



## Executive Board Meeting Agenda

January 9, 2019

9:00 AM – 10:00 AM

1900 Dinuba Blvd., Suite G, Visalia, CA 93291

### Mission Statement:

**To coordinate and leverage policy and resources that empower community partners to address homelessness in Kings and Tulare County.**

- |  |   |
|--|---|
| <input type="checkbox"/> Suzy Ward, President                        | <input type="checkbox"/> Charles Felix, Member at Large     |
| <input type="checkbox"/> Lateena Ling, Secretary                     | <input type="checkbox"/> Stacy Heaton, Member at Large      |
| <input type="checkbox"/> Becky Huber, Treasurer                      | <input type="checkbox"/> Nate Henry, Member at Large        |
| <input type="checkbox"/> Esam Abed, Member at Large                  | <input type="checkbox"/> Vacant, Member at Large (Consumer) |
| <input type="checkbox"/> Marisol De La Vega Cardoso, Member at Large | <input type="checkbox"/> Machael Smith, Executive Director  |

- I. Call meeting to order
- II. Consent Items:
  - A. Previous Meeting Minutes
  - B. Executive Director Report
- III. Financial Report
- IV. Alliance Business: Action/Discussion Items
  - A. Fiscal Policies & Procedures
  - B. Project Homeless Connect/Point in Time Count
  - C. Housing Heroes Event
- V. Adjourn

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## Executive Director Report January 2020

### General Activities

- **Audit:** Our audit is currently underway and is expected to be completed, along with our 18/19 tax return, by March.
- **Staffing:**
  - Housing Navigator – Our newest navigator, Anthony Johnson, started on 12/16/19. He is responsible for Hanford, Tulare, and their surrounding areas. Veronica is responsible for Porterville, Tulare, and their surrounding areas.
  - Administrative Specialist – Corrin Mallory started on 1/6/20 as our administrative specialist. She will be supporting Coordinated Entry and general administration.
  - Landlord Relations Specialist – The job will be posted in January.

### Strategic Initiatives

#### FUNDING

The CA Homeless Coordinating and Financing Council (HCFC) released the NOFA for the Homeless, Housing, and Prevention (HHAP) program NOFA. Final allocations have been released and are as follows:

CoC: \$1,253,397.58  
Kings County: \$274,742.53  
Tulare County: \$894,561.67

Counties are allowed to allocate their funds to the CoC. Tulare County will be allocating their funds to the CoC, but we are unsure about Kings County at this time. Applications are due by February 15, 2020.

#### PROJECT HOMELESS CONNECT/POINT IN TIME

##### Hanford

- Venue confirmed at Salvation Army
- 11 volunteers signed up so far
- 3 service providers signed up so far (others have agreed but are yet to register)

#### Porterville

- 11 volunteers signed up so far
- 3 service providers signed up so far
- Purchases are being made

#### Visalia

- 8 volunteers signed up so far
- 5 service providers signed up so far
- 50+ jackets donated through Burlington coat drive

#### Tulare

- 16 volunteers signed up so far
- 10 service providers signed up so far
- Purchases are being made

#### Other

- T-shirts and outreach cards will be purchased this week (committee is supposed to get me #'s by Wednesday)
- HHS Capture Cares Backpacks
- Purchases have been made by the county
- Packing event is on 1/16 at HHS; each city will send representatives to pack and take their backpacks
- Plates, bowls, and cups have been distributed to each venue
- Visalia Pride Lions is collecting socks for ALL PHC venues
- Board members can contact Laura Fisher to volunteer at an event (or go to our website and sign up)

#### Street Count for PIT

- Each committee is leading their own street outreach.
  - Hanford – Lead by Lucia, Jason, and Sheila
  - Porterville – Lead by Aron and Kimberly
  - Tulare – Laura to confirm
  - Visalia – Lead by KTHA

### LANDLORD MITIGATION FUND

We will post the job opening for the Landlord Relations Specialist this month. Additionally, we are doing a mass mailing of LMF flyers to local realtors, apartment associations, etc. this month.

#### LMF stats:

- Participating Agencies - 4
- Participating Landlords – 4
- Approved Properties – 2

### KINGS/TULARE TASK FORCE UPDATES

- Kings: Homebase did a presentation to the Kings County Homeless Collaborative at the December meeting. While in town, they held a consumer focus group and met with various stakeholders. They are planning to have the draft Gaps Analysis report ready by early February.

- Tulare: Homebase presented to all three major city councils (Porterville, Tulare, and Visalia) as well as the board of supervisors on 12/16 and 12/17. They attempted to meet with the city managers during their visit, but the city managers declined the meeting. Tulare and Visalia city councils opted to endorse the plan, while Porterville adopted the plan. The board of supervisors received the presentation but did not take action.

### Coordinated Entry

For the period of 7/1/19 – 11/30/19, 56 people have been referred for housing in the bi-county region and 13 people have been housed (see Appendix B). The remaining 43 are looking for housing. Most of the clients referred during this reporting period are for the Mainstream Voucher Program through the Housing Authority of Tulare County (38), followed by Permanent Supportive Housing programs (12), and rapid rehousing (6).

### LINC

The Local Initiatives Navigation Centers (LINC) are held weekly in Hanford and Visalia and bi-weekly in Tulare. During November a total of 179 guests were assisted by 16 service providers (see Appendix C). Hanford LINC, which goes by Hanford Homeless Connect locally, offers services beyond housing and mainstream benefits such as food, hygiene kits, clothing, etc. We are working with the Lighthouse Rescue Mission to increase client participation at the Tulare LINC venue.

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Appendix A – Homeless Housing, Assistance & Prevention Program (HHAP) Allocations



## HOMELESS HOUSING, ASSISTANCE, AND PREVENTION (HHAP) GRANT ALLOCATIONS

CONTINUUM OF CARE	ALLOCATION
Alpine, Inyo, Mono Counties CoC	\$ 500,000.00
Amador, Calaveras, Mariposa, Tuolumne Counties CoC	\$ 995,414.43
Bakersfield/Kern County CoC	\$ 1,566,746.98
Chico, Paradise/Butte County CoC	\$ 1,491,354.64
Colusa, Glenn, Trinity Counties CoC	\$ 500,000.00
Daly/San Mateo County CoC	\$ 1,781,143.93
Davis, Woodland/Yolo County CoC	\$ 771,593.44
El Dorado County CoC	\$ 722,117.21
Fresno City & County/Madera County CoC	\$ 2,954,437.15
Glendale CoC	\$ 500,000.00
Humboldt County CoC	\$ 2,004,964.93
Imperial County CoC	\$ 1,664,521.41
Lake County CoC	\$ 500,000.00
Long Beach CoC	\$ 2,231,141.93
Los Angeles City & County CoC	\$ 66,271,041.04
Marin County CoC	\$ 1,218,057.42
Mendocino County CoC	\$ 924,734.12
Merced City & County CoC	\$ 716,227.19
Napa City & County CoC	\$ 500,000.00
Nevada County CoC	\$ 500,000.00
Oakland, Berkeley/Alameda County CoC	\$ 9,449,958.07
Oxnard, San Buenaventura/Ventura County CoC	\$ 1,966,090.75
Pasadena CoC	\$ 638,478.84
Redding/Shasta, Siskiyou, Lassen, Plumas, Del Norte, Modoc, Sierra Counties CoC	\$ 1,589,129.07
Richmond/Contra Costa County CoC	\$ 2,703,522.04
Riverside City & County CoC	\$ 3,311,372.74
Roseville, Rocklin/Placer County CoC	\$ 726,829.24
Sacramento City & County CoC	\$ 6,550,887.16
Salinas/Monterey, San Benito Counties CoC	\$ 3,185,326.18
San Bernardino City & County CoC	\$ 3,071,059.67
San Diego City and County CoC *	\$ 10,790,528.04
San Francisco CoC	\$ 9,465,272.14
San Jose/Santa Clara City & County CoC	\$ 11,433,718.90
San Luis Obispo County CoC	\$ 1,746,981.78
Santa Ana, Anaheim/Orange County CoC	\$ 8,081,115.98
Santa Maria/Santa Barbara County CoC	\$ 2,123,943.46
Santa Rosa, Petaluma/Sonoma County CoC	\$ 3,476,293.48
Stockton/San Joaquin County CoC	\$ 3,099,331.80
Tehama County CoC	\$ 500,000.00
Turlock, Modesto/Stanislaus County CoC	\$ 2,265,304.09
Vallejo/Solano County CoC	\$ 1,355,884.04
Visalia/Kings, Tulare Counties CoC	\$ 1,253,397.58
Watsonville/Santa Cruz City & County CoC	\$ 2,552,737.36
Yuba City & County/Sutter County CoC	\$ 849,341.78

CITY	ALLOCATION
Anaheim	\$ 8,422,162.84
Bakersfield	\$ 3,265,736.61
Fresno	\$ 6,158,246.18
Long Beach	\$ 4,650,605.37
Los Angeles	\$ 117,562,500.00
Oakland	\$ 19,697,548.19
Riverside	\$ 6,902,244.82
Sacramento	\$ 13,654,707.74
San Diego *	\$ 22,491,840.12
San Francisco	\$ 19,729,468.92
San Jose	\$ 23,832,510.94
Santa Ana	\$ 8,422,162.84
Stockton	\$ 6,460,265.43

COUNTY	ALLOCATION
Alameda	\$ 8,815,938.21
Alpine	\$ -
Amador	\$ 235,179.60
Butte	\$ 1,391,296.16
Calaveras	\$ 204,408.44
Colusa	\$ 61,542.33
Contra Costa	\$ 2,522,136.40
Del Norte	\$ 202,210.50
El Dorado	\$ 673,668.68
Fresno	\$ 2,341,905.30
Glenn	\$ 62,641.30
Humboldt	\$ 1,870,447.12
Imperial	\$ 1,552,844.76
Inyo	\$ 159,350.67
Kern	\$ 1,461,630.24
Kings	\$ 274,742.53
Lake	\$ 448,379.80
Lassen	\$ 50,552.62
Los Angeles	\$ 64,768,902.29
Madera	\$ 414,311.73
Marin	\$ 1,136,335.09
Mariposa	\$ 65,938.21
Mendocino	\$ 862,691.53
Merced	\$ 668,173.83
Modoc	\$ 5,494.85
Mono	\$ 75,828.94
Monterey	\$ 2,660,606.63
Napa	\$ 353,868.37
Nevada	\$ 456,072.59
Orange	\$ 7,538,934.94
Placer	\$ 678,064.56
Plumas	\$ 50,552.62
Riverside	\$ 3,089,204.97
Sacramento	\$ 6,111,372.77
San Benito	\$ 311,008.54
San Bernardino	\$ 2,865,015.07
San Diego	\$ 8,903,855.82
San Francisco	\$ 8,830,224.82
San Joaquin	\$ 2,891,390.35
San Luis Obispo	\$ 1,629,772.67
San Mateo	\$ 1,661,642.80
Santa Barbara	\$ 1,981,443.10
Santa Clara	\$ 10,666,603.87
Santa Cruz	\$ 2,381,468.22
Shasta	\$ 908,848.28
Sierra	\$ 13,187.64
Siskiyou	\$ 251,664.15
Solano	\$ 1,264,914.59
Sonoma	\$ 3,243,060.79
Stanislaus	\$ 2,113,319.52
Sutter	\$ 321,998.24
Tehama	\$ 316,503.39
Trinity	\$ 86,818.64
Tulare	\$ 894,561.67
Tuolumne	\$ 423,103.49
Ventura	\$ 1,834,181.11
Yolo	\$ 719,825.42
Yuba	\$ 470,359.21

\* Indicates jurisdictions approved to use 2017 PIT counts per HSC § 50216 (j). All other jurisdiction allocations are based on 2019 PIT counts.  
 No more than 40 percent of the total allocation for CoCs and no less than \$500,000 will be awarded to an individual CoC per HSC § 50218 (a)(1).  
 No more than 45 percent of the total allocation for cities will be awarded to an individual city per HSC § 50218 (a)(2).  
 No more than 40 percent of the total allocation for counties will be awarded to an individual county per HSC § 50218 (a)(3).



## Appendix B – CES Referral Reports

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# CES Referrals

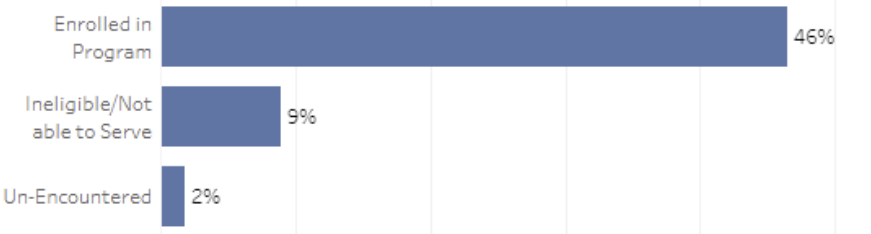
Start Date: 07/01/2019  
End Date: 11/30/2019

## Referral Status

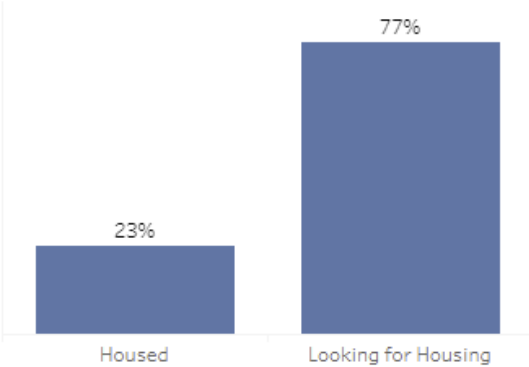
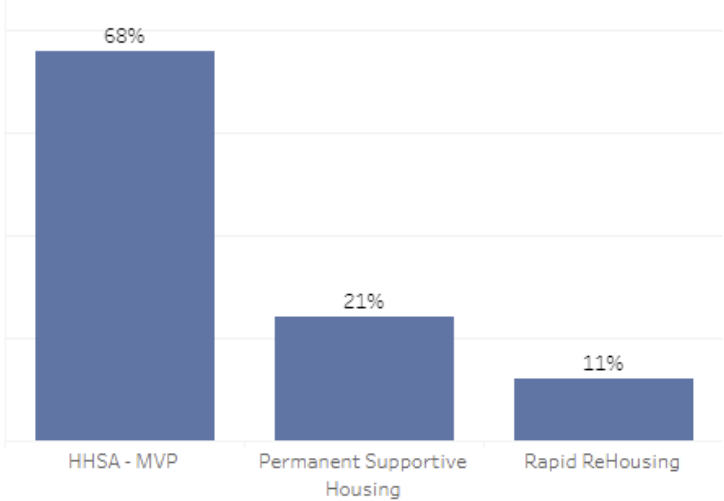
Referred	37
Closed	19

Total Referrals: 56  
Days Referred: 77  
Housed: 13

## Referral Outcome



## Referral Service Type



# CES Referrals

Total Referrals

44

Days Referred

67

Housed

26

Start Date

07/01/2018

End Date

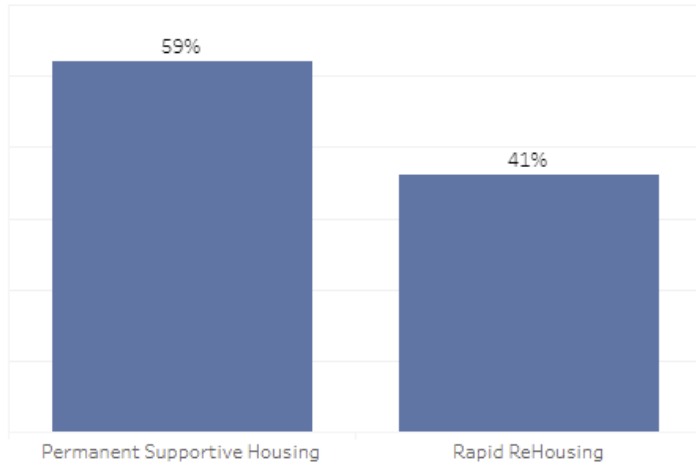
11/30/2018

Referral Status

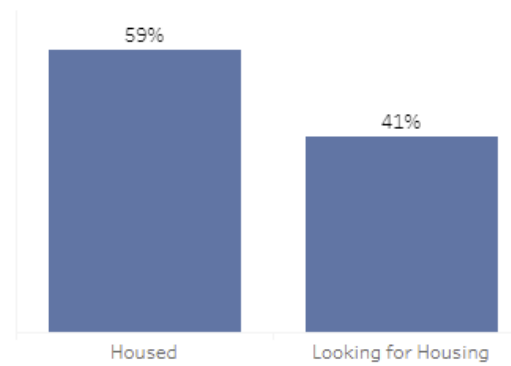
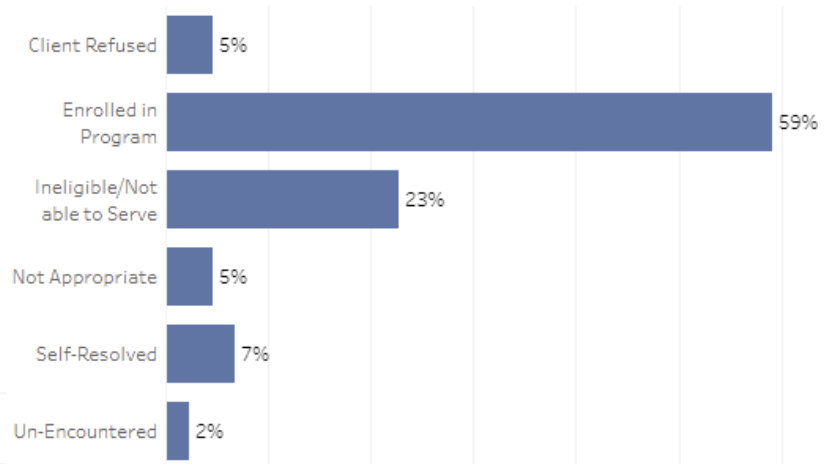
Closed

44

Referral Service Type



Referral Outcome

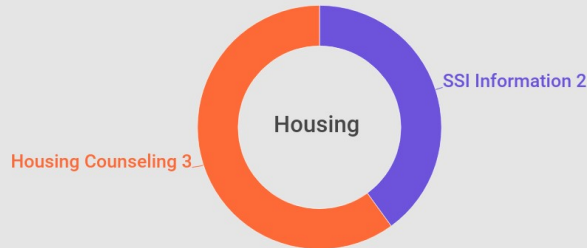


## Appendix C – LINC Report

Tulare  
Lighthouse Rescue Mission

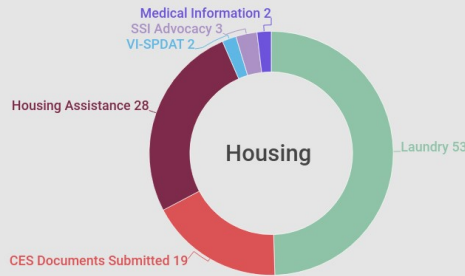
# Bi-County Drop-In Centers

**Total Participants 3**      **Service Providers**      Kings/Tulare Homeless Alliance  
TulareWorks  
Family Health Care Network



Visalia  
Bethlehem Center

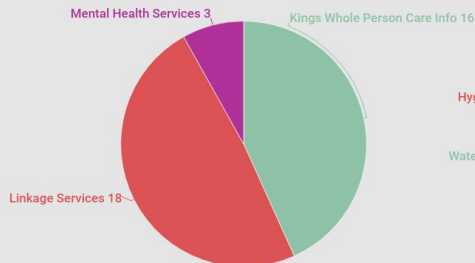
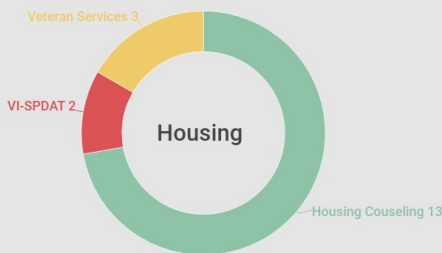
**Total Participants 109**      **Service Providers**      Kings/Tulare Homeless Alliance      Westcare  
Family Services of Tulare County      Family Health Care Network  
TulareWorks      Anthem Blue Cross



Hanford  
Episcopal Church of the Saviour

**Total Participants 67**      **Service Providers**      Reading and Beyond      Kings Community Action Organization  
Human Services Agency      Kingsview PATH  
Kings United Way 211 Services      Westcare  
Kings Tulare Homeless Alliance      Kings Gospel Mission  
Kings County Behavioral Health      Kings Whole Person Care

## Health and Human Services



## Memo

January 7, 2020

TO: Board of Directors

FROM: Machael Smith  
Executive Director

SUBJECT: Accounting Policies and Procedures

### SUMMARY:

In order to provide more effective oversight of our accounting system and financial responsibilities, we have developed the attached Accounting Policies and Procedures. These policies and procedures provide guidance on the day to day operations of the organization as well as the responsibilities of the Alliance staff and board.

### RECOMMENDATION:

That the Board approve the proposed Accounting Policies and Procedures.

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**Accounting Policy and Procedure Manual**  
**January 7, 2020**

## Table of Contents

I. Introduction .....	3
II. Division of Responsibilities .....	3
III. Chart of Accounts and General Ledger .....	4
IV. Cash Receipts .....	5
V. Inter-Account Bank Transfers .....	5
VI. Cash Disbursements & Expense Allocations.....	6
VII. Credit Card Policy and Charges.....	7
VIII. Accruals.....	8
IX. Bank Account Reconciliations .....	8
X. Petty Cash Fund .....	8
XI. Property and Equipment.....	9
XII. Personnel Records .....	10
XIII. Payroll Processing .....	10
XIV. End of Month and Fiscal Year-End Close .....	11
XV. Financial Reports .....	11
XVI. Fiscal Policy Statements .....	12

## I. Introduction

The purpose of this manual is to describe all accounting policies and procedures currently in use at the Kings/Tulare Continuum of Care on Homelessness (“KTCoc”) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All KTCoc staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies will be reviewed annually and revised as needed by the staff and approved by the Executive Director and the Board of Directors.

## II. Division of Responsibilities

The following is a list of personnel who have fiscal and accounting responsibilities:

### ***Board of Directors***

1. Reviews and approves the annual budget.
2. Reviews annual and periodic financial statements and information.
3. Reviews Executive Director's performance annually and establishes the salary.
4. The Board Treasurer, and Board President will be authorized signers on all bank accounts.
5. Reviews and approves all contracts over \$50,000.
6. Reviews and approves all non-budgeted expenditures over \$25,000.
7. Reviews the Check Register on a monthly basis.
8. Determines whether the organization should have an audit.

### ***Executive Director***

1. Reviews and approves all financial reports including cash flow projections.
2. Sees that an appropriate budget is developed annually.
3. Reviews and signs all issued checks and/or approves check signing procedures.
4. Reviews and approves all contracts under \$50,000.
5. Approves all non-budgeted transactions under \$25,000.
6. Reviews and approves all grant submissions.
7. Approves inter-account bank transfers.
8. Is on-site signatory for all bank accounts.
9. Reviews all bank statements and completed monthly bank reconciliations for accuracy.
10. Oversees the adherence to all internal controls.
11. Reviews and approves all payrolls.

### ***Accountant/Grant Specialist***

1. Approves all program expenditures.
2. Monitors program budgets.
3. Completes all payrolls and is responsible for all personnel files.
4. Reviews and manages cash flow.
5. Reviews and approves all reimbursements and fund requests.
6. Processes all inter-account bank transfers.
7. Assists Executive Director with the development of annual and program budgets.
8. Reviews all incoming and outgoing invoices.
9. Manages the petty cash fund.
10. Receives and opens all incoming accounting department mail.
11. Monitors and manages all expenses to ensure most effective use of assets.
12. Monitors grant reporting and appropriate release of temporarily restricted funds.
13. Oversees and completes expense allocations.
14. Monitors and makes recommendations for asset retirement and replacement.
15. Reviews, revises, and maintains internal accounting controls and procedures.
16. Compiles and Reviews all financial reports.
17. Manages accounting system and does all posting to the accounting system.
18. Overall responsibility for data entry into accounting system and integrity of accounting system data.
19. Processes invoices and prepares checks for signature.
20. Processes payroll.
21. Maintains general ledger.
22. Prepares monthly and year-end financial reports.
23. Reconciles all bank accounts.
24. Manages Accounts Receivable.

### **III. Chart of Accounts and General Ledger**

KTCoc has designated a Chart of Accounts specific to its operational, Grant and program needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. Operations). The Accountant/Grant Specialist (“Accountant”) is responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this manual as an addendum.

The general ledger is automated and maintained using our accounting software (currently QuickBooks Desktop). All input and balancing is the responsibility of the Accountant with final approval by the Executive Director.

The Accountant will review the general ledger on a periodic basis for any unusual transactions.

## **IV. Cash Receipts**

Cash receipts generally arise from:

1. Contracts and Grants;
2. Direct donor contributions; and
3. Fundraising activities.

The principal steps in the cash/check receipts preparation process are:

1. The Administrative Specialist receives incoming mail and forwards it to the addressee. Mail that is not addressed to a specific employee will be forwarded unopened to the Accountant.
2. The Accountant opens and distributes the mail.
3. The Accountant enters all cash/checks into a deposit log, stamps all checks "for deposit only," and makes a copy of each check that does not have a corresponding check stub.
4. The cash/checks are kept in a locked cabinet until ready to be taken for deposit.
5. The Deposits will be delivered to the bank no later than two (2) business days following receipt.

### ***Cash Handling***

All cash received will be counted, verified, and signed off by the Accountant and another available staff member. The cash will immediately be entered into the deposit log for the next deposit using the appropriate allocation. A receipt will be given to the paying party and a copy kept for internal purposes. The cash will be kept in a locked, secure location and deposited with the next bank deposit. Cash should be deposited no later than two (2) business days following receipt.

The principal steps in the deposit process are:

1. Weekly (or more often if necessary), the Accountant prepares the following for deposit
  - a. Two copies of the deposit log, the stamped checks and cash, corresponding check stubs or check copies and the deposit slip are bundled together to make the deposit package.
  - b. The Administrative Specialist or other designated staff member verifies cash/checks amounts for accuracy, then takes the deposit to the bank for deposit.
  - c. The deposit log, check stubs/copies and deposit receipt are returned to the Accountant.
  - d. The Accountant reviews the deposit for accuracy, then posts the deposit in the Accounting system.
  - e. The Accountant signs the deposit log and files the hard copy appropriately.

## **V. Inter-Account Bank Transfers**

The Accountant monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Accountant recommends to the Executive Director when a transfer should be made to maximize the potential for earning interest. The Accountant is directed in writing when to make a transfer and in what amount. A copy of the transfer is filed appropriately.

## VI. Cash Disbursements & Expense Allocations

Cash disbursements are generally made for:

1. Payment for Program/Agreement/Contracted expenses.
2. Payments to vendors for goods and services.
3. Taxes/license fees.
4. Staff training and development.
5. Memberships and subscriptions.
6. Meeting expenses.
7. Employee reimbursements.
8. Marketing/promotional materials.

Requests for cash disbursements are submitted to Accounting in two ways:

1. Payment Authorization (submitted on approved form) with attached invoice or receipt.
2. Employee expense report or reimbursement request.

All invoices must be accompanied by a payment authorization and reviewed by the Accountant prior to being submitted to the Executive Director for approval.

**Checks** - Checks are processed weekly bi-monthly on the 2nd and 4th Tuesdays of each month, and signed and ready to be distributed by Thursday of the same week. Invoices submitted to the Accountant by the 1st and 3rd Friday of the month will be processed the following Tuesday. Checks can be prepared manually within one day, but this should be limited to emergency situations.

**Employee reimbursements** – Every employee trip reimbursement or purchase request must be documented on a Payment Authorization form with the appropriate travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approving for reimbursement as follows:

**Mileage** – Mileage will be submitted for reimbursement with an accompanying payment authorization form, mileage report and maps. Mileage reimbursements will be submitted with the timesheets for the pay period in which the mileage was incurred, and will be paid on the paycheck for that pay period, using the most current IRS rate.

**Lodging** – Lodging shall follow the per diem rates according to the United States General Services Administration (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). Lodging exceeding the per diem rate will be considered on a case by case basis. All exceptions must receive prior approval in writing by the Executive Director. A Payment Authorization form accompanied by an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose shall be submitted to the Accountant for review prior to the Executive Director's approval for payment.

**Meals and Incidentals** – Meals and incidental expenses will follow the per diem rates according to the United States General Services Administration (<https://www.gsa.gov/travel/plan-book/per-diem-rates/mie-breakdown>) according to the location where the employee will be working while on official travel. A payment authorization form along with documentation of the reason for travel, number of partial days and full days, and any meals covered by conferences, etc. The Accountant will confirm the total amount of the voucher and forward to the Executive Director for payment.

**Other Expenditures** - A Payment Authorization form accompanied by a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

The Accountant reviews all requests for payment and:

1. Verifies expenditure and amount.
2. Provides or verifies appropriate allocation information.
3. Provides date of payment taking into account cash flow projections.
4. Submits to the Executive Director for approval.
5. Immediately enters approved expenditures into the Accounts Payable module:
  - a. Prints checks according to allocation and payment date
  - b. Submits checks, with attached backup documentation, to Executive Director for approval and signature. All checks in excess of \$2,500 require a second signature from an authorized board or staff member; checks in excess of \$2,500 must be authorized by the Board of Directors.
  - c. Stamps invoice “paid”.
  - d. Mails checks and appropriate backup documentation.
  - e. Files all backup documentation in the appropriate file.
  - f. Runs an accounts payable aging at the middle and end of each month to ensure timely payment of all invoices.

### ***Expense Allocations***

Most non-salary expenses that benefit more than one cost center are spread across centers using a direct allocation method. Under this method, the number of full-time equivalents (FTEs) within a department are divided by the total number of FTEs at the organization to determine the percentage of shared costs they should bear. This is done on a monthly basis by the Accountant. Occupancy expenses may be split between departments based on the percentage of square footage that is used by each department.

## **VII. Credit Card Policy and Charges**

All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which KTCOC receives funds.

### **Process for authorizing/posting Credit Card charges:**

1. The receipts for all credit card charges will be given to the Accountant within 2 business days of the purchase along with a Payment Authorization and proper documentation.
2. The Accountant will review all credit card charges, post them to the appropriate accounts in the accounting system and forward to the Executive Director for approval.
3. The Executive Director will review, make corrections if necessary, and approve all credit card charges, and return to the Accountant for final processing.

### **VIII. Accruals**

To ensure a timely close of the General Ledger, KTCOC may book accrual entries. Some accruals may be made as recurring entries.

Accruals to consider:

1. Monthly interest earned on money market accounts, certificates of deposits, etc.
2. Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, etc.

### **IX. Bank Account Reconciliations**

1. All bank statements are given unopened to the Accountant. The Accountant reviews the statements for unusual balances and/or transactions.
2. The Accountant reconciles the statements to the accounting system including:
  - a. A comparison of dates and amounts of deposits as shown in the accounting system and on the statement,
  - b. A comparison of inter-account transfers,
  - c. An investigation of any rejected items,
  - d. A comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.
3. The Accountant will verify that voided checks, if returned, are appropriately defaced and filed.
4. The Accountant will investigate any checks that are outstanding over six months.
5. The Accountant will attach the completed bank reconciliation to the applicable bank statement, along with all documentation.
6. The reconciliation report will be reviewed, approved, dated, and initialed by the Executive Director.

### **X. Petty Cash Fund**

A petty cash fund is maintained by the organization. The funds are to be used for miscellaneous or unexpected small purchases or purchases where cash is the only accepted medium of payment. The same approval procedures apply as mentioned in the cash disbursement section.



1. The petty cash fund will not exceed \$100.00 and is kept in a locked file cabinet at all times.
2. The Accountant oversees the petty cash fund.
3. All disbursements made from petty cash are acknowledged in writing by the receiving party with a petty cash disbursement receipt.
4. All money returned to the petty cash fund is counted and verified by the Accountant and the staff member returning the money. Receipts for items purchased with petty cash must be included with the return and should include appropriate account allocations as well as supervisor approval.
5. A designated staff member will reconcile the petty cash fund monthly, by the 5th of the month following the month the reconciliation is for.
6. The Accountant will verify the reconciliation and issue a payment authorization to replenish the petty cash fund. With attached receipts for any expenditures from the petty cash fund.
7. No checks will be cashed by the petty cash fund.

## **XI. Property and Equipment**

Property and equipment includes items such as:

1. Office furniture and equipment;
2. Computer hardware;
3. Computer software; and
4. Leasehold improvements.

It is the organization's policy to capitalize all items which have a unit cost greater than one thousand dollars (\$1,000). Items purchased with a value or cost less than one thousand dollars (\$1,000) will be expensed in the period purchased.

The depreciation period for capitalized assets >\$1,000 is as follows:

Computer Hardware	36 months
Office Equipment	60 months
Office Furniture	60 months
Computer Software	36 months
Leasehold improvements	Length of lease
Vehicles	10 years or length of lease

A Fixed Asset Log is maintained by the Accountant or designated staff member including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.

1. The Log will be reviewed by the Accountant and Executive Director periodically.
2. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
3. The Accountant shall be informed in writing of any change in status or condition of any property or equipment.

4. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

## **XII. Personnel Records**

1. All personnel files shall contain the following documents:
  - a. Application and/or resume;
  - b. Date of employment;
  - c. Job Description, position and pay rate;
  - d. Authorization of payroll deductions;
  - e. W-4 withholding authorization;
  - f. Termination data where applicable;
  - g. New employee State form;
  - h. Telecommuting Agreement, if applicable;
  - i. Signed Company property in Employee's possession form;
  - j. Signed acknowledgement of receipt of Employee Handbook;
  - k. Emergency contact form; and
  - l. Other forms as deemed appropriate by the Executive Director.
2. Completed I-9 forms will be kept in a secure location separate from the personnel files.
3. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

## **XIII. Payroll Processing**

1. Timesheets are to be prepared by all staff on the approved form and submitted semi-monthly on the first working day after the 15th and last day of the month. If the 1st working day after the 15th and/or end of the month fall on a weekend or holiday, the timesheets are to be submitted the day prior to the weekend or holiday. Exceptions to the submittal date may occur and will be communicated accordingly.
2. Any corrections to timesheets are to be made by making a single line through the error and writing in the correction. Correction fluid and/or tape are not allowable.
3. Timesheets are to be signed and dated by the employee and the employee's supervisor for submission to the Accountant.
4. Any changes to the standing information of the payroll register from the prior period including addition of new employees, deletion of employees, or changes in base pay rate must be accompanied by an Employee Change Form and signed by the Executive Director before the change can be made.
5. The Accountant will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.
6. Paychecks will be distributed by the Accountant on the 5th and 20th of each month. If the 5th and/or the 20th fall on a weekend or holiday the paychecks will be distributed the day before.

7. Employees may choose direct deposit to a designated bank account by completing a Direct Deposit Form. Their paycheck is deposited directly into the designated account on the payroll date. The employee will receive a verification paystub.
8. The Accountant will review payroll expenditures and allocations monthly.
9. All quarterly federal and state payroll reports will be prepared and filed appropriately.
10. All W-2 statements are issued to employees prior to January 31st of the following year for the prior calendar year.

#### **XIV. End of Month and Fiscal Year-End Close**

1. The Accountant will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.
2. At the end of each month and fiscal year end, the Accountant will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.
4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Accountant and Executive Director, no more entries or adjustments will be made into that month or year's ledgers.
5. At the end of the fiscal year, an outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the Executive Director, the Board Treasurer, and the Board of Directors for their review and approval. The Accountant will then file the return with the Internal Revenue Service by the annual deadline.
6. All other appropriate government filings including those required by the state tax board and attorney general's office will be completed by the Accountant or CPA and filed with the appropriate agency.

#### **XV. Financial Reports**

The Accountant will prepare the monthly and annual financial reports for distribution to the Executive Director, Board Treasurer, and Board of Directors. The reports will include: balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, and any other requested reports.

Periodic and annual financial reports will be submitted to the Board of Directors for review and approval.

## **XVI. Fiscal Policy Statements**

1. All cash accounts (except petty cash) owned by KTCOC will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.
2. All capital expenditures which exceed one thousand dollars (\$1,000) will be capitalized.
3. Employee or public personal checks will not be cashed through the petty cash fund.
4. No salary advances will be made under any circumstances.
5. No travel cash advances will be made except under special conditions and pre-approved by the Executive Director.
6. Reimbursements will be paid upon complete expense reporting and approval using the official KTCOC Payment Authorization form. Reimbursements to the Executive Director will be authorized by the Board President.
7. Any donation with a value exceeding fifty dollars (\$50) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. All volunteer time shall be recorded as in-kind donations.
9. The Executive Director, Board Treasurer and Board President are the designated Board and staff member as signatories on KTCOC's bank accounts. Disbursements exceeding (\$2,500) require a second check signature by an authorized board or staff member.
10. Bank statements will be reconciled monthly. All bank statements will be given unopened to the Accountant for review.
11. **Correction fluid and/or tape will never be used** in preparing timesheets or any accounting documents.
12. Accounting records will be kept in locked file cabinets in the Accountant's office and only parties with financial responsibility will have access to the keys.
13. Personnel records will be kept in locked file cabinets in the Executive Director's office and only parties with human resource responsibility will have access to the keys.

## Kings/Tulare Continuum of Care on Homelessness

## Balance Sheet

As of November 30, 2019

	Nov 30, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10100 · Bank of the Sierra	514,498.57
10200 · CVCB Checking	860,432.42
10210 · CVCB Money Market LMF 7958	69,038.77
10220 · CVCB Money Market General 7966	1,801,472.09
10230 · CVCB Petty Cash	100.00
Total Checking/Savings	3,245,541.85
Accounts Receivable	
11000 · Accounts Receivable	55,427.93
11400 · Grants Receivable	-32,873.32
Total Accounts Receivable	22,554.61
Other Current Assets	
12000 · Undeposited Funds	2,714.51
13000 · Prepaid Expenses	3,619.12
Total Other Current Assets	6,333.63
Total Current Assets	3,274,430.09
<b>TOTAL ASSETS</b>	<b>3,274,430.09</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	6,536.19
Total Accounts Payable	6,536.19
Credit Cards	
23000 · Visa Bank of the Sierra	7,001.71
Total Credit Cards	7,001.71
Other Current Liabilities	
21100 · Direct Deposit Liabilities	8,487.46
24000 · Payroll Liabilities	5,991.93
24300 · Deferred Revenue	3,010,308.60
Total Other Current Liabilities	3,024,787.99
Total Current Liabilities	3,038,325.89
Total Liabilities	3,038,325.89
Equity	
30000 · Opening Balance Equity	4.82
30001 · Temporary Restricted Net Assets	
30030 · Restricted - Visalia PHC	586.22
30040 · Restricted - Porterville PHC	6,413.47
30050 · Restricted - Hanford PHC	4,394.23
30060 · Restricted - Tulare PHC	6,804.30
Total 30001 · Temporary Restricted Net Assets	18,198.22
30005 · Net Assets	7,420.93
32000 · Unrestricted Net Assets	204,740.48
Net Income	5,739.75
Total Equity	236,104.20
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,274,430.09</b>

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**Kings/Tulare Continuum of Care on Homelessness  
Profit & Loss by Class\_CDBG Accounts**

01/07/20

Accrual Basis

July through November 2019

	CDBG Hanford	CDBG Porterville	CDBG Tulare	CDBG Visalia	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
44500 · Grant Income					
44530 · Local & Government Grants					
44531 · Hanford CDBG Grant	3,413.38	0.00	0.00	0.00	3,413.38
44532 · Porterville CDBG Grant	0.00	2,564.21	0.00	0.00	2,564.21
44533 · Tulare CDBG Grant	0.00	0.00	2,139.65	0.00	2,139.65
44534 · Visalia CDBG Grant	0.00	0.00	0.00	7,044.31	7,044.31
<b>Total 44530 · Local &amp; Government Grants</b>	<b>3,413.38</b>	<b>2,564.21</b>	<b>2,139.65</b>	<b>7,044.31</b>	<b>15,161.55</b>
<b>Total 44500 · Grant Income</b>	<b>3,413.38</b>	<b>2,564.21</b>	<b>2,139.65</b>	<b>7,044.31</b>	<b>15,161.55</b>
<b>Total Income</b>	<b>3,413.38</b>	<b>2,564.21</b>	<b>2,139.65</b>	<b>7,044.31</b>	<b>15,161.55</b>
<b>Gross Profit</b>	<b>3,413.38</b>	<b>2,564.21</b>	<b>2,139.65</b>	<b>7,044.31</b>	<b>15,161.55</b>
<b>Expense</b>					
60900 · Business Expenses					
60920 · Business Registration/License	1.96	1.47	1.23	4.04	8.70
60960 · Business Taxes (Unsecured)	0.69	0.52	0.44	1.43	3.08
<b>Total 60900 · Business Expenses</b>	<b>2.65</b>	<b>1.99</b>	<b>1.67</b>	<b>5.47</b>	<b>11.78</b>
62100 · Contract Services					
62110 · Accounting Fees	29.39	22.07	18.42	60.67	130.55
<b>Total 62100 · Contract Services</b>	<b>29.39</b>	<b>22.07</b>	<b>18.42</b>	<b>60.67</b>	<b>130.55</b>
65000 · Operations					
65010 · Books, Subscriptions, Reference	0.08	0.06	0.05	0.17	0.36
65020 · Postage, Mailing Service	4.95	4.23	3.87	8.04	21.09
65040 · Supplies	60.33	45.33	37.82	124.54	268.02
65041 · Software	25.54	19.19	16.00	52.71	113.44
65052 · Telecommunications	53.60	40.25	33.58	110.65	238.08
65060 · Equipment	32.52	24.43	20.37	67.14	144.46
65070 · Hosting Fees	7.43	5.57	4.65	15.34	32.99
65080 · Bank/Credit Card Service Charges	0.15	0.10	0.10	0.30	0.65
65090 · Rent	174.08	130.75	109.09	359.37	773.29
65091 · Utilities	32.08	24.09	20.11	66.25	142.53
65093 · Repairs / Maintenance	32.21	24.20	20.19	66.50	143.10
<b>Total 65000 · Operations</b>	<b>422.97</b>	<b>318.20</b>	<b>265.83</b>	<b>871.01</b>	<b>1,878.01</b>
65100 · Other Types of Expenses					
65110 · Advertising Expenses	2.62	1.96	1.64	5.40	11.62
65120 · Insurance - Liability, D and O	37.28	27.99	23.36	76.95	165.58
65150 · Prof. Memberships and Dues	6.83	5.12	4.28	14.06	30.29
65170 · Staff Development/Training	2.42	1.82	1.52	5.00	10.76
65190 · Payroll Service	1.76	1.32	1.11	3.63	7.82
<b>Total 65100 · Other Types of Expenses</b>	<b>50.91</b>	<b>38.21</b>	<b>31.91</b>	<b>105.04</b>	<b>226.07</b>
65200 · Program Expenses					
65210 · Equipment/Rentals	6.63	4.98	4.15	13.68	29.44
<b>Total 65200 · Program Expenses</b>	<b>6.63</b>	<b>4.98</b>	<b>4.15</b>	<b>13.68</b>	<b>29.44</b>
66000 · Wages, Taxes, Payroll Expenses					
66001 · Payroll Expense	2,885.13	2,166.96	1,807.86	5,956.01	12,815.96
66002 · Insurance - Workers Comp	4.44	3.34	2.79	9.16	19.73
<b>Total 66000 · Wages, Taxes, Payroll Expenses</b>	<b>2,889.57</b>	<b>2,170.30</b>	<b>1,810.65</b>	<b>5,965.17</b>	<b>12,835.69</b>
68300 · Travel and Meetings					
68310 · Conference, Convention, Meeting	0.31	0.24	0.20	0.65	1.40
68320 · Travel	10.97	8.23	6.86	22.63	48.69
<b>Total 68300 · Travel and Meetings</b>	<b>11.28</b>	<b>8.47</b>	<b>7.06</b>	<b>23.28</b>	<b>50.09</b>
<b>Total Expense</b>	<b>3,413.40</b>	<b>2,564.22</b>	<b>2,139.69</b>	<b>7,044.32</b>	<b>15,161.63</b>
<b>Net Ordinary Income</b>	<b>-0.02</b>	<b>-0.01</b>	<b>-0.04</b>	<b>-0.01</b>	<b>-0.08</b>
<b>Net Income</b>	<b>-0.02</b>	<b>-0.01</b>	<b>-0.04</b>	<b>-0.01</b>	<b>-0.08</b>

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**Kings/Tulare Continuum of Care on Homelessness  
Profit & Loss by Class\_CES & TCHHSA**

01/07/20

Accrual Basis

July through November 2019

	CES	CES TCHHSA	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
44500 · Grant Income			
44520 · Federal Grants			
44521 · HUD Grants	72,059.47	0.00	72,059.47
<b>Total 44520 · Federal Grants</b>	<u>72,059.47</u>	<u>0.00</u>	<u>72,059.47</u>
<b>Total 44500 · Grant Income</b>	72,059.47	0.00	72,059.47
47200 · Program Income			
47240 · Program Service Fees	0.00	11,027.64	11,027.64
<b>Total 47200 · Program Income</b>	<u>0.00</u>	<u>11,027.64</u>	<u>11,027.64</u>
<b>Total Income</b>	<u>72,059.47</u>	<u>11,027.64</u>	<u>83,087.11</u>
<b>Gross Profit</b>	72,059.47	11,027.64	83,087.11
<b>Expense</b>			
60900 · Business Expenses			
60920 · Business Registration/License	29.33	4.49	33.82
60960 · Business Taxes (Unsecured)	15.23	2.33	17.56
<b>Total 60900 · Business Expenses</b>	<u>44.56</u>	<u>6.82</u>	<u>51.38</u>
62100 · Contract Services			
62110 · Accounting Fees	519.64	79.50	599.14
<b>Total 62100 · Contract Services</b>	<u>519.64</u>	<u>79.50</u>	<u>599.14</u>
65000 · Operations			
65010 · Books, Subscriptions, Reference	1.80	0.27	2.07
65020 · Postage, Mailing Service	51.43	10.22	61.65
65040 · Supplies	1,105.97	169.21	1,275.18
65041 · Software	386.00	59.06	445.06
65052 · Telecommunications	1,540.46	235.68	1,776.14
65060 · Equipment	953.35	145.86	1,099.21
65070 · Hosting Fees	150.32	23.00	173.32
65080 · Bank/Credit Card Service Charges	2.26	0.35	2.61
65090 · Rent	2,747.19	420.32	3,167.51
65091 · Utilities	576.38	88.19	664.57
65093 · Repairs / Maintenance	508.31	77.78	586.09
<b>Total 65000 · Operations</b>	<u>8,023.47</u>	<u>1,229.94</u>	<u>9,253.41</u>
65100 · Other Types of Expenses			
65110 · Advertising Expenses	53.03	8.12	61.15
65120 · Insurance - Liability, D and O	588.16	89.98	678.14
65150 · Prof. Memberships and Dues	107.35	16.42	123.77
65160 · Other Costs	92.75	14.19	106.94
65170 · Staff Development/Training	372.44	56.99	429.43
65190 · Payroll Service	28.31	4.34	32.65
<b>Total 65100 · Other Types of Expenses</b>	<u>1,242.04</u>	<u>190.04</u>	<u>1,432.08</u>
65200 · Program Expenses			
65210 · Equipment/Rentals	546.55	83.62	630.17
65220 · Client Consumables	1,708.80	261.45	1,970.25
65230 · Program Services			
65230.1 · Birth Certificates	30.36	4.64	35.00
65230.8 · Transportation	95.40	14.60	110.00
65232 · Housing/Counseling Services			
65232.3 · Application Fee	74.80	11.45	86.25
65232 · Housing/Counseling Services - Other	86.73	13.27	100.00
<b>Total 65232 · Housing/Counseling Services</b>	<u>161.53</u>	<u>24.72</u>	<u>186.25</u>
65233 · Outreach Services	131.14	20.06	151.20
<b>Total 65230 · Program Services</b>	<u>418.43</u>	<u>64.02</u>	<u>482.45</u>
<b>Total 65200 · Program Expenses</b>	<u>2,673.78</u>	<u>409.09</u>	<u>3,082.87</u>
66000 · Wages, Taxes, Payroll Expenses			
66001 · Payroll Expense	57,372.94	8,778.26	66,151.20
66002 · Insurance - Workers Comp	84.98	12.99	97.97
<b>Total 66000 · Wages, Taxes, Payroll Expenses</b>	<u>57,457.92</u>	<u>8,791.25</u>	<u>66,249.17</u>
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	3.77	0.58	4.35
68320 · Travel	2,094.29	320.42	2,414.71

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01/07/20

Accrual Basis

**Kings/Tulare Continuum of Care on Homelessness**

**Profit & Loss by Class\_CES & TCHHSA**

July through November 2019

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	CES	CES TCHHSA	TOTAL
Total 68300 · Travel and Meetings	2,098.06	321.00	2,419.06
<b>Total Expense</b>	<b>72,059.47</b>	<b>11,027.64</b>	<b>83,087.11</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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## Kings/Tulare Continuum of Care on Homelessness

01/07/20

## Board P&amp;L HEAP

Accrual Basis

July through November 2019

	Jul - Nov 19
Ordinary Income/Expense	
Income	
44500 · Grant Income	
44540 · State Grants	
44541 · HEAP	26,421.23
Total 44540 · State Grants	26,421.23
Total 44500 · Grant Income	26,421.23
47600 · Interest and Dividends Earned	1,543.22
Total Income	27,964.45
Gross Profit	27,964.45
Expense	
60900 · Business Expenses	
60920 · Business Registration/License	9.56
60960 · Business Taxes (Unsecured)	1.56
Total 60900 · Business Expenses	11.12
62100 · Contract Services	
62110 · Accounting Fees	99.90
Total 62100 · Contract Services	99.90
65000 · Operations	
65010 · Books, Subscriptions, Reference	0.18
65020 · Postage, Mailing Service	14.52
65040 · Supplies	246.56
65041 · Software	122.75
65052 · Telecommunications	240.38
65060 · Equipment	156.89
65070 · Hosting Fees	21.05
65080 · Bank/Credit Card Service Charges	0.63
65090 · Rent	770.49
65091 · Utilities	126.43
65093 · Repairs / Maintenance	142.56
Total 65000 · Operations	1,842.44
65100 · Other Types of Expenses	
65110 · Advertising Expenses	12.77
65120 · Insurance - Liability, D and O	165.01
65150 · Prof. Memberships and Dues	30.20
65170 · Staff Development/Training	11.82
65190 · Payroll Service	7.78
Total 65100 · Other Types of Expenses	227.58
65200 · Program Expenses	
65210 · Equipment/Rentals	31.63
65230 · Program Services	
65232 · Housing/Counseling Services	
65232.2 · Utility Deposit	241.65
65232.4 · Move-in Expenses	1,206.58
65232 · Housing/Counseling Services - Other	992.00
Total 65232 · Housing/Counseling Services	2,440.23
Total 65230 · Program Services	2,440.23
Total 65200 · Program Expenses	2,471.86
66000 · Wages, Taxes, Payroll Expenses	
66001 · Payroll Expense	21,720.53
66002 · Insurance - Workers Comp	42.47
Total 66000 · Wages, Taxes, Payroll Expenses	21,763.00
68300 · Travel and Meetings	

**Kings/Tulare Continuum of Care on Homelessness**  
**Board P&L HEAP**  
July through November 2019

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	<u>Jul - Nov 19</u>
68310 · Conference, Convention, Meeting	1.54
68320 · Travel	3.81
<b>Total 68300 · Travel and Meetings</b>	<u>5.35</u>
<b>Total Expense</b>	<u>26,421.25</u>
<b>Net Ordinary Income</b>	<u>1,543.20</u>
<b>Net Income</b>	<u><u>1,543.20</u></u>

## Kings/Tulare Continuum of Care on Homelessness

## Profit &amp; Loss by Class\_HUD

July through November 2019

01/07/20

Accrual Basis

	HUD17	HUD18	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
44500 · Grant Income			
44520 · Federal Grants			
44521 · HUD Grants	10,203.98	19,825.98	30,029.96
<b>Total 44520 · Federal Grants</b>	<b>10,203.98</b>	<b>19,825.98</b>	<b>30,029.96</b>
<b>Total 44500 · Grant Income</b>	<b>10,203.98</b>	<b>19,825.98</b>	<b>30,029.96</b>
47200 · Program Income			
47240 · Program Service Fees	0.00	4,250.00	4,250.00
<b>Total 47200 · Program Income</b>	<b>0.00</b>	<b>4,250.00</b>	<b>4,250.00</b>
<b>Total Income</b>	<b>10,203.98</b>	<b>24,075.98</b>	<b>34,279.96</b>
<b>Gross Profit</b>	<b>10,203.98</b>	<b>24,075.98</b>	<b>34,279.96</b>
<b>Expense</b>			
60900 · Business Expenses			
60920 · Business Registration/License	1.96	8.52	10.48
60960 · Business Taxes (Unsecured)	2.88	0.00	2.88
<b>Total 60900 · Business Expenses</b>	<b>4.84</b>	<b>8.52</b>	<b>13.36</b>
62100 · Contract Services			
62110 · Accounting Fees	72.32	64.36	136.68
62150 · Outside Contract Services	0.00	5,000.00	5,000.00
<b>Total 62100 · Contract Services</b>	<b>72.32</b>	<b>5,064.36</b>	<b>5,136.68</b>
65000 · Operations			
65010 · Books, Subscriptions, Reference	0.34	0.00	0.34
65020 · Postage, Mailing Service	4.78	10.83	15.61
65040 · Supplies	149.47	151.30	300.77
65041 · Software	32.66	102.57	135.23
65052 · Telecommunications	103.27	173.45	276.72
65060 · Equipment	69.82	104.13	173.95
65070 · Hosting Fees	25.31	7.40	32.71
65080 · Bank/Credit Card Service Charges	0.28	0.45	0.73
65090 · Rent	346.83	547.12	893.95
65091 · Utilities	80.75	76.93	157.68
65093 · Repairs / Maintenance	64.18	101.23	165.41
<b>Total 65000 · Operations</b>	<b>877.69</b>	<b>1,275.41</b>	<b>2,153.10</b>
65100 · Other Types of Expenses			
65110 · Advertising Expenses	7.14	6.88	14.02
65120 · Insurance - Liability, D and O	74.26	117.18	191.44
65150 · Prof. Memberships and Dues	13.48	21.55	35.03
65170 · Staff Development/Training	6.60	6.36	12.96
65190 · Payroll Service	3.55	5.47	9.02
<b>Total 65100 · Other Types of Expenses</b>	<b>105.03</b>	<b>157.44</b>	<b>262.47</b>
65200 · Program Expenses			
65210 · Equipment/Rentals	10.84	24.55	35.39
<b>Total 65200 · Program Expenses</b>	<b>10.84</b>	<b>24.55</b>	<b>35.39</b>
66000 · Wages, Taxes, Payroll Expenses			
66001 · Payroll Expense	8,380.74	12,279.03	20,659.77
66002 · Insurance - Workers Comp	10.58	27.22	37.80
<b>Total 66000 · Wages, Taxes, Payroll Expenses</b>	<b>8,391.32</b>	<b>12,306.25</b>	<b>20,697.57</b>
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	625.86	714.16	1,340.02
68320 · Travel	116.09	275.27	391.36
<b>Total 68300 · Travel and Meetings</b>	<b>741.95</b>	<b>989.43</b>	<b>1,731.38</b>

6:34 AM

# Kings/Tulare Continuum of Care on Homelessness

## Profit & Loss by Class\_HUD

July through November 2019

01/07/20

Accrual Basis

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	HUD17	HUD18	TOTAL
Total Expense	10,203.99	19,825.96	30,029.95
Net Ordinary Income	-0.01	4,250.02	4,250.01
Net Income	<u>-0.01</u>	<u>4,250.02</u>	<u>4,250.01</u>

**Kings/Tulare Continuum of Care on Homelessness  
Profit & Loss by Class\_KTCoC, LMF, Unrestricted**

01/07/20

Accrual Basis

July through November 2019

	K/T CoC	Landlord Mitigation Fund	Unrestricted	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
43300 · Direct Public Grants				
43400 · Direct Public Support				
43450 · Individ, Business Contributions	76.08	0.00	0.00	76.08
43451 · Fundraising	5,841.15	0.00	0.00	5,841.15
<b>Total 43400 · Direct Public Support</b>	5,917.23	0.00	0.00	5,917.23
<b>Total 43300 · Direct Public Grants</b>	5,917.23	0.00	0.00	5,917.23
46430 · Misc Revenue	474.95	0.00	0.00	474.95
47200 · Program Income				
47230 · Membership Dues	6,650.00	0.00	0.00	6,650.00
47240 · Program Service Fees	3,948.01	0.00	0.00	3,948.01
<b>Total 47200 · Program Income</b>	10,598.01	0.00	0.00	10,598.01
47600 · Interest and Dividends Earned	12.24	55.77	0.00	68.01
<b>Total Income</b>	17,002.43	55.77	0.00	17,058.20
<b>Gross Profit</b>	17,002.43	55.77	0.00	17,058.20
<b>Expense</b>				
60900 · Business Expenses				
60920 · Business Registration/License	74.99	0.00	0.00	74.99
60960 · Business Taxes (Unsecured)	0.01	0.00	0.00	0.01
<b>Total 60900 · Business Expenses</b>	75.00	0.00	0.00	75.00
62100 · Contract Services				
62110 · Accounting Fees	-0.01	0.00	0.00	-0.01
<b>Total 62100 · Contract Services</b>	-0.01	0.00	0.00	-0.01
65000 · Operations				
65010 · Books, Subscriptions, Reference	15.99	0.00	0.00	15.99
65020 · Postage, Mailing Service	-0.01	0.00	0.00	-0.01
65040 · Supplies	12.68	0.00	0.00	12.68
65041 · Software	-0.02	0.00	0.00	-0.02
65052 · Telecommunications	0.00	0.00	0.00	0.00
65060 · Equipment	0.00	0.00	0.00	0.00
65070 · Hosting Fees	0.03	0.00	0.00	0.03
65080 · Bank/Credit Card Service Charges	65.37	0.00	0.00	65.37
65090 · Rent	0.00	0.00	0.00	0.00
65091 · Utilities	-0.03	0.00	0.00	-0.03
65093 · Repairs / Maintenance	-0.01	0.00	0.00	-0.01
<b>Total 65000 · Operations</b>	94.00	0.00	0.00	94.00
65100 · Other Types of Expenses				
65110 · Advertising Expenses	0.00	0.00	0.00	0.00
65120 · Insurance - Liability, D and O	-0.01	0.00	0.00	-0.01
65150 · Prof. Memberships and Dues	0.00	0.00	0.00	0.00
65160 · Other Costs	452.98	0.00	0.00	452.98
65170 · Staff Development/Training	0.00	0.00	0.00	0.00
65171 · Employee Recognition	132.33	0.00	0.00	132.33
65190 · Payroll Service	-0.07	0.00	0.00	-0.07
<b>Total 65100 · Other Types of Expenses</b>	585.23	0.00	0.00	585.23
65200 · Program Expenses				
65210 · Equipment/Rentals	-0.01	0.00	0.00	-0.01
65250 · Fundraising Expenses	39.44	0.00	0.00	39.44
<b>Total 65200 · Program Expenses</b>	39.43	0.00	0.00	39.43
66000 · Wages, Taxes, Payroll Expenses				
66001 · Payroll Expense	820.89	0.00	0.00	820.89
66002 · Insurance - Workers Comp	2.89	0.00	0.00	2.89
<b>Total 66000 · Wages, Taxes, Payroll Expenses</b>	823.78	0.00	0.00	823.78
68300 · Travel and Meetings				
68310 · Conference, Convention, Meeting	158.51	0.00	0.00	158.51
68320 · Travel	1.23	0.00	0.00	1.23
<b>Total 68300 · Travel and Meetings</b>	159.74	0.00	0.00	159.74
<b>Total Expense</b>	1,777.17	0.00	0.00	1,777.17
<b>Net Ordinary Income</b>	15,225.26	55.77	0.00	15,281.03

6:35 AM  
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Accrual Basis

**Kings/Tulare Continuum of Care on Homelessness**  
**Profit & Loss by Class\_KTCoC, LMF, Unrestricted**  
July through November 2019

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	<u>K/T CoC</u>	<u>Landlord Mitigation Fund</u>	<u>Unrestricted</u>	<u>TOTAL</u>
Net Income	<u>15,225.26</u>	<u>55.77</u>	<u>0.00</u>	<u>15,281.03</u>



## Kings/Tulare Continuum of Care on Homelessness

## Profit &amp; Loss by Class\_PHC Accounts

July through November 2019

	PHC Hanford (Project Homel...)	PHC Porterville (Project Homel...)	PHC Tulare (Project Homel...)	PHC Visalia (Project Homel...)	Total Project H...	TOTAL
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
43300 · Direct Public Grants						
43400 · Direct Public Support						
43450 · Individ, Business Contributio...	0.00	250.00	0.00	50.95	300.95	300.95
43451 · Fundraising	250.00	2,845.00	250.00	779.20	4,124.20	4,124.20
<b>Total 43400 · Direct Public Support</b>	<b>250.00</b>	<b>3,095.00</b>	<b>250.00</b>	<b>830.15</b>	<b>4,425.15</b>	<b>4,425.15</b>
<b>Total 43300 · Direct Public Grants</b>	<b>250.00</b>	<b>3,095.00</b>	<b>250.00</b>	<b>830.15</b>	<b>4,425.15</b>	<b>4,425.15</b>
<b>Total Income</b>	<b>250.00</b>	<b>3,095.00</b>	<b>250.00</b>	<b>830.15</b>	<b>4,425.15</b>	<b>4,425.15</b>
<b>Gross Profit</b>	<b>250.00</b>	<b>3,095.00</b>	<b>250.00</b>	<b>830.15</b>	<b>4,425.15</b>	<b>4,425.15</b>
<b>Expense</b>						
65000 · Operations						
65020 · Postage, Mailing Service	0.00	110.00	0.00	0.00	110.00	110.00
65040 · Supplies	0.00	10.93	0.00	0.00	10.93	10.93
<b>Total 65000 · Operations</b>	<b>0.00</b>	<b>120.93</b>	<b>0.00</b>	<b>0.00</b>	<b>120.93</b>	<b>120.93</b>
65200 · Program Expenses						
65210 · Equipment/Rentals	0.00	295.00	421.20	249.23	965.43	965.43
65220 · Client Consumables						
65220.3 · Wish List Items	0.00	1,395.73	0.00	0.00	1,395.73	1,395.73
<b>Total 65220 · Client Consumables</b>	<b>0.00</b>	<b>1,395.73</b>	<b>0.00</b>	<b>0.00</b>	<b>1,395.73</b>	<b>1,395.73</b>
<b>Total 65200 · Program Expenses</b>	<b>0.00</b>	<b>1,690.73</b>	<b>421.20</b>	<b>249.23</b>	<b>2,361.16</b>	<b>2,361.16</b>
68300 · Travel and Meetings						
68320 · Travel	119.31	139.19	4.76	8.94	272.20	272.20
<b>Total 68300 · Travel and Meetings</b>	<b>119.31</b>	<b>139.19</b>	<b>4.76</b>	<b>8.94</b>	<b>272.20</b>	<b>272.20</b>
<b>Total Expense</b>	<b>119.31</b>	<b>1,950.85</b>	<b>425.96</b>	<b>258.17</b>	<b>2,754.29</b>	<b>2,754.29</b>
<b>Net Ordinary Income</b>	<b>130.69</b>	<b>1,144.15</b>	<b>-175.96</b>	<b>571.98</b>	<b>1,670.86</b>	<b>1,670.86</b>
<b>Net Income</b>	<b>130.69</b>	<b>1,144.15</b>	<b>-175.96</b>	<b>571.98</b>	<b>1,670.86</b>	<b>1,670.86</b>

**Kings/Tulare Continuum of Care on Homelessness**  
**Profit & Loss\_Anthem Blue Cross Flex MVP Client Grant**  
**July through November 2019**

	Anthem Blue Cross - Customer	TOTAL
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>44500 · Grant Income</b>	6,845.23	6,845.23
<b>Total Income</b>	6,845.23	6,845.23
<b>Gross Profit</b>	6,845.23	6,845.23
<b>Expense</b>		
<b>65200 · Program Expenses</b>		
<b>65230 · Program Services</b>		
<b>65232 · Housing/Counseling Services</b>		
<b>65232.1 · Security Deposit</b>	841.70	841.70
<b>65232.2 · Utility Deposit</b>	146.65	146.65
<b>65232.4 · Move-in Expenses</b>	5,856.88	5,856.88
<b>Total 65232 · Housing/Counseling Services</b>	6,845.23	6,845.23
<b>Total 65230 · Program Services</b>	6,845.23	6,845.23
<b>Total 65200 · Program Expenses</b>	6,845.23	6,845.23
<b>Total Expense</b>	6,845.23	6,845.23
<b>Net Ordinary Income</b>	0.00	0.00
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>