargo Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
527-260	SYC - KHS Make Bakersfield				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-070	FHCC - Aggression Replacement Training				X		
531-260	FHCC - KHS Museum on the Move				X		
	<u>Homeless Services</u>						
141	ESG CARES Act Homeless Services				X		
142	County of Kern LBNC - Safe Camping				X		
160	HUD Coordinated Entry System				X		
275	County of Kern LBNC				X		
276	BKRHC HHAP				X		
278	City of Bakersfield HHAP				X		
292	United Way Stanislaus CES				X		
550	CalAIM Homeless Prevention Services				X		

**COMMUNITY ACTION PARTNERSHIP OF KERN  
FUNCTIONAL CLASSIFICATIONS BY FUND  
FISCAL YEAR 2022/23**

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	<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		
428-240	United Way - Coordinate Entry System				X		
429	Southern CA Gas CRM Development Program				X		
430	Goodwill Industries - CA COVID-19 Call Ctr				X		
431	United Way - COVID-19 Comm Resp & Relief				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		
536-260	2-1-1: KHS Homeless Collaborative				X		
	<u>Other</u>						
151	ASTHO Vaccine Equity				X		
205	BCSD Community School Partnership Program				X		

COMMUNITY ACTION PARTNERSHIP OF KERN  
**LINE OF CREDIT ADVANCES AND REPAYMENTS**  
 FISCAL YEAR 2022/23

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
03/31/22	n/a				
04/30/22	n/a				
05/31/22	n/a				
06/30/22	n/a				
07/31/22	n/a				
08/31/22	n/a				
09/30/22	n/a				
10/31/22	n/a				
11/30/22	n/a				
12/31/22	n/a				

Note 1: Line of Credit agreement was entered into with Wells Fargo Bank as of January 15, 2021 \$1.5 million during January, February, July, August 2021 and will increase to \$350,000 March - June 2021, Sept - Dec 2021. This agreement will terminate on January 15, 2022. A varied amount decrease to better manage the cash flow need during peak months.

Note 2: Interest expense is calculated at 3.75% above daily one month LIBOR.

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

Period	No. of Days in Period	Commitment Fee	Interest Rate
12/31/21 - 3/31/22	90 days	\$ 406.25	4.13%
04/01/22 - 6/30/22	90 days	\$ 221.16	5.35%
07/01/22 - 9/30/22	90 days	\$ 718.75	6.83%
10/01/22 - 12/31/22	90 days		

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 DECEMBER 31, 2022	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(259,394.23)
HEAD START/EARLY HEAD START	2,166,733.65
<b>SUBTOTAL</b>	<b>1,907,339.42</b>
GENERAL CHILD CARE	139,382.74
MIGRANT A/P	5,874,964.23
MIGRANT CHILD CARE	107,491.49
MIGRANT SPECIALIZED SERVICES	(9,697.43)
SAN JOAQUIN COE GENERAL CHILD CARE	79,713.69
STATE PRESCHOOL	2,230,764.62
<b>SUBTOTAL</b>	<b>8,422,619.34</b>
ANTHEM BLUE CROSS FOOD BANK	0.00
CAFB FOOD ACCESS FOR FARMWORKERS INITIATIVE	0.00
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(101,936.73)
EF&S	92,678.68
EFAP	(36,593.66)
FEEDING AMERICA SENIOR HUNGER	29.54
FEEDING AMERICA SERVICE INSIGHTS	100,000.00
FOOD BANK	(379,461.63)
FOOD BANK EXPANSION	(146,720.98)
FOOD BANK CAPACITY PROGRAM	2,024,673.13
FOOD BANK - STATE	(388,572.31)
KAISER	0.00
SENIOR FARMERS MARKET NUTRITION PROGRAM	18,451.31
WONDERFUL FOOD BANK EXPANSION	2,782,883.51
WONDERFUL FOUNDATION	15,433.67
<b>SUBTOTAL</b>	<b>3,980,864.53</b>
ENERGY	(152,562.23)
DOE WAP	(2.17)
LIHEAP	(1,850,909.18)
LIWHAP	(13,902.69)
PG&E	17,359.01
DAP (Disgorgement Assistance Program)	0.13
TRANSFER NEGATIVE BALANCE	2,000,017.13
<b>SUBTOTAL</b>	<b>0.00</b>
CALIFORNIA ENDOWMENT	
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	2,000.00
<b>SUBTOTAL</b>	<b>2,000.00</b>
211	362,589.79
BCSD CA COMMUNITY SCHOOL PARTNERSHIP (CSPP)	(57,914.65)
BKRHC HOMELESS HOUSING ASSISTANCE & PREVENTION	(26,941.85)
CALAIM HOMELESS PREVENTION SERVICES	130,963.92
CAL FRESH	(16,564.39)
CALEITC	(69,510.85)
CAPK FOUNDATION	(262,129.73)
COST POOLS	92,173.06
COUNTY OF KERN LOW BARRIER HOMELESS CENTER	(346,752.67)
CSBG	(10,373.57)
CSBG CARES	(64.13)
CSBG - DISCRETIONARY	(29,946.26)
DIFFERENTIAL RESPONSE	(41,374.29)
DIGNITY HEALTH	1,048.70
DISCRETIONARY FUND	4,013,968.13
EAST KERN FAMILY RESOURCE CENTER	19,473.61
ESG CARES ACT HOMELESS SERVICES	(666,202.70)
HOMELESS SAFE CAMPING - CSLRFR (ARPA)	(373,735.56)
ESG COORDINATED ENTRY SERVICE - COVID19	8,810.45
ASTHO VACCINE EQUITY	125,186.68
FIRST 5 KERN 211	(21,945.64)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(24,021.56)
FIRST 5 HELP ME GROW	(53,248.40)
FIRST 5 RIDGECREST FAMILY RESOURCE CENTER	(42,471.39)
FRIENDSHIP HOUSE	15,961.94
FUNDRAISING	275,059.44
GENERAL FUND	92,785.55
GOODWILL IND-CA State 211 COVID-19 Call Cntr Response	(76,431.48)
HOME VISIT INITIATIVE (CO OF KERN)	(265,778.95)
CITY OF BAKERSFIELD HHAP	(609.14)
HOUSING FOR THE HARVEST STATE	3.02
HUD-COORDINATED ENTRY SYSTEM	(87,963.04)
COUNTY OF KERN - 211	(36.03)
INDIRECT FUND	418,830.55
IRS - VITA	(42,005.73)
TAX ASSISTANCE	20,151.52
M ST NAVIGATION CENTER	35,571.89
NEOPB CAL FRESH HEALTHY LIVING	(156,764.17)
POSITIVE YOUTH DEV SVC	(15,812.34)
POSITIVE YOUTH M	(56,304.87)
SHAFTER YOUTH CENTER	49,089.46
OASIS FAMILY RESOURCE CENTER	21,259.16
SIERRA FOUNDATION - ASTHMA MITIGATION	102,047.67
UNITED WAY 211	981.55
UW STANISLAUS CES	(40,238.99)
WELLS FARGO FOUNDATION	66,981.80
WIC	(863,717.29)
LESS: ENERGY NEGATIVE BALANCE	(2,000,017.13)
ADD: LINE OF CREDIT	0.00
<b>SUBTOTAL</b>	<b>204,061.09</b>
<b>TOTAL OPERATING CASH</b>	<b>14,516,884.38</b>



## **COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)**

### **WELLS FARGO BANK ACCOUNTS**

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

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



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

BANK RECONCILIATION FOR MONTH ENDING  
**December 31, 2022**

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


ACCOUNT NO.: XXXXX-X6256

<b>BANK BALANCE ENDING:</b>	<b>12/31/22</b>	<b>1,049,453.39</b>
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
<b>ADJUSTED BANK BALANCE:</b>	<b>12/31/22</b>	<b>1,049,453.39</b>

<b>BALANCE PER G/L</b>	<b>11/30/22</b>	<b>1,081,480.51</b>
ADD:		
DEPOSITS		0.00
INTEREST		589.94
ROUNDING ERROR		0.00
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00
LESS:		
CHECKS		0.00
CLIENT ANALYSIS SERVICE CHARGE		0.00
BANK ACCOUNT TRANSFER TO GENERAL FUND		32,617.06
<b>BALANCE PER G/L</b>	<b>12/31/22</b>	<b>1,049,453.39</b>

DIFFERENCE: 0.00

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

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/03/23  
APPROVED BY:  TITLE: Chief Financial Officer DATE: Jan 3, 2023

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

5005 BUSINESS PARK NORTH  
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING  
**December 31, 2022**


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

ACCOUNT NO.: XXXXX-X1095

<b>BANK BALANCE ENDING:</b>	<b>12/31/22</b>	<b>170.54</b>
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
<b>ADJUSTED BANK BALANCE:</b>	<b>12/31/22</b>	<b>170.54</b>

<b>BALANCE PER G/L</b>	<b>11/30/22</b>	<b>74,159.37</b>
ADD:		
DEPOSITS		0.00
INTEREST		17.13
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00
LESS:		
CHECKS		0.00
CLIENT ANALYSIS SERVICE CHARGE		0.00
WIRE TRANSFER		0.00
BANK ACCOUNT TRANSFER TO GENERAL FUND		74,005.96
<b>BALANCE PER G/L</b>	<b>12/31/22</b>	<b>170.54</b>

\* December 2009 name changed from Food Bank to DOE ARRA. DIFFERENCE: 0.00  
 \*\* January 2018 name changed from DOE ARRA to CSD Advances.

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/04/23  
 APPROVED BY:  TITLE: Chief Financial Officer DATE: Jan 4, 2023

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

BANK RECONCILIATION FOR MONTH ENDING  
**December 31, 2022**


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

ACCOUNT NO.: XXXXX-X1921

<b>BANK BALANCE ENDING:</b>	<b>12/31/22</b>	<b>51,672.24</b>
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
<b>ADJUSTED BANK BALANCE</b>	<b>12/31/22</b>	<b>51,672.24</b>

<b>BALANCE PER GENERAL LEDGER</b>	<b>11/30/22</b>	<b>42,015.30</b>
ADD:		
DEPOSITS (Credit Card Donations & Shared Fee)		0.00
ONLINE DONATIONS		9,935.05
PAYPAL DEPOSIT		0.00
INTEREST		25.59
LESS:		
APPLIED MERCHANT DEBITS		0.00
CLIENT ANALYSIS SERVICE CHARGE		147.45
BANKCARD FEES		156.25
CASH CONCENTRATION FEE		0.00
FUND TRANSFER TO GENERAL FUND		0.00
		0.00
<b>BALANCE PER GENERAL LEDGER:</b>	<b>12/31/22</b>	<b>51,672.24</b>

\* October 2009 name changed from WIC Account to CSBG ARRA Account and is now interest-bearing. Difference: 0.00  
 \*\* August 2010 name changed from CSBG ARRA Account to HOPE Program Account.  
 \*\*\* January 2018 name changed from HOPE Program Account to On-line Donations Account.

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/03/23  
 APPROVED BY:  TITLE: Chief Financial Officer DATE: Jan 3, 2023



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

BANK RECONCILIATION FOR MONTH ENDING  
**December 31, 2022**

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

ACCOUNT NO.: XXXXX-X2049

<b>BANK BALANCE ENDING:</b>	<b>12/31/22</b>	<b>35,149.89</b>
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
<b>ADJUSTED BANK BALANCE:</b>	<b>12/31/22</b>	<b>35,149.89</b>
<hr/>		
<b>BALANCE PER G/L</b>	<b>11/30/22</b>	<b>35,130.35</b>
ADD:		
DEPOSITS		0.00
INTEREST		19.54
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
<b>BALANCE PER G/L</b>	<b>12/31/22</b>	<b>35,149.89</b>
		DIFFERENCE: 0.00

PREPARED BY: Naomi Ibarra TITLE: Accountant DATE: 01/03/23  
APPROVED BY: *Macy Webster* TITLE: Chief Financial Officer DATE: Jan 3, 2023

**COMMUNITY ACTION PARTNERSHIP OF KERN  
WELLS FARGO VISA SUMMARY  
STATEMENTS DATED December 1, 2022 - December 31, 2022**

Cardholder	Position	Amount Charged
CAPK	Accounts Payable	\$ -
Catherine Anspach	Foundation Director of Development	1,129.20
Gloria Barbero	Administrator - EHS San Joaquin	1,125.96
Yolanda Gonzales	Director of Head Start/State Child Development Programs	4,498.13
Freddy Hernandez	Director of Youth and Community Services	3,166.15
Traco Matthews	Chief Program Officer	-
Lisa McGranahan	Director of Human Resources	303.03
Jerry Meade	Assistant Director of Head Start/State Child Development Programs	2,923.00
Pritika Ram	Chief Business Development Officer	3,783.59
Jeremy Tobias	Chief Executive Officer	1,019.41
Emilio Wagner	Director of Operations	2,543.87
Tracy Webster	Chief Financial Officer	174.27
Rebecca Moreno	Director of Community Development	1,766.71
Susana Magana	Director of Nutrition Services	2,036.03
	Total	\$ 24,469.35







Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Catherine Anspach	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-1647	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 11/30/2022	12/1/2022	Community Action Partner		_____	_____	565.00
Registration Fee for Catherine Anspach to attend NCAP Leadership Conference in New Orleans in February 2023.						
<hr/>						
2 12/1/2022	12/2/2022	Sq *greater Bakersfield C		_____	_____	5.00
Ticket for Catherine Anspach to attend the Greater Bakersfield Chamber of Commerce Holiday Mixer.						
<hr/>						
3 12/6/2022	12/7/2022	Sq *bakersfield Downtown		_____	_____	12.00
Ticket for Catherine Anspach to attend the Bakersfield Downtown Business Association Networking Mixer.						
<hr/>						
4 12/8/2022	12/9/2022	American Air		_____	_____	547.20
Airline Ticket for Catherine Anspach to attend the NCAP Leadership Conference in New Orleans, February 2023.						
<hr/>						

Transaction Count: 4

**Total: 1,129.20**

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Approver Signature

\_\_\_\_\_  
Date



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Gloria Barbero	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-7058	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/14/2022	12/16/2022	American Ai		_____	_____	553.70
Travel ticket for Gloria Barbero to attend the 2023 NHSA Winter Leadership Institute.						
<hr/>						
2 12/17/2022	12/19/2022	Romanos 1287		_____	_____	375.00
Annual staff development and team building meeting for SJC administrative staff.						
<hr/>						
3 12/19/2022	12/21/2022	Dave Wongs		_____	_____	197.26
Annual staff development and team building meeting for SJC Site Supervisors.						
<hr/>						

Transaction Count: 3  
**Total: 1,125.96**

\_\_\_\_\_  
**Employee Signature** **Date**

\_\_\_\_\_  
**Authorized Approver Signature** **Date**



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Yolanda Gonzales	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-7009	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/1/2022	12/2/2022	American Air				4.99
Air Flight charge for NHSA Dallas, TX 121222-121522 Carolyn Coffey						
2 12/14/2022	12/16/2022	American Ai				657.20
Air Flight for 2023 NHSA Winter Leadership Conference Crystal City, VA for Sylvia Ortega						
3 12/14/2022	12/16/2022	American Ai				736.20
Air flight for 2023 NHSA Winter Leadership Conference Crystal City, VA - Robert Espinoza						
4 12/14/2022	12/16/2022	American Ai				686.20
Air Flight for 2023 NHSA Winter Leadership Conference Crystal City, VA - Jerry Meade						
5 12/15/2022	12/15/2022	American Air				146.19
Air flight for 2023 NHSA Winter Leadership conference - Crystal City, VA Yolanda Gonzales						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 12/15/2022	12/19/2022	American Ai				657.20
Air flight for 2023 NHSA Winter Leadership Conference - Crystal City, VA - Letisha Brooks						
7 12/15/2022	12/19/2022	American Ai				657.20
Air flight for 2023 NHSA Winter Leadership Conference - Crystal City, VA - Mayra Martinez						
8 12/15/2022	12/19/2022	American Ai				657.20
Air Flight for 2023 NHSA Winter Leadership Conference - Crystal City, VA - Carolyn Coffey						
9 12/22/2022	12/26/2022	Luigis Restaurant And Del				208.75
Head Start Administrative End of the Year Professional Development						
10 12/27/2022	12/28/2022	Paypal				29.00
Registration for Pyramid Anit-Bias Training Jazmin Redick						
11 12/27/2022	12/28/2022	Paypal				29.00
Registration for Pyramid Anti-Bias Training - Citlaly Marquez						
12 12/27/2022	12/28/2022	Paypal				29.00
Registration for Pyramid Anti-Bias Training - Shannon Hubbard						

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Transaction Count: 12

**Total: 4,498.13**

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**Employee Signature**

**Date**

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**Authorized Approver Signature**

**Date**



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Freddy Hernandez	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-8850	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/1/2022	12/2/2022	Community Action Partner				675.00
Registration for Freddy Hernandez to attend the 2023 Management & Leadership Training Conference in NOLA.						
<hr/>						
2 12/2/2022	12/5/2022	West Gate Hotel				-90.00
Credit for duplicate parking charge for Freddy Hernandez at CalCAPA conference in San Diego.						
<hr/>						
3 12/6/2022	12/8/2022	Officemax/Depot 6235				35.71
Supplies needed for VITA.						
<hr/>						
4 12/7/2022	12/9/2022	Hotel Fontenot				211.18
Hotel deposit for Freddy Hernandez to attend the Management & Training Conference in NOLA.						
<hr/>						
5 12/8/2022	12/12/2022	California Family Resourc				500.00
Membership renewal.						
<hr/>						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 12/12/2022	12/13/2022	Www.Calcapa.Org				100.00
Registration for Freddy Hernandez to attend Legislative Day in Sacramento.						
<hr/>						
7 12/16/2022	12/19/2022	Hiltonsac Arden W-Room				364.77
Hotel room for Andres Gonzalez for Field Test Training in Sacramento.						
<hr/>						
8 12/16/2022	12/19/2022	Grubhubmountainmikesp				117.75
Dinner provided for volunteer training for VITA.						
<hr/>						
9 12/22/2022	12/23/2022	American Air				446.21
Flight for Freddy Hernandez to attend the CAP Management & Training Conference in NOLA.						
<hr/>						
10 12/22/2022	12/26/2022	Tst* Wikis Wine Dive				792.58
Staff development lunch.						
<hr/>						
11 12/25/2022	12/26/2022	Canva* I03645-19837934				12.95
Software needed for VITA.						
<hr/>						

Transaction Count: 11

**Total: 3,166.15**

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Approver Signature

\_\_\_\_\_  
Date





Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Lisa McGranahan	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-9914	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/2/2022	12/5/2022	Seq Sand Rosedale				171.53
Head Start Hiring Brainstorm Session Lunch						
<hr/>						
2 12/6/2022	12/7/2022	Seq Sand Rosedale				100.75
Lunch provided for 2022 Head Start and HR Hiring Brainstorm Session.						
<hr/>						
3 12/10/2022	12/12/2022	Biometrics4all Inc				30.75
Relay Fees for running New Hire Fingerprints Invoice Period 11/01/2022-11/30/2022 Invoice Date 12/01/2022						
<hr/>						

Transaction Count: 3  
**Total: 303.03**

\_\_\_\_\_  
**Employee Signature** **Date**

\_\_\_\_\_  
**Authorized Approver Signature** **Date**



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Jerry Meade	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-8086	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/9/2022	12/12/2022	Senor Pepes Mexican Rest				1,602.71
Incidental food costs for Head Start and State Child Development Administrative Annual Staff Development Event held 12/9/2022.						
<hr/>						
2 12/12/2022	12/19/2022	Courtyard Dallas Medic				501.39
Housing costs for Program Manager attending National Head Start Association Parent Engagement Conference in Dallas TX.						
<hr/>						
3 12/12/2022	12/19/2022	Courtyard Dallas Medic				501.39
Housing costs for Program Manager attending National Head Start Association Parent Engagement Conference in Dallas TX.						
<hr/>						
4 12/20/2022	12/21/2022	Smart And Final 362				150.42
HVP December 2022 Socialization Activity						
<hr/>						
5 12/20/2022	12/21/2022	Cvs/Pharmacy #05495				15.16
HVP December 2022 Socialization Activity						
<hr/>						





Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Pritika Ram	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-7074	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 11/29/2022	12/1/2022	United				488.20
Airline Ticket for Savannah Maldonado to attend NCAP Leadership Conference in New Orleans in February 2023.						
<hr/>						
2 11/30/2022	12/1/2022	Community Action Partner				1,625.00
Registration Fee for V. Cortez & S. Maldonado to attend NCAP Leadership Conference in New Orleans in Feb. 2023.						
<hr/>						
3 12/1/2022	12/2/2022	Stk*shutterstock				29.00
Monthly fee for stock photos.						
<hr/>						
4 12/2/2022	12/5/2022	National Community Action				150.00
Registration Fee for James Burger - 2022 NCAF Workshop Series						
<hr/>						
5 12/6/2022	12/8/2022	Wpy*hodels				200.00
Deposit payment for 2-1-1 Staff Development Lunch. See Balance payment attachments for attendee list.						
<hr/>						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 12/6/2022	12/8/2022	Olive Garden 0021068				125.56
Lunch for DEI Committee Meeting. See attached agenda and attendee sign-in sheet.						
7 12/8/2022	12/12/2022	Southwes				365.96
Airline Ticket for Vanessa Cortez-Mendoza to attend the NCAP Leadership Conference in New Orleans, LA. in February 2023.						
8 12/12/2022	12/13/2022	Www.Calcapa.Org				100.00
Registration Fee for James Burger to attend CalCAPA Legislative Day in April 2023.						
9 12/12/2022	12/13/2022	Www.Calcapa.Org				100.00
Registration Fee for Savannah Maldonado to attend CalCAPA Legislative Day in April 2023.						
10 12/15/2022	12/19/2022	Vons #2033				225.00
Purchase of 9 Amazon Gift Cards for 2-1-1 Staff that were not able to attend the Staff Development Lunch.						
11 12/20/2022	12/21/2022	Facebk *tw9vtjem2				35.25
Facebook Ads - Hiring for CPO, Microbusiness						
12 12/20/2022	12/22/2022	Wpy*hodels				339.62
Balance due for Staff Development Lunch for 2-1-1 Staff. See attached sign-in sheet.						

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Transaction Count: 12

**Total: 3,783.59**

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**Employee Signature**

**Date**

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**Authorized Approver Signature**

**Date**



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Jeremy Tobias	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-7066	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 11/30/2022	12/1/2022	Food-Ex		_____	_____	213.36
Lunch for Board of Director Meeting on 11/30/22 (See attached agenda and attendee list).						
<hr/>						
2 12/1/2022	12/5/2022	Exxonmobil 97224224		_____	_____	86.72
Gasoline for CEO's Agency Vehicle.						
<hr/>						
3 12/5/2022	12/7/2022	Office Depot #952		_____	_____	357.21
Office Chair for CEO. Purchased in-store with agency credit card for less than price shown if ordered through procurement policy. Approved to do so by Tracy Webster.						
<hr/>						
4 12/6/2022	12/7/2022	Urbane Cafe		_____	_____	63.73
Lunch for CEO/Chief's Meeting on 12/6/22. Agenda & Attendee list is attached.						
<hr/>						
5 12/12/2022	12/13/2022	Www.Calcapa.Org		_____	_____	100.00
Registration for CalCAPA Legislative Day in April, 2023.						
<hr/>						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 12/14/2022	12/16/2022	Too Fats Sandwiches And C				89.00
Lunch for Executive Committee Meeting. Agenda & Attendee list is attached.						
<hr/>						
7 12/15/2022	12/19/2022	Exxonmobil 99984692				69.39
Gasoline for CEO's Agency Vehicle.						
<hr/>						
8 12/29/2022	12/30/2022	Twppromo54319315				40.00
Washington Post Annual Subscription for J. Tobias						
<hr/>						

Transaction Count: 8  
**Total: 1,019.41**

\_\_\_\_\_  
**Employee Signature** **Date**

\_\_\_\_\_  
**Authorized Approver Signature** **Date**





Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Emilio Wagner	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-7041	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/7/2022	12/8/2022	No-lp				47.99
No-IP Services sign up for dynamic DNS service for the new T-Mobile 5G modems.						
<hr/>						
2 12/11/2022	12/12/2022	Microsoft#g017450625				1,369.08
Microsoft#g009792710- Microsoft Azure - Software Support HS						
<hr/>						
3 12/16/2022	12/19/2022	The Blvd				14.00
Operations Division Staff Development Day 12/15/22						
<hr/>						
4 12/16/2022	12/19/2022	The Blvd				50.00
Operations Division Staff Development Day 12/15/22						
<hr/>						
5 12/16/2022	12/19/2022	The Blvd				400.84
Operations Division Staff Development Day 12/15/22						
<hr/>						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 12/20/2022	12/21/2022	Mindbody				461.98
MindBody - Premier Basic monthly charge and subscription fee						
<hr/>						
7 12/28/2022	12/29/2022	Dnh*godaddy.Com				199.98
Purchase Dnh*godaddy.Com						
<hr/>						
						Transaction Count: 7
						<b>Total: 2,543.87</b>

\_\_\_\_\_  
**Employee Signature** **Date**

\_\_\_\_\_  
**Authorized Approver Signature** **Date**



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Tracy Webster	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-6993	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/6/2022	12/8/2022	Office Depot #2175				174.27
		Toner for AP check printer				

Transaction Count: 1  
**Total: 174.27**

\_\_\_\_\_  
**Employee Signature** **Date**

\_\_\_\_\_  
**Authorized Approver Signature** **Date**



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Rebecca Moreno	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-4956	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 11/30/2022	12/1/2022	Community Action Partner				565.00
Registration for Rebecca Moreno to attend the 2023 Management & Leadership Training Conference in NOLA.						
<hr/>						
2 12/1/2022	12/5/2022	Wpy*hodels				200.00
Deposit for Rebecca Moreno to have Staff Development Day at Hodel's.						
<hr/>						
3 12/16/2022	12/19/2022	Wpy*hodels				339.62
Staff development lunch.						
<hr/>						
4 12/21/2022	12/23/2022	Hotel Fontenot				215.88
Hotel deposit for Rebecca Moreno to attend the CAP Management & Training Conference in NOLA.						
<hr/>						
5 12/22/2022	12/23/2022	American Air				446.21
Flight for Rebecca Moreno to attend the CAP Management & Training Conference in NOLA.						
<hr/>						

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Transaction Count: 5

**Total: 1,766.71**

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**Employee Signature**

**Date**

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**Authorized Approver Signature**

**Date**



Reporting Period : 12/1/2022 - 12/30/2022

**Statement Summary**

<b>Name</b>	Susana Magana	<b>Company</b>	Community Action Partnership O
<b>Account #</b>	XXXX-XXXX-XXXX-6693	<b>Currency</b>	US Dollar
<b>Reporting Period</b>	12/1/2022 - 12/30/2022		

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
1 12/2/2022	12/5/2022	Target 00027151				94.10
Special formula purchase.						
<hr/>						
2 12/2/2022	12/5/2022	Target 00006148				79.96
Special formula purchase.						
<hr/>						
3 12/3/2022	12/5/2022	Target.Com				145.96
Specialty formula purchase.						
<hr/>						
4 12/5/2022	12/6/2022	Target 00006148				179.96
Specialty formula purchase.						
<hr/>						
5 12/5/2022	12/6/2022	Target 00006148				179.96
Special formula purchase.						
<hr/>						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
6 12/5/2022	12/6/2022	Wm Supercenter #1624				184.40
Duplicate charge, error by Walmart.						
<hr/>						
7 12/5/2022	12/7/2022	Wm Supercenter #1624				184.40
Baby formula purchase.						
<hr/>						
8 12/5/2022	12/8/2022					-184.40
Credit for duplicate charge, error by Walmart.						
<hr/>						
9 12/6/2022	12/6/2022	Abbottstore				109.47
Baby formula purchase.						
<hr/>						
10 12/6/2022	12/7/2022	Walmart.Com				172.55
Food service supplies for HS centers.						
<hr/>						
11 12/8/2022	12/9/2022	Target 00006148				-145.96
Return for baby formula.						
<hr/>						
12 12/12/2022	12/13/2022	Www.Calcapa.Org				100.00
Registration for Susana Magana to attend Legislative Day in Sacramento.						
<hr/>						

Trans Date	Post Date	Merchant Name	Charge Codes	Approved	Receipt	Amount
13 12/14/2022	12/16/2022	Luigis Restaurant And Del				433.00
Staff development lunch.						
<hr/>						
14 12/17/2022	12/19/2022	Panera Bread #601364 O				371.23
Lunch provided for staff meeting/training.						
<hr/>						
15 12/22/2022	12/23/2022	Yourmechanic.Com				131.40
Flat tire vehicle repair.						
<hr/>						

Transaction Count: 15  
**Total: 2,036.03**

\_\_\_\_\_  
**Employee Signature** **Date**

\_\_\_\_\_  
**Authorized Approver Signature** **Date**



**COMMUNITY ACTION PARTNERSHIP OF KERN  
CENTRAL KITCHEN - BUDGET TO ACTUAL  
FOR THE PERIOD MARCH 1, 2022 TO FEBRUARY 28, 2023 (10 OF 12 MONTHS OR 83.3%)**

Line Item	2022/23 Budget	3/1/22 - 2/28/23 Actual	% Expended	Available Budget
USDA Revenue (Note A)	2,183,659	834,584	38.2%	1,349,075
Head Start Subsidy	<u>377,301</u>	<u>1,260,736</u>	<u>334.1%</u>	<u>(883,435)</u>
Total Revenue	<u><u>2,560,960</u></u>	<u><u>2,095,320</u></u>	<u><u>81.8%</u></u>	<u><u>465,640</u></u>
Expenditures (Note B)				
Salaries	724,671	619,166	85.4%	105,505
Benefits	200,399	181,671	90.7%	18,728
Vehicle Gasoline, Repair/Maintenance	27,000	41,237	152.7%	(14,237)
Space Costs	121,700	86,366	71.0%	35,334
Supplies - Office & Food Service	92,500	111,940	121.0%	(19,440)
Equipment Purchase	-	68,536	Not budgeted	(68,536)
Consultant Services	-	8,112	Not budgeted	(8,112)
Equipment Repair/Maintenance & Lease	35,300	34,423	97.5%	877
Communication	14,000	14,708	105.1%	(708)
Risk Insurance	12,700	11,967	94.2%	733
Printing	1,000	281	28.1%	719
Hiring & Employee Costs	100	170	169.8%	(70)
First Aid	500	25	5.0%	475
Raw Food/Vended Meals	<u>1,015,580</u>	<u>735,926</u>	<u>72.5%</u>	<u>279,654</u>
Sub Total	2,245,450	1,914,528	85.3%	330,922
Adult Meals Prepared	128,794	109,074	84.7%	19,721
Indirect	<u>186,716</u>	<u>71,718</u>	<u>38.4%</u>	<u>114,998</u>
Total Expenditures	<u><u>2,560,960</u></u>	<u><u>2,095,320</u></u>	<u><u>81.8%</u></u>	<u><u>465,640</u></u>

	Prior Period	DECEMBER 2022	Cumulative
Total Meals Prepared and Vended (Note C)	562,078	50,813	612,891
Total Meals Claimed	<u>313,775</u>	<u>27,934</u>	<u>341,709</u>
Difference	248,303	22,879	271,182

Percentage Claimed to Prepared/Vended	55.0%	55.8%
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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 7/1/22 - 6/30/23 (6 OF 12 MONTHS = 50.0%)**

Contract CMAP-1000	July 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	June 2023	Total	%	% Earned to MRA
Provider Payments	\$ 613,374	\$ 813,746	\$ 954,574	\$ 1,241,372	\$ 1,984,849	\$ 1,684,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,292,868		
Add: Family Fees	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Net Provider Payments	\$ 613,374	\$ 813,746	\$ 954,574	\$ 1,241,372	\$ 1,984,849	\$ 1,684,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,292,868	81.12%	
Maximum Reimbursable Amount (MRA) for Provider Payments													<b>24,298,964</b>		<b>30.01%</b>
<b>Administration &amp; Support Services Revenue</b>															
Provider Payments	\$ 613,374	\$ 813,746	\$ 954,574	\$ 1,241,372	\$ 1,984,849	\$ 1,684,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,292,868		
Reimbursement Rate	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%	x 26.5823%		
Revenue Earned	\$ 163,049	\$ 216,312	\$ 253,748	\$ 329,985	\$ 527,619	\$ 447,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,938,612		
Program Administration/Support Services Costs	101,870	115,425	139,282	139,997	144,143	245,729	-	-	-	-	-	-	886,447	9.86%	
Indirect (10% x MTDC) Costs	70,328	91,774	108,017	136,944	211,716	191,708	-	-	-	-	-	-	810,486	9.02%	
Transfer Indirect to CSBG	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Operating Costs	\$ 172,199	\$ 207,199	\$ 247,299	\$ 276,941	\$ 355,860	\$ 437,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,696,934	18.88%	
Revenue Earned Over/(Under) Costs	\$ (9,150)	\$ 9,113	\$ 6,450	\$ 53,044	\$ 171,759	\$ 10,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	241,678		
TOTAL COSTS - NET OF FAMILY FEES	\$ 785,573	\$ 1,020,945	\$ 1,201,872	\$ 1,518,313	\$ 2,340,709	\$ 2,122,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,989,802	100.00%	

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

Provider payments	7,292,868
Reimbursement Rate (17.5% / 82.5%)	x 26.5823%
Revenue Earned	<u>1,938,612</u>

Note 2: The maximum reimbursable amount per the 2022/23 State contract is as follows:

Provider Payments	24,298,964	82.50%
Administration	4,417,994	15.00%
Support Services	<u>736,332</u>	<u>2.50%</u>
Maximum Reimbursable Amount (MRA)	<u>29,453,290</u>	<u>100.00%</u>

Note 3: Increase to contract was received December 2022 in the amount of \$2,031,428.

**COMMUNITY ACTION PARTNERSHIP OF KERN  
STATE DEPARTMENT OF EDUCATION 2022/23 CONTRACTS - EARNED REVENUE  
FOR THE PERIOD 7/1/22 - 6/30/23 (6 OF 12 MONTHS = 50.0%)**

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	TOTAL	% Earned to MRA
<b>GENERAL CHILD CARE (CCTR-2058)</b>														
Adjusted Days of Enrollment - Certified	3,439	4,970	4,923	5,761	5,374	5,384	-	-	-	-	-	-	29,850	
Reimbursement Rate per Child per Day	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55
Revenue Earned	\$ 177,255	\$ 256,191	\$ 253,771	\$ 296,976	\$ 277,019	\$ 266,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,527,924	<b>41.54%</b>
Maximum Reimbursable Amount (MRA)													<b>\$3,678,194</b>	
<u>Flex Factor</u>														
Attendance Percentage (Attendance/Enrollment)	99.61%	98.89%	98.84%	98.84%	98.27%	97.74%								<b>97.67%</b>
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%								100.00%
<b>CALIFORNIA STATE PRESCHOOL (CSP-2120)</b>														
Adjusted Days of Enrollment - Certified	3,296	6,416	8,191	9,575	8,903	8,030							44,411	
Reimbursement Rate per Child per Day	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27	X \$5.27
Revenue Earned	\$ 182,181	\$ 354,638	\$ 452,716	\$ 529,198	\$ 492,046	\$ 443,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,454,608	<b>54.01%</b>
Maximum Reimbursable Amount (MRA)													<b>\$4,544,694</b>	
<u>Flex Factor</u>														
Attendance Percentage (Attendance/Enrollment)	98.41%	98.26%	98.67%	97.89%	96.47%	97.39%								<b>96.89%</b>
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%								100.00%
<b>MIGRANT CHILD CARE (CMIG-2004)</b>														
Adjusted Days of Enrollment - Certified	94	123	130	158	136	133							775	
Reimbursement Rate per Child per Day	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55	X \$51.55
Revenue Earned	\$ 4,865	\$ 6,338	\$ 6,703	\$ 8,169	\$ 7,002	\$ 6,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,958	<b>14.62%</b>
Maximum Reimbursable Amount (MRA)													<b>\$273,318</b>	
<u>Flex Factor</u>														
Attendance Percentage (Attendance/Enrollment)	100.00%	100.00%	100.00%	100.00%	96.83%	98.39%								<b>99.17%</b>
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%								100.00%

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 2022/23 State contracts.

COMMUNITY ACTION PARTNERSHIP OF KERN  
STATE DEPARTMENT OF EDUCATION 2022/23 CONTRACTS - EARNED REVENUE  
SAN JOAQUIN COUNTY OFFICE OF EDUCATION  
FOR THE PERIOD 7/1/22 - 6/30/23 (6 OF 12 MONTHS = 50.0%)

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	TOTAL	% Earned to MRA
<b>GENERAL CHILD CARE (CCTR-1242)</b>														
Adjusted Days of Enrollment - Certified	648	919	860	995	918	1,227							5,566	
Reimbursement Rate per Child per Day	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	X \$46.03	
Revenue Earned	\$ 29,832	\$ 42,283	\$ 39,571	\$ 45,804	\$ 42,254	\$ 56,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,221	16.30%
Maximum Reimbursable Amount (MRA)													\$1,571,900	
<u>Flex Factor</u>														
Attendance Percentage (Attendance/Enrollment)	100.00%	100.00%	100.00%	100.00%	97.54%	99.05%								99.38%
Five Percent Flexibility, Maximum = 100 Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%								100.00%

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 2022/23 Cooperative Agreement with the San Joaquin County Office of Education

Division/CFO: Tracy Webster, CFO  
 Program/Work Unit: Not Applicable

Month/Year: December-2022  
 Director of Finance: Gabrielle Alexander

Services: Overall financial and accounting functions of the organization

Activities Description	December-2022		Year to Date 03/1/22 - 12/31/22	
	Number	Amount		Amount
Bank Deposits	10	2,526,927	152	27,034,196
Wire Deposits	18	3,623,917	122	27,750,262
Head Start/IRS Drawdowns	4	4,215,269	53	36,046,987
Vendor Checks Issued	1072	5,083,535	10,964	57,318,892
Payroll Disbursed		5,573,309		32,880,275
Grant Reports Prepared	33		364	
ASTHO Vaccine Equity				
CalFresh Outreach				
CalFresh Healthy Living				
CALEITC				
CAL Food				
City of Bakersfield Homeless Housing & Prevention				
City of Bakersfield CDBG Food Bank Expansion				
Commodity Supplemental Food Prog				
County of Kern CDBG Food Bank Expansion				
CMAP Fiscal Report & Caseload				
CSBG Discretionary				
CSBG 2022				
Differential Response				
EFAP				
ESG CARES Act Homeless				
Food Bank Farmers Market				
First 5 Kern – Help Me Grow				
Head Start Expansion SF-425				
Head Start San Joaquin SF-425				
Homeless LBNC				
Homeless Safe Camping				
Home Visit Program				
Homeless Housing Assistance & Prevention				
HUD				
LIHEAP 2021				
LIHEAP 2022				
LIHEAP ARPA				
Postive Youth				
Postive Youth Medi-Cal				
San Joaquin COE General Child Care				
VITA				
UW STANISLAUS CES				
WIC				

Business Services					
Activity	Requested	In-Progress	Processed	Processed	Processed YTD
Purchase Orders	204	0	204	204	2636
Contracts	20	7	13	13	231
Leases	0	16	0	0	10
Requests for Proposals	0	2	1	1	25

Business Services Projects			
Description		% Completed	Comments
Energy Subcontractor		80	Preparing contract
Design Build Sports Field Lighting FHCC		70	

<b>Total Division Staffing</b>	29 positions + 3 Vacancies		
	CFO	Accounting Technician (5)	Procurement Manager
	Director of Finance	Accounting Specialist (2)	Business Contracts Specialist
	Finance Administrator	AP Supervisor (1)	Business Technician (2)
	Payroll/HRIS Manager	Fiscal Technician (2)	
	Accounting Administrator	Payroll Specialists (3)	
	Accounting Administrator - Energy	Payroll Supervisor (1)	
	Accountant (2)	Administrative Assistant to CFO	
	Accountant II (2)		

# Community Action of Partnership of Kern Agency Total

<b>STATEMENT OF POSITION (UNAUDITED)</b>	
<b>AS OF FEBRUARY 28, 2022</b>	
<b>ASSETS</b>	
Cash in Bank	7,377,795
Cash - Vacation Reserve	986,470
Petty Cash	-
Accounts Receivable	12,434,357
Travel Advance	6,231
Prepaid Expense	542,407
Inventory	1,045,253
Net Fixed Assets - Unrestricted	1,017,341
Net Fixed Assets - Restricted	<u>17,003,012</u>
<b>Total Assets</b>	<b>40,412,866</b>
<b>LIABILITES AND NET ASSETS</b>	
Accounts Payable	6,079,346
Accrued Expenses	3,351,345
Accrued Vacation	1,667,283
Line of Credit	-
Note Payable	1,083,367
Advance Payable	2,168,574
Deferred Revenue	<u>4,330,162</u>
<b>Total Liabilites</b>	<b>18,680,076</b>
<b>Total Net Assets</b>	<b><u>21,732,790</u></b>
<b>Total Liabilities and Net Assets</b>	<b>40,412,866</b>

<b>STATEMENT OF OPERATIONS (UNAUDITED)</b>	
<b>FOR THE PERIOD MARCH 1, 2021 TO FEBRUARY 28, 2022</b>	
<b>REVENUE</b>	
Grant Revenue	87,203,662
Donations	30,640,997
Other Revenue	915,618
In-Kind	<u>206,161</u>
<b>Total Revenue</b>	<b>118,966,438</b>
<b>EXPENDITURES</b>	
Salaries	33,857,168
Benefits	9,214,698
Travel	394,937
Space Costs	7,091,036
Supplies	3,164,960
Consultant/Contract Services	2,978,688
Other Costs	2,917,985
Program Costs	44,753,361
Capital Expenditures	(0)
Indirect	6,862,436
In-Kind	<u>206,161</u>
<b>Total Expenditures</b>	<b>111,441,431</b>
<b>Net Change in Assets</b>	<b>7,525,007</b>
<b>Net Assets, beginning</b>	<b>14,207,782</b>
<b>Net Assets, ending</b>	<b>21,732,790</b>

# Community Action of Partnership of Kern Agency Total

<b>STATEMENT OF POSITION (UNAUDITED)</b>	
<b>AS OF DECEMBER 31, 2022</b>	
<b>ASSETS</b>	
Cash in Bank	14,593,847
Cash - Vacation Reserve	1,048,863
Petty Cash	-
Accounts Receivable	(0)
Travel Advance	15,513
Prepaid Expense	542,798
Inventory	1,050,348
Net Fixed Assets - Unrestricted	742,165
Net Fixed Assets - Restricted	<u>16,938,096</u>
<b>Total Assets</b>	<b>34,931,629</b>
<b>LIABILITES AND NET ASSETS</b>	
Accounts Payable	4,400,592
Accrued Expenses	524,742
Accrued Vacation	1,053,878
Line of Credit	-
Note Payable	746,782
Advance Payable	5,320,906
Deferred Revenue	<u>339,442</u>
<b>Total Liabilites</b>	<b>12,386,342</b>
<b>Total Net Assets</b>	<b><u>22,545,287</u></b>
<b>Total Liabilities and Net Assets</b>	<b>34,931,629</b>

<b>STATEMENT OF OPERATIONS (UNAUDITED)</b>	
<b>FOR THE PERIOD MARCH 1, 2022 TO DECEMBER 31, 2022</b>	
<b>REVENUE</b>	
Grant Revenue	83,751,959
Donations	285,081
Other Revenue	7,063,176
In-Kind	<u>6,903,915</u>
<b>Total Revenue</b>	<b>98,004,131</b>
<b>EXPENDITURES</b>	
Salaries	32,318,805
Benefits	8,780,689
Travel	645,779
Space Costs	16,193,107
Supplies	2,349,340
Consultant/Contract Services	4,352,059
Other Costs	3,794,917
Program Costs	14,778,256
Capital Expenditures	582,196
Indirect	6,492,570
In-Kind	<u>6,903,915</u>
<b>Total Expenditures</b>	<b>97,191,633</b>
<b>Net Change in Assets</b>	<b>812,498</b>
<b>Net Assets, beginning</b>	<b>21,732,790</b>
<b>Net Assets, ending</b>	<b>22,545,287</b>

COMMUNITY ACTION PARTNERSHIP OF KERN  
 BUDGET TO ACTUAL  
 FOR THE PERIOD 03-01-22 TO 12-31-22 (83.3%)

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	38,578,242	29,545,588	9,032,654	77%
BENEFITS	11,160,531	8,075,364	3,085,167	72%
TRAVEL	721,930	582,463	139,467	81%
SPACE COST	23,506,027	15,105,365	8,400,662	64%
SUPPLIES	3,253,861	2,226,976	1,026,885	68%
EQUIPMENT	831,379	1,678,760	(847,381)	202%
CONSULTANT/CONTRACT SERVICES	3,798,580	3,320,550	478,030	87%
OTHER COSTS	3,449,253	3,215,396	233,857	93%
PROGRAM COSTS	11,277,182	14,119,711	(2,842,529)	125%
INDIRECT	7,597,038	6,509,107	1,087,931	86%
TOTAL	104,174,023	84,379,280	19,794,743	81%



COMMUNITY ACTION PARTNERSHIP OF KERN  
 BUDGET TO ACTUAL  
 FOR THE PERIOD 03-01-22 TO 12-31-22 (83.3%)

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	27,451,264	21,846,082	5,605,182	80%
BENEFITS	8,315,926	6,161,238	2,154,688	74%
TRAVEL	492,583	345,051	147,532	70%
SPACE COST	6,603,218	7,155,397	(552,179)	108%
SUPPLIES	2,644,635	1,562,377	1,082,258	59%
EQUIPMENT	100,000	564,679	(464,679)	565%
CONSULTANT/CONTRACT SERVICES	1,369,385	866,391	502,994	63%
OTHER COSTS	1,130,700	1,286,222	(155,522)	114%
PROGRAM COSTS	7,769,839	12,018,744	(4,248,905)	155%
INDIRECT	5,263,450	4,761,418	502,032	90%
TOTAL	61,141,000	56,567,598	4,573,402	93%

COMMUNITY ACTION PARTNERSHIP OF KERN  
 BUDGET TO ACTUAL  
 FOR THE PERIOD 03-01-22 TO 12-31-22 (83.3%)

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,210,991	3,002,992	1,207,999	71%
BENEFITS	1,260,035	767,417	492,618	61%
TRAVEL	91,246	96,419	(5,173)	106%
SPACE COST	15,209,213	6,537,122	8,672,091	43%
SUPPLIES	211,553	249,924	(38,371)	118%
EQUIPMENT	724,960	855,524	(130,564)	118%
CONSULTANT/CONTRACT SERVICES	563,961	286,619	277,342	51%
OTHER COSTS	378,585	473,856	(95,271)	125%
PROGRAM COSTS	1,436,167	1,444,117	(7,950)	101%
INDIRECT	765,412	564,674	200,738	74%
TOTAL	24,852,123	14,278,664	10,573,459	57%

COMMUNITY ACTION PARTNERSHIP OF KERN  
 BUDGET TO ACTUAL  
 FOR THE PERIOD 03-01-22 TO 12-31-22 (83.3%)

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	2,971,121	1,472,073	1,499,048	50%
BENEFITS	553,144	358,262	194,882	65%
TRAVEL	65,110	45,178	19,932	69%
SPACE COST	299,407	201,413	97,994	67%
SUPPLIES	110,076	102,864	7,212	93%
EQUIPMENT	6,419	97,668	(91,249)	1522%
CONSULTANT/CONTRACT SERVICES	1,056,518	1,569,258	(512,740)	149%
OTHER COSTS	1,341,076	931,633	409,443	69%
PROGRAM COSTS	868,172	199,532	668,640	23%
INDIRECT	755,931	479,009	276,922	63%
TOTAL	8,026,974	5,456,889	2,570,085	68%

COMMUNITY ACTION PARTNERSHIP OF KERN  
 BUDGET TO ACTUAL  
 FOR THE PERIOD 03-01-22 TO 12-31-22 (83.3%)

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	2,830,412	2,322,282	508,130	82%
BENEFITS	737,565	566,740	170,825	77%
TRAVEL	27,313	40,496	(13,183)	148%
SPACE COST	1,206,276	980,091	226,185	81%
SUPPLIES	220,349	287,956	(67,607)	131%
EQUIPMENT	-	160,888	(160,888)	Not budgeted
CONSULTANT/CONTRACT SERVICES	767,936	506,299	261,637	66%
OTHER COSTS	491,102	466,602	24,500	95%
PROGRAM COSTS	1,105,101	405,616	699,485	37%
INDIRECT	613,244	546,892	66,352	89%
TOTAL	7,999,298	6,283,862	1,715,436	79%

COMMUNITY ACTION PARTNERSHIP OF KERN  
 BUDGET TO ACTUAL  
 FOR THE PERIOD 03-01-22 TO 12-31-22 (83.3%)

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	990,854	795,058	195,796	80%
BENEFITS	267,905	205,505	62,400	77%
TRAVEL	23,578	53,105	(29,527)	225%
SPACE COST	182,213	227,323	(45,110)	125%
SUPPLIES	52,498	18,819	33,679	36%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	5,780	9,220	(3,440)	160%
OTHER COSTS	51,480	37,545	13,935	73%
PROGRAM COSTS	97,903	51,703	46,200	53%
INDIRECT	170,659	134,422	36,237	79%
TOTAL	1,842,870	1,532,699	310,171	83%

COMMUNITY ACTION PARTNERSHIP OF KERN  
 BUDGET TO ACTUAL  
 FOR THE PERIOD 03-01-22 TO 12-31-22 (83.3%)

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	123,600	107,100	16,500	87%
BENEFITS	25,956	16,202	9,754	62%
TRAVEL	22,100	2,214	19,886	10%
SPACE COST	5,700	4,019	1,681	71%
SUPPLIES	14,750	5,036	9,714	34%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	35,000	82,765	(47,765)	236%
OTHER COSTS	56,310	19,540	36,770	35%
PROGRAM COSTS	-	-	-	0%
INDIRECT	28,342	22,692	5,650	80%
TOTAL	311,758	259,568	52,191	83%

**COMMUNITY ACTION PARTNERSHIP OF KERN**  
**INDIRECT FUND - FY 2022/23**  
**BUDGET TO ACTUAL - 03/01/22 TO 12/31/22 (10 OF 12 MONTHS = 83.3%)**

	Budget	Actual	% Earned/ Expended	Available Balance
<b>Revenue</b>	<b>\$ 7,597,038</b>	<b>\$ 6,509,107</b>	<b>85.7%</b>	<b>\$ 1,087,931</b>
Expenditures				
Salaries	4,122,037	3,163,256	76.7%	958,781
Benefits @ 23.6% actual	<u>927,258</u>	<u>733,926</u>	<u>79.2%</u>	<u>193,332</u>
Total Personnel Costs	5,049,295	3,897,182	77.2%	1,152,113
Operating Costs				
Travel	67,900	62,107	91.5%	5,793
Space Costs	215,700	196,840	91.3%	18,860
Supplies	252,500	121,387	48.1%	131,113
Consultant/Contract	1,288,000	1,031,445	80.1%	256,555
Other Operating Costs	<u>474,125</u>	<u>569,980</u>	<u>120.2%</u>	<u>(95,855)</u>
Total Operating Costs	2,298,225	1,981,759	86.2%	316,466
<b>Total Expenditures</b>	<b><u>\$ 7,347,520</u></b>	<b><u>\$ 5,878,941</u></b>	<b><u>80.0%</u></b>	<b><u>\$ 1,468,579</u></b>
<b>Excess (Deficit) Indirect Revenue</b>	<b><u>\$ 249,518</u></b>	<b><u>\$ 630,166</u></b>		

RECAP BY SUPPORT DIVISION	Budget	Actual	% Expended	Available Balance
HR	\$ 1,288,307	\$ 1,059,689	82.3%	\$ 228,618
Operations	2,272,694	2,013,589	88.6%	259,105
Executive	1,337,079	1,032,619	77.2%	304,460
Program Administration	130,000	104,575	80.4%	25,425
Finance	<u>2,319,440</u>	<u>1,668,470</u>	<u>71.9%</u>	<u>650,970</u>
	<b><u>\$ 7,347,520</u></b>	<b><u>\$ 5,878,941</u></b>	<b><u>80.0%</u></b>	<b><u>\$ 1,468,579</u></b>

Prepared Date: 01/30/23