

COMMUNITY ACTION PARTNERSHIP OF KERN
BOARD OF DIRECTORS MEETING

5005 Business Park North, Bakersfield, CA
January 30, 2019
12:00 pm

AGENDA

I. Call to Order

- a. Moment of Silence/Pledge of Allegiance (*Please Stand*)
- b. Reading of the "Promise of Community Action" (*Please Stand*)

Community Action changes people's lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.

- c. Seating and Welcoming of New Board Member – **Action Item**

Accepting appointment of new Board Member, Nila Hogan, as the Head Start Policy Council Representative

Accepting reappointment of Supervisor Mike Maggard as the Kern County Board of Supervisors Representative

- d. Roll Call

Garth Corrigan
Fred Plane
Lorena Fernandez
Mike Maggard
Marian Panos

Curtis Floyd
Janea Benton
Craig Henderson
Jonathan Mullings
Guadalupe Perez

Warren Peterson
Jimmie Childress
Nila Hogan
Yolanda Ochoa
Ana Vigil

II. Approval of Agenda

III. Approval of Meeting Minutes

- a. Minutes of November 28, 2018 Board of Directors meeting – **Action Item (p. 4-11)**

IV. Introduction of Guests/Public Forum: (*The public may address the Board of Directors on items not on the agenda. Speakers are limited to 3 minutes. If more than one person wishes to address the same topic, the total group time for the topic will be 10 minutes. Please state your name before making your presentation.*)

V. Special Presentation

Michelle Jara-Rangel from Owens Valley Career Development Center (OVCDC) to present CAPK with a certificate of appreciation for collaborating with OVCDC over the past six years.

VI. New Business

- a. Property & Casualty Insurance Renewal Update – Emilio Wagner, Director of Operations – **Info Item (Verbal Report)**

- b. Information Technology Update: IT Strategic Plan and IT Policy Update – Emilio Wagner, Director of Operations – **Action Item (p. 12-59)**
- c. Request to approve Head Start Cost of Living Adjustment (COLA) for the 2019-2020 funding year with Resolution – Jerry Meade, Program Design and Management Administrator – **Action Item (p. 60-61)**
- d. Early Head Start San Joaquin Food Service RFP – Emily Gonzalez Demont, Assistant Director of Grants Management – **Action Item (p. 62-77)**

VII. Committee Reports

- a. Executive Committee Report – Jeremy Tobias, Chief Executive Officer – **Action Item**
 - i. Minutes of the December 12, 2018 Committee Meeting **(p. 78-81)**
 - ii. Weatherization Inspector Revised Job Description **(p. 82-85)**
 - iii. Resolution to Submit Non-Federal Share Waiver Request for San Joaquin County Early Head Start for the 2018-2019 Funding Year **(p. 86-87)**
 - iv. Head Start and Early Head Start Budget to Actual Reports **(p. 88-98)**
 - v. Chief Financial Officer's Report **(p. 99-137)**
 - vi. Chief Executive Officer's Report **(p. 138-139)**
- b. PRE Committee Report – Ralph Martinez, Director of Community Development – Action Item
 - i. Minutes from the January 15, 2019 Committee Meeting **(p.140-142)**
 - ii. November & December 2018 Program & Division Reports **(p. 143-159)**
 - iii. Application Status Reports and Funding Requests **(p. 160-166)**
 - iv. November & December 2018 Head Start / State Child Development Enrollment Update and Meals Report **(p. 167-168)**
 - v. November and December 2018 Outreach & Advocacy Report **(p. 169)**
- c. Audit & Pension Committee Report – Tracy Webster, Chief Financial Officer – **Action Item**
 - i. Minutes of the January 17, 2019 Committee Meeting **(p. 170-171)**
 - ii. Pension Plan Update: Education Plan **(p. 172-175)**
 - iii. Brown Armstrong Presentation of the Independent Audit Reports for the year ended February 28, 2018 and the Special Purpose Financial Statements for the year ended June 30, 2018 **(p. 176-398)**
 - iv. 2017 Information Returns and Attorney General Report **(p. 399-405)**
 - v. Audit Transmittal Report (TR) 18-004 (FYE 2-28-18) **(p. 406-414)**
- d. Budget & Finance Committee Report – Tracy Webster, Chief Financial Officer – **Action Item**
 - i. Minutes from the January 23, 2019 Committee Meeting **(p. 415-419)**
 - ii. Application Status Report for November & December 2018, and Funding Requests **(p.420-429)**
 - iii. Head Start and Early Head Start Budget to Actual Reports **(p. 430-440)**
 - iv. Weatherization Inspector Revised Job Description **(p. 441-467)**
 - v. Discretionary Fund Update **(p. 467)**
 - vi. Financial Statements for December 2018 **(p. 469-513)**
 - vii. Budget Revision: Energy Department **(p. 514)**

VIII. Advisory Board Reports

- a. Head Start Policy Council Report – Ulyses Rodriguez, Policy Council Representative – **Action Item**
 - i. January 2019 Policy Council Report (**p. 515**)
 - ii. December 2018 Policy Council Minutes (**p. 516-518**)
 - iii. December 2018 Policy Council Minutes (**p. 519-521**)
- b. Friendship House Advisory Report – Ralph Martinez, Director of Community Development – **Action Item**
 - i. Verbal Report

IX. Chief Executive Officer Report – Jeremy Tobias, Chief Executive Officer – **Action Item**

- a. Update on Partial Government Shutdown (**Verbal Report**)

X. Election of Board Officers

- a. Accept nominations for the following Board Officer positions:
 - Chair
 - Vice Chair
 - Secretary
 - Treasurer
- b. Call for Votes by ballot for the Board Officer positions
- c. Reading of the election results

XI. Board Member Comments

XII. Closed Session

Personnel Exception – Board Member Personnel Issue (Section 54957)

XIII. Closed Session Report

XIV. Next Scheduled Meeting

Board of Directors Meeting
Wednesday, February 27, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, CA 93309

XV. 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 by 12:00 pm, January 25, 2018. Paula Daoutis, Administrative Coordinator

COMMUNITY ACTION PARTNERSHIP OF KERN
BOARD OF DIRECTORS MEETING

5005 Business Park North, Bakersfield, CA
November 28, 2018
12:00pm

MEETING MINUTES

I. Call to Order

Fred Plane called the meeting to order at 12:07 pm at the Community Action Partnership of Kern Administrative Building, 5005 Business Park North, Bakersfield, CA.

- a. Moment of Silence/Pledge of Allegiance
- b. Reading of the "Promise of Community Action"
- c. Roll Call

Roll Call was taken with a quorum present:

Present: Fred Plane, Warren Peterson, Janea Benton, Jimmie Childress, Lorena Fernandez, Craig Henderson, Yolanda Ochoa, Marian Panos, Guadalupe Perez, Ulyses Rodriguez (left the meeting at 12:45 pm), Ana Vigil

Absent: Garth Corrigan, Curtis Floyd, Mike Maggard, Jonathan Mullings

Others Present: Jeremy Tobias, Chief Executive Officer; Yolanda Gonzales, Director of Head Start / State Child Development Programs; Ralph Martinez, Director of Community Development; Raymond Quan, Director of Human Resources; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; Emilio Wagner, Director of Operations; Tracy Webster, Chief Financial Officer; other CAPK staff.

II. Approval of Agenda

Motion was made and seconded to approve the Board of Directors meeting agenda for November 28, 2018. Carried by unanimous vote. (Henderson/Benton).

III. Approval of meeting minutes

- a. Minutes of October 31, 2018 Board of Directors meeting.

Motion was made and seconded to approve the minutes of the October 31, 2018 meeting. Carried by unanimous vote. (Henderson/Benton).

IV. Introduction of Guests/Public Forum:

No one addressed the Board.

V. Special Presentations

There was no special presentation.

VI. **New Business**

- a. Early Head Start Expansion Funding Application with Resolution – Jerry Meade, Program Design and Management Administrator – **Action Item**

Jerry Meade reported that the Administration for Children and Families announced the availability of \$140 million to be competitively awarded for the purpose of expanding access to high-quality, comprehensive early learning services for low-income infants, toddlers and their families. Staff has identified three new toddler classrooms and two potential partners to expand Kern EHS Services by 24 in a center-based option and 72 in a child care partnership program, for a total of 96 additional children to receive services in Kern County. The application request is for \$1.6 million in ongoing operational funding and an additional \$500,000 in one-time start-up funding to support the EHS expansion project. If funding is approved, an RFP process is required for the partnership contracts. Staff recommends approval to submit the EHS Expansion Application with Resolution for EHS grants.

Motion was made and seconded to approve the submission of the Early Head Start Expansion Application with Resolution for Early Head Start grants. Carried by unanimous vote. (Henderson/Ochoa)

- b. Resolution to Approve the Submission of a General Child Care Development Program Expansion Funding Application – Jerry Meade, Program Design and Management Administrator - **Action Item**

Jerry Meade reported that the California Department of Education (CDE) Early Learning and Care Division recently announced the availability of approximately \$8.1 million for General Child Care and Development funds, commonly referred to as CCTR. Funds from CCTR are blended with EHS funds to provide center-based services for children of families needing childcare in order to work, attend school, or job training. CCTR expansion funding is rare and the program is capitalizing on this opportunity for both Kern and San Joaquin County EHS programs. If awarded, funds will be used to expand EHS center-based slots by 24 in Kern, which ties to the EHS Expansion application with the Office of Head Start due on November 30, 2018. Additionally, the CCTR application will request funds to expand services for 100 of the EHS slots in San Joaquin County by using the blending methodology currently used in Kern.

Staff recommends Board approval with resolution to submit the California Department of Education General Child Care and Development Program Expansion Funding Application.

Motion was made and seconded to approve the submission of the California Department of Education General Child Care and Development Program Expansion Funding Application with Resolution. Carried by unanimous vote. (Henderson/Childress).

- c. Head Start & Early Head Start Budget Revision with Resolution – Emily Gonzalez Demont, Assistant Director of Grants Management – **Action Item**

Emily Gonzalez Demont reported that year-end savings of approximately \$669,000 is projected due to a surplus in Personnel, Fringe, and Other cost categories in HS and EHS program budgets. Also included in the savings is the increase in California Department of Education funding. The projected savings is earmarked for the purchase of equipment and child development facility maintenance and repair items. The budget revision allows for the replacement of equipment, which requires approval from the Office of Head Start. Proposed equipment items include: A maintenance van and

commercial carpet cleaner equipment; a Steam Kettle and commercial dish washing system for Central Kitchen; and seven (7) program utility vehicles as outlined in the budget detail.

Staff recommends Board approval with resolution to submit the HS / EHS Kern budget revision for the 2018-2019 funding year.

Motion was made and seconded to approve with resolution, the submission of the HS / EHS Kern Budget Revision for the 2018-2019 Funding Year. Carried by unanimous vote. (Henderson/Vigil)

- d. Head Start and Early Head Start Budget to Actual Reports – Emily Gonzalez Demont, Assistant Director of Grants Management and Donna Holland, Fiscal Administrator – **Info Item**
 - a. Kern Head Start Budget to Actual for the Period Ended October 31, 2018
 - b. Kern Early Head Start Budget to Actual for the Period Ended October 31, 2018
 - c. San Joaquin Early Head Start budget to Actual for the Period Ended October 31, 2018
 - d. Early Head Start Child Care Partnerships Budget to Actual for the Period Ended October 31, 2018

Emily Gonzales Demont provided the Kern Head Start Budget to Actual Report for the period ended October 31, 2018. At eight months (67%) of the budget period has elapsed and the Overall Base Fund expenditures are at 58% of budget. Training and Technical Assistance (TT&A) expenditures are at 88% of budget and Base Funds are budgeted to cover anticipated additional expenses. The Non-Federal Share for HS & EHS Kern combined is at 62% of budget.

Emily Gonzales Demont provided the Early Head Start Kern Budget to Actual Report for the period ended October 31, 2018. At eight months (67%) of the budget period has elapsed and the Overall Base Fund expenditures are at 48% of budget. TT&A expenditures are at 40% of budget.

Donna Holland provided the San Joaquin Budget to Actual Report for the period ended October 31, 2018. At nine months (75%) of the budget period has elapsed and the Overall Base Fund expenditures are at 71% of budget. TT&A funds expenditures are at 74% of budget. Travel costs are higher than expected and the overage will be covered by decreased expenditures in other categories.

Donna Holland provided the Early Head Start Child Care Partnerships Budget to Actual Report for the Period Ended October 31, 2018. At two months (17%) of the budget period has elapsed and the Overall Base Fund expenditures are at 13% of budget. TT&A expenditures are at 0% of budget and the Non-Federal Share is at 22% of budget.

- e. Resolution to Approve the Submission of the State of California Department of Social Services, Food Bank Capacity Program Application – Ralph Martinez, Director of Community Development – **Action Item**

Ralph Martinez reported that CAPK is requesting approval to submit an application, with resolution, to the California Department of Social Services (CDSS) Food Bank Capacity Program in the amount of \$110,000 for the benefit of the CAPK Food Bank. The funding opportunity is specifically dedicated to non-construction projects that will increase the ability of California Food Banks to increase services to low-income people. If awarded, funds will be used to purchase / update a warehouse management software and hardware system to accommodate barcoding, improve efficiency, streamline operations and increase inventory accuracy. A pick-up truck will also be purchased to accommodate the increased need for transportation and deliveries.

Motion was made and seconded to approve, with resolution, the submission of the California Department of Social Services Food Bank Capacity Program Application for the CAPK Food Bank. Carried by unanimous vote. (Henderson/Ochoa).

- f. 2020-2021 Community Action Report and Community Needs Survey Update – Ralph Martinez, Director of Community Development – **Info Item**

Ralph Martinez reported that the Community Action Plan (CAP) serves as a two-year roadmap demonstrating how Community Services Block Grant (CSBG) eligible entities plan to deliver services. Completion of the CAP Report demonstrates compliance with Federal and State laws that govern the use of CSBG funds, and that the agency is in compliance with the Office of Community Services (OCS) implementation and Organizational Standards. The 2020-2021 CAP Report is due on June 30, 2019 and staff will be collecting community needs data for the final report, to be presented to the Board at the May 2019 meeting.

- g. 2016-2021 Strategic Plan Update – Ralph Martinez, Director of Community Development – **Info Item.**

Ralph Martinez reported that year two of CAPK's Strategic Plan included organization structure and staffing changes that impacted the Strategic Planning Committee and the existing six Goal Group Committees charged with completing the 6 goals, comprised of 17 objectives, 61 strategies and 159 activities. In early 2018, Community Development staff met with a strategic planning consultant where a recommendation was made for CAPK's leadership team to meet and discuss the overarching strategic goals and determine the best next steps moving forward. Ralph reported that one such meeting has already taken place with a second meeting scheduled for January 2019.

Janea Benton would like to receive a tracking form so the Board can be apprised of the status of goals met, and goals that have not been met. Fred Plane suggested that staff provide the Board with quarterly updates. Yolanda Ochoa said she would like to see more Board participation to develop the strategic plan and it was requested that staff organize a strategic planning retreat. Jeremy Tobias also suggested that at least one Board Member be assigned to a goal group.

- h. Digital Platform – Pritika Ram, Director of Administration – **Info Item**

Pritika Ram reported that over the last year, staff has been actively researching software vendors to help identify tools to operate under a standardized and integrated platform, including a single point of entry for all CAPK services. The staff efforts are directly tied to the Agency's Strategic Goals 2016-2021. CAPK's network currently operates approximately 30 program specific software programs but we lack the ability to connect the platforms. As staff works through the process to implement an integrated model, we will learn how to connect and share information. Staff will also continue to engage with software vendors to identify the scope of work and pricing structure, as well as continue discussions with entities that have implemented similar systems. Staff will share updates as the project progresses.

- i. Option to remove Lorena Fernandez; Category II, Low-Income Sector Representative Serving South Kern – Jeremy Tobias, Chief Executive Officer – **Action Item**

Jeremy Tobias provided a summary report to the Board regarding Board Member, Lorena Fernandez, who has missed seven consecutive meetings, with all but one being excused. Per CAPK's Bylaws, Article I, Section 8, govern the removal of members of the Board of Directors. In

recent communication with Ms. Fernandez, she indicated that transportation is an issue. Ms. Fernandez is present today to request a continuation of her service as a CAPK Board Member.

Lorena Fernandez addressed the Board to explain the many hardships her family has faced over the past year and that the biggest obstacle in her inability to attend is lack of transportation. Staff has offered to provide transportation and the Board unanimously agreed to allow Lorena to continue as a Board Member.

Motion was made and seconded to approve the continuation of Board Member service to Lorena Fernandez. Carried by unanimous vote. (Panos/Perez).

j. Chief Financial Officer Report – Tracy Webster – Chief Financial Officer – **Action Item**

1. Discretionary Fund Update

Tracy Webster reported that due to a lack of quorum, the Budget & Finance Committee did not meet in November, therefore, the Financial Reports will be presented to the Board as a new business item.

For the Discretionary Fund, the balance at the end of October 2018 was \$517,063 and there was a net decrease of \$3,460 primarily related to the payment of property taxes and fees related to the borrowing against the line of credit. The overall balance growth for the year is 8.6%

2. Financial Statements – October 2018

Tracy Webster reported that the line of credit was used to borrow \$785,000 on October 1st and the amount was repaid the next day on November 1st. Central Kitchen expenditures are on track. The CDE contracts have received significant increases to their maximum reimbursable amounts and based upon projections, it appears that enrollment will be achieved. The Finance Division staff has been operating well despite being understaffed with three vacancies and one staff on leave. All claims are going out timely and Tracy reported that the new Controller will start on December 10th and interviews are underway for the Accounting Manager position.

Agency expenditures are currently at 61% and are tracking more closely to the 66.67% of what is expected for the year. The Indirect Fund revenue exceeded expenditures by \$169,467. The revenue currently is now in excess of projected budget and it is expected to trend favorably throughout the remainder of the budget year.

Janea would like to see an update at the next Budget & Finance Committee to reflect the addition of the DOE contract as an amendment to the original budget.

Motion was made and seconded to approve the October 2018 Financial Reports. Carried by unanimous vote. (Henderson/Ochoa).

V. Committee Reports

a. Audit & Pension Committee Report – Tracy Webster, Chief Financial Officer – **Action Item**

- i. Minutes of the November 1, 2018 Committee Meeting
- ii. Pension Plan Update: 401(a) and 403(b) Review Q3-2018
- iii. Approval of Compliance Review Corrective Action Plan for the Emergency Food Assistance Program (EFAP)

- iv. City of Bakersfield Development Services Department Letter Dated September 25, 2018 Regarding Facility Monitoring, CDBG Program Agreement No. ED 16-202
- v. California Department of Education Letter Dated September 25, 2018 Regarding Anonymous Consumer Complaint
- vi. CCTR-6049, CMIG-6004, CMSS-6004, and CSPP-6110 Year-End Earnings Calculations FY 2016-2017 and Reserve Fund Status Report
- vii. CMAP-6000 Year-End Earnings Calculations FY 2016-2017 and Reserve Fund Status Report

Tracy Webster reported there were no action items presented to the committee and provided a brief overview of the six information items noted above.

Motion was made and seconded to approve the Budget & Finance Committee Report. Carried by unanimous vote. (Henderson/Benton).

- b. Program Review & Evaluation Committee Report – Ralph Martinez, Director of Community Development – **Action Item**
 - i. Minutes of November 7, 2018 Committee Meeting
 - ii. Program Presentation – VITA California Earned Income Tax Credit (Cal EITC)
 - iii. October 2018 Program and Division Reports
 - iv. Application Status Report and Funding Requests
 - v. October 2018 Head Start / State Child Development Enrollment and Meals Report
 - vi. Head Start Designation Renewal System (DRS)
 - vii. October 2018 Outreach & Advocacy Report

Ralph Martinez reported that the PRE Committee met on November 7th and approved all action items presented.

Motion was made and seconded to approve the Program Review & Evaluation Committee Report. Carried by unanimous vote. (Perez/Benton).

- c. Budget & Finance Committee Report – Tracy Webster, Chief Financial Officer – **Action Item**
 - i. Budget & Finance Committee Meeting was cancelled due to lack of quorum.

VI. **Advisory Board Reports**

- a. Head Start Policy Council Report – Ulyses Rodriguez, Policy Council Representative - **Action Item**
 - i. October 2018 Policy Council Report

Lisa Price provided the Policy Council report for October 2018.

Motion was made and seconded to approve the Head Start Policy Council Report. Carried by unanimous vote. (Ochoa/Benton)

- b. Friendship House Advisory Board Report – Ralph Martinez, Director of Community Development – **Action Item**

Ralph Martinez reported the Mixer and More event held in October was a success and the final financial report will be issued soon.

Motion was made and seconded to approve the Friendship House Advisory Board Report. Carried by unanimous vote. (Vigil/Ochoa).

VII. Chief Executive Officer's Report – Jeremy Tobias, Chief Executive Officer – *Action Item*

a. 2019 Board of Directors and Standing Committee Meeting Calendar

Jeremy Tobias presented the proposed 2019 Board of Directors and Standing Committee Meeting Calendar for approval.

b. Discussion of Recent Elections and Possible Changes to the Board

Jeremy Tobias provided an overview of the recent elections and stated that Garth Corrigan's seat from the 16th Senate District will revert to the 14th Senate District and incoming Senator Melissa Hurtado will make the appointment. Staff is reaching out to the Senator's staff to organize a meeting with the Senator and/or her staff to provide on orientation of CAPK and discuss the Board appointment. Mike Maggard may be reappointed as the Kern County Board of Supervisors Representative, however, the election has yet to be certified. Same goes for Rudy Salas as the 32nd State Assembly District Representative. Assemblymember Salas has already indicated that his appointment will continue to be Janea Benton, and this meeting concludes service for Policy Council Representative Ulyses Rodriguez, and a new appointment will be announced soon.

Jeremy also announced that all Board Officer positions are expiring in January and elections will take place at the January 30th meeting. All low-income representative terms are still in effect and will not be included in this election. All nominees for Board Officer positions must be present to be considered, per the Bylaws. Once the new Chair is seated, staff will work with the Chair to assign Committees for the coming year and discuss a possible Board Retreat.

c. Report on the 2018 Cal CAPA Conference in Santa Rosa, CA

Jeremy Tobias reported that five staff and four Board Members attended the annual Cal CAPA Conference in Santa Rosa earlier this month. It was a good conference with several breakout sessions. Some of the topics discussed were: A wonderful pre-conference session on Immigration that included some great observations and information from CAPK Board member Lupe Perez; Board trainings; Rotation of presenters at board meetings; Rotation of board meeting sites; Strategic Planning and Board Retreat. Jeremy also moderated an impromptu conference session about the History of Community Action in California.

Motion was made and seconded to approve the Chief Executive Officer's Report. Carried by unanimous vote. (Panos/Vigil).

VIII. Board Member Comments

Janea Benton said she was happy to continue on the CAPK Board as Rudy Salas' appointee and that she appreciated being able to attend the Cal CAPA conference. Janea made additional comments that included: staff should engage with Board more during meetings and not read the memos; James Burger should increase his engagement with the Hispanic community; and the board retreat should be fun but resourceful.

Yolanda Ochoa said she would like to expand board attendance at the in-state Cal CAPA conference to provide more members the opportunity to attend.

Lorena Fernandez thanked the Board for the opportunity for her to continue as a Board Member.

Collectively, the Board wished their fellow Board Members and staff a happy holiday season.

IX. Closed Session

X. Closed Session Report

XI. Next Scheduled Meeting

Board of Directors Meeting
Wednesday, January 30, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, CA 93309

XII. Adjournment

The meeting adjourned at 2:11 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors



From: Emilio G. Wagner, Director of Operations

Date: January 30, 2019

Subject: *Agenda Item VI(b):* Information Technology Update: IT Strategic Plan and IT Policy Update – **Action Item**

Background:

In the past three years there have been many advancements in technology and although these advancements allow for streamlining and creating efficient processes there are also advancements for those that are attempting to compromise and steal data. Due to our concern with security, staff initiated a self-evaluation process of our IT systems. When completing a self-evaluation, it was found that a true assessment of the department had not been completed. Several IT Managers have been in place, all with their own idea of what best practice should be has led to several different practices. Although the expertise of CAPK staff is vital to the operation there was desire to seek a third parties' validation of what is considered best practice.

As a result of a request for proposal, Wipfli LLP was selected to conduct the IT assessment, which included the following: software, storage, firewalls, user support, hardware and security. This review was extremely informative, and the recommendations made were geared towards how CAPK can align its IT department in a way that helps achieve the mission. Areas of improvement were identified along with areas where CAPK should be commended, in particular moving to a hosted environment. The following are areas where Wipfli felt CAPK could strengthen IT services: conduct a security review of CAPK's IT environment; develop an IT Steering Committee; and adopt an IT Strategic Plan. Using the review as a road map, our plans to make corrections began to formulate, which includes how the existing budget can support the needs.

Since then CAPK's Financial Auditors, Brown Armstrong, expanded their review of IT controls in relation to security of financial data. There were similarities in the recommendations made between Brown Armstrong and Wipfli. A major component of both was having a third party review the security of the environment.

Current Events:

IT Steering Committee – *Information Item*

In August of 2017 CAPK developed an internal IT Steering Committee with the following mission:

"The mission of the Information Technology Steering Committee is to align Information Technology activities with the Community Action Partnership of Kern's vision, mission, objectives, and regulatory

requirements.” The Committee has been established to identify opportunities; set IT standards; measure progress of projects; and lead in IT strategic and tactical planning.

The committee is comprised of 12 members ranging from program managers to Division Directors. Since the creation of the committee, several topics of discussion have been introduced and discussed, such as IT Policies, IT Strategic Plan, Migration to Office 365, Vulnerability assessment, and other topics that will help shape the development of Information Technology.

Third Party Network Security Assessment – Information Item

A request for proposal was advertised and after a review of proposals, Wipfli LLP was selected to perform the following assessments: Penetration, Vulnerability, and Phishing. The following is summary of each assessment area:

Penetration Assessment – The objective of the external penetration test was to simulate the effects of a malicious attack against the network services of CAPK. By doing so identifying any potential breaches and integrity of CAPK data and systems. Risk is evaluated on the following scale, low, medium, high and critical. Wipfli Identified 0 - critical, 1 - high, 5 - medium, and 4 - low risk findings. IT staff are in process of addressing the findings from high to low risk.

Vulnerability Assessment – The test conducted was to evaluate the perimeter and internal information security controls that safeguards CAPK’s data and environment. The test identified 98 vulnerabilities which were discovered by remote assessments using specialized software and onsite visual inspections. Risk is evaluated on the following scale, low, medium, high and critical. Wipfli Identified 3 - critical, 18 - high, 39 - medium, and 38 - low risk findings. IT staff addressed the 3 critical and 18 high vulnerabilities are in process of addressing the remaining findings from medium to low risk.

Social Engineering Phishing Testing – Test was conducted to assess CAPK employee’s awareness of and compliance with policies and procedures implemented to safeguard information and technology from threats of social engineering techniques such as email spoofing. The test targeted 108 individuals using 4 different scenarios. Of the 108 emails sent 26% resulted in a recipient clicking on an embedded web link. By clicking the link, it could possibly grant the attacker unauthorized access to the Organization’s environment. IT staff are in process of developing training material to help staff identify potential threats.

IT Strategic Plan – Action Item

The IT Strategic plan is a review of existing technology and processes that may benefit from technology and identifying ways to enhance the existing use of technology. The plan is divided by the following categories; Applications, Hardware, Services, Management, and Resiliency. For each section the plan identifies the current state and a proposal. Current - Identifies the current state of each section whether or not technology is currently used. Proposed - Identifies ways the existing technology may be better utilized or the adaption of a technology to enhance a process. The Strategic plan was developed with Wipfli LLP and reviewed with the IT Steering Committee and Chief Executive Officer.

IT Policies – Action Item

To supplement and expand the Employee Policy manual the IT department instituted nine (9) policies related to technology and their use since June 1st of 2015. As part of the engagement with Wipfli LLP, CAPK’s IT policies were reviewed to ensure relevancy to the ever-changing technology and risks. The policies reviewed are as follows:

- Computer Usage Policy
- Email Policy

Internet Usage Policy
IT Security Policy
Mobile Device Policy
Password Policy
Web Conferencing Policy
Wireless Communication Standard Policy
Wireless Policy

Of the nine policies four were modified by Wipfli to incorporate additional language, the remaining were found to be adequate. Modified policies were presented to the IT Steering Committee for input.

Recommendation:

Staff recommends the Board of Directors approves the 2019 IT Strategic Plan and revised IT policies.

Attachments:

IT Steering Committee Charter
2019 IT Strategic Plan
IT Policies and Procedures: OPSIT 1.1 -1.9

Community Action Partnership of Kern

Charter for Information Technology Steering Committee

Mission

The mission of the Information Technology Steering Committee is to align Information Technology activities with the Community Action Partnership of Kern's vision, mission, objectives, and regulatory requirements. The Committee has been established to identify opportunities; set IT standards; measure progress of projects; and lead in IT strategic and tactical planning.

Critical Success Factors

- Key stakeholder buy-in of the vision and technology direction for the Community Action Partnership of Kern.
- Open communication between committee members and Community Action Partnership of Kern board of directors and staff.
- Implementation of an established process for meetings, including agendas and issue resolution.
- Active participation of all committee members.
- Establishment of a consistent method for conducting project reviews and resolving issues.

Objectives

- Develop Community Action Partnership of Kern wide IT policies consistent with Committee mission.
- Endorse and communicate overall IT director for the Community Action Partnership of Kern.
- Provide resolution for project issues.
- Conduct project reviews and set direction of project efforts.
- Assure IT projects serve the needs of the Community Action Partnership of Kern.
- Review and approve major projects.
- Provide network for open communications with IT users.
- Reduce project risks and optimize project performance.
- Manage enterprise resources and infrastructure.

Membership

The Information Technology Steering Committee will include the following positions and departments. These department leads may elect to have an alternate or designee attend in their place. Other staff member will be appointed to the Committee based on position function with the organization.

Director of Administration
Director of Operations
Deputy Chief of Finance
Human Resources Manager

Technology Services Manager
Head Start PDM Administrator
Friendship House Program Manager
211 Program Manager
Migrant Childcare Alternative Payment Program (MCAP)
Food Bank Program Manager
Community Development Specialist
Women Infant & Children (WIC) Administrative Coordinator

Meetings

Meetings will be conducted every two months, and may be scheduled more frequently based on the business demands and project priorities. Committee members are expected to attend and actively participate in all meetings.

Recording

Meeting minutes and committee activities including status on issues, recommendations, and actions taken must be recorded and provided to all committee members. A draft of the meeting minutes must be recorded and distributed to members within three business days of the meeting. Responses or corrections should be submitted within five business days of this draft date, after which the minutes will be finalized. Minutes will be provided to the Chief Executive Officer.

Responsibilities

The following list outlines the overall responsibilities of the IT Steering Committee. This listing includes the Committee's routine responsibilities as well as those performed infrequently.

- Develop and keep IT related policies and procedures current.
- Review purchases of hardware and software.
- Review projects that result in hours being spent on the programming of software.
- Assign oversight responsibilities of Information Technology Manager to a member of the Information Steering Committee who will ensure appropriate measures are taken to secure information technology operations.
- Ensure maintenance of software licenses.
- Monitor installation of software updates and releases.
- Review reports on Business Continuity testing and ensure the occurrence of the tests per policy guidelines.
- Ensure that external audit(s) of the computer network or networks occur annually and audit items are appropriately addressed.
- Support IT business directions with continuous involvement in project assessments and related issues.
- Manage project risks.
- Manage issues or perform problem resolution.
- Consider major change requests involving scope, schedule or delivery commitment.

- Ensure early identification of hardware and software requirements for planned systems.
- Endorse IT business direction through effective communication with all staff levels.
- Identify areas for business process reengineering.
- Appoint user groups.

Charter Updates

This charter is living document, which will be reviewed and updated whenever substantial changes are needed to the structure of Community Action Partnership of Kern or to the information technology efforts. Updates must be dated and include a summary of the changes made. Changes to this charter require agreement and acceptance by the IT Steering Committee members and approval by the Chief Executive Officer.

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Community Action Partnership of Kern
IT Strategic Plan

Revision Date:
January 30, 2019

Table of Contents

Technology Review 3

 Summary 3

 Applications..... 4

 Hardware 6

 Services 9

 Management..... 10

 Resiliency 12

Technology Review

Summary

State of Technology

2018 marked a year for change for CAPK information technology. The organization hired a new IT manager, further separated itself from an IT vendor that no longer fits their needs and began a formalized IT governance process. The organization has begun to see some early benefits from these changes and understands there is more work to be done.

The organization's core infrastructure components such as networking and servers still has a lot of room for improvement. CAPK recognizes this and has begun to implement changes to the networking infrastructure to reduce the costs and efforts to manage. Most infrastructure components are actively monitored or centrally managed, providing some insight into connectivity, security and other key IT operational metrics. The remaining infrastructure components are actively being added.

Being a California based Community Action Program causes unique data management issues due to all the disparate systems used to manage each of CAPK's programs and their clients. Many of these systems have little to no integration between them causing the adherence to state and federal reporting regulations to become difficult. Because of this CAPK has resorted to several time consuming manual processes to produce the required reports to their funding sources.

Priority Items

CAPK has made significant investments in technology and have begun to align the IT function with the strategic goals of the organization. There remain key areas the organization should increase to enable organizational productivity and security. With the assistance of WIPFL, CAPK has identified following as high priority projects that are necessary to align CAPK with its stated strategic goals:

- Install centralized management and monitoring agents on all personal computing devices PCs, laptops, mobile phones, and tablets.
- Implement Office 365 for Exchange Online Email, SharePoint Intranet and file sharing, and Microsoft Teams for group collaboration.
- Establish an employee technology and security awareness and training program.
- Consolidate data management and reporting efforts by utilizing cloud-based data management, business intelligence and analytics tools.

Applications

Case/Client/Program Management Tracking

Current – Various systems including ChildPlus, DRDP Tech, Learning Genie, NOHO, Nutrikids, Microsoft Access and Microsoft Excel are used to collect and report on program data. Each of these systems specializes in collecting a specific data set and there is very little overlap between each of the systems. In addition to these systems CAPK is required to use or submit the data to state and federally run systems. Using this many disparate systems causes several issues with data accessibility, integrity, visibility and reporting.

Proposed – Where possible, look to consolidate the number of systems used to track and manage program data.

Options:

- Microsoft Dynamics 365 (D365) to provide grant management, outcomes tracking and centralized reporting.
- Salesforce.org: A Customer Relationship Management system to manage programs, donations, volunteers, and supports.
- Microsoft Azure. Where possible, the data warehouse would automate the collection, deduplication and sanitization of data from all of CAPK's disparate systems. This would then function as the "book of record" for all program data for the agency. Reports could easily be created and automated leveraging Microsoft Power BI or other business intelligence tools. Microsoft Azure currently gives nonprofits a \$3,500 annual voucher to use towards Azure services.

Accounting/Fundraising

Current – CAPK has been using the nonprofit accounting application, Abila MIP, since 2010. During October of 2018 CAPK elected to upgrade Abila MIP to MIP advance along with migrating the database to Abila's hosted environment. With this move CAPK was introduced to Microix which is a third-party software that interfaces with ABILA MIP Advance used to perform electronic requisitions. The system will allow for a paperless procurement process enabling the requestors and approvers to check budget levels prior to processing an order. This module will play a crucial role in proposed technology procurement processes.

CAPK receives monetary donations throughout the year where these donations were tracked using spreadsheets and other methods. Donor cultivation activities, including sending thank you letters to donors was not consistent. Donor Perfect cloud-based software was purchased in 2018 to track and report donations, keeping a constant focus on making and maintaining valuable relationships and expanding CAPK's network of supporters.

Proposed – CAPK should tightly integrate their technology procurement and budgeting processes with Abila MIP Accounting system. The goal is to be able to track and categorize technology spending by program, purchase type (hardware/software/services) or initiative. It should also be very easy for leadership and

the IT manager to track budget to actual spending for all technology purchases. Continue to expand use of Donor Perfect, identify other potential uses of the software, and link the software to Abila MIP.

GIS Mapping

Current – CAPK currently has license for ArcGIS and has been developing maps for the past 10 years. The maps are used to identify needs of the community, identify poverty locations and is used for funding applications, community assessments, and various planning efforts.

Proposed – Expand the use of the software by providing updated web site embedded services location maps, with location services provided. In addition, vital location information can be added for disaster preparedness and facility planning, as well as support census and point in time efforts for ensuring accurate counts.

Grants Management

Current – With 60 plus revenue grants/contracts having a central database which provides all vital information pertaining to each individual contract is crucial. Currently grants are managed in a multitude of ways by different staff and programs.

Proposed – Explore the availability of Grant Management platforms, their features and pricing. Identify if an addon is available through Abila MIP. Plan to acquire necessary licensing and establish procedures on the software's use.

Food Bank Management System

Current – The Food Bank has a software system to track inventory, but it lacks the needed components and controls in the system to ensure an accurate count of all inventory for efficient operations. In addition, the system is out dated and is in desperate need of upgrade/replacement.

Proposed – After meeting with other Food Banks and identifying their systems along with understanding how it's used, begin a review of the systems to identify a best fit system. A hosted cloud-based solution would be preferred over an on-premise system.

Employee Management/HR/Payroll

Current – ADP WorkforceNow is used as CAPK's human resources information system (HRIS). It is used to manage and track CAPK employee records, payroll and employee benefits. It is also leveraged to perform time management, attendance, leave tracking, talent management and performance reviews. Time management is integrated with biometric time clocks at most CAPK sites to allow employees to punch in and out. CAPK understands ADP has additional features that are not used and staff are in progress of reviewing the potential of implementing the features in the future.

Proposed – Continue to leverage ADP in its existing capacity and review organizational needs to determine if additional ADP features can provide benefits to employees or CAPK processes. If or when new ADP features are found beneficial a project lead should be appointed along with the appropriate amount of team members and time to complete the project.

Email

Current – Email is provided by Diamond IT via Microsoft Exchange 2010. Diamond IT is in charge of creating and managing new email accounts and groups. Employees interface with email primarily through various Microsoft Outlook versions. A number of employees also use Microsoft Outlook Web Access for their regular email client. Large amounts of spam have been reported from numerous employees. Some users have stated they experience email outages regularly over the course of a month.

Proposed – Migrate to Office 365 for email, improved calendar and contact sharing, full synchronization of data between devices, improved spam filtering, email encryption of confidential data, improved mailbox archiving, and better end-user experience. Sync users and passwords with the Microsoft Active Directory (AD) database for easier account management. Continue to use Microsoft Office Outlook for improved offline email, contact, task, and calendar management. Standardize on the same version of Outlook for all computers/users to provide an easier user experience and support process for the IT department. This initiative includes other components of Office 365: OneDrive for Business for personal files, SharePoint Online for an Intranet site and shared file storage, and Skype for Business for internal use.

Instant Messaging and Endpoint Collaboration

Current – Instant messaging and online meeting software is being used by some departments. A significant amount of travel expense is incurred for in-person staff meetings and IT support calls.

Proposed – Implement Microsoft Teams as part of Office 365 for instant messaging, internal voice/video calls, and instant screen sharing. Utilize this tool in place of some of the in-person meetings to save on travel expenses and empower users with instant collaboration tools.

Document Collaboration and Sharing

Current – CAPK employees currently send documents via email to work on documents remotely or between other employees. This increases load and storage costs of the hosted email solution. Employees are requesting technologies that provide them with “real-time” collaboration efficiencies.

Proposed – Migrate to Office 365 for inter-office collaboration. Office 365’s collaboration solutions, Teams, SharePoint and OneDrive allow for cloud storage of document without the need for remote access to the CAPK network. Other features of include, but are not limited to: document collaboration, task workflow triggering, a cloud- based central repository of data, full AD integration with user-based security restrictions.

Hardware

Servers

Current – CAPK has a mix of virtual and physical servers. Microsoft Hyper-V is used as the server virtualization platform and Dell PowerEdge physical servers. These servers are running various versions of Microsoft server level operating systems. Windows Server 2016, 2012, 2008 and 2003 are all in use. Each server serves a specific function or role for the organization. These roles include file, print, database and applications

services. Several of these servers appear to be lightly or no longer in use. CAPK's managed services provider, Diamond IT, also provides a hosted Microsoft Exchange 2010 server.

Proposed – Windows Server 2003 is no longer supported by Microsoft and pose security threats to CAPK, its employees and clients. The roles of these servers should be reviewed and either decommissioned or migrated to new servers. Roles of lightly used or unused servers should follow the same procedures.

Servers functioning as file shares should be reviewed for documents and content that are no longer useful and archived. The remaining content should be migrated to the Microsoft Office 365 SharePoint Online and OneDrive.

The services provided by the Diamond IT Exchange server will be migrated to Exchange Online, part of Office 365 by September 30, 2019. This will enable more robust, secure and stable email and collaboration experience for CAPK and its employees.

Firewalls

Current – SonicWALL firewalls are utilized for edge security at CAPK locations. Most of the devices are outdated and no longer under warranty. Each location has its own internet connection and is configured with a site-to-site VPN back to the central office for access. CAPK has contracted the firewall and WAN services to AT&T with a managed FortiGate appliance with robust security and filtering capabilities for the majority of CAPK locations. The project should be completed in 2019.

Proposed – The outsourced firewall and WAN model should work well for CAPK as long as the edge devices (router/layer 3 switch/firewall) is owned and managed by the service provider. The organization should continue down this path and work out contract service terms with AT&T.

Switches and Routers

Current – A mix of Ubiquity, Dell and Cisco switches of various speeds and ages are used to provide network connectivity throughout CAPK's network. Many of these switches are considered past the end of their life. Many unmanaged consumer and small business switches are used to "split" lines so multiple devices can connect to the network.

Proposed – All switches past their end of life should be replaced with Tier 1 manufacturer business class switches. IT has researched and chosen Cisco as standard vendor and will utilize the cloud-based Meraki switches and wireless access points. This will enable better connectivity for uses and easier management and support for the IT department. Switches should be kept under warranty be placed in a hardware lifecycle policy to be replaced every five years.

Wireless

Current – CAPK uses Ubiquity wireless access points managed by a central controller. This system meets most of the organizations mobile networking needs. Some users have reported performance issues when multiple wireless users are active in a location.

Proposed – IT Staff has researched wireless access points and identify Cisco Meraki

cloud managed wireless access points as the standard AP for CAPK. As replacement wireless access points are purchased IT will complete site assessments to ensure coverage in all necessary areas. In higher density rooms, a higher capacity access point should be implemented to handle the larger amount of connections. This will alleviate the wireless connectivity issues reported by users.

Desktops, Laptops and Thin Clients

Current – CAPK Employees have a dedicated desktop or laptop computer running Windows 7 or Windows 10 Professional. Most of these desktops and laptops are business class devices from Dell. A small subset of employees recently received Microsoft Surface and Surface Book laptop/tablet hybrid devices.

Proposed –CAPK technology users should be categorized into the following groups and a standard computing platform should be chosen for each group.

1. Information workers: Employees who primarily perform all their work at a desk or in one place. Their work activities typically include email, basic document reading/editing/sharing and other standard workplace activities that happen across a majority of the users.
2. Power Users: Primarily stationary individuals and will still perform many of the same activities as an information worker, but they will also perform duties that require specialized software or hardware. In this scenario a more personalized desktop computing environment may be needed, such as a laptop or desktop.
3. Mobile Users: Employees who perform several of their job duties while not in their primary office location. The flexibility needed is greater and may be suited for a laptop/tablet hybrid device such as a Microsoft Surface or Surface Book.

Develop a four to five-year PC and laptop replacement schedule by replacing ample amounts of devices per year with standardized tier-one vendor hardware.

Mobile Devices

Current – Various groups and employees use mobile devices (smart phones or tablets) to perform job related activities. Some of the mobile devices are employee owned and others were purchased by CAPK. The majority of devices have Google Android or Apple iOS operating systems. The devices are unmanaged and do not have a password or other security policies governing how the device can be used or what data can be stored on it. This poses a large security threat if a device is ever lost or stolen.

Proposed – CAPK should inventory all the mobile devices, CAPK and employee owned, to verify mobile access is needed for each device. Once done CAPK should implement a Mobile Device Management (MDM) solution to make sure devices are being managed and secured appropriately. This can be done as part of the Office 365 Project to manage basic settings (Passcode lock, device encryption, remote lock/wipe) for the immediate future. Long term a more advanced MDM and security solution (App/Data Management, selective wipe, patching/updates) should be done through a more robust solution like Microsoft Enterprise Mobility + Security (EM+S). Being a nonprofit makes CAPK eligible for 50 free licenses of EM+S that could be used to start a MDM pilot program and offset some of the licensing costs.

Phone System

Current – The organization used a Mitel hosted PBX service as its telephone system. This service has saved the organization money by reducing the cost of phone bills at many of their locations. It has also reduced the level of phone support needed at CAPK since support, including hardware is a part of their contract. The use of hosted or cloud-based systems is an increasing trend in all size organizations.

Proposed – Due to the increasing age of most phone hardware CAPK should continue to work with phone and data vendors, or even a broker, to see if better services can be provided at a lower cost.

Services

Active Directory

Active Directory is the technology in a Microsoft-based network that enables centralized management of users, computers, security policies, etc.

Current – An Active Directory (AD) structure is in place for user and computer accounts and is hosted on the two servers, one in the central office and one at the 19th street location. There are several stale users, computer and group policy objects in CAPK's Microsoft AD structure. Having this many stale AD objects does pose a security threat to CAPK.

Proposed – Review all stale AD objects and remove or disable each object if it is no longer needed. A monthly or quarterly maintenance task should be created to review stale AD objects to prevent the buildup of stale objects. AD should also be reviewed for other possible organization techniques to make it easier for CAPK IT staff to manage and

use Group Policies to automatically manage the network.

File Services

Current – File shares are hosted from the single server at the CAPK Central Office. Each file shares are separated out by location, department and job function. Personal file shares are currently being migrated to OneDrive.

Proposed – Move files shares to SharePoint online as part of Microsoft Office 365. This will help CAPK solve problems accessing files while out of the office without the need for any specialized VPN software. Moving the file shares to SharePoint will also give users easier access to files and will also allow user to collaborate in real time.

VPN and Remote Access

Current – Some employees use the SonicWALL VPN client when they need to access technology resources on the CAPK network when they are working from home or outside one of the office locations.

Proposed – Move towards fully using Office 365 to provide remote access to email and shared files.

Internet Service

Current – There are over 90 locations with internet services provided up 12 different vendors. The vendors range from large national vendors (AT&T, Verizon, Level 3, Comcast, and Spectrum) and others are small market vendors. Each location has different media (Copper, Fiber, DSL, LTE wireless) available for use which results in different speeds and different latency and connectivity experiences. The speed and connectivity at most locations meet the organization's needs, but rural outlying locations with small market local internet providers do experience connectivity issues on a regular basis. CAPK is in the process of changing most locations to AT&T for internet and wan services.

Proposed – Continue to work with AT&T to consolidate to one vendor for easier management and cost savings. Outsourcing the internet, firewall, WAN support will also allow the CAPK IT staff to focus on duties that provide more value to the organization.

Management

Monitoring and Alerting

Current – The IT Department is using the monitoring application, PRTG, to monitor connectivity of the SonicWALLs and site-to-site VPNs at each location. Monitoring and alerting is currently configured on servers, a few critical networking switches, but not on workstations.

Proposed – To become more proactive about potential system problems, implement centralized monitoring and management for all servers, networking equipment workstations and laptops.

Application and Patch Management

Current – Microsoft patches are automatically installed via a Windows update, but there is not a way to centrally monitor the status of patch installations. Third-party patches for products such as Adobe and Java are managed on an ad hoc basis.

Proposed – To ensure patches are being deployed in a timely and consistent manner, install centralized monitoring and management agents on all workstations and laptops.

Technology & Security Awareness Training

Current – The organization does not have a formalized employee technology training or security awareness program. Some ad-hoc training occurs from time to time, mainly in the form of new employee orientation and peer to peer knowledge sharing.

Proposed – Organize key stakeholders at all levels of the organization to understand the current gaps in technology skills. When Office 365 is implemented adding training to the roll out will help increase the use of Office, resulting in additional productivity gains from employees knowing how to better use the software. Determine the need for security awareness training and consider implementing a security awareness training program appropriate for the needs of CAPK.

Mobile Device Management

Current – Currently Meraki System Manager is used as a mobile device management software for Apple iPad's and fits the needs for iPads.

Proposed – Implement a mobile device manage software solution for laptops, Windows tables, and cell phones, such as Microsoft Enterprise Mobility + Security, that is based on the type of information accessed on the devices and the organization's risk tolerance. At a minimum, it is recommended that you require a PIN and enable remote-wipe capacities in the event that the device is lost or stolen.

Web Content Filtering

Current – A Web content filter is not in place at any CAPK locations. Leaving users and CAPK susceptible to internet-based security threats. When the AT&T project is complete, there will be filtering services available to CAPK. The organization should establish standards on what is allowable and incorporate it into its Acceptable Use policy. CAPK is required to have content filtering for any site that receives E-rate funding.

Proposed – Once the AT&T project is complete, have the firewalls configured to block malicious content. It is also suggested to block uncategorized content. This will better protect the organization from Zero-Day attacks. To add another layer of security, install an antivirus product that includes a Web filter.

Antivirus/Endpoint Protection

Current – Sophos is used to provide endpoint security on laptops and desktops.

Email Phishing Security

Current – A basic spam and virus filter is in place as part of the Diamond hosted Exchange environment.

Proposed – When migrating to Office 365 implement an Advanced Threat Protection email filtering technology to limit the number of phishing emails that are delivered to mailboxes. Implement dual factor authentication within Office 365 to mitigate the risk of compromised credentials. Deploy end user phishing security tests and security awareness training to all users.

Resiliency

Backup and IT System Recovery

Current – CAPK uses StorageCraft ShadowProtect, a disk image-based backup solution, to backup on premise servers. The backup data is then replicated to a NAS at the BPN location. The servers in the Diamond IT colocation are backed up nightly by and data is then replicated to a data center in Las Vegas, NV. In the event of an on-premise server failure, CAPK can create virtual copies of their production servers and run them on their backup server for a short period of time. Eventually new equipment would need to be ordered to restore the production servers from backup. In the event of the entire site fails due to a disaster the replicated data at the BPN site would need to be copied to a new backup server to have virtual copies created or restored to new hardware. This process would take 3-10 days or more depending on current vendor agreements and warranties.

Proposed – Look in to pairing the on-premise backup solution with a cloud backup vault. Which will help to achieve the best practice of automatically off-siting the organization's critical backup data to a secure and reliable remote location. Look into upgrading Shadow Protect or an alternate such as, Veeam in order to offsite it's data to a cloud location, such as Azure. It will also extend those backup and disaster recovery capabilities into Microsoft Azure, protecting the organization from individual server failure and scenarios that affect the entire building. A redundant internet connection to the AT&T switched ethernet service is being installed at the Sterling site, additional backup servers will also be implemented as a recovery and emergency site for BPN.

Redundancy and High Availability

Current – Redundancy is not configured at the network, firewall, and for the on-premise servers.

Proposed – Because of an ever-increasing reliance on Web-based systems, a secondary Internet connection should be installed in the central office and configured for automatic failover. This type of redundancy should be considered for other locations with critical operations as well.

Community Action Partnership of Kern Policies & Procedures

Policy Title: Computer Usage
Section: OPS IT 1.1

Issue Date: 6/01/2015
Revised Date: 1/30/2019

Purpose:

Intentions for publishing a Computer Usage Policy are not to impose restrictions that are contrary to Community Action Partnership of Kern's (CAPK) established culture of openness, trust and integrity. The policy is designed to protect CAPK, its employees and partners and from illegal or damaging actions by individuals, either knowingly or unknowingly. Internet/Intranet systems, including but not limited to computer equipment, software, operating systems, storage media, network accounts providing electronic mail, WWW browsing, and FTP, are the property of Community Action Partnership of Kern. These systems are to be used for business purposes in serving the interests of the company, and of our clients and customers in the course of normal operations.

Effective security is a team effort involving the participation and support of every Community Action Partnership of Kern employee and affiliate who deals with information and/or information systems. It is the responsibility of every computer user to know these guidelines, and to conduct their activities accordingly.

Definitions:

Blogging – A personal chronological log of thoughts published on a Web page

Copyright – Exclusive legal right, given to an originator or an assignee to print, publish, perform, film, or record literary, artistic, or musical material, and to authorize others to do the same.

Email – Messages distributed by electronic means from one computer user to one or more recipients via a network.

FTP – File Transfer Protocol

Internet – Global communication network that allows almost all computers worldwide to connect and exchange information.

Intranet – An intranet is a private network accessible only to an organization's staff.

Network – A network can consist of as few as two computers connected with cables or millions of computers that are spread over a large geographical area and are connected by fiber optic, cables, or radio waves. Server – A computer that managers access to a centralized resource or service in a network

Social Media – Social media is the collective of online communications channels dedicated to community-based input, interaction, content-sharing and collaboration

User – Those who utilize technology resources

Virus – A piece of code that is capable of copying itself and typically has a detrimental effect, such as corrupting the system or destroying data.

WWW – World Wide Web.

Policy:

The purpose of this policy is to outline the acceptable use of computer equipment at Community Action Partnership of Kern. These rules are in place to protect the employee and CAPK. Inappropriate use exposes CAPK to risks including virus attacks, compromise of network systems and services, and legal issues.

Procedures:

This procedure applies to the use of information, electronics, computing devices, and network resources to conduct CAPK business or interact with internal networks and business systems, whether owned or leased by CAPK, the employee, or a third party. All employees, contractors, consultants, temporary, and other workers at CAPK and its subsidiaries are responsible for exercising good judgment regarding appropriate use of information, electronic devices, and network resources in accordance with CAPK's policies and standards, and, Federal, State, local laws and regulation.

This policy applies to employees, contractors, consultants, temporary, volunteer and intern workers at CAPK, including all personnel affiliated with third parties. This policy applies to all equipment that is owned or leased by CAPK.

General Use and Ownership:

1. Proprietary information stored on electronic and computing devices whether owned or leased by CAPK, the employee or a third party, remains the sole property of CAPK. You must ensure through legal or technical means that proprietary information is protected.
2. You have a responsibility to promptly report the theft, loss or unauthorized disclosure of proprietary information.
3. You may access, use or share proprietary information only to the extent it is authorized and necessary to fulfill your assigned job duties.
4. Employees are responsible for exercising good judgment regarding the reasonableness of personal use. Individual departments are responsible for creating guidelines concerning personal use of Internet/Intranet. In the absence of such policies, employees should be guided by departmental policies on personal use, and if there is any uncertainty, employees should consult their supervisor or manager.
5. For security and network maintenance purposes, authorized individuals may monitor equipment, systems and network traffic at any time.
6. Networks and systems audits will be performed on a periodic basis to ensure compliance with this policy.

Security and Proprietary Information:

1. All mobile and computing devices that connect to the internal network must comply with the *IT Security Policy*.
2. System level and user level passwords must comply with the *Password Policy*. Providing access to another individual, either deliberately or through failure to secure its access, is prohibited.

3. All computing devices must lock the screen or log off when the device is unattended.
4. Postings by employees from a CAPK email address to newsgroups should contain a disclaimer stating that the opinions expressed are strictly their own and not necessarily those of Community Action Partnership of Kern, unless posting is in the course of business duties.
5. Employees must use extreme caution when opening e-mail attachments received from unknown senders, which may contain malware.

Reporting Suspicious Activity:

1. Employees must report any suspicious activity to the IT Department.
2. The IT Department is responsible for investigating any suspicious activity that is reported by employees or any internal monitoring systems.
3. The Director of Operations is responsible for escalating any high severity incidents or potential breaches of confidential information to the CAPK Leadership Team.
4. The Director of Operations will provide a report on reported incidents to the IT Steering Committee on a periodic basis.

Unacceptable Use:

The following activities are, in general, prohibited. Employees may be exempted from these restrictions during the course of their legitimate job responsibilities (e.g., systems administration staff may have a need to disable the network access of a host if that host is disrupting production services).

Under no circumstances is an employee of Community Action Partnership of Kern authorized to engage in any activity that is illegal under local, state, federal or international law while utilizing CAPK-owned resources.

The lists below are by no means exhaustive but attempt to provide a framework for activities which fall into the category of unacceptable use.

Any questions may be addressed to the IT Department.

System and Network Activities:

The following activities are strictly prohibited, with no exceptions:

1. Violations of the rights of any person or company protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by CAPK.
2. Unauthorized copying of copyrighted material including, but not limited to, digitization and distribution of photographs from magazines, books or other copyrighted sources, copyrighted music, and the installation of any copyrighted software for which CAPK or the end user does not have an active license is strictly prohibited.
3. Accessing data, a server or an account for any purpose other than conducting business, even if you have authorized access, is prohibited.

4. Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws, is illegal. The appropriate management should be consulted prior to export of any material that is in question.
5. Introduction of malicious programs into the network or server (e.g., viruses, worms, Trojan horses, email bombs, etc.).
6. Revealing your account password to others or allowing use of your account by others. This includes family and other household members when work is being done at home.
7. Using a CAPK computing asset to actively engage in procuring or transmitting material that is in violation of sexual harassment or hostile workplace laws.
8. Making fraudulent offers of products, items, or services originating from any Community Action Partnership of Kern account.
9. Effecting security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the employee is not an intended recipient or logging into a server or account that the employee is not expressly authorized to access, unless these duties are within the scope of regular duties. For purposes of this section, "disruption" includes, but is not limited to, network sniffing, pinged floods, packet spoofing, denial of service, and forged routing information for malicious purposes.
10. Executing any form of network monitoring which will intercept data not intended for the employee's host, unless this activity is a part of the employee's normal job/duty.
11. Circumventing user authentication or security of any host, network or account.
12. Interfering with or denying service to any user other than the employee's host (for example, denial of service attack).
13. Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet.
14. Providing information about, or lists of, CAPK employees to outside parties.

Email and Communication Activities:

When using company resources to access and use the Internet, users must realize they represent the company. Whenever employees state an affiliation to the company, they must also clearly indicate that "the opinions expressed are my own and not necessarily those of the company".

1. Sending unsolicited email messages, including the sending of "junk mail" or other advertising material to individuals who did not specifically request such material (email spam).
2. Any form of harassment via email, telephone or paging, whether through language, frequency, or size of messages.
3. Unauthorized use, or forging, of email header information.
4. Solicitation of email for any other email address, other than that of the poster's account, with the intent to harass or to collect replies.

5. Creating or forwarding "chain letters", "Ponzi" or other "pyramid" schemes of any type.
6. Use of unsolicited email originating from within CAPK networks of other Internet/Intranet service providers on behalf of, or to advertise, any service hosted by Community Action Partnership of Kern or connected via Community Action Partnership of Kern's network.
7. Posting the same or similar non-business-related messages to large numbers of Usenet newsgroups (newsgroup spam).

Blogging and Social Media:

1. Blogging by employees, whether using CAPK's property and systems or personal computer systems, is also subject to the terms and restrictions set forth in this Policy. Limited and occasional use of CAPK's systems to engage in blogging is acceptable, if it is done in a professional and responsible manner, does not otherwise violate policy, is not detrimental to CAPK's best interests, and does not interfere with an employee's regular work duties. Blogging from CAPK systems is also subject to monitoring.
2. CAPK's confidential policy also applies to blogging. As such, Employees are prohibited from revealing any Community Action Partnership of Kern confidential or proprietary information, trade secrets or any other material.
3. Employees shall not engage in any blogging that may harm or tarnish the image, reputation and/or goodwill of Community Action Partnership of Kern and/or any of its employees. Employees are also prohibited from making any discriminatory, disparaging, defamatory or harassing comments when blogging.
4. Employees may also not attribute personal statements, opinions or beliefs to Community Action Partnership of Kern when engaged in blogging. If an employee is expressing his or her beliefs and/or opinions in blogs, the employee may not, expressly or implicitly, represent themselves as an employee or representative of Community Action Partnership of Kern. Employees assume any and all risk associated with blogging.
5. Apart from following all laws pertaining to the handling and disclosure of copyrighted or export-controlled materials, Community Action Partnership of Kern's trademarks, logos and any other Community Action Partnership of Kern intellectual property may also not be used in connection with any blogging activity.

Policy Compliance:

1. The IT Department will verify compliance to this policy through various methods, including but not limited to, business tool reports, internal and external audits, and feedback to the policy owner.
2. Any exception to the policy must be approved by the IT Department in advance.
3. An employee found to have violated this policy may be subject to disciplinary action.
4. Additionally, the company may at its discretion seek legal remedies for damages incurred as a result of any violation. The company may also be required by law to report certain illegal activities to the proper enforcement agencies.

Community Action Partnership of Kern Policies & Procedures

Policy Title: Email Usage
Section: OPS IT 1.2

Issue Date: 5/14/2015
Revised Date: 1/30/2019

Purpose:

Email is a standard way to communicate in business. It's used widely and is arguably just as important as the telephone. Like any technology, email can cause difficulties if used incorrectly or inappropriately. This email policy:

1. Reduces the security and business risks faced by Community Action Partnership of Kern (CAPK)
2. Let's staff know how they are permitted to use company email
3. Ensures employees follow good email etiquette
4. Helps satisfy legal obligations regarding email use

Definitions:

Copyright – Exclusive legal right, given to an originator or an assignee to print, publish, perform, film, or record literary, artistic, or musical material, and to authorize others to do the same.

Email – Messages distributed by electronic means from one computer user to one or more recipients via a network.

Network – A network can consist of as few as two computers connected with cables or millions of computers that are spread over a large geographical area and are connected by fiber optic, cables, or radio waves.

Security Risk – situation that poses a possible threat to the security of something.

Social Media – Social media is the collective of online communications channels dedicated to community-based input, interaction, content-sharing and collaboration

User – Those who utilize technology resources

Virus – A piece of code that is capable of copying itself and typically has a detrimental effect, such as corrupting the system or destroying data.

Policy:

The purpose of this policy is to ensure the proper use of the email system and make the users aware of what is acceptable and unacceptable use. This policy also provides for sanctions in cases of breach of violation of the policy terms.

Procedures:

This policy applies to the use of the email services by the users at CAPK offices, as well as remote locations, including, but not limited to, the users homes, airports, hotels, and client offices.

All employees, full-time or part-time, independent contractors, interns, consultants, clients and other third parties who have been granted the rights to use email services are defined as the users for the purpose of this policy and are required to sign this agreement confirming their understanding and acceptance of this policy.

It applies to use of company email on any device, no matter whether owned by the company or employee.

Email Accounts are CAPK Property:

All email accounts maintained on the email system are property of CAPK. CAPK has the right to read and keep a record of any emails that are transmitted via the system.

Email exists for Business Purposes:

CAPK recognizes that email is a key communication tool. It encourages its employees to use email whenever appropriate.

For instance, staff members may use email to:

1. Communicate with customers or suppliers.
2. Market the program services.
3. Distribute information to colleagues.

Personal use of Email:

The company also recognizes that email is an important tool in many people's daily lives. As such, it allows employees to use their company email account for personal reasons, with the following stipulations:

1. Personal email use should be minimal and restricted to non-work times, such as breaks and during lunch.
2. All rules described in this policy apply equally to personal email use. For instance, inappropriate content is always inappropriate, no matter whether it is being sent or received for business or personal reasons.
3. Personal email use must not affect the email service available to other users. For instance, sending exceptionally large files by email could slow access for other employees.
4. Users may access their own personal email accounts at work, if they can do so via our internet connection. For instance, a staff member may check their Yahoo or Google Mail during their lunch break.
5. The forwarding of chain letters, junk mail, jokes and executables is strictly forbidden.

Authorized Users:

Only people who have been authorized to use email may do so.

Authorization is provided by the Human Resources Division to the IT department. It is typically granted when a new employee joins CAPK and is assigned their login details for the IT systems.

Unauthorized use of the email system is prohibited.

Email Security:

Used inappropriately, email can be a source of security problems. Users of the email system must not:

1. Open email attachments from unknown sources, in case they contain a virus, Trojan, spyware or other malware.
2. Disable security or email scanning software. These tools are essential to protect the business from security problems.
3. Send confidential data via email. The IT department can advise on appropriate tools to use instead.
4. Access another user's email account. If they require access to a specific message (for instance, while an employee is off sick), they should request assistance from the IT department.

Staff members must always consider the security of the systems and data when using email. If required, help and guidance is available from the IT department.

Users should note that email is not inherently secure. Most emails transmitted over the internet are sent in plain text. This means they are vulnerable to interception.

Although such interceptions are rare, it's best to regard email as an open communication system, not suitable for confidential messages and information.

Inappropriate email content and use:

The company email system must not be used to send or store inappropriate content or materials.

It is important employees understand that viewing or distributing inappropriate content via email is not acceptable under any circumstances.

Users must not:

1. Write or send emails that might be defamatory or incur liability.
2. Create or distribute any inappropriate content or material via email.
3. Inappropriate content includes: pornography, racial or religious slurs, gender-specific comments, information encouraging criminal skills or terrorism, or materials relating to cults, gambling and illegal drugs.

This definition of inappropriate content or material also covers any text, images or other media that could reasonably offend someone on the basis of race, age, sex, religious or political beliefs, national origin, disability, sexual orientation, or any other characteristic protected by law.

4. Use email for any illegal or criminal activities.
5. Send offensive or harassing emails to others.
6. Send messages or material that could damage CAPK's image or reputation.
7. Use of communications systems to send chain letters.

8. Forwarding of the confidential messages to external locations.
9. Accessing copyrighted information in a way that violates the copyright.
10. Breaking into the CAPK's or another organizations system or unauthorized use of a password/mailbox.
11. Using e-mail to operate another business, conduct an external job search or solicit money for personal gain.
12. Transmitting unsolicited commercial or advertising material.
13. Undertaking deliberate activities that waste staff effort or network resources.
14. Introducing any form of computer virus or mal-ware into the corporate network.

Any user who receives an email they consider to be inappropriate should report this to their manager or supervisor.

Copyright:

CAPK respects and operates within copyright laws. Users may not use email to share any copyrighted software, media or materials owned by third parties, unless permitted by that third party.

Employees must not use the email system to perform any tasks that may involve breach of copyright law.

Users should keep in mind that the copyright on letters, files and other documents attached to emails may be owned by the email sender, or by a third party. Forwarding such emails on to other people may breach this copyright.

Legal Risks Involved:

Email is a business communication tool and the users are obliged to use this tool in a responsible, effective, and lawful manner. Although by its nature email seems to be less formal than other written communication, similar laws apply. Therefore, it is important that users are aware of the following legal risks of e-mail. Both the user and CAPK can be held liable for:

1. Sending/forwarding emails with any defamatory, offensive racist or obscene remarks.
2. Unlawfully forwarding confidential information of others.
3. Copyright infringement for unlawfully forwarding or copying messages without permission.
4. Sending an attachment that contains a virus.

The above list does not enumerate all the legal risks involved. However, by following the guidelines provided in this policy, the users can minimize the legal risks involved in the use of e-mail. If any user disregards the rules set out in this Email Policy, disciplinary action may be taken.

All emails sent or received through the email system are part of official CAPK record. CAPK can be legally compelled to show that information to law enforcement agencies or other parties.

Best Practices:

Email is often used to communicate with customers, partners and other important contacts. Although a relatively informal medium, staff should be aware that each email they send does affect the company's image and reputation.

It's a good idea to follow rules of good email etiquette. Users must:

1. Not forward on chain emails or 'humorous' messages. These clog up people's in-boxes and some topics are not appropriate for the workplace.
2. Always use a meaningful subject line rather than leaving it blank or using a single word like 'hello'.
3. Only use the 'important message' setting sparingly, for messages that really are important.
4. Never ask recipients to send a 'message read' receipt. Many people find these annoying and not all email services support them.
5. Not use ALL CAPITAL LETTERS in messages or subject lines. This can be perceived as impolite.
6. Be sparing with group messages, only adding recipients who will find the message genuinely relevant and useful.
7. Use the 'CC' (carbon copy) field sparingly. If someone really needs to receive a message, they should be included in the 'to' field.
8. Use the 'BCC' (blind carbon copy) field to send group messages where appropriate. It stops an email recipient seeing who else was on the email.

Maintenance:

1. Email passwords should not be given to other people.
2. Email accounts not used for a long period will be deactivated and possibly deleted.
3. All mailboxes have a storage limit and to maintain the limits all users shall be required to:
 - a. Delete any email messages that you do not need to have a copy of.
 - b. Set email client to empty delete items on exit.

Confidential Information:

Avoid sending confidential information by email. Unless authorized to do so, the users are prohibited from using email to transmit confidential information to outside parties. Users may not access, send, receive, solicit, print, copy, or reply to confidential or proprietary information about CAPK, its employees, clients, and other business associates.

Confidential information includes, but is not limited to:

1. client lists
2. credit card numbers
3. Social Security numbers
4. employee performance reviews
5. salary details
6. passwords

7. any other information that could embarrass the Company and its associates if the information were disclosed to the public

Disclaimer:

The following disclaimer is recommended be added to each outgoing email:

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to which they are addressed. If you have received this email in error please notify the system manager. Please note that any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the Company. Finally, the recipient should check this email and any attachments for the presence of viruses. The Company accepts no liability for any damage caused by any virus transmitted by this email.

Community Action Partnership of Kern
Policies & Procedures

Policy Title: Internet Usage
Section: OPS IT 1.3

Issue Date: 6/01/2015
Revised Date: 1/30/2019

Purpose:

Internet connectivity presents the company with new risks that must be addressed to safeguard vital information assets. These risks include: Access to the Internet by personnel that is inconsistent with business needs. These activities may adversely affect productivity due to time spent using or "surfing" the Internet. Additionally, the company may face loss of reputation and possible legal action through other types of misuse. All information found on the Internet should be considered suspect until confirmed by another reliable source. There is no quality control process on the Internet, and a considerable amount of its information is outdated or inaccurate. Access to the Internet will be provided to users to support business activities and only on an as-needed basis to perform their jobs and professional roles.

Definitions:

Copyright – Exclusive legal right, given to an originator or an assignee to print, publish, perform, film, or record literary, artistic, or musical material, and to authorize others to do the same.

Email – Messages distributed by electronic means from one computer user to one or more recipients via a network.

FTP – File Transfer Protocol

HTTP – Hypertext Transfer Protocol

Internet – Global communication network that allows almost all computers worldwide to connect and exchange information.

Network – A network can consist of as few as two computers connected with cables or millions of computers that are spread over a large geographical area and are connected by fiber optic, cables, or radio waves.

User – Those who utilize technology resources

WWW – World Wide Web

Policy:

The purpose of this policy is to define the appropriate uses of the Internet by Community Action Partnership of Kern (CAPK) employees and affiliates.

Procedures:

The Internet usage Policy applies to all Internet users (individuals working for the company, including permanent full-time and part-time employees, contract workers, temporary agency workers, business partners, and vendors) who access the Internet through the computing or networking resources. The Internet users are expected to be familiar with and to comply with this policy, and are also required to use their common sense and exercise good judgment while using Internet services.

Internet Services Allowed:

Internet access is to be used for business purposes only. Capabilities for the following standard Internet services will be provided to users as needed:

1. E-mail -- Send/receive E-mail messages to/from the Internet.
2. Navigation -- WWW services as necessary for business purposes, using a hypertext transfer protocol (HTTP) browser tool. Full access to the Internet; limited access from the Internet to dedicated company public web servers only.
3. File Transfer Protocol (FTP) -- Send data/files and receive in-bound data/files, as necessary for business purposes.

All other services will be considered unauthorized access to/from the Internet and will not be allowed.

Removal of Privileges:

Internet access will be discontinued upon termination of employee, completion of contract, end of service of non-employee, or disciplinary action arising from violation of this policy. In the case of a change in job function and/or transfer the original access can be discontinued, only reissued if necessary and a new request for access is approved.

All user IDs that have been inactive for thirty (30) days will be revoked. In response to feedback from management, systems administrators must promptly revoke all privileges no longer needed by users.

Allowed Internet Usage:

Internet services will be granted based on an employee's current job responsibilities. If an employee moves to another business unit or changes job functions, a change request must be submitted within 5 days.

Internet usage is granted for the sole purpose of supporting business activities necessary to carry out job functions. All users must follow the corporate principles regarding resource usage and exercise good judgment in using the Internet.

Acceptable use of the Internet for performing job functions might include:

1. Communication between employees and non-employees for business purposes
2. IT technical support downloading software upgrades and patches
3. Review of possible vendor web sites for product information
4. Reference regulatory or technical information
5. Work related research

Personal Internet Usage:

All users of the Internet should be aware that the company network creates an audit log reflecting request for service, both in-bound and out-bound addresses, and is periodically reviewed.

Users who choose to store or transmit personal information such as private keys, credit card numbers or certificates or make use of Internet "wallets" do so at their own risk. The company is not responsible

for any loss of information, such as information stored in the wallet, or any consequential loss of personal property.

Prohibited Internet Usage:

Acquisition, storage, and dissemination of data which is illegal, pornographic, or which negatively depicts race, sex or creed is specifically prohibited.

The company also prohibits the conduct of a business enterprise, political activity, engaging in any form of intelligence collection from our facilities, engaging in fraudulent activities, or knowingly disseminating false or otherwise libelous materials.

Other activities that are strictly prohibited include, but are not limited to:

1. Accessing company information that is not within the scope of one's work. This includes unauthorized reading of customer account information, unauthorized access of personnel file information, and accessing information that is not needed for the proper execution of job functions.
2. Misusing, disclosing without proper authorization, or altering customer or personnel information. This includes making unauthorized changes to a personnel file or sharing electronic customer or personnel data with unauthorized personnel.
3. Any conduct that would constitute or encourage a criminal offense, lead to civil liability, or otherwise violate any regulations, local, state, national or international law including without limitations US export control laws and regulations.
4. Use, transmission, duplication, or voluntary receipt of material that infringes on the copyrights, trademarks, trade secrets, or patent rights of any person or organization. Assume that all materials on the Internet are copyright and/or patented unless specific notices state otherwise.
5. Transmission of any proprietary, confidential, or otherwise sensitive information without the proper controls.
6. Creation, posting, transmission, or voluntary receipt of any unlawful, offensive, libelous, threatening, harassing material, including but not limited to comments based on race, national origin, sex, sexual orientation, age, disability, religion, or political beliefs.
7. Any form of gambling.

Unless specifically authorized under the provisions of section Personal Use, the following activities are also strictly prohibited:

1. Unauthorized downloading of any shareware programs or files for use without authorization in advance from the IT Department and the user's manager.
2. Any ordering (shopping) of items or services on the Internet.
3. Playing of any games.
4. Forwarding of chain letters.
5. Participation in any on-line contest or promotion.
6. Acceptance of promotional gifts.

Bandwidth both within the company and in connecting to the Internet is a shared, finite resource. Users must make reasonable efforts to use this resource in ways that do not negatively affect other employees. Specific departments may set guidelines on bandwidth use and resource allocation, and may ban the downloading of particular file types.

Software License:

The company strongly supports strict adherence to software vendors' license agreements. When at work, or when company computing or networking resources are employed, copying of software in a manner not consistent with the vendor's license is strictly forbidden. Questions regarding lawful versus unlawful copying should be referred to the IT Department for review before any copying is done.

Similarly, reproduction of materials available over the Internet must be done only with the written permission of the author or owner of the document. Unless permission from the copyright owner(s) is first obtained, making copies of material from magazines, journals, newsletters, other publications and online documents is forbidden unless this is both reasonable and customary. This notion of "fair use" is in keeping with international copyright laws.

Expectations of Privacy:

1. Users should consider their Internet activities as periodically monitored and limit their activities accordingly. Management reserves the right to examine E-mail, personal file directories, web access, and other information stored on company computers, at any time and without notice. This examination ensures compliance with internal policies and assists with the management of company information systems.
2. Users should be aware that clear text E-mail is not a confidential means of communication. The company cannot guarantee that electronic communications will be private. Employees should be aware that electronic communications can, depending on the technology, be forwarded, intercepted, printed, and stored by others. Users should also be aware that once an E-mail is transmitted it may be altered. Deleting an E-mail from an individual workstation will not eliminate it from the various systems across which it has been transmitted.

Maintaining Corporate Image:

1. When using company resources to access and use the Internet, users must realize they represent the company. Whenever employees state an affiliation to the company, they must also clearly indicate that "the opinions expressed are my own and not necessarily those of the company".
2. Users must not place company material (examples: internal memos, press releases, product or usage information, documentation, etc.) on any mailing list, public news group, or such service. Any posting of materials must be approved by the employee's manager.

Community Action Partnership of Kern
Policies & Procedures

Policy Title: IT Security Policy
Section: OPSIT 1.4

Issue Date: 5/01/2015
Revised Date: 1/30/2019

Purpose:

The purpose of this policy is to ensure that appropriate measures are put in place to protect agency information, systems, services and equipment of Community Action Partnership of Kern (CAPK).

Definitions:

Backup – Making a duplicate copy of a system and / or data for the purpose of being able to restore should a failure, corruption or deletion of data occur.

Confidential Information – Any information asset that if it were disclosed to an unauthorized party could result in significant monetary or reputational loss.

Infrastructure – All components that make up the computing facilities

LAN – Local Area Network

Network - A network can consist of as few as two computers connected with cables or millions of computers that are spread over a large geographical area and are connected by fiber optic, cables, or radio waves.

Server – A computer that managers access to a centralized resource or service in a network

Server Room – Server room is a room used to store, power and operate computer servers and their associated components.

Updates – Patches intended to remove or reduce risk for known vulnerabilities

Users – Those who utilize technology resources

Virus – A piece of code that is capable of copying itself and typically has a detrimental effect, such as corrupting the system or destroying data.

VOIP – Voice over IP is the use of CAPK's network for transmission of voice phone calls.

VPN – Virtual Private Network.

WAN – Wide Area Network.

Wireless – Computer devices that connect using radio signals rather than network cables.

Workstation – A desktop computer or terminal that is networked.

Policy:

The purpose of this policy is to protect the agencies information assets from all threats whether internal or external, deliberate or accidental.

Procedures:

It shall be the responsibility of the IT Department to provide adequate protection and confidentiality of all corporate data and proprietary software systems, whether held centrally, on local storage media, or remotely, to ensure the continued availability of data and programs to all authorized members of staff, and to ensure the integrity of all data and configuration controls.

Main Security Policies:

1. Confidentiality of all data is to be maintained through discretionary and mandatory access controls, and wherever possible these access controls should meet with C2 class security functionality.
2. Internet and other external service access is restricted to authorized personnel only.
3. Only authorized and licensed software may be installed, and installation may only be performed by the IT Department.
4. The use of unauthorized software is prohibited. In the event of unauthorized software being discovered it will be removed from the workstation immediately.
5. All diskette drives and removable media from external sources must be virus checked before they are used within CAPK.
6. Workstation configurations may only be changed by IT Department staff.
7. The physical security of computer equipment will conform to recognized loss prevention guidelines.
8. To prevent the loss of availability of IT resources measures must be taken to backup data, applications and the configurations of all workstations.

Data Classification and Handling:

1. Confidential Information, both Business Confidential and Client Confidential, should be protected by the systems and employees.
2. Systems that handle confidential information should be owned and managed by CAPK.
3. No confidential information should be shared with an external party without prior authorization.
4. All former employees are obligated to return any equipment that could contain CAPK information or is an asset of CAPK.

Virus Protection Security:

1. The I.T. Department will have up to date virus scanning software for the scanning and removal of suspected viruses.
2. Servers and PC's will be protected with virus scanning software with regular updates and patches applied.
3. All systems will be built from original, clean master copies whose write protection has always been in place. Only original master copies will be used until virus scanning has taken place.

4. Shareware is not to be used, as shareware is one of the most common infection sources. If it is absolutely necessary to use shareware it must be thoroughly scanned before use.
5. New commercial software will be scanned before it is installed as it occasionally contains viruses.
6. All removable media brought in to CAPK will be scanned by the Virus protection software installed on each workstation or server.
7. To enable data to be recovered in the event of a virus outbreak regular daily backups will be taken by software managed by the I.T. Department.
8. Users will be kept informed of current procedures and policies.
9. Users will be notified of virus incidents.
10. In the event of a possible virus infection the user must inform the I.T. Department immediately. The I.T. Department will then scan the infected machine and any removable media or other workstations to which the virus may have spread and eradicate it.

Server Room Security:

1. Servers should be housed in a purpose-built room.
2. Servers should contain an adequate air conditioning system to provide a stable operating environment to reduce the risk of system crashes due to component failure.
3. No water, rain water or drainage pipes should run within or above the computer suite to reduce the risk of flooding.
4. Power points should be raised from the floor to allow the smooth shutdown of computer systems in case of flooding.
5. Access to the Server is restricted to IT Department staff.
6. All contractors working within the computer suite are to be supervised at all times and the IT Department is to be notified of their presence and provided with details of all work to be carried out, at least 48 hours in advance of its commencement.
7. All servers will be kept securely under lock and key.

Access Control Security:

1. Users will only be given sufficient rights to all systems to enable them to perform their job function. User rights will be kept to a minimum at all times.
2. Where possible no one person will have full rights to any system. The I.T. Department will control network/server passwords and system passwords will be assigned by the system administrator in the end-user department.
3. The system administrator will be responsible for the maintaining the data integrity of the end-user department's data and for determining end-user access rights.
4. Access to the network/servers and systems will be by individual username and password.
5. Usernames and passwords must not be shared by users.
6. Usernames and passwords should not be written down.
7. Intruder detection will be implemented where possible.
8. The I.T. Department will be notified of all employees leaving CAPK's employment by the Human Resources Department. The I.T. Department will then remove the employees' rights to all systems.
9. Network/server supervisor passwords and system supervisor passwords will be stored in a secure location in case of an emergency or disaster, for example a fire proof safe in the I.T. Department.

10. Use of the SecureAdmin username on Windows is to be kept to a minimum.
11. Default passwords on systems such as SQL Server will be changed after installation.
12. File systems will have the maximum security implemented that is possible. Where possible users will only be given Read and File scan rights to directories, files will be flagged as read only to prevent accidental deletion.

LAN Security:

1. LAN equipment, hubs, bridges, repeaters, routers, switches will be kept in secure rooms when possible. Hub rooms will be kept locked at all times. Access to hub rooms will be restricted to I.T. Department staff only. Other staff, and contractors requiring access to hub rooms will notify the I.T. Department in advance so that the necessary supervision can be arranged.
2. Users must lock their workstations when they leave their workstation for any length of time.
3. All servers will be kept securely under lock and key.
4. Access to the system console and server disk/tape drives will be restricted to authorized I.T. Department staff only.
5. Computer hardware and software audits will be carried out periodically via the use of a desktop inventory package. These audits will be used to track unauthorized copies of software and unauthorized changes to hardware and software configurations.

Server Specific Security:

1. The operating system will be kept up to date and patched on a regular basis.
2. Servers will be checked weekly for viruses.
3. Servers will be locked in a secure room.
4. Remote management passwords will be different to the Administrator.
5. Users possessing Administrator rights will be limited to trained members of the I.T. Department staff only.
6. Use of the Administrator accounts will be kept to a minimum.
7. Users' access to data and applications will be limited by the access control features.
8. In certain areas users will be restricted to logging in to specified workstations only.

Wide Area Network Security:

1. Wireless LAN's will make use of the most secure encryption and authentication facilities available.
2. Users will not install their own wireless equipment under any circumstances.
3. All bridges, routers and gateways will be kept locked up in secure areas.
4. Unnecessary protocols will be removed from routers.
5. The preferred method of connection to outside Organizations is by a secure VPN connection, using IPSEC or SSL.

TCP/IP & Internet Security:

1. Permanent connections to the Internet will be via the means of a firewall to regulate network traffic.
2. Permanent connections to other external networks, for offsite processing etc., will be via the means of a firewall to regulate network traffic.

3. Where remote access servers are used, these will be situated on the DMZ or non-secure network side of the firewall if possible or with the use of IPSEC VPN.
4. Workstation access to the Internet will be via website content filter.
5. All incoming e-mail will be scanned by CAPK's e-mail content scanner.

VoIP System Security:

1. All network infrastructure including: Routers, Firewalls and switches are able to support security requirements for VoIP.
2. Maintain all security updates for network infrastructure and VoIP devices.
3. Properly secure any remote access and configuration capabilities to individual VoIP devices to eliminate any backdoors.
4. Use encryption technologies to secure VoIP traffic.
5. Voice mail accounts will use a password with a minimum length of four digits.
6. The voice mail password should never match the last four digits of the phone number.
7. The caller to a voice mail account will be locked out after three attempts at password validation.
8. Dialing calling party pays numbers will be prevented.
9. Telephone bills will be checked carefully to identify any misuse of the telephone system.

Community Action Partnership of Kern
Policies & Procedures

Policy Title: Mobile Device
Section: OPS IT 1.5

Issue Date: 8/01/2015
Revised Date: 1/30/2019

Purpose:

Mobile devices, such as smartphones, laptops, and tablet computers, are important tools for the organization and their use is supported to achieve business goals.

However, mobile devices also represent a significant risk to information security as, if the appropriate security applications and procedures are not applied, they can be a conduit for unauthorized access to the organization's data and IT infrastructure, or client's personal information.

Community Action Partnership of Kern (CAPK) has a requirement to protect its information assets in order to safeguard its customers, intellectual property and reputation. This document outlines a set of practices and requirements for the safe use of mobile devices.

Procedures:

1. All mobile devices, whether owned by CAPK or by employees, that have access to corporate networks, data and systems, not including corporate IT-managed laptops are covered by this policy. This includes smartphones, laptops, and tablet computers.
2. Exemptions: Where there is a business need to be exempted from this policy (too costly, too complex, adversely impacting other business requirements) a risk assessment must be conducted being authorized by security management.

General Requirements:

1. Users must only load data essential to their role onto their mobile device(s).
2. Tablets are to be used to conduct CAPK business and to aid CAPK employees in performing their assigned duties.
3. Tablet computers must not leave their assigned facility unless otherwise authorized by IT personnel and other administrative authorities.
4. Users must report all broken, lost or stolen devices to IT personnel immediately
5. If a user suspects that unauthorized access to company data has taken place via a mobile device, the user must report the incident to IT personnel immediately

6. Devices must not have any software/firmware installed which is designed to gain access to functionality not intended to be exposed to the user.
7. Tablet users are not to install software of any kind on tablet computers. Tablets are preconfigured to CAPK desired specifications, unauthorized software may be incompatible with the tablet's default configuration.
8. Laptop hard drives should be encrypted in such a way that would make unauthorized access to the data impossible if the device were stolen or otherwise held by an unauthorized person.
9. Passwords or other protection mechanisms should not be circumvented on any mobile device, which includes taping or writing passwords on the physical device.
10. Any technological controls do not remove the employee's responsibility for protecting the physical asset when in public or transit.
11. Employees using smartphones or other mobile devices to access CAPK email, documents, or other systems must have some type of authentication turn on the device such as PIN/Password, fingerprint, or facial recognition to protect from unauthorized use.

Policy Compliance:

1. The IT Department will verify compliance to this policy through various methods, including but not limited to, business tool reports, internal and external audits, and feedback to the policy owner.
2. Any exception to the policy must be approved by the IT Department in advance.
3. An employee found to have violated this policy may be subject to disciplinary action.

Community Action Partnership of Kern Policies & Procedures

Policy Title: Passwords
Section: OPS IT 1.6

Issue Date: 6/01/2015
Revised Date: 1/30/2019

Purpose:

Passwords are an important aspect of computer security. A poorly chosen password may result in unauthorized access and/or exploitation of Community Action Partnership of Kern's resources. All users, including contractors and vendors with access to Community Action Partnership of Kern systems, are responsible for taking the appropriate steps, as outlined below, to select and secure their passwords.

Policy:

The purpose of this policy is to establish a standard for creation of strong passwords, the protection of those passwords, and the frequency of change.

Procedures:

The scope of this policy includes all personnel who have or are responsible for an account (or any form of access that supports or requires a password) on any system that resides at any Community Action Partnership of Kern facility, has access to the Community Action Partnership of Kern network, or stores any non-public Community Action Partnership of Kern information.

Password Creation:

1. When a computer password is generated by CAPK IT the user will be prompted by the Windows Operating System to change the password before login to their computer is completed.
2. All user-level and system-level passwords must conform to 8 minimum characters with at least the following:
 1. 1 Upper case letters: A, B, C, etc.
 2. 1 Lower case letters. a, b, c, etc.
 3. 1 Numbers: 0, 1, 2, etc.
 4. 1 Special characters: { } ' \ ! @ # % ^ & O etc.
3. Users must not use the same password for Community Action Partnership of Kern network account (desktop & email) as for other account access (for example; personal ISP account, personal email, NoHo, ADP, ChildPlus, and so on).

Password History:

1. All system-level passwords (for example; root, enable, NT admin, application administration accounts, and so on) must be changed on at least a quarterly basis.
2. All user-level passwords (for example, email, web, desktop computer, and so on) must be changed at least every 90 days.

3. All user-level passwords will be prohibited from re-use of at least, the last ten (10) passwords.
4. After five (5) unsuccessful attempts to enter a password the user account will be disabled for thirty (30) minutes unless unlocked by CAPK IT.
5. Minimum Password Age: Ten (10) days; password must be in effect for this time before changing.
6. Maximum Password Age: Ninety (90) days; Windows will prompt a password change once reached.

Password Protection:

1. Passwords must not be shared with anyone. All passwords are to be treated as sensitive, confidential Community Action Partnership of Kern information.
2. Passwords must not be inserted into email messages, cases, or other forms of electronic communication, except when requested by IT Department.
3. Passwords must not be revealed over the phone to anyone, except when requested by IT Department.
4. Do not reveal a password on questionnaires or security forms.
5. Do not hint at the format of a password (for example, "my family name").
6. Do not share Community Action Partnership of Kern passwords with anyone, including administrative assistants, secretaries, co-workers while on vacation, and family members.
7. Do not write passwords down and store them anywhere in your office. Do not store passwords in a file on a computer system or mobile devices (phone, tablet) without encryption.
8. Do not use the "Remember Password" feature of applications (for example, web browsers).
9. Any user suspecting that his/her password may have been compromised must report the incident and change all passwords.

Policy Compliance:

1. The IT Department will verify compliance to this policy through various methods, including but not limited to, business tool reports, internal and external audits, and feedback to the policy owner.
2. Any exception to the policy must be approved by the IT Department in advance.
3. An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Community Action Partnership of Kern
Policies & Procedures

Policy Title: Web Conferencing
Section: OPS IT 1.7

Issue Date: 7/01/2015
Revised Date: 1/30/2019

Purpose:

Web conferencing supports audio, video, application sharing, and content display. It enables staff to add important elements of interaction. It also provides an alternative method of delivery for meetings, professional development and training activities. The purpose of this guideline is to ensure that this service remains available and reliable, and is used for purposes appropriate to Community Action Partnership of Kern's (CAPK) mission.

Procedures:

This policy applies to all users of CAPK web conferencing services as well as individuals who desire to establish a web conference regardless of physical location.

All Information Technology policies apply to the use of the web conferencing services, as do all other applicable CAPK policies and procedures and all federal, state and local laws.

Access to GoToMeeting:

All Community Action Partnership of Kern staff will have access to GoToMeeting

The following points define proper use of Skype for Business at Community Action Partnership of Kern:

1. No use of Skype for Business should ever conflict with the primary business purpose for which it has been provided, considering CAPK's ethical responsibilities and applicable laws and regulations.
2. No personal use of the system will be permitted; the system is intended and provided for business purposes.
3. All data in computer and communications systems (including documents, other electronic files, and chat messages) are the property of CAPK.
4. Skype For Business may not be used to create or transmit material that is derogatory, defamatory, obscene or offensive. Such material includes, but is not limited to:
 - Anything that might be construed as harassment or disparagement based on race, color, national origin, gender, sexual orientation, age, disability, or religious or political beliefs.
5. Skype for Business may not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages, or other non-job-related purposes.

Community Action Partnership of Kern
Policies & Procedures

Policy Title: Wireless Communication Standard
Section: OPS IT 1.8

Issue Date: 6/01/2015
Revised Date: 1/30/2019

Purpose:

This standard specifies the technical requirements that wireless infrastructure devices must satisfy to connect to a Community Action Partnership of Kern (CAPK) network. Only those wireless infrastructure devices that meet the requirements specified in this standard or are granted an exception by the IT Department are approved for connectivity to a CAPK network.

Network devices including, but not limited to, hubs, routers, switches, firewalls, remote access devices, modems, or wireless access points, must be installed, supported, and maintained by an IT Department.

Procedures:

All employees, contractors, consultants, temporary and other workers at CAPK and its subsidiaries, including all personnel that maintain a wireless infrastructure device on behalf of CAPK, must comply with this standard. This standard applies to wireless devices that make a connection the network and all wireless infrastructure devices that provide wireless connectivity to the network.

IT Department must approve exceptions to this standard in advance.

General Requirements:

All wireless infrastructure devices that reside at a CAPK site and connect to the network, or provide access to information classified as Confidential, or restricted information must:

1. Use Extensible Authentication Protocol-Fast Authentication via Secure Tunneling (EAP-FAST), Protected Extensible Authentication Protocol (PEAP), or Extensible Authentication Protocol-Translation Layer Security (EAP-TLS) as the authentication protocol.
2. Use Temporal Key Integrity Protocol (TKIP) or Advanced Encryption System (AES) protocols with a minimum key length of 128 bits.
3. All Bluetooth devices must use Secure Simple Pairing with encryption enabled.

Lab and Isolated Wireless Device Requirements:

1. Device Service Set Identifier (SSID) must be different from Community Action Partnership of Kern production device SSID.
2. Broadcast of lab device SSID must be disabled.

Home Wireless Device Requirements:

All home wireless infrastructure devices that provide direct access to the network, such as those behind Enterprise Teleworker (ECT) or hardware VPN, must adhere to the following:

1. Enable WiFi Protected Access Pre-shared Key (WPA-PSK), EAP-FAST, PEAP, or EAP-TLS.

2. When enabling WPA-PSK, configure a complex shared secret key (at least 20 characters) on the wireless client and the wireless access point.
3. Disable broadcast of SSID
4. Change the default SSID name
5. Change the default login and password

Community Action Partnership of Kern Policies & Procedures

Policy Title: Wireless
Section: OPS IT 1.9

Issue Date: 6/01/2015
Revised Date: 1/30/2019

Purpose:

With the mass explosion of Smart Phones and Tablets, pervasive wireless connectivity is almost a given at any organization. Insecure wireless configuration can provide an easy open door for malicious threat actors.

Definitions:

Copyright – Exclusive legal right, given to an originator or an assignee to print, publish, perform, film, or record literary, artistic, or musical material, and to authorize others to do the same.

Email – Messages distributed by electronic means from one computer user to one or more recipients via a network.

FTP – File Transfer Protocol

HTTP – Hypertext Transfer Protocol

Internet – Global communication network that allows almost all computers worldwide to connect and exchange information.

Network – A network can consist of as few as two computers connected with cables or millions of computers that are spread over a large geographical area and are connected by fiber optic, cables, or radio waves.

User – Those who utilize technology resources

WWW – World Wide Web

Policy:

The purpose of this policy is to secure and protect the information assets owned by Community Action Partnership of Kern (CAPK). CAPK provides computer devices, networks, and other electronic information systems to meet missions, goals, and initiatives. CAPK grants access to these resources as a privilege and must manage them responsibly to maintain the confidentiality, integrity, and availability of all information assets.

This policy specifies the conditions that wireless infrastructure devices must satisfy to connect to the network. Only those wireless infrastructure devices that meet the standards specified in this policy or are granted an exception by the IT Department are approved for connectivity to the network.

Procedures:

All employees, contractors, consultants, temporary and other workers at Community Action Partnership of Kern, including all personnel affiliated with third parties that maintain a wireless infrastructure device on behalf of CAPK must adhere to this policy. This policy applies to all wireless infrastructure devices that connect to the network or reside on a CAPK site that provide wireless connectivity to endpoint devices including, but not

limited to, laptops, desktops, cellular phones, and tablets. This includes any form of wireless communication device capable of transmitting packet data.

General Requirements:

All wireless infrastructure devices that reside at a site and connects to the network, or provide access to information classified as Confidential, must:

1. Be installed, supported, and maintained by an approved support team.
2. Use approved authentication protocols and infrastructure.
3. Use approved encryption protocols.
4. Maintain a hardware address (MAC address) that can be registered and tracked.
5. Not interfere with wireless access deployments maintained by other support organizations.

Lab and Isolated Wireless Device Requirements:

All lab wireless infrastructure devices that provide access to confidential information, must adhere to section 4.1 above. Lab and isolated wireless devices that do not provide general network connectivity to the network must:

1. Be isolated from the corporate network (it must not provide any corporate connectivity).
2. Not interfere with wireless access deployments maintained by other support organizations.

Home Wireless Device Requirements:

1. Wireless infrastructure devices that provide direct access to the network, must conform to the Home Wireless Device Requirements as detailed in the ***Wireless Communication Standard***.
2. Wireless infrastructure devices that fail to conform to the Home Wireless Device Requirements must be installed in a manner that prohibits direct access to the CAPK network. Access to the network through this device must use standard remote access authentication.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors

From: Jerry Meade, Program Design and Management Administrator
Subject: *Agenda Item VI(c):* Head Start/Early Head Start Cost of Living Adjustment (COLA) – **Action Item**
Date: January 30, 2019

The Department of Defense and Labor, Health and Human Services, and Education Appropriations Act of 2019 and the Appropriations Act of 2019 (Public Law 115-245) includes an increase in funding of \$200 million over the fiscal year (FY) 2019 funding level for programs under the Head Start Act. A portion of this funding increase provides for a 1.77 percent cost of living adjustment (COLA). Pursuant to U.S Department of Health & Human Services Program Instruction ACF-PI-HS-18-06, the funds will be used to (1) permanently increase the Head Start pay scale by 1.77 percent, and (2) offset increased operating costs for fringe benefits and in other areas of the budget.

CAPK will submit a funding application for HS/EHS Kern (09CH9142) and EHS San Joaquin (09CH010071) programs to the Office of Head Start prior to March 1, 2019. The EHS Child Care Partnership (CCP) Grant will enter into the 2019 Fiscal year on September 1, 2019. The COLA for this grant will be included in the EHS CCP 2019 Refunding Application that will be brought to the Board later this year.

The COLA applications will request the following funding amounts as indicated in the funding guidance received from Office of Head Start, Region IX:

- Head Start/Early Head Start Kern COLA - \$146,655
- Early Head Start San Joaquin COLA - \$91,642

In total, this funding opportunity will provide an additional \$238,297 in Head Start funding. Board of Director's approval is required to submit these applications, as well as approve the permanent increase of 1.77 percent to the Head Start pay scale. March 1, 2019 is effective date of the COLA. Once the funding award is received, adjustments will be made to the Head Start pay scale and any staff member currently employed on March 1, 2019 will receive a retroactive payment back to March 1, 2019.

Recommendation

Staff recommends the Board approve with resolution the submission of the Head Start and Early Head Start Cost of Living Adjustment (COLA) funding applications and changes to the Head Start pay scale.

Attachment:
Resolution #2019-01

RESOLUTION # 2019-01

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the submission of the Head Start / Early Head Start Cost-of-Living Adjustment (COLA) Funding Applications

The Board of Directors of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on January 30, 2019, in Bakersfield, California at a scheduled Board meeting and resolved as follows:

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

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

WHEREAS, the Head Start / Early Head Start Kern (09CH9142) and Early Head Start San Joaquin (09CH010071) programs will submit COLA funding application; and

WHEREAS, the Head Start / Early Head Start programs pay scales will be permanently adjusted with an increase of 1.77 percent; and

WHEREAS, the Office of Head Start requires that an authorized signatory be named for the supplemental funding; and

WHEREAS, the CAPK Board of Directors has determined that there is a need for anti-poverty programs and is willing to accept the submission of the funding applications; and

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer to act on behalf of the Board as CAPK’s representative signatory with regard to the submission of the Head Start / Early Head Start COLA funding applications for Head Start / Early Head Start Kern (09CH9142) and the Early Head Start San Joaquin (09CH010071)

APPROVED by a majority vote of the Directors of Community Action Partnership of Kern, this 30th day of January 2019.

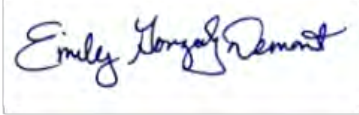
Garth Corrigan, Chair
CAPK Board of Directors

Date

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors



From: Emily Gonzalez Demont, *Assistant Director of Grants Management for Head Start/State Child Development*

Subject: *Agenda Item VI(d):* Early Head Start San Joaquin Food Service RFP – **Action Item**

Date: January 30, 2019

A Request for Proposal was released for child and adult meals for the San Joaquin County Early Head Start program. The proposal incorporates the fifth program year (February 1, 2019 through January 31, 2020) food service expenses along with an option to renew for an additional 3 years. The annual total for the contract will exceed the approval threshold of \$250,000 and require CAPK Board approval.

The terms of the contract will meet all Federal, State, and agency policies. The procurement process has met all requirements of agency policy and will be awarded to Creative Child Care, Incorporated and subsequently executed with Board Approval. The anticipated annual dollar amount based on the terms of the contract will be approximately \$258,514. Variables include any adjustments in program options, annual inflation of food costs, and continued funding. (Please see Food Service Contract Projections attached.)

Recommendation:

Staff recommends the Board of Directors approve the San Joaquin County Early Head Start Food Service Vendor Contract with Creative Child Care, Incorporated for 2019-2020 and expense of the projected dollar amount of \$258,514 for the San Joaquin County Food Vendor contract supporting the next year of food service.

Attachments:

Food Service Contract Projections (February 1, 2019 – January 31, 2020)
Request for Proposals for Food Service EHS 2018-001

Community Action Partnership of Kern
San Joaquin Early Head Start
Food Service Contract Projections
 Budget Period February 1, 2019 – January 31, 2020

Age of Child	CACFP Meal Pattern	Meal Type	Number of Children	Number of Adults	Price per Child	Totals
Infants/Toddlers	Birth – 36 months	Breakfast	164	50	\$1.79	\$383.06
		Lunch	164	50	\$3.31	\$708.34
		Snack	164	50	\$0.91	\$194.74
					Daily Total	\$1,286.14

Annual Calculation:

\$1,286.14 per day X 201 days service = \$258,514

**REQUEST FOR PROPOSALS (RFP)
FOR
Food Service**

*Request for Proposal Number: EHS 2018-001
December 28, 2018*



Community Action Partnership of Kern
5005 Business Park North
Bakersfield, California 93309
661.336.5236

[Closing Date: 2:00pm, January 22, 2018](#)

REQUEST FOR PROPOSALS (RFP):

Food Services

GENERAL CONDITIONS

- I. **Purpose:** This Request for Proposals (RFP) is to obtain the services of a qualified Vendor ("Vendor") to provide food service for 7 locations for the Early Head Start Program (infants and toddlers) for Community Action Partnership of Kern ("CAPK") in the Stockton, CA area.

II. **Proposal Submission Information**

- A. **Closing Date:** Proposals must be submitted no later than **2:00 p.m., January 22, 2018.**
- B. **Inquiries:** Inquiries concerning this RFP should be directed to the Business Services Department, at procurement@capk.org.
- C. **Costs of Proposal Preparation:** All costs incurred in the preparation of a proposal responding to this RFP will be the sole responsibility of the Vendor and will not be reimbursed by CAPK. Unless otherwise stated, all materials submitted by the Vendor in response to this RFP shall become the property of CAPK.
- D. **Proposal Submission Instructions to Vendors:** Your proposal should be addressed as follows:

Community Action Partnership of Kern (CAPK)
RFP # EHS 2018-001
ATTN: Business Services
5005 Business Park North
Bakersfield, CA 93309
Or via email to procurement@capk.org

It is the responsibility of the Vendor to ensure that CAPK receives the proposal by the date and time specified above. **Late proposals will not be considered. Confirmation of receipt is the sole responsibility of Vendor.** Each Vendor must submit its proposal using the enclosed format in Section III below. If any proposal submitted deviates from the requested proposal format, it may be cause for disqualification. This does not, however, preclude the Vendor from offering value-added alternatives and additional, relevant information in addition to the information requested in the RFP. The alternatives, however, must be fully explained in written form, and must be separately stated as alternatives in both the proposal content and fee proposal.

Expected Timelines:

	Date(s)	Event
1	December 28, 2018	RFP Released to public
2	January 10, 2019	Due date for Vendor questions
3	January 17, 2019	Responses to Vendor questions emailed to Vendors
4	January 22, 2019 by 2:00 pm	DUE DATE FOR PROPOSALS FROM VENDORS
5	January 22-January 29	CAPK analysis of proposals and interviews, if required
6	January 30, 2019	Board Approval
7	January 31, 2019	Contract award and execution

- E. Right to Reject:** CAPK reserves the right to reject any and all proposals received in response to this RFP. The Contract for the accepted proposal will be based upon the factors described in this RFP. CAPK reserves the right to waive any and all informalities or irregularities in any proposal.
- F. Confidentiality:** The Vendor agrees to keep the information related to negotiations in strict confidence. Other than the reports submitted to CAPK, the Vendor agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Vendor's possession, to those employees on the Vendor's staff who must have the information on a "need-to-know" basis. The Vendor agrees to immediately notify, in writing, CAPK's authorized representative in the event the Vendor determines or has reason to suspect a breach of this requirement.
- G. Notification of Award:** CAPK anticipates but does not guarantee that a Contract will be awarded on January 31, 2019. Award will be made to the most responsible Vendor whose service, experience and approach to the project are most compatible with the CAPK's needs. CAPK will be the sole judge in making this determination.
- H. Small, Women and/or Minority-Owned Business:** Efforts will be made by CAPK to utilize small businesses, women and minority-owned businesses, with the consideration that the primary responsibility is the most favorable return to CAPK.
- A Vendor qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).
- I. Price:** All prices and quotations must be typed or written in ink utilizing attached bid form. No erasures or correction fluid is permitted. Errors may be crossed out and corrections printed in ink by the person signing the proposal.

ENCLOSED BID FORM IS TO BE SUBMITTED WITH PROPOSAL

IV. SPECIAL CONDITIONS

A. Background:

Community Action Partnership of Kern (CAPK) San Joaquin Early Head Start (EHS) program participates Community Action Partnership of Kern (CAPK) San Joaquin Early Head Start (EHS) program participates in the Child and Adult Care Food Program (CACFP). CACFP features a nutrition program that meets the nutritional needs and feeding requirements of each child, including those with special dietary needs and disabilities (with proper medical documentation).

The program serves a variety of foods, considers culture and ethnic preferences, and broadens the child's food experience. Foods served are high in nutrients, low in fat, sugar, and salt, and conform to the serving sizes and requirements of the United States Department of Agriculture (USDA), CACFP meal patterns, and using the Healthy, Hunger-Free Kids Act (HHFKA) Food Based Menu Planning option.

CAPK is seeking to find a qualified Vendor to provide food service as described in Section I. The purpose of this RFP is to provide a method of selection and the basis for negotiating the Contract. The Contract term would be February 1, 2019 through January 31, 2020, with an option to renew for a one (1) year term up to three (3) times.

Vendors must demonstrate prior similar experience, a minimum of five years of operation in the present form of business organization and prior similar or comparable projects by key personnel assigned to this project.

B. Scope of Work:

Vendor is to provide all items as described below and in further detail on Bid Form EHS 2018-001

The scope of this project includes all provision of vended meal services to CAPK EHS programs in San Joaquin County, including menu development, meal preparation and transport. All meals will adhere to all the nutritional guidelines set by the United States Department of Agriculture (USDA) and CACFP meal patterns for infants and toddlers.

The selected bidder will be responsible for the analysis of the nutritional content for all meals. Reasonable effort must be made to serve meat that is natural, hormone and anti-biotic-free, whole grains, fresh seasonal fruits and vegetables, and milk that is hormone and rBST-free. Provision of vegan/gluten-free meals and other food substitutions based on medical necessity or personal beliefs will be available. Provision of formula shall include at least one alternative formula to be available for infants with special dietary needs.

The following criteria must be met:

- Compliance to current CACFP regulations
- Meal content information; nutritional components/ingredients and an itemization of the quantities of each component used to prepare each meal
- Weekly meal ordering structure, inclusive of milk, with delivery to proposed sites no later than 10:00A.M. daily in accordance with the number of meals requested
- Increasing/decreasing of the number of meal orders, as needed, within 24 hour timeframe
- Pricing structure to reflect portion sizes aligned with the CACFP infant/toddler meal patterns
- Invoicing per meal, per child using format as structured within the Bid Form, provided within the first ten (10) days of the month for the previous month's meals
- Copy of Business License
- Evidence of Health Certifications for the food service facility
- Evidence of ServSafe Certifications
- Submit a minimum of three (3) Sample Menus
- Submit sample 21-day Cycle Menus
- Submit sample Kitchen Reports
- Submit sample Transport and Serve Menus

V. PROPOSAL CONTENT REQUIREMENTS

Proposals must include the following:

- A. Cover Letter:** A one-page cover letter with the name and contact information of the proposed Vendor.
- B.** Description of services to be provided, including informative sheets on services.
- C.** CAPK is not a tax-exempt entity; all appropriate taxes will apply. All applied taxes must be listed as a line item.
- D.** Please include any discounts provided to CAPK due to its 501(c)(3) status including any in-kind donations.
- E. Conflict of Interest:** Provide a statement of any potential conflicts Vendor and/or key staff may have regarding providing these services to CAPK. The statement should not only include actual conflicts, but also any working relationships that may be perceived by disinterested parties as a conflict. If no potential conflicts of interest are identified, so state in your proposal.

Vendor shall have read and shall be aware of the provisions of Section 1090 et seq. and Section 87100 et seq. of the Government Code relating to conflict of interest of public officers and employees. No officer or employee of CAPK or member of its governing body shall have any pecuniary interest, direct or indirect, in the resulting Contract or the proceeds thereof.

- F. Signed Bid Form: **Attachment A.**
- G. Current Business License
- H. Evidence of Health Permit
- I. Evidence of ServSafe certifications
- J. Vendor Information Sheet: **Appendix A.**
- K. W-9: **Appendix B.**
- L. Additional Terms and Conditions: **Appendix C.**

VI. VENDOR REQUIREMENTS

All responsive proposals shall be reviewed and evaluated by CAPK to determine which proposal best meets CAPK's needs for this project by demonstrating the competency and professional qualifications necessary for the satisfactory performance of the required services.

VII. PROPOSAL SUBMITTAL PROCESS

- A. The submission of a proposal shall be an indication that the Vendor has investigated and satisfied itself as to the conditions to be encountered, the character, quality and scope of work to be performed, and the requirements of CAPK.
- B. All proposals received by CAPK will be considered a "Public Record" as defined in Section 6252 of the California Government code and shall be open to public inspection, except to the extent the Vendor designates trade secrets or other proprietary material to be confidential. Any documentation which the Vendor believes to be a trade secret must be provided to CAPK in a separate envelope and must be clearly marked as a trade secret. CAPK will endeavor to restrict distribution of material and analysis of the proposals. Vendors are cautioned that materials designated as trade secrets may nevertheless be subject to disclosure and CAPK shall in no way be liable or responsible for any such disclosure. Vendors are advised that CAPK does not wish to receive material designated as trade secrets and requests that Vendors not supply trade secrets unless necessary. The Vendor's qualification package, and any other supporting materials submitted to CAPK in response to the request, will not be returned and will become the property of CAPK.

VIII. SELECTION PROCESS AND CRITERIA

This is a NEGOTIATED procurement and as such, award will not necessarily be made to the Vendor submitting the lowest priced proposal. Award will be made to the Vendor submitting the best responsive proposal satisfying CAPK's requirements, as determined by CAPK, including consideration of price and other indicated factors.

Nonresponsive Proposals

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

- The proposal is not received timely in accordance with the terms of this RFP.

- The proposal does not follow the specified format.
- The proposal does not include Appendix C, signed on behalf of the Vendor.

Proposal Evaluation

Evaluation of each proposal will be scored on the factors identified in Section B. below.

- A.** All proposals received by the specified deadline will be reviewed by CAPK for content, fees, related experience and professional qualifications of Vendor.
- B.** The evaluation and selection of the successful Vendor shall be based upon the factors listed below with corresponding point evaluation. Total points available are 100.

Evaluation of each proposal will be scored on the following factors:

Factors	Points
Prior Experience. Describe Vendor's experience in the industry and capabilities with regard to non-profit agencies. • List the name(s) and professional qualifications of the primary staff that will be assigned to CAPK's account. • Include job title, current responsibilities, total years of experience, years with the Vendor, degrees and certifications, professional affiliations, and any other relevant information. • Provide a list of other key personnel who will be assigned to CAPK's account. • Describe any services or portion of services that will be performed by a subcontracting vendor and provide relevant information on such subcontractor's qualifications and personnel. All nutrition staff must be ServSafe certified and strictly adhere to the California Food Safety code pertaining to the preparation and holding temperatures, including during transport. Indicate how continuous support will be provided pertaining to certification, audits, and validations, and how necessary records to support monitoring processes and CACFP reviews will be provided.	40
Organization, Size, Structure. The Vendor should describe its organization in terms of the following: • Size • Structure • Location(s)	20
Provide three references. Please provide three references who can comment on the past performance of Vendor. References must include telephone and email.	20
Price. Prices for services listed on the attached bid form	20

- C.** CAPK may, at its discretion, request presentations by or meetings with any or all Vendors to clarify the Vendors' proposals.

However, CAPK reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Vendor can propose.

All eligible proposals will be reviewed and rated for their qualifications, experience, price, and suitability to complete the Scope of Work for this RFP. Oral interviews may be requested. CAPK, at its discretion, may request presentations or additional information from any or all Bidders to clarify or negotiate modifications to the Bidders' proposals. However, CAPK reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Bidder can propose.

- D. Upon final selection, the Contract will be processed by CAPK for award of the Contract.

IX. CONDITIONS TO AWARD

- A. CAPK reserves the right to delay the selection process, withdraw and reissue the RFP, or cancel this procurement.
- B. This solicitation does not commit CAPK to pay any costs in the preparation or presentation of a submittal.

X. TIMELINE

Start time to begin fulfilling the requirements of the proposal shall be after the Contract is signed by both parties.

XI. PROHIBITED ACTIVITY

Vendors or their agents shall not make any personal contacts with any member of CAPK's Board of Directors or program personnel prior to selection and award of a Contract for this work.

ATTACHMENT A
Bid Form EHS 2018-001

The following locations* and age groups to be considered for this proposal:

	Site	Address	# Infants	# Toddlers	Breakfast Time	Lunch Time	Snack Time	Center Hours
1.	California St. EHS	425 N. California St., Stockton	8	16	8:30 AM	11:30 AM	2:00 PM	8:00-3:00
2.	Chrisman EHS	23950 S. Chrisman Rd., Tracy	6	24	8:30 AM	11:30 AM	2:00 PM	8:00-3:00
3.	Kennedy EHS	2800 D St., Stockton	0	16	8:30 AM	11:30 AM	2:00 PM	8:00-3:00
4.	Lodi UCC EHS	701 S. Hutchins St. Lodi	0	30	8:30 AM	11:30 AM	2:00 PM	8:00-3:00
5.	Marci Massei	340 W. 4 th St., Tracy	8	16	8:30 AM	11:30 AM	2:00 PM	8:00-3:00
6.	St. Mary's EHS	545 W. Sonora St., Stockton	8	8	8:30 AM	11:30 AM	2:00 PM	8:00-3:00
7.	Walnut EHS	115 N. Walnut Ave, Manteca	8	16	8:30 AM	11:30 AM	2:00 PM	8:00-3:00
		Totals by Age	38	126		Grand Total	164 children	

Proposed Pricing Structure by Meal Type, Price Per Meal, Number of Meals, Daily Total, Days of Service, and Total:

Meal Type	Price Per Meal	Number of Children's Meals	Number of Adult Meals	Days of Service	Daily total per meal
<i>Breakfast</i>		164	50	214	\$0.00
<i>Lunch</i>		164	50	214	\$0.00
<i>Snack</i>		164	50	214	\$0.00
Daily Total:					\$0.00
Weekly Total:					\$0.00
Yearly Grand Total:					\$0.00

*Dates, times and numbers of children in each age group are subject to change according to enrollment. Advance notice will be given to the bidder to ensure accuracy in meal service delivery and adherence to CACFP meal patterns.

Vendor: _____

Signature: _____

Date: _____

Title: _____

Printed Name: _____

APPENDIX A

Community Action Partnership of Kern
• Procurement Department •
5005 Business Park North, Bakersfield, CA 93309 • 661.336.5236 • FX: 661.322.2237

VENDOR INFORMATION SHEET

Date:		Prepared By:	
Official Business Name:			
DBA:			
Location Address:			
	Street	City	State Zip
Remit Address:			
	Street	City	State Zip
Contact Person:		Title:	
Phone #:		Accts. Receivable Phone #:	
Fax #:		Customer Service Phone #:	
CAPK Vendor #:		E-mail Address:	
Federal ID # or SS#:		Type of Business:	
Contractor Lic #:		Business Lic #:	City Issued:
General Liability Insurance Carrier & Policy #:			
Auto Liability Insurance Carrier & Policy #:			
Workers Compensation Insurance Carrier & Policy #:			

FEDERAL TAX CLASSIFICATION:

☐ Individual/Sole Proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/Estate
☐ Limited Liability Co. C = C Corp S = S Corp P = Partnership ☐ Other:

BUSINESS ENTITY/CLASSIFICATION:

☐ Board Member ☐ Employee ☐ Faith Based ☐ Fed Gov't ☐ For Profit ☐ Housing Collaborative ☐ Local Gov't
☐ Non-Profit ☐ Parent ☐ Post Secondary Ed ☐ Provider ☐ School District

SBA CLASSIFICATION:

It is the policy of Community Action Partnership of Kern, consistent with Federal, State and local laws, to promote and encourage the development, participation, and continued expansion of Small Business Enterprises, Minority Business Enterprises, Women's Business Enterprises and Veteran Business Enterprises.

☐ Minority-Owned ☐ Small Business ☐ Veteran-Owned ☐ Woman-Owned

Years in Business: Accept Purchase Orders: ☐ Yes ☐ No

If your business has a Social Security number as Tax ID, we require the signature of the owner.

Authorized Signature:		Print Name:	
Title:		Date:	

REV. 012516

APPENDIX B

Form W-9
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. ☐ Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
OR									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Cat. No. 10231X

Form **W-9** (Rev. 12-2014)

APPENDIX C

Community Action Partnership of Kern Additional Terms and Conditions

1. **TAXES.** The Vendor is solely responsible to pay all taxes and comply with all Federal, State, and local laws, ordinances, rules, regulations and lawful orders bearing on the performance of work.
2. **ASSIGNMENT OF SUBCONTRACTING.** The Vendor may not assign or transfer the Contract, or any interest therein or claim thereunder, or subcontract any portion of the work thereunder, without the prior written approval of CAPK. If CAPK consents to such assignment or transfer, the terms and conditions of the Contract shall be binding upon any assignee or transferee. Any transfer shall be considered an addendum to the Contract and must be included as such.
3. **TERMINATION FOR CONVENIENCE OF CAPK.** CAPK may terminate the Contract at any time by giving written notice to the Vendor of such termination and specifying the effective date thereof. In that event, all finished or unfinished documents and other materials as described herein, at the option of CAPK, shall become its property. If the Contract is terminated by CAPK as provided herein, the Vendor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents and other materials. The Vendor hereby expressly waives any and all claims for damages or compensation arising under the Contract except as set forth in this section in the event of such termination.
4. **CHANGES.** CAPK may from time to time, require changes in the scope of the services of the Vendor to be performed hereunder. Such changes, including any increase or decrease in the amount of the Vendor's compensation which are mutually agreed upon by and between CAPK and the Vendor, shall be effective when incorporated in written amendments to the Contract. Amendments shall be valid only after approval by Vendor and CAPK's Chief Executive Officer.
5. **CLAIMS.** All claims for money due or to become due to the Vendor from CAPK under the Contract may not be assigned to a bank, trust company, or other financial institution without CAPK approval. Notice or requests of any such assignment or transfer shall be furnished promptly in writing to CAPK.
6. **NOTICE.** Any notice or notices required or permitted to be given pursuant to the Contract may be personally served on the other party by the party giving such notice, or may be served by certified mail, return receipt requested.
7. **AFFIRMATIVE ACTION.** The Vendor agrees to abide by all State and Federal Affirmative Action policies and laws.
8. **DISPUTE RESOLUTION.** Any dispute arising regarding the interpretation or implementation of the Contract, including any claims for breach of the Contract, shall be resolved by submitting the claim for arbitration to the American Arbitration Association in accordance with its rules and procedures applicable to commercial disputes. The location of any arbitration hearing shall be Bakersfield, California, and any enforcement of the arbitrator's decision shall be brought in the Superior Court of the County of Kern, Bakersfield, California.
9. **EQUAL EMPLOYMENT OPPORTUNITY.** All hiring and other employment practices by the Vendor shall be non-discriminatory, based on merit and qualifications without regard to race, color, religion, national origin, ancestry, disability, medical condition, marital status, age, sex or any other factor prohibited by law.
10. **SBE/MBE/WBE POLICY STATEMENT.** It is the policy of Community Action Partnership of Kern, consistent with Federal, State and local laws, to promote and encourage the development, participation, and continued expansion of Small Business Enterprises, Minority Business Enterprises

and Women's Business Enterprises.

11. **AMERICAN MADE.** To the extent practicable, all equipment and products provided by Vendor will be American made.
12. **CONFIDENTIALITY.** The Vendor shall use his or her best efforts to keep confidential any information obtained during the performance of the Contract.
13. **RESPONSIBILITY.** If Vendor is part of a corporation, the individual or individuals who sign the Contract on behalf of the corporation are jointly responsible for performance of the Contract.
14. **PROTEST BY VENDOR:** If the Vendor wishes to file a protest against CAPK for any action, the Vendor must do so in writing with CAPK within 72 hours after the action to be protested has occurred. All protests will be taken under advisement. Any protests received after 72 hours will not be recognized.
15. **CONFLICT OF INTEREST:** In accordance with California Public Contract Code 10410, no officer or employee of CAPK shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest in the Contract, which may be in whole, or in part, sponsored or funded by a Local, State, or Federal agency. Also, no relative of an employee of CAPK may enter into or bid on an Contract while said employee is still employed by CAPK. No relative of an employee of CAPK may bid on an Contract until twelve (12) months after the date said employee of CAPK has left employment of CAPK, either voluntarily or involuntarily. It is contrary to CAPK policy for any CAPK employee to personally solicit, demand or receive any gratuity of any kind from a Vendor in connection with any decision affecting a CAPK purchase or Contract for Goods or Services. Thus, if such a case were to occur, the Vendor may file a protest with CAPK as specified in the section titled "Protest by Vendor."
16. **DEBARMENT AND SUSPENSION CERTIFICATION:** Vendor, under penalty of perjury, certified that, except as noted below, he/she or any person associated therewith in the capacity of owner, partner, director, officer, manager:
 - a. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;
 - b. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal agency within the past three (3) years;
 - c. Does not have a proposed debarment pending; and
 - d. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

If there are any exceptions to the Certifications above, insert the exceptions in the following space:

Exceptions will not necessarily result in denial of award but will be considered in determining Vendor responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.

Note: Providing false information may result in criminal prosecution or administrative sanctions.

17. **WORKER'S COMPENSATION:** Labor Code Section 3700 provides:

"Every employer except the State and all political subdivisions or institutions thereof, shall secure the payment of compensation in one or more of the following ways:

"(a) By being insured against liability to pay compensation in one or to more than one of the insurers duly authorized to write compensation insurance in this State.

"(b) By securing from the Director of Industrial Relations a certificate of consent to self-insure, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his employees."

Vendor is aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions of that Code, and Vendor will comply with those provisions before commencing the performance of the work of the Contract.

(In accordance with Article 5 [commencing at Section 1860], Chapter 1, Part 7, Division 2 of the Labor Code, this certificate must be signed and filed with the awarding body prior to performing any work under the Contract.)

18. INSURANCE REQUIREMENTS: Vendor shall procure, furnish and maintain for the duration of the Contract the following types and limits of insurance herein:

- a. Automobile Liability Insurance, providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and personal injury, with limits of not less than One Million Dollars (\$1,000,000) per occurrence; and the policy shall:
- b. Provide coverage for owned, non-owned and hired autos.
- c. Contain an additional insured endorsement in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.
- d. Broad Form Commercial General Liability Insurance, ISO form CG00 01 11 85 or 88 providing coverage on an occurrence basis for bodily injury, including death, of one or more persons, property damage and personal injury, with limits of not less than One Million Dollars (\$1,000,000) per occurrence; and the policy shall:
- e. Provide Contractual Liability coverage for the terms of the Contract.
- f. Contain an additional insured endorsement in favor in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.
- g. Workers' compensation insurance with statutory limits and employer's liability insurance with limits of not less than One Million Dollars (\$1,000,000) per occurrence; and the policy shall contain a waiver of subrogation endorsement in favor of Community Action Partnership of Kern, its board, officers, agents, employees and volunteers.

All policies required of the Vendor shall be primary insurance as to Community Action Partnership of Kern, its board, officers, agent's employees and volunteers and any insurance or self-insurance maintained by Community Action Partnership of Kern, its board, officers, agent's employees and designated volunteers shall be in excess of the Vendor's insurance and shall not contribute with it. Additional insured endorsement shall use ISO form CG20 10 11 85 (in no event with an edition date later than 1990).

Insurance is to be placed with insurers with a Best's rating of no less than A: VII. Any deductibles, self-insured retentions or insurance in lesser amounts, or lack of certain types of insurance otherwise required by the Contract, or insurance rated below Best's A: VII, must be declared prior to execution of the Contract and approved by CAPK in writing.

All policies shall contain an endorsement providing Community Action Partnership of Kern with thirty (30) days written notice of cancellation or material change in policy language or terms. All policies shall provide that there shall be continuing liability thereon, notwithstanding any recovery on any policy.

The insurance required hereunder shall be maintained until all work required to be performed by the

Contract is satisfactorily completed.

Vendor shall furnish CAPK with a certificate of insurance and required endorsements evidencing the insurance required. CAPK may withdraw its offer of an Contract or cancel the Contract if certificates of insurance and endorsements required have not been provided prior to the execution of the Contract.

Signature

Date

Print Name

Company Name

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COMMUNITY ACTION PARTNERSHIP OF KERN
BOARD OF DIRECTORS
EXECUTIVE COMMITTEE MEETING
5005 Business Park North
December 12, 2018
12:00 p.m.

MINUTES

1. **Call to Order**

Garth Corrigan called the meeting to order at 12:05 pm at the Community Action Partnership of Kern Administrative Building, 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

Roll call was taken with a quorum present:

Present: Garth Corrigan, Curtis Floyd, Fred Plane, Warren Peterson, Yolanda Ochoa

Absent: Guadalupe Perez

Others Present: Jeremy Tobias, Chief Executive Officer; Yolanda Gonzales, Director of Head Start / State Child Development Programs; Ralph Martinez, Director of Community Development; Raymond Quan, Director of Human Resources; Emilio Wagner, Director of Operations; Tracy Webster, Chief Financial Officer; and other CAPK staff.

3. **Approval of Agenda**

Motion was made and seconded to approve the Executive Committee Meeting Agenda for December 12, 2018. Carried by unanimous vote. (Plane/Peterson).

4. **Public Forum:**

No one addressed the Committee.

5. **Special Presentations**

No presentations were made.

6. **New Business**

- a. Weatherization Inspector Revised Job Description – Margaret Palmer, Energy Program Administrator – ***Action Item***

Margaret Palmer reported that the duties and requirements of the Weatherization Inspector position has evolved substantially since 2012, leading to a revised job description presented to the Executive Committee for approval. Staff recommends revising the current Grade 7 to a Grade 9, with the salary adjustments noted on the attached memo. Funds are available in the budget to support the proposed salary increase.

After much discussion about the job description revision and how the position is evaluated and graded, Fred Plane felt that the request was incomplete and requested additional data from HR to highlight the new responsibilities and how HR determined the grade for this position.

Motion was made and seconded to table the item and refer to the Budget & Finance Committee for review. Carried by unanimous vote. (Plane/Floyd).

- b. Resolution to Submit Non-Federal Share Waiver Request for San Joaquin County Early Head Start for the 2018-2019 Funding Year – Donna Holland, Fiscal Administrator – **Action Item**

Donna Holland reported that the San Joaquin County Early Head Start project period is nearing the end of its fourth year of operation and will fall short of meeting the Non-Federal Share requirement. The Office of Head Start understands the challenges for a newly established project to meet the Non-Federal Share requirement. This topic has been discussed with the OHS and they are aware of CAPK's ongoing efforts and progress made since the beginning of the project. For the 2018-2019 budget period, staff estimates \$141,172 will be waived, which represents 11% of the requirement. Staff recommends the Executive Committee approve, with resolution, the San Joaquin County Early Head Start request to submit a waiver of Non-Federal Share in the amount of \$141,172 for the 2018-2019 budget period.

Motion was made and seconded to approve, with resolution, the San Joaquin County Early Head Start request to submit a waiver of Non-Federal Share in the amount of \$141,172 for the 2018-2019 budget period. Carried by unanimous vote. (Peterson/Plane).

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

- Kern Head Start Budget to Actual for the Period Ended November 30, 2018
Emily Gonzalez Demont reported that nine months (75%) of the budget period has elapsed. Overall Base Fund expenditures are at 66% of budget; Training & Technical Assistance (T&TA) funds are at 99% of budget. Non-Federal Share is at 85% of budget.
- Kern Early Head Start Budget to Actual for the Period Ended November 30, 2018
Emily Gonzalez Demont reported that nine months (75%) of the budget period has elapsed. Overall Base Fund expenditures are at 54%; Overall T&TA funds are at 43% of budget.
- San Joaquin Early Head Start Budget to Actual for the Period Ended November 30, 2018
Donna Holland reported that ten months (83%) of the budget period has elapsed. Overall Base Funds are at 79% of budget; Overall T&TA funds are at 80% of budget; and the Non-Federal Share is at 72% of budget, however, documentation for the entire month of November could not be tabulated in time to complete the report but the estimated total is 77%. Staff will request a waiver of Non-Federal Share from the Office of Head Start.
- Early Head Start Child Care Partnerships Budget to Actual for the Period Ended November 30, 2018
Donna Holland reported that the Early Head Start Child Care Partnerships that three months (25%) of the budget period have elapsed. Overall Base Funds are at 21% of budget; Overall T&TA expenditures are at 3% of budget; and the Non-Federal Share is at 46% of budget.

e. Chief Financial Officer Report – Tracy Webster, Chief Financial Officer

- Discretionary Fund Update – **Info Item**

Tracy Webster provided the Discretionary Fund report and stated there was an increase of \$774 for the month of November. The overall balance growth from the beginning of the year is 8.8%.

- Financial Report, November 2018 – **Action Item**

Tracy Webster provided a summary of the November 2018 Financial Statements and noted there was a draw of \$425,000 on the line of credit for two days because the 1st of December fell on the weekend. It appears that we will need to take an additional draw from the line of credit at the end of December and it will be for a longer period of time due to the holiday. Credit card statements are included as a requirement from the Office of Head Start. Tracy reported that the Controller position was filled and there are two open positions. The Indirect Fund shows excess of \$105,609. At the time the reports were pulled, we did not have all of the pulled allocations posted or subsequent indirect costs posted. The fund balance will likely be much more than what is showing once all postings are complete.

Warren asked what year we are in with our current auditors and Jeremy replied that there are two more years under the current contract. Before the contract expires, staff will be issuing RFP's. Jeremy explained that there is no policy in place to limit the number of years that we contract with a specific firm, however, some feel it is good to have a fresh set of eyes after several years. This is something that the Board can discuss and make a recommendation prior to the award of the next contract.

Motion was made and seconded to approve the Financial Report for November 2018. Carried by unanimous vote. (Peterson/Ochoa).

7. Chief Executive Officer's Report

a. FY 2019 Head Start Funding Increase – Jeremy Tobias, Chief Executive Officer – Info Item

Jeremy Tobias reported that the Office of Head Start (OHS) has announced a Funding Increase for FY 2019, which represents an increase of \$200 million over FY 2018 funding level. The increase provides a 1.77% cost of living adjustment (COLA) for existing grantees. And also offers an increase to the total amount available for the Early Head Start – Child Care (EHS-CC) Partnership and Early Head Start Expansion grants scheduled to be awarded in March 2019.

Motion was made and seconded to approve the Chief Executive Officer's Report. Carried by unanimous vote. (Plane/Floyd).

8. Committee Member Comments

No comments were made.

9. Closed Session

Motion was made and seconded to enter into closed session per Government Code Section 549576 at 12:49 pm. Carried by unanimous vote. (Plane/Floyd).

- a. Conference with Labor Negotiators – Agency designated representatives: Board Chairperson Garth Corrigan. Unrepresented Employee: Jeremy Tobias, Chief Executive Officer (Government Code Section 54957.6)
- b. Reconvened into Open Session at 1:10 pm

10. Closed Session Report

Jeremy Tobias reported that the Committee approved the employment contract for CEO Jeremy Tobias including the previously approved base wage, and authorized the Board Chair to sign the contract.

11. Next Scheduled Meeting

Executive Committee Meeting
Wednesday, July 17, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

12. Adjournment

The meeting adjourned at 1:13 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors


From: Margaret L. Palmer, Energy Program Administrator

Date: December 12, 2018

Subject: *Agenda Item 6a:* Weatherization Inspector Revised Job Description – **Action Item**

The Energy Weatherization Inspector job description has not been reviewed or revised since September 11, 2012. Inasmuch as the Program Administrator and Weatherization Manager have been reviewing the flow of work and the job processes of the Weatherization Department, it was determined that the duties and requirements for the Weatherization Inspector position have evolved substantially since 2012. In particular, the Weatherization Inspector conducts the final inspection of weatherized homes and reviews all associated paperwork documenting the weatherization measures, which must withstand the scrutiny of our funding source audits.

The revised Job Description was submitted to the Human Resources Department for review and pointing and it was determined that with the current requirements and responsibilities of the position, it should be a Grade 9 rather than a Grade 7 as it was in 2012.

The difference in compensation is as follows:

Grade 7.

Minimum	Mid	Maximum	Minimum	Mid	Maximum
\$ 35,401.60	\$ 41,641.60	\$ 47,881.60	\$ 17.02	\$ 20.02	\$ 23.02

Grade 9.

Minimum	Mid	Maximum	Minimum	Mid	Maximum
\$ 44,054.40	\$ 55,099.20	\$ 66,123.20	\$ 21.18	\$ 26.49	\$ 31.79

Funds are available in the budget to support the proposed increase.

Recommendation

Staff respectfully requests that the Board approve the proposed Weatherization Inspector Job Description as a Grade 9.

Attachment:
Weatherization Inspector Job Description

COMMUNITY ACTION PARTNERSHIP of KERN
Energy Program
Weatherization Inspector

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

Salary Range Grade 9 **FLSA Status:** Non-Exempt **Date Approved:** _____

SUMMARY:

Responsible for quality assurance of construction and/or weatherization work performed by the Weatherization Installers. Will be in direct contact with low-income, disadvantaged and elderly families during the inspection of construction and weatherization measures completed.

SUPERVISION RECEIVED:

Receives supervision from Weatherization Manager.

SUPERVISION EXERCISED:

None

DUTIES AND RESPONSIBILITIES:

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

A. Essential Job Specific Duties:

1. Conduct on-site inspections of homes weatherized by CAPK to ensure that the quality of work performed is consistent with federal, state, local and utility regulations.
2. Investigate and resolve client complaints in a timely manner; performing necessary follow-up inspections to ensure contractual compliance.
3. Train and mentor Weatherization Installers and Assessors on funding source requirements for weatherization measures and document completion.
4. Monitor production on assigned weatherization files, using independent judgment and discretion, to ensure that subcontractors are scheduled and groundwork corrections are completed in a timely manner.
5. Perform final quality control review of weatherized homes using mental and visual attention to detail to ensure that not only are funding source requirements for weatherization standards met, but also documentation and paperwork are complete and correct for audit purposes.
6. Ensure installation processes and materials used are appropriate for the weatherization measure(s) to prevent delays caused by errors in installation and/or materials.
7. Utilize weatherization specific diagnostic equipment such as blower door, duct blaster, infrared cameras, monoxers and manometers during inspections, when required.
8. Review weatherization files for any necessary paperwork corrections prior to funding source monitoring visits.
9. Accompany State Inspector during semi-annual field inspections.
10. Act as liaison between federal, state, local and utility funding sources and vendors.
11. Perform other duties as required.

B. Other Job Specific Duties:

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

4. Is proactive in the outreach effort to recruit and enroll families that qualify for CAPK programs.

MINIMUM QUALIFICATIONS:

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

Knowledge of:

Agency policies and procedures
Applicable federal, state, and local laws, codes, and regulations
Departmental policies and procedures
Modern office practices, methods, procedures and equipment, including computers
Word processing, spreadsheet, database, and other related software applications
Principles and methods of home weatherization
Problems and needs of the low-income, disadvantaged, and elderly

Ability to:

Complete on-line and in-person funding source training and successfully pass examinations, as required, within 6 months of employment
Deal with conceptual matters
Plan, organize, allocate and control substantial resources
Communicate effectively
Demonstrate good interpersonal skills
Effectively present the Energy Program to members of the general public
Maintain effective working relationships with staff, public and private agencies
Gather and analyze data
Understand and apply written regulations and instructions
Speak fluent Spanish/English (desirable)

EDUCATION AND EXPERIENCE:

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

1. A.A./A.S. degree in Business Administration or related field preferred (qualifying experience may be substituted for the required education on a year-for-year basis).
2. Five (5) to seven (7) years of progressively responsible administrative or management experience in construction and/or home inspection.

OTHER REQUIREMENTS

1. Must have use of an automobile with adequate insurance coverage and a valid California Driver's License, with an acceptable driving record substantiated by a copy of DMV records.
2. Travel is required in this position to various homes and worksites located throughout Kern County. CAPK provides an agency vehicle or mileage reimbursement to approved drivers.
3. At times, may require bending, stooping, twisting, reaching above and below shoulder level, crawling, kneeling, climbing, overhead reaching, lifting, and prolonged standing, sitting and driving.
4. During inspections, position may require working in dark cramped quarters and in conditions where you may be exposed to dust, sawdust, pollens, fiberglass and cellulose insulation.

WORK ENVIRONMENT:

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

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

ESSENTIAL PHYSICAL DEMANDS:

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

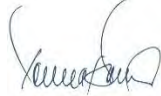
POSITION TITLE Weatherization Inspector			
ACTIVITY (HOURS PER DAY)	NEVER 0 HOURS	OCCASION ALLY UP TO 4 HOURS	FREQUEN TLY 4-8 HOURS
Sitting			x
Walking			x
Standing			x
Bending (neck)			x
Bending (waist)			x
Squatting		x	
Climbing	x		
Kneeling		x	
Crawling	x		
Twisting (neck)			x
Twisting Waist			x
Is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

	LIFTING			CARRYING		
	NEVE R 0 HOU RS	OCCASI ONALLY UP TO 4 HOURS	FREQU ENTLY 4-8 HOURS	NEVE R 0 HOU RS	OCCASI ONALLY UP TO 4 HOURS	FREQU ENTLY 4-8 HOURS
0-10 lbs			x			x
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75lbs	x			x		
76-100lb	x			x		
100lbs+	x					

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Executive Committee



From: Donna Holland, Fiscal Administrator

Date: December 12, 2018

Subject: *Agenda Item 6b:* Resolution to Submit Non-Federal Share Waiver Request for San Joaquin County Early Head Start for the 2018-2019 funding year – **Action Item**

The San Joaquin County Early Head Start project period is nearing the end of its fourth year of operation. At this point in the year staff forecast that Non-Federal Share will not be reached, and thus are required to submit a request to waive a portion of Non-Federal Share.

Office of Head Start does not consider it atypical for a newly established project to have challenges meeting the Non-Federal Share requirement. During its monthly conference calls, CAPK and OHS Regional Office staff discussed ongoing progress being made in meeting San Joaquin's Non-Federal Share. Since initial funding of the project in July 2015, program staff have continuously expanded opportunities for volunteers to support the program. The results are evident, as the following data illustrate:

Budget Period	Non-Federal	Non-Federal Waived	Percent Waived
2017-2018	\$1,282,051	\$ 473,451	37%
2016-2017	\$1,409,785	\$1,049,000	74%
2015-2016	\$ 666,756	\$ 607,605	91%

For the 2018-2019 budget period, staff estimate that of the \$1,324,172 required, the actual amount of Non-Federal Share realized will be approximately \$1,183,000. The difference (amount to be waived) of \$141,172 represents **11%** of the requirement.

Recommendation

Staff recommends that the Board of Directors Executive Committee approve with resolution the San Joaquin County Early Head Start request to submit a waiver of Non-Federal Share in the amount of \$141,172 for the 2018-2019 budget period.

Attachment:
Resolution #2018-28

RESOLUTION # 2018-28

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Submission of Non-Federal Share Waiver Request for San Joaquin County Early Head Start for the 2018-2019 Funding Year

The Executive Committee of the Board of Directors of Community Action Partnership of Kern, located at 5005 Business Park North, Bakersfield, CA 93309, met on December 12, 2018, in Bakersfield, California at a regularly scheduled Committee Meeting and resolved as follows:

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

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

WHEREAS, San Joaquin County Early Head Start Non-Federal Share will not be reached and is required to submit a request to waive a portion of Non-Federal Share; and

WHEREAS, Staff has continuously expanded opportunities for volunteers to support the program since the initial funding of the project began in July 2015; and

WHEREAS, the amount to be waived is estimated to be \$141,172, which represents 11% of the requirement; and

NOW, THEREFORE, be it resolved that the Executive Committee of the Board of Directors has approved the San Joaquin County Early Head Start request to submit a Waiver of Non-Federal Share in the amount of \$141,172 for the 2018-2019 budget period.

APPROVED by a majority vote of the Executive Committee of the Board of Directors of Community Action Partnership of Kern, this 12th day of December 2018.

Garth Corrigan, Chair
CAPK Board of Directors

Date

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 6c:* Head Start - Kern
Budget to Actual Report for the Period Ended November 30, 2018 – **Info Item**

Date: December 12, 2018

The following are highlights of the Kern Head Start Budget to Actual Report for the period March 1, 2018 through November 30, 2018. Nine months (75%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 66% of the budget.

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

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

Supplies: Staff are in the process of purchasing sufficient supplies to meet program needs through the end of the budget period.

Training & Technical Assistance Funds

Overall expenditures are at 95% of the budget. Base Funds are budgeted to cover anticipated additional expenses.

Carryover

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

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

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

Non-Federal share is at 85% of the budget.

Community Action Partnership of Kern

Head Start - Kern

Budget to Actual Report

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

Report Period: March 1, 2018 - November 30, 2018

Month 9 of 12 (75%)

Prepared 12/11/2018

HEAD START

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	10,597,810	7,027,473	3,570,337	66%	34%
FRINGE BENEFITS	3,533,118	2,307,812	1,225,306	65%	35%
TRAVEL	5,000	0	5,000	0%	100%
EQUIPMENT	23,000	16,760	6,240	73%	27%
SUPPLIES	886,988	611,274	275,714	69%	31%
CONTRACTUAL	126,502	91,329	35,173	72%	28%
OTHER	3,764,462	2,590,462	1,174,000	69%	31%
INDIRECT	1,826,701	1,106,307	720,394	61%	39%
TOTAL BASE FUNDING	20,763,581	13,751,417	7,012,164	66%	34%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	45,946	56,045	(10,099)	122%	-22%
SUPPLIES	20,839	20,627	212	99%	1%
CONTRACTUAL	8,944	6,106	2,838	68%	32%
OTHER	150,787	133,031	17,756	88%	12%
INDIRECT	22,652	20,945	1,707	92%	8%
TOTAL TRAINING & TECHNICAL ASSISTANCE	249,168	236,754	12,414	95%	5%

CARRYOVER

EQUIPMENT	134,000	106,099	27,901	79%	21%
OTHER	343,802	5,152	338,650	1%	99%
INDIRECT	34,380	515	33,865	1%	99%
TOTAL CARRYOVER	512,182	111,766	400,416	22%	78%

GRAND TOTAL HS FEDERAL FUNDS	21,524,931	14,099,937	7,424,994	66%	34%
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HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,638,566	2,683,757	(45,191)	102%	-2%
CALIF DEPT OF ED	3,804,474	2,813,718	990,756	74%	26%
TOTAL NON-FEDERAL	6,443,040	5,497,475	945,565	85%	15%

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

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2018.

Administrative Cost for HS and EHS Kern 8.1%

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Bank of America	29,221				29,221	11/21/2018
Lowe's	10,417	10,500	85		21,002	11/25/2018
Smart & Final	0	99		(20)	79	11/30/2018
Save Mart	3,124	1,120			4,244	11/25/2018
Chevron & Texaco Business Card	8,661				8,661	12/5/2018
Home Depot	5,390				5,390	12/5/2018
	56,813	11,719	85	(20)	68,597	

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 6c:* Early Head Start – Kern
Budget to Actual Report for the Period Ended November 30, 2018 – **Info Item**

Date: December 12, 2018

The following are highlights of the Kern Early Head Start Budget to Actual Report for the period March 1, 2018 through November 30, 2018. Nine months (75%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 54% of the budget.

Salaries & Fringe Benefits costs are low compared to this point in the budget period. Staff continuously monitor these categories to identify possible savings that may be used elsewhere in the program. A budget revision to use savings for the purchase of equipment was approved by Board of Directors on November 28.

Equipment: The budget provided for the purchase of a replacement vehicle for Maintenance & Operations, the cost of which exceeded the original estimate. The overage will be covered by savings in another cost category.

Supplies: Staff are in the process of purchasing sufficient supplies to meet program needs through the end of the budget period.

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

Training & Technical Assistance Funds

Overall expenditures are at 43% of the budget. Training events specific to infant/toddler care are planned for the balance of the budget period.

Carryover

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

- Replacement food delivery van (1) – purchased;
- Replacement program vehicle (1) – pending purchase.

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

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

Report Period: March 1, 2018 - November 30, 2018

Month 9 of 12 (75%)

Prepared 12/11/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	2,221,842	1,088,774	1,133,068	49%	51%
FRINGE BENEFITS	655,042	368,083	286,959	56%	44%
EQUIPMENT	30,000	34,690	(4,690)	116%	-16%
SUPPLIES	263,896	160,938	102,958	61%	39%
CONTRACTUAL	22,328	14,526	7,802	65%	35%
OTHER	535,893	359,632	176,261	67%	33%
INDIRECT	364,220	177,633	186,587	49%	51%
TOTAL BASE FUNDING	4,093,221	2,204,277	1,888,944	54%	46%
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	35,330	8,288	27,042	23%	77%
SUPPLIES	4,020	4,089	(69)	102%	-2%
CONTRACTUAL	3,656	3,046	610	83%	17%
OTHER	45,179	22,507	22,672	50%	50%
INDIRECT	8,819	3,684	5,135	42%	58%
TOTAL TRAINING & TECHNICAL ASSISTANCE	97,004	41,615	55,389	43%	57%
CARRYOVER					
EQUIPMENT	57,000	28,971	28,029	51%	49%
INDIRECT	0	0	0		
TOTAL CARRYOVER	57,000	28,971	28,029	51%	49%
GRAND TOTAL EHS FEDERAL FUNDS	4,247,225	2,274,862	1,972,363	54%	46%

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

Actual expenditures include posted expenditures and estimated adjustments through 10/31/2018.

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

Non-Federal Share and In-Kind Year-to-Date Report

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

Report for period ending November 30, 2018 (Month 9 of 12)

Percent of year elapsed: **75%**

LOCATION	FUNDED ENROLL- MENT	March	April	May	June	July	Aug	Sep	Oct	Nov	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Shafter	34	15,216	16,512	8,503	0	0	7,601	16,055	16,603	12,355	92,844	38,154	243%
East California	70	29,277	35,209	15,896	0	0	5,521	25,236	32,121	31,906	175,165	78,552	223%
Alberta Dillard	68	34,035	33,958	21,731	0	0	10,517	25,456	32,373	0	158,071	76,308	207%
Pacific	62	16,766	16,247	13,908	11,839	11,369	12,835	11,695	16,779	12,327	123,765	69,575	178%
San Diego Street	48	11,831	13,317	14,156	10,771	9,896	6,525	6,329	6,116	5,262	84,204	53,864	156%
Faith	34	12,847	12,659	7,030	0	0	4,741	9,021	184	10,994	57,475	38,154	151%
Primeros Pasos	76	9,563	21,624	16,661	10,089	6,159	10,438	14,034	17,287	14,464	120,319	85,285	141%
Willow	72	22,239	25,426	14,557	0	0	8,989	15,578	13,228	13,441	113,457	80,796	140%
Martha J. Morgan	83	31,274	30,858	17,626	0	0	8,381	19,854	602	21,323	129,918	93,140	139%
Fairfax	40	6,009	9,054	12,009	0	0	5,802	6,053	8,414	11,181	58,521	44,887	130%
Fairview	34	13,069	11,503	6,105	0	0	3,748	8,069	261	5,809	48,564	38,154	127%
Heritage	34	7,911	10,768	4,963	0	0	999	4,771	9,102	9,354	47,868	38,154	125%
Noble	34	9,452	10,102	3,947	0	0	0	11,785	10,943	245	46,473	38,154	122%
Delano	76	19,655	19,877	16,675	0	0	1,788	10,133	19,108	15,731	102,967	85,285	121%
Williams	34	10,911	10,920	6,048	0	0	4,715	6,104	219	7,017	45,934	38,154	120%
Lamont	34	7,478	10,778	7,882	0	0	3,185	9,388	5,704	98	44,513	38,154	117%
Vineland	20	8,266	7,254	2,213	0	0	428	1,680	6,200	0	26,041	22,443	116%
Franklin	24	3,513	6,447	4,266	0	0	2,193	7,665	5,387	124	29,594	26,932	110%
Harvey L. Hall	138	21,720	29,503	22,725	15,148	11,629	17,187	13,616	23,550	8,465	163,543	154,859	106%
Sterling	122	19,096	23,747	18,996	8,747	9,507	15,899	16,017	15,919	14,515	142,444	136,905	104%
Tehachapi	34	6,832	6,982	3,413	0	0	3,248	6,284	4,360	4,780	35,899	38,154	94%
Shafter HS/EHS	36	4,713	6,144	4,731	5,032	4,404	3,785	3,235	3,579	1,590	37,215	40,398	92%
Pete H. Parra	112	19,356	23,534	21,390	9,188	9,352	14,020	18,220	0	395	115,454	125,683	92%
Oasis	57	13,411	12,619	7,489	0	0	5,337	4,960	114	11,618	55,549	63,964	87%
Planz	34	5,440	5,916	3,617	0	0	3,462	5,212	8,891	222	32,759	38,154	86%
California City	34	7,639	8,452	5,366	0	0	0	3,626	232	6,695	32,010	38,154	84%
Sunrise Villa	34	4,377	3,346	1,945	0	0	0	3,374	6,503	12,092	31,636	38,154	83%
Cleo Foran	34	5,926	8,272	3,789	0	0	1,727	4,324	7,499	53	31,590	38,154	83%
Oil Dale	34	5,905	5,413	3,750	0	0	2,378	5,659	4,909	3,526	31,539	38,154	83%
Rosamond	100	19,580	24,699	13,748	0	0	6,900	18,650	6,100	0	89,677	112,217	80%
Casa Loma	34	4,741	5,183	1,355	0	0	1,767	6,178	4,576	6,058	29,858	38,154	78%
McFarland	24	4,784	3,808	2,560	0	0	0	3,161	3,063	2,777	20,154	26,932	75%
Home Base	225	17,049	17,202	15,282	12,474	13,790	7,071	10,638	409	245	94,159	126,244	75%
Pioneer	34	6,475	8,081	4,443	0	0	797	4,185	4,381	0	28,361	38,154	74%
Virginia	34	5,596	5,282	0	0	0	1,761	5,071	4,771	5,686	28,167	38,154	74%
Seibert	34	6,818	4,353	2,998	0	0	2,382	7,260	3,471	857	28,139	38,154	74%
Lost Hills	20	2,937	3,716	2,597	0	0	654	2,875	2,210	180	15,169	22,443	68%
Alicante	34	4,692	4,448	2,107	0	0	1,526	3,227	4,204	4,839	25,043	38,154	66%
Rafer Johnson	34	3,563	3,419	0	0	0	1,684	3,338	3,748	2,575	18,325	38,154	48%

**Community Action Partnership of Kern
Head Start and Early Head Start
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: March 1, 2018 through February 28, 2019
Report for period ending November 30, 2018 (Month 9 of 12)**

Percent of year elapsed: **75%**

LOCATION	FUNDED ENROLL- MENT	March	April	May	June	July	Aug	Sep	Oct	Nov	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Wesley	60	6,389	8,795	3,719	0	0	2,855	2,613	1,403	0	25,774	67,330	38%
Taft	78	6,592	6,061	1,103	0	0	926	5,255	7,432	0	27,368	87,529	31%
Mojave	34	4,209	4,167	2,109	0	0	413	0	0	0	10,896	38,154	29%
Roosevelt	34	2,820	4,408	1,913	0	0	0	559	0	165	9,866	38,154	26%
Broadway	44	0	0	0	0	0	4,490	5,784	255	212	10,741	49,375	22%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	NA
Program Services		920	1,867	0	0	0	0	0	0	0	2,787	67,661	4%
Policy Council and RPC		1,239	1,542	108	515	25	72	56	333	49	3,939	38,727	10%
SUBTOTAL IN-KIND	2,369	482,130	543,470	345,429	83,803	76,131	198,746	372,281	322,543	259,224	2,683,757	2,638,565	102%

State General Child Care*	156,851	158,335	88,070	0	0	124,100	149,050	117,413	163,946	132,000	1,089,766	1,293,059	84%
State Preschool*	252,099	284,045	170,865	0	0	88,389	130,107	173,897	177,327	285,836	1,562,566	2,302,208	68%
State Migrant Child Care*	27,786	29,131	3,478	0	0	13,277	20,796	18,327	25,995	22,595	161,386	209,207	77%
SUBTOTAL CA DEPT of ED	436,736	471,511	262,413	0	0	225,767	299,954	309,637	367,269	440,431	2,813,718	3,804,474	74%

GRAND TOTAL 918,866 1,014,981 607,842 83,803 301,898 498,700 681,918 689,812 699,655 5,497,475 6,443,039 85%

*May include estimates

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 6c:* Early Head Start – San Joaquin
Budget to Actual Report for the Period Ended November 30, 2018 – **Info Item**

Date: December 12, 2018

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2018 through November 30, 2018. Ten months (83%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 79% of the budget.

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

Training & Technical Assistance Funds

Overall expenditures are at 80% of the budget.

Travel costs have exceeded the amount budgeted. The overage will be covered by decreased spending in other categories.

Non-Federal Share

Non-Federal share is at 72% of the budget. Documentation for the entire month of November could not be tabulated in time to be included in this report; if the November total were to equal October, Non-Federal would be at 77%. Staff will request a waiver of non-Federal share from Office of Head Start.

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

Budget Period: February 1, 2018 - January 31, 2019
Report Period: February 1, 2018 - November 30, 2018
Month 10 of 12 (83%)

Prepared 12/11/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,097,074	2,468,889	628,185	80%	20%
FRINGE BENEFITS	827,018	672,525	154,493	81%	19%
TRAVEL	20,232	18,798	1,434	93%	7%
EQUIPMENT	47,500	0	47,500	0%	100%
SUPPLIES	135,535	104,786	30,749	77%	23%
CONTRACTUAL	11,923	13,706	(1,783)	115%	-15%
OTHER	593,113	435,664	157,449	73%	27%
INDIRECT	445,116	352,049	93,067	79%	21%
TOTAL	5,177,511	4,066,418	1,111,093	79%	21%

TRAINING & TECHNICAL ASSISTANCE FUNDS

PERSONNEL	25,200	20,698	4,502	82%	18%
FRINGE BENEFITS	8,689	7,416	1,273	85%	15%
TRAVEL	9,959	20,108	(10,149)	202%	-102%
SUPPLIES	7,961	3,839	4,122	48%	52%
CONTRACTUAL	3,500	0	3,500	0%	100%
OTHER	53,033	34,468	18,565	65%	35%
INDIRECT	10,833	8,615	2,218	80%	20%
TOTAL	119,175	95,145	24,030	80%	20%

GRAND TOTAL EHS FEDERAL FUNDS	5,296,686	4,161,563	1,135,123	79%	21%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,324,172	951,843	372,329	72%	28%
TOTAL NON-FEDERAL FUNDS	1,324,172	951,843	372,329	72%	28%

Centralized Administrative Cost	7.1%
Program Administrative Cost	2.5%
Total Administrative Cost	9.6%

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

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2018

Community Action Partnership of Kern
San Joaquin Early Head Start
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: February 1, 2018 through January 31, 2019
Report for period ending November 30, 2018 (Month 10 of 12)

Percent of year elapsed: 83%

LOCATION	FUNDED ENROLL- MENT	Feb	March	April	May	June	July	Aug	Sep	Oct	Nov	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Home Base - Manteca	12	3,628	4,255	2,413	2,207	152	1,409	5,305	5,011	6,137	5,101	35,618	32,694	109%
Home Base - Lodi	35	5,551	10,440	10,444	9,950	9,500	11,137	15,381	14,282	10,491	0	97,174	95,359	102%
Lodi UCC	30	12,131	13,605	11,887	13,879	8,702	12,859	12,447	11,575	13,974	10,960	122,019	163,472	75%
Chrisman	30	7,252	13,396	13,845	9,312	7,198	12,443	15,341	17,113	14,614	10,515	121,028	163,472	74%
St. Mary's	16	3,507	6,499	5,963	6,174	4,066	6,359	6,009	7,025	7,049	2,933	55,585	87,185	64%
Home Base - Stockton	90	13,682	25,071	23,680	16,555	11,646	13,260	15,286	18,971	12,261	3,477	153,889	245,208	63%
Walnut	24	4,138	8,093	9,314	10,273	6,325	9,478	10,210	9,289	9,798	0	76,918	130,777	59%
California Street	24	5,705	9,601	8,203	9,043	4,715	8,147	8,543	8,263	8,893	0	71,112	130,777	54%
Kennedy	16	1,791	5,701	6,263	4,418	441	4,887	6,252	6,449	5,512	0	41,713	87,185	48%
Marci Massei	24	3,176	5,938	5,703	6,298	3,735	5,983	6,609	6,788	6,439	4,195	54,866	130,777	42%
Home Base - Tracy	12	1,484	2,342	1,064	1,059	0	836	509	1,410	0	0	8,704	32,694	27%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	0	
Program Services		10,954	12,376	16,171	16,673	11,973	10,738	11,350	10,738	11,678	0	112,650	21,858	515%
Policy Council		342	97	0	0	0	0	63	63	0	0	566	2,713	21%
SUBTOTAL IN-KIND	313	73,340	117,415	114,951	105,841	68,452	97,535	113,304	116,976	106,846	37,182	951,843	1,324,172	72%

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 6c:* Early Head Start Child Care Partnerships
Budget to Actual Report for the Period Ended November 30, 2018 – **Info Item**

Date: December 12, 2018

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2018 through November 30, 2018. Three months (25%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 21% of the budget. Expenses in each category are as expected for this point in the budget period.

Training & Technical Assistance (T&TA)

Overall expenditures are at 3% of the budget. Training expenses are incurred as needed, rather than evenly each month; the funds will be fully expended by budget year-end.

Non-Federal Share

Non-Federal share is at 46% of the budget.

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

Budget Period: September 1, 2018 - August 31, 2019
Report Period: September 1, 2018 - November 30, 2018
Month 3 of 12 (25%)

Prepared 12/11/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	130,082	22,960	107,122	18%	82%
FRINGE BENEFITS	33,248	6,441	26,807	19%	81%
SUPPLIES	1,750	125	1,625	7%	93%
CONTRACTUAL	462,028	108,000	354,028	23%	77%
OTHER	17,395	1,986	15,409	11%	89%
INDIRECT	64,398	10,538	53,860	16%	84%
TOTAL BASE	708,901	150,051	558,850	21%	79%

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	237	5,057	4%	96%
SUPPLIES	3,506	0	3,506	0%	100%
OTHER	6,473	199	6,274	3%	97%
INDIRECT	1,527	44	1,483	3%	97%
TOTAL TRAINING & TECHNICAL ASSISTANCE	16,800	479	16,321	3%	97%

GRAND TOTAL FEDERAL FUNDS	725,701	150,530	575,171	21%	79%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	181,425	83,247	98,178	46%	54%
TOTAL NON-FEDERAL FUNDS	181,425	83,247	98,178	46%	54%

Centralized Administrative Cost	4.5%
Program Administrative Cost	0.6%
Total Administrative Cost	5.1%

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

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2018.

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

	03/01/18- 10/31/18	11/01/18- 11/30/18	TOTAL
BEGINNING BALANCE (NOTE 1)	<u>\$ 475,812.07</u>	<u>\$ -</u>	<u>\$ 475,812.07</u>
CASH RECEIPTS			
2018 Awards Banquet Donations	71,974.47	-	71,974.47 a
Donations	2,158.43	-	2,158.43
Misc. Revenue	3,439.22	861.51	4,300.73
Interest Income/Union Administrative Fee	607.25	101.40	708.65
TOTAL CASH RECEIPTS	<u>78,179.37</u>	<u>962.91</u>	<u>79,142.28</u>
CASH DISBURSEMENTS			
Line of Credit Interest Expense	565.11	189.28	754.39
Line of Credit Unused Commitment Fee	2,229.72	-	2,229.72 b
2018 Awards Banquet Expenses	21,688.09	-	21,688.09 a
Volunteer Appreciation	2,716.77	-	2,716.77 c
Fundraising Expenses	3,244.00	-	3,244.00
Property Taxes - Campus Vacant Parcels	2,193.73	-	2,193.73
Miscellaneous Expenses	1,391.51	-	1,391.51
Indirect	3,118.95	-	3,118.95
TOTAL CASH DISBURSEMENTS	<u>37,147.88</u>	<u>189.28</u>	<u>37,337.16</u>
CASH PROVIDED (USED)	<u>41,031.49</u>	<u>773.63</u>	<u>41,805.12</u>
ENDING BALANCE	<u>\$ 516,843.56</u>		<u>\$ 517,617.19</u>
		Discretionary Cash	\$ 215,117.15
		Fund Raising Cash	302,500.04
			<u>517,617.19</u>
		Add: Prepaid	-
		Less: AP	-
			<u>\$ 517,617.19</u>

NOTES

1. For the year ended 2/28/18, the net increase to the Discretionary/Fund Raising Funds was \$54,300.66.
- a. As of 7/31/18, net 2018 awards banquet gain is \$55,039.85 (FYE 2/28/18 = \$4,753.47 + \$50,286.38 for 2018/19).
- b. Commitment fee for the period 12/31/17 to 9/30/18 that the \$2 million line of credit was not used.
The fee is equal to one-quarter percent (0.25%) per annum based on a 360 day year.
- c. Annual appreciation expense for the VITA volunteers.

Date Prepared: 12/06/18

COMMUNITY ACTION PARTNERSHIP OF KERN

EXECUTIVE COMMITTEE

FINANCIAL REPORT

DECEMBER 2018

COMMUNITY ACTION PARTNERSHIP OF KERN

EXECUTIVE COMMITTEE

DECEMBER 13, 2018

FINANCIAL REPORT

TABLE OF CONTENTS

<u>SECTION</u>	<u>Pages (s)</u>
A. Schedule of Programs for the period March 1, 2018 through February 28, 2019	A1 - A4
B. Functional Classification by Fund	B1 - B2
C. Line of Credit Summary	C1
D. Cash Summary as of November 30, 2018	D1
- Bank Reconciliations	D2 - D9
E. B of A Mastercard Summary and Statements	E1 - E19
F. Finance Division Monthly Report	F1
G. Financial Statements as of November 30, 2018	G1
H. Indirect Fund Budget To Actual	H1

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
<u>UNRESTRICTED</u>						
GENERAL FUND			NOT APPLICABLE	03/01/18 - 02/28/19	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/18 - 02/28/19	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/18 - 02/28/19	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/18 - 02/28/19	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/18 - 02/28/19	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/18 - 02/28/19	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/18 - 02/28/19	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/18 - 02/28/19	595	DONATIONS
<u>RESTRICTED</u>						
EARLY HEAD START/HEAD START	12,234,628	93.600	09CH9142 - 05 - 00	03/01/18 - 02/28/19	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP	885,275	93.600	09HP0036 - 03	09/01/17 - 08/31/18	110	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	2,564,103	93.600	09CH010071 - 04	02/01/18 - 01/31/19	117	U S DEPT OF HEALTH & HUMAN SERVICES
VITA	169,630	21.009	17VITA0187	08/01/16 - 07/31/18	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,469,183	93.569	18F - 5015	01/01/18 - 12/31/18	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	4,327,137 3,665,139 3,721,750	93.568	16B - 4012 17B - 3012 18B - 4012	01/01/16 - 03/31/18 10/01/16 - 12/31/18 10/01/17 - 12/31/18	122-36 122-37 122-38	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	274,183	93.575	CCTR - 7050	07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	596,490	93.596	CCTR - 7050	07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000	93.575	CMAP - 7000	07/01/17 - 06/30/18	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	168,366	93.575	CSPP - 7119	07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	366,642	93.596	CSPP - 7119	07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
ECONOMIC EMPOWERMENT	150,000	93.590	EE - KERN - 17 - 20	PENDING - 02/29/20	171	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, OFFICE OF CHILD ABUSE PREVENTION
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE CAPACITY	10,000	93.074	659 - 2017	10/24/17 - 02/28/19	186	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	92,096	10.568/569	15 - MOU - 00118	10/01/17 - 09/30/18	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	263,449	10.565	16 - 6017	10/01/17 - 09/30/18	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED 4,121,940	10.558	15 - 1248 - OJ	10/01/17 - 09/30/18	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)	15,999	10.557	15 - 10064	10/01/17 - 09/30/18	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PROGRAM	12,000	14.267	N/A	03/01/18 - 06/30/18	428	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD UNITED WAY OF KERN COUNTY
COORDINATED ENTRY SERVICES	105,000	14.267	N/A	10/1/2018-7/31/19	428-240	U S DEPT OF HOUSING & URBAN DEVELOPMENT - KERN BEHAVIORAL HEALTH UNITED WAY OF KERN COUNTY
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	14,000	84.412	N/A	07/01/17 - 06/30/18	117-005	U S. DEPT OF EDUCATION - STATE OF CALIFORNIA, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
CCTR QRIS BLOCK GRANT	22,200		N/A	07/01/17 - 06/30/18	253-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
CSPP QRIS BLOCK GRANT	23,400		N/A	07/01/17 - 06/30/18	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
LIWP SOLAR PV PILOT	BASED ON WATTS INSTALLED		N/A	07/01/16 - 06/30/18	241	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, FRESNO ECONOMIC OPPORTUNITY COMMISSION
LIWP SINGLE FAMILY	501,468		PC06436	08/16/17 - 06/30/18	245	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY, RICHARD HEATH & ASSOCIATES, INC.
MIGRANT ALTERNATIVE PAYMENT	1,658,866		CWAP - 7000	07/01/17 - 06/30/18	261	STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	1,458,400		CCTR - 7050	07/01/17 - 06/30/18	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	2,596,232		CSPP - 7119	07/01/17 - 06/30/18	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	236,499		CMIG - 7004	07/01/17 - 06/30/18	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT SPECIALIZED SERVICES	35,172		CMSS - 7004	07/01/17 - 06/30/18	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	175,000		N/A	10/15/18 - 06/30/19	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
INFORMATION & EDUCATION	80,000 80,000		16 - 10206	07/01/17 - 06/30/18 07/01/18 - 06/30/19	120	STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
TAX CHECK - OFF (FOOD BANK)	9,784		15 MOU - 00118	07/01/17 - 06/30/18	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)	242,296		N/A	07/01/17 - 06/30/18	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES	209,094		N/A	07/01/17 - 06/30/18	280	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
FIRST 5 KERN - HELPLINE 211	90,660		2015.2.5	07/01/17 - 06/30/18	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	134,418		2015.2.6	07/01/17 - 06/30/18	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	50,921		2017.2.01	07/01/17 - 06/30/18	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
REALIGNMENT FOR SUCCESS	138,906		236 - 2017	06/01/17 - 12/31/18	246	STATE OF CALIFORNIA, DEPT OF CORRECTIONS AND REHABILITATION, COUNTY OF KERN, COMMUNITY CORRECTIONS PARTNERSHIP
COUNTY OF KERN HELPLINE 211	44,738		105 - 2018	07/01/17 - 06/30/18	389	COUNTY OF KERN
GANG PREVENTION EDUCATION SERVICES	71,406		230 - 2017	07/01/17 - 06/30/18	335	COUNTY OF KERN, DEPT OF HUMAN SERVICES
READY KERN	1,098		N/A	06/28/17 - 06/30/18	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES
211 KINGS COUNTY	42,000		N/A	07/01/15 - 06/30/18	536-231	KINGS UNITED WAY
211 TULARE COUNTY	162,000		N/A	07/01/15 - 06/30/18	536-232	UNITED WAY OF TULARE COUNTY
211 MERCED COUNTY	27,400		N/A	10/22/15 - PENDING	536-233	UNITED WAY OF MERCED COUNTY
211 STANISLAUS COUNTY	60,000		N/A	07/01/17 - 06/30/18	536-234	UNITED WAY OF STANISLAUS COUNTY
PENDING	22,716		20121633	03/01/18 - 02/28/19	407-000	THE CALIFORNIA ENDOWMENT
FOOD BANK SOLAR	5,000		N/A	03/01/18 - 02/28/19	485	SOUTHERN CALIFORNIA GAS COMPANY
HUMAN RESOURCES	25,000		N/A	01/01/16 - 12/31/18	501-006	BLUE SHIELD
PREP WORKS - YOUTH CENTERS	30,000		N/A	08/01/17 - 07/31/18	444	STARBUCKS
PREP WORKS PROGRAM	25,000		N/A	07/01/17 - 06/30/18	448	WELLS FARGO FOUNDATION
EAST KERN EMERGENCY CLOSET	3,000		N/A	07/01/17 - 06/30/18	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
EAST KERN HEALTH LINK	24,701		N/A	01/01/18 - 02/28/19	454	DIGNITY HEALTH
FOOD BANK FREE FARMERS MARKET - WASCO	30,000		N/A	01/01/18 - 12/31/18	467	THE WONDERFUL COMPANY FOUNDATION

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT INITIATIVE	25,000		N/A	01/01/18 - 12/31/18	456	BANK OF THE WEST

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

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund				X		X
800	GAAP Fund						X
910	Community Development Pool				X		
915	Operations Pool			X	X		X
920	Facilities Pool						X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
108	Early Head Start	X					
109	Head Start	X					
110	Early Head Start Child Care Partnership	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
139	CACFP - San Joaquin		X				
	<u>Food Bank</u>		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
147	Commodity Supplemental Food Program		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
413	Resnick Foundation		X				
485	Southern California Gas Company (Solar)		X				
467	Wonderful Company Foundation		X				
504	Food Bank		X				
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
524	Energy			X			
	<u>VITA (Volunteer Income Tax Assistance)</u>						
149	Internal Revenue Service - VITA				X		
234	Cal EITC Free Tax Assistance				X		

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

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	<u>Small Business Development</u>						
456	Bank of the West				X		
	<u>East Kern Family Resource Center</u>						
171	Economic Empowerment				X		
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
454	Dignity Health East Kern Health Link				X		
	<u>Youth Services</u>						
120	Information & Education				X		
242	Youth Authority				X		
246	Realignment for Success				X		
335	Gang Prevention				X		
444	Starbucks Foundation				X		
448	Wells Fargo Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-070	FHCC - Aggression Replacement Training				X		
	<u>2-1-1</u>						
164	Cal Fresh				X		
186	2-1-1 Hospital Preparedness Program				X		
284	First 5 Kern Help Me Grow				X		
288	First 5 Kern 2-1-1				X		
366	ReadyKern				X		
389	County of Kern 2-1-1				X		
428	2-1-1 United Way				X		
428-240	CES United Way				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2018/19

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/28/18	n/a				
03/30/18	n/a				
04/30/18	n/a				
05/31/18	\$ 565,000	\$ 565,000	1	\$ 90.26	5.75070%
06/30/18	n/a				
07/31/18	n/a				
08/31/18	\$ 255,000	\$ 255,000	3	166.11	5.85950%
09/28/18	\$ 615,000	\$ 615,000	2	308.74	6.01056%
10/31/18	\$ 785,000	\$ 785,000	1	132.07	6.05688%
11/30/18	\$ 425,000	\$ 425,000	2		

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

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

Note 3: Line of credit was used on November 30, 2018, and the amount drawn was \$425,000. The loan was repaid on 12/3/18.

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

Period	No. of Days in Period	Commitment Fee	Interest Rate
12/31/17 - 3/30/18	90 days	959.72	0.25%

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

COMMUNITY ACTION PARTNERSHIP OF KERN OPERATING CASH SUMMARY AS OF NOVEMBER 30, 2018	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(126,733.64)
HEAD START/EARLY HEAD START	1,184,112.34
SUBTOTAL	1,057,378.70
CHILD DEVELOPMENT RESERVE No. 2	(136.84)
GENERAL CHILD CARE	(298,090.29)
MIGRANT A/P	1,084,808.65
MIGRANT CHILD CARE	23,405.46
MIGRANT SPECIALIZED SERVICES	15,543.21
STATE PRESCHOOL	741,858.71
SUBTOTAL	1,567,388.90
BAKERSFIELD CALIFORNIAN FOUNDATION	53.32
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(114,086.43)
EF&S	46,615.00
EFAP	(75,867.79)
FOOD BANK	221,865.30
FOOD BANK - STATE	48,127.02
SOCAL GAS	4,175.00
WONDERFUL FOUNDATION	(286.44)
SUBTOTAL	130,594.98
ENERGY	(144,087.75)
DOE WAP	(110,970.95)
LIHEAP	(870,557.98)
LIWP SOLAR PV	(1,090.02)
LIWP SINGLE FAMILY	10,582.03
WATER TANK	(49.07)
TRANSFER NEGATIVE BALANCE	1,116,173.74
SUBTOTAL	0.00
CALIFORNIA ENDOWMENT	
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	2,000.00
SUBTOTAL	2,000.00
211	(62,952.61)
BANK OF THE WEST	16,339.14
CAL FRESH	(8,233.08)
CALEITC	(934.95)
COST POOLS	(1,121,297.37)
COUNTY OF KERN - 2-1-1	44,738.00
CSBG	(87,977.40)
DIFFERENTIAL RESPONSE	(23,379.46)
DIGNITY HEALTH	12,041.77
DISCRETIONARY FUND	203,775.51
ECONOMIC EMPOWERMENT	(21,737.08)
FIRST 5 KERN 211	(2,426.13)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	10,157.41
FIRST 5 HELP ME GROW	(9,206.55)
FRIENDSHIP HOUSE	(985.80)
FUNDRAISING	302,500.04
GANG PREVENTION	(18,327.34)
GENERAL FUND	143,979.51
INDIRECT FUND	1,289,722.14
IRS - VITA	2,508.01
INFORMATION & EDUCATION	(72,894.08)
REALIGNMENT FOR SUCCESS	(5,418.69)
SHAFTER YOUTH CENTER	23,342.12
STARBUCKS FOUNDATION	30,236.05
UNITED WAY 211	74,159.11
WELLS FARGO FOUNDATION	1,831.15
WIC	(1,393,992.94)
LESS: ENERGY NEGATIVE BALANCE	(1,116,173.74)
ADD: LINE OF CREDIT	425,000.00
SUBTOTAL	(1,365,607.26)
TOTAL OPERATING CASH	1,391,755.32

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO BANK ACCOUNTS

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR THE MONTH ENDED
November 30, 2018

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

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT	11/30/18		2,270,932.33
LESS: OUTSTANDING CHECKS		879,622.76	
ADJUSTED BANK BALANCE AT	11/30/18		1,391,309.57
GENERAL LEDGER BALANCE AT	10/31/18		2,577,099.24
ADD: DEPOSITS		1,274,974.32	
ACH DEPOSITS		-	
US TREAS DRAWDOWNS		2,472,617.90	
TRSFR FROM DOE GRANT		-	
TRSFR LINE OF CREDIT		425,000.00	
FUNDS FROM OTHER GRANTS		71,540.94	
LESS: CHECKS ISSUED (CURRENT MONTH)		1,992,964.71	
ADP PAYROLL 11/09/18		1,218,507.94	
ADP PAYROLL 11/21/18		1,237,546.60	
EFTS FOR HRA/HSA/ STD/403B		3,588.17	
PENSION PAYMENTS (NOV)		159,744.72	
REC LOAN PRINCIPAL/INT EXPENSES		31,986.94	
REPAY LINE OF CREDIT		785,000.00	
TRSFR VAC ACCR FOR HS/EHS		-	
CLIENT ANALYSIS SERVICE CHARGE		638.00	
UNRECONCILED DIFFERENCE		(54.25)	
GENERAL LEDGER BALANCE AT	11/30/18		1,391,309.57
DIFFERENCE:			-
PREPARED BY: <u><i>Lessie Cabrera</i></u>	TITLE: <u>Accountant</u>	DATE: <u>12/06/2018</u>	
APPROVED BY: <u><i>Jenny Webster</i></u>	TITLE: <u>Chief Financial Officer</u>	DATE: <u>12/06/2018</u>	

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

5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

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

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

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING:	11/30/18	593,142.04
DEPOSITS IN TRANSIT	0.00	
OUTSTANDING CHECKS	0.00	
OTHER	0.00	
ADJUSTED BANK BALANCE:	11/30/18	593,142.04

BALANCE PER G/L	10/31/18	78,237.16
ADD:		
DEPOSITS	523,342.08	
INTEREST	42.82	
BANK ACCOUNT TRANSFER FROM GENERAL FUND	0.00	
LESS:		
CHECKS	0.00	
CLIENT ANALYSIS SERVICE CHARGE	110.94	
BANK ACCOUNT TRANSFER TO GENERAL FUND	8,369.08	
BALANCE PER G/L	11/30/18	593,142.04

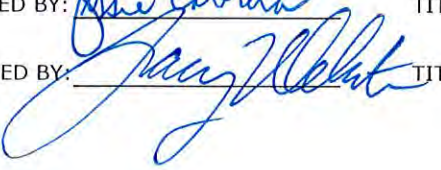
* December 2009 name changed from Food Bank to DOE ARRA.

DIFFERENCE: 0.00

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

PREPARED BY:  TITLE: Accountant

DATE: 12/06/18

APPROVED BY:  TITLE: Chief Financial Officer

DATE: 12/06/18

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

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2018

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

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING: 11/30/18 480,804.13

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 11/30/18 480,804.13

BALANCE PER G/L 10/31/18 480,708.11

ADD: DEPOSITS 0.00

INTEREST 96.02

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

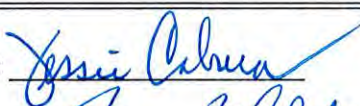
CLIENT ANALYSIS SERVICE CHARGE 0.00

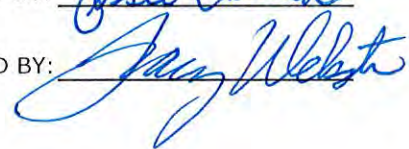
BANK ACCOUNT TRANSFER TO GENERAL FUND

BALANCE PER G/L 11/30/18 480,804.13

DIFFERENCE: 0.00

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

PREPARED BY:  TITLE: Accountant DATE: 12/06/18

APPROVED BY:  TITLE: Chief Financial Officer DATE: 12/06/18

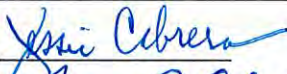
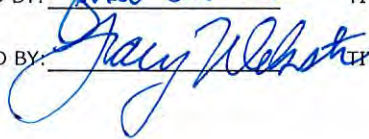
COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD DEVELOPMENT RESERVE #2
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2018

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

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING:	11/30/18	42.35
DEPOSITS IN TRANSIT	0.00	
OUTSTANDING CHECKS	0.00	
OTHER	0.00	
ADJUSTED BANK BALANCE:	11/30/18	42.35
BALANCE PER G/L	10/30/18	106.65
ADD:		
DEPOSITS		
INTEREST	0.01	
BANK ACCOUNT TRANSFER FROM GENERAL FUND	0.00	
LESS:		
CHECKS	0.00	
CLIENT ANALYSIS SERVICE CHARGE	64.31	
BANK ACCOUNT TRANSFER TO GENERAL FUND		
BALANCE PER G/L	11/30/18	42.35
	DIFFERENCE:	0.00

PREPARED BY: <u></u>	TITLE: <u>Accountant</u>	DATE: <u>12/06/18</u>
APPROVED BY: <u></u>	TITLE: <u>Chief Financial Officer</u>	DATE: <u>12/06/18</u>

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

BANK RECONCILIATION FOR MONTH ENDING
11/30/2018

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

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	11/30/2018	11,951.94
DEPOSITS IN TRANSIT	0.00	
OUTSTANDING CHECKS	0.00	
OTHER	0.00	
ADJUSTED BANK BALANCE:	11/30/2018	11,951.94

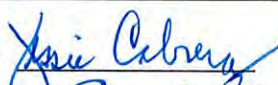
BALANCE PER GENERAL LEDGER	10/31/18	12,022.39
ADD: DEPOSITS (Credit Card Donations & Shared Fee)	0.00	
BANKCARD DEPOSIT	0.00	
PAYPAL DEPOSIT	0.00	
INTEREST	1.77	
LESS: APPLIED MERCHANT DEBITS	0.00	
CLIENT ANALYSIS SERVICE CHARGE	34.46	
BANKCARD FEES	37.76	
CASH CONCENTRATION FEE	0.00	
FUND TRANSFER TO GENERAL FUND	0.00	
	0.00	
BALANCE PER GENERAL LEDGER:	11/30/2018	11,951.94

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

Difference: 0.00

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

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

PREPARED BY: 

TITLE: Accountant

DATE: 12/06/18

APPROVED BY: 

TITLE: Chief Financial Officer

DATE: 12/06/18

**COMMUNITY ACTION PARTNERSHIP OF KERN
BANK OF AMERICA MASTERCARD SUMMARY
STATEMENTS DATED OCTOBER 22 - NOVEMBER, 2018**

Cardholder	Position	Amount Charged
Gloria Barbero	Administrator - EHS San Joaquin	\$ -
Yolanda Gonzales	Director of Head Start/State Child Development Programs	6,334.29
Emily Gonzalez Demont	Assistant Director - Grants Management	5,067.41
Ralph Martinez	Director of Community Development	3,509.09
Raymond Quan	Director of Human Resources	-
Pritika Ram	Director of Administration	2,856.40
Carmen Segovia	Director of Health & Nutrition Services	3,408.71
Jeremy Tobias	Chief Executive Officer	5,215.58
Emilio Wagner	Director of Operations	2,829.95
	Total	\$ 29,221.43



GLORIA BARBERO

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$0.00

Minimum Payment Due \$0.00

Payment Due Date 12/18/18

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

Account Summary

Previous Balance \$392.38

Payments and Other Credits -\$392.38

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$0.00

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$0.00

Credit Limit \$5,000

Credit Available \$5,000.00

Statement Closing Date 11/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
11/15	11/14	CA Banking Center payment	31806005750006239456006	- 392.38
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$392.38

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

GLORIA BARBERO
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:

October 22, 2018 - November 21, 2018

New Balance Total \$0.00

Minimum Payment Due \$0.00

Payment Due Date 12/18/18

Enter payment amount

\$

For change of address/phone number, see reverse side.

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



YOLANDA GONZALES

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$6,334.29

Minimum Payment Due \$63.34

Payment Due Date 12/18/18

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

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

Account Summary

Previous Balance \$2,796.61

Payments and Other Credits -\$3,202.50

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$6,740.18

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$6,334.29

Credit Limit \$10,000

Credit Available \$3,665.71

Statement Closing Date 11/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
10/29	10/26	THE RITZ-CARLTON NEW O NEW ORLEANS LA Arr: 10/20/18 Dep: 10/26/18 Inv: 211961	55432868300200929720683	- 311.89
11/15	11/14	CA Banking Center payment	31806005750006239232753	- 2,796.61
11/19	11/16	THE UPS STORE 2179 BAKERSFIELD CA	55432868321200123827602	- 94.00
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				-\$3,202.50
Purchases and Other Charges				
10/23	10/22	THE UPS STORE 2179 BAKERSFIELD CA	55432868296200980546171	94.00

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

YOLANDA GONZALES
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
October 22, 2018 - November 21, 2018

New Balance Total \$6,334.29

Minimum Payment Due \$63.34

Payment Due Date 12/18/18

Enter payment amount

\$

For change of address/phone number, see reverse side.

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

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
10/23	10/22	THE UPS STORE 2179 BAKERSFIELD CA	55432868296200980546189	188.00
10/26	10/25	THE UPS STORE 2179 BAKERSFIELD CA	55432868299200591134265	94.00
10/26	10/25	THE UPS STORE 2179 BAKERSFIELD CA	55432868299200591134281	94.00
10/29	10/26	THE RITZ-CARLTON NEW O NEW ORLEANS LA Arr: 10/21/18 Dep: 10/26/18 Inv: 211961	55432868300200929720428	1,559.45
10/29	10/26	THE RITZ-CARLTON NEW O NEW ORLEANS LA Arr: 10/20/18 Dep: 10/26/18 Inv: 211961	55432868300200929720576	1,871.34
10/31	10/30	THE UPS STORE 2179 BAKERSFIELD CA	55432868304200574565710	94.00
11/01	10/31	THE UPS STORE 2179 BAKERSFIELD CA	55432868305200767589591	94.00
11/01	10/30	THE MARK BAKERSFIELD CA	75369438304302000583437	1,655.86
11/06	11/05	THE UPS STORE 2179 BAKERSFIELD CA	55432868310200841374245	94.00
11/07	11/06	PANERA BREAD #601790 3149843495 CA	55263528310083720609871	61.30
11/09	11/07	BED BATH & BEYOND #407 BAKERSFIELD CA	55548078312802009112666	48.24
11/12	11/09	THE UPS STORE 2179 BAKERSFIELD CA	55432868314200632047873	94.00
11/12	11/09	SUBWAY 03312980 BAKERSFIELD CA	05410198314255193071194	39.99
11/15	11/14	THE UPS STORE 2179 BAKERSFIELD CA	55432868319200691168102	94.00
11/16	11/15	THE UPS STORE 2179 BAKERSFIELD CA	55432868320200899789771	94.00
11/16	11/15	THE UPS STORE 2179 BAKERSFIELD CA	55432868320200899789789	188.00
11/19	11/16	THE UPS STORE 2179 BAKERSFIELD CA	55432868321200123827586	282.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$6,740.18

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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

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EMILY GONZALEZ DEMONT

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$5,067.41

Minimum Payment Due \$50.67

Payment Due Date 12/18/18

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

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

Account Summary

Previous Balance \$2,435.38

Payments and Other Credits -\$3,595.26

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$6,227.29

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$5,067.41

Credit Limit \$10,000

Credit Available \$4,932.59

Statement Closing Date 11/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
10/24	10/17	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 10/15/18 Dep: 10/17/18 Inv: 1108354	55436878296172918427300	- 186.37
10/24	10/17	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 10/14/18 Dep: 10/17/18 Inv: 1108355	55436878296172918428142	- 30.00
10/31	10/30	EXPEDIA 7387528054781 EXPEDIA.COM WA	55432868303200558815645	- 236.58
11/01	10/31	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/31/18 Dep: 10/31/18 Inv: 0000007460	55310208304722000074609	- 470.35

BUSINESS CARD
PO BOX 15796
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EMILY GONZALEZ DEMONT
COMM ACTION PRTRNSH KERN
COMM ACTION PRTRNSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:

October 22, 2018 - November 21, 2018

New Balance Total \$5,067.41

Minimum Payment Due \$50.67

Payment Due Date 12/18/18

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
11/14	11/13	EXPEDIA 7387528054781 EXPEDIA.COM WA	55432868317200394613091	- 236.58
11/15	11/14	CA Banking Center payment	31806005750016239500455	- 2,435.38
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$3,595.26
		Purchases and Other Charges		
10/22	10/20	SPRINGHILL SUITES RIDG RIDGECREST CA Arr: 10/20/18 Dep: 10/20/18 Inv: 293004	55432868293200525593046	146.02
10/24	10/23	EXPEDIA 7387528054781 EXPEDIA.COM WA	55432868296200113373725	1,419.48
10/26	10/25	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/23/18 Dep: 10/25/18 Inv: 26452912	55310208298722748646153	470.35
10/29	10/26	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/24/18 Dep: 10/26/18 Inv: 26452021	55310208300722747358426	440.20
10/29	10/26	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/24/18 Dep: 10/26/18 Inv: 26452916	55310208300722747524225	382.70
10/29	10/26	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/24/18 Dep: 10/26/18 Inv: 26452698	55310208300722740461854	382.70
10/29	10/26	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/24/18 Dep: 10/26/18 Inv: 26452703	55310208300722740455963	382.70
10/29	10/26	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/24/18 Dep: 10/26/18 Inv: 26452912	55310208300722740488774	382.70
11/01	10/31	EXPEDIA 7389000504193 EXPEDIA.COM WA	55432868304200699747953	236.58
11/14	11/13	EXPEDIA 7391981097523 EXPEDIA.COM WA	55432868317200394590687	236.58
11/19	11/16	LONG BEACH HILTON LONG BEACH CA Arr: 11/16/18 Dep: 11/16/18 Inv: 109778	55432868322200339654591	454.68
11/19	11/16	LONG BEACH HILTON LONG BEACH CA Arr: 11/16/18 Dep: 11/16/18 Inv: 109777	55432868322200339654757	424.68
11/19	11/16	609 AMF 8003425263 EC BAKERSFIELD CA	05314618321100166943323	867.92
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$6,227.29

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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



RALPH MARTINEZ

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:

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EL PASO, TX 79998-2238

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BUSINESS CARD
PO BOX 15796
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1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$3,509.09

Minimum Payment Due \$35.09

Payment Due Date 12/18/18

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

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

Account Summary

Previous Balance \$4,084.70

Payments and Other Credits **-\$4,607.53**

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$4,031.92

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$3,509.09

Credit Limit \$10,000

Credit Available \$6,490.91

Statement Closing Date 11/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
10/22	10/19	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 10/19/18 Dep: 10/19/18 Inv: 0000265775	55480778292036002657752	- 22.45
11/15	11/14	CA Banking Center payment	31806005750016239305665	- 4,084.70
11/15	11/14	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 11/14/18 Dep: 11/14/18 Inv: 0000269142	55480778318036002691421	- 500.38
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				- \$4,607.53
Purchases and Other Charges				

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RALPH MARTINEZ
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COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
October 22, 2018 - November 21, 2018

New Balance Total \$3,509.09

Minimum Payment Due \$35.09

Payment Due Date 12/18/18

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
10/22	10/19	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 10/14/18 Dep: 10/19/18 Inv: 463730	55480778292036002651912	580.38
10/22	10/18	FOOD-EX BAKERSFIELD CA	25247808292003316058269	408.50
10/22	10/19	THE BAKERSFIELD CALIFO 661-392-5777 CA	75265868294228002049462	79.99
10/30	10/28	CANDLEWOOD SUITES GRDN GARDEN GROVE CA Arr: 10/28/18 Dep: 10/28/18 Inv: 6371029124	55436878302163020000392	501.26
10/30	10/28	CANDLEWOOD SUITES GRDN GARDEN GROVE CA Arr: 10/28/18 Dep: 10/28/18 Inv: 6371029124	55436878302163020000400	244.32
10/30	10/28	CANDLEWOOD SUITES GRDN GARDEN GROVE CA Arr: 10/28/18 Dep: 10/28/18 Inv: 6371029124	55436878302163020000483	244.32
11/02	11/01	STAYCLASSYP STAYCLASSY 6199611892 CA	55429508305894954599178	69.00
11/07	11/06	TOO FAT SANDWICHES & C BAKERSFIELD CA	85369438310340101290677	65.50
11/12	11/08	Caeconomy.org 916-491-0022 CA	85544028313980001980895	500.00
11/19	11/16	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/13/18 Dep: 11/16/18 Inv: 7611820	55500368321722947891751	658.74
11/21	11/20	ROBBY'S NURSERY & CALI BAKERSFIELD CA	55432868325200985476080	679.91
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$4,031.92

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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

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

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RAYMOND T QUAN

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

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EL PASO, TX 79998-2238

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1.888.500.6267, 24 Hours

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1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$0.00

Minimum Payment Due \$0.00

Payment Due Date 12/18/18

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

Account Summary

Previous Balance \$189.00

Payments and Other Credits -\$189.00

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$0.00

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$0.00

Credit Limit \$10,000

Credit Available \$10,000.00

Statement Closing Date 11/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
11/15	11/14	CA Banking Center payment	31806005750006239417768	- 189.00
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$189.00

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WILMINGTON, DE 19886-5796

RAYMOND T QUAN
COMM ACTION PRTNRSH KERN
COMM ACTION PRTNRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:

October 22, 2018 - November 21, 2018

New Balance Total \$0.00

Minimum Payment Due \$0.00

Payment Due Date 12/18/18

Enter payment amount

\$

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PRITIKA RAM

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:

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For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$2,856.40

Minimum Payment Due \$28.56

Payment Due Date 12/18/18

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

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

Account Summary

Previous Balance \$5,335.24

Payments and Other Credits **-\$5,335.24**

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$2,856.40

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$2,856.40

Credit Limit \$10,000

Credit Available \$7,143.60

Statement Closing Date 11/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
11/15	11/14	CA Banking Center payment	31806005760029239341430	- 5,335.24
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$5,335.24
		Purchases and Other Charges		
10/22	10/18	SHELL OIL 57444235501 BAKERSFIELD CA	55308768292547751010622	50.29
10/22	10/18	JOES AUTO PARKS 232 E LOS ANGELES CA	75337008293390101027787	10.00
10/23	10/23	NNA SERVICES LLC 800-876-6827 CA	55432868296200998067863	78.00
10/29	10/27	211 LA COUNTY 626-3501841 CA	25140618301000015324620	200.00

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PRITIKA RAM
COMM ACTION PRTRNRSH KERN
COMM ACTION PRTRNRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:

October 22, 2018 - November 21, 2018

New Balance Total \$2,856.40

Minimum Payment Due \$28.56

Payment Due Date 12/18/18

Enter payment amount

\$

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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
11/12	11/09	CHEFS CHOICE NOODLE BA BAKERSFIELD CA	55436878314643142946669	130.00
11/16	11/14	KERN CO PARKS AND REC 6618687000 CA	55480778320892011617161	150.00
11/19	11/15	HYATT REGENCY SONOMA W SANTA ROSA CA	55500368320722949990669	457.16
		Arr: 11/13/18 Dep: 11/15/18 Inv: 7288206		
11/20	11/18	MANDALAY - ADV DEP 8552755733 NV	55310208323698182184829	593.65
		Arr: 11/18/18 Dep: 11/21/18 Inv: 1774570349		
11/20	11/18	MANDALAY - ADV DEP 8552755733 NV	55310208323698182290451	593.65
		Arr: 11/18/18 Dep: 11/21/18 Inv: 1774574932		
11/20	11/18	MANDALAY - ADV DEP 8552755733 NV	55310208323698182358035	593.65
		Arr: 11/18/18 Dep: 11/21/18 Inv: 1774570419		
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$2,856.40

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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

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*FIA CARD SERVICES

Platinum Plus® for Business

October 22, 2018 - November 03, 2018

Cardholder Statement

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Customer Service:

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TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$0.00

Minimum Payment Due \$0.00

Payment Due Date 11/29/18

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

Account Summary

Previous Balance \$0.00

Payments and Other Credits -\$1,948.34

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$1,948.34

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$0.00

Credit Limit \$0

Credit Available \$0.00

Statement Closing Date 11/03/18

Days in Billing Cycle 13

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
10/25	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338344	- 12.05
10/25	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338351	- 12.05
10/25	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338369	- 12.05
10/25	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338377	- 12.05
10/29	10/27	CREDITREPORT 800-7569684 UT	75418238300062535754643	- 14.99
10/30	10/26	CREDIT PURCHASE BALANCE	55310208299722743304559	- 422.70
10/30	10/26	CREDIT PURCHASE BALANCE	55310208299722743307255	- 382.70

Account Number:

October 22, 2018 - November 03, 2018

New Balance Total \$0.00

Minimum Payment Due \$0.00

Payment Due Date 11/29/18

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Enter payment amount

\$

*FIA CARD SERVICES
CARMEN SEGOVIA
AZ9-503-01-53
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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
11/01	10/07	Claim ADJ/EXTENDEDSTAY #9840	75480018305887305000122	- 164.72
11/01	10/20	Claim ADJ/PAPA JOHN'S #2450	85480018305887305000121	- 50.03
11/01	10/20	Claim ADJ/FOUR POINTS SHERATON S	85480018305887305000121	- 159.74
11/01	10/20	Claim ADJ/FOUR POINTS SHERATON S	85480018305887305000121	- 194.00
11/01	10/21	Claim ADJ/PRICELINE*FAIRFIELD I	75480018305887305000122	- 154.28
11/01	10/22	Claim ADJ/PRICELINE*HOLIDAY INN	75480018305887305000122	- 356.98
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				-\$1,948.34
Purchases and Other Charges				
10/29	10/26	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/24/18 Dep: 10/26/18 Inv: 26029457	55310208299722743304559	422.70
10/29	10/26	HYATT REGENCY SACRAMEN 8885884384 CA Arr: 10/24/18 Dep: 10/26/18 Inv: 26029213	55310208299722743307255	382.70
10/30	10/25	DEBIT PURCHASE BALANCE	05587458298000000338351	12.05
10/30	10/25	DEBIT PURCHASE BALANCE	05587458298000000338344	12.05
10/30	10/25	DEBIT PURCHASE BALANCE	05587458298000000338369	12.05
10/30	10/25	DEBIT PURCHASE BALANCE	05587458298000000338377	12.05
10/30	10/22	PRICELINE*HOLIDAY INN 800-774-2354 CT	55432868295200906343514	356.98
10/30	10/21	PRICELINE*FAIRFIELD I 800-774-2354 CT	55432868294200718980934	154.28
10/30	10/20	PAPA JOHN'S #2450 408-971-7272 CA	05436848294500218813755	50.03
10/30	10/20	FOUR POINTS SHERATON S SAN JOSE CA	55480778293036002816167	159.74
10/30	10/20	FOUR POINTS SHERATON S SAN JOSE CA	55480778293036002816126	194.00
10/30	10/07	EXTENDEDSTAY #9840 SAN JOSE CA	55432868294200664670109	164.72
10/30	10/19	CREDITREPORT 800-7569684 UT	75418238292062155650501	14.99
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$1,948.34

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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



CARMEN SEGOVIA

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:
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EL PASO, TX 79998-2238

Mail Payments to:
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1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$3,408.71
Minimum Payment Due \$34.09
Payment Due Date 12/18/18

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

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

Account Summary

Previous Balance \$4,432.61
Payments and Other Credits -\$5,575.55
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$4,551.65
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$3,408.71

Credit Limit \$20,000
Credit Available \$16,591.29
Statement Closing Date 11/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
10/30	10/22	CLAIM ADJ/PRICELINE*HOLIDAY INN	55432868295200906343514	- 356.98
10/30	10/21	CLAIM ADJ/PRICELINE*FAIRFIELD I	55432868294200718980934	- 154.28
10/30	10/20	CLAIM ADJ/PAPA JOHN'S #2450	05436848294500218813755	- 50.03
10/30	10/20	CLAIM ADJ/FOUR POINTS SHERATON S	55480778293036002816167	- 159.74
10/30	10/20	CLAIM ADJ/FOUR POINTS SHERATON S	55480778293036002816126	- 194.00
10/30	10/07	CLAIM ADJ/EXTENDEDSTAY #9840	55432868294200664670109	- 164.72
10/30	10/19	CLAIM ADJ/CREDITREPORT	75418238292062155650501	- 14.99

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CARMEN SEGOVIA
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Account Number:
October 22, 2018 - November 21, 2018

New Balance Total \$3,408.71
Minimum Payment Due \$34.09
Payment Due Date 12/18/18

Enter payment amount

\$

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October 22, 2018 - November 21, 2018

Page 3 of 6

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
10/30	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338351	- 12.05
10/30	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338344	- 12.05
10/30	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338369	- 12.05
10/30	10/25	RBT HOLIDAY INN EXPRES EasySavings NY	05587458298000000338377	- 12.05
11/15	11/14	CA Banking Center payment	31806005750006239181927	- 4,432.61
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				- \$5,575.55
Purchases and Other Charges				
10/22	10/19	CREDITREPORT 800-7569684 UT	75418238292062155650501	14.99
10/22	10/07	EXTENDEDSTAY #9840 SAN JOSE CA Arr: 10/20/18 Dep: 10/07/18 Inv: 154368	55432868294200664670109	164.72
10/22	10/21	PRICELINE*FAIRFIELD I 800-774-2354 CT	55432868294200718980934	154.28
10/22	10/20	PAPA JOHN'S #2450 408-971-7272 CA	05436848294500218813755	50.03
10/22	10/20	FOUR POINTS SHERATON S SAN JOSE CA Arr: 10/19/18 Dep: 10/20/18 Inv: 326331	55480778293036002816167	159.74
10/22	10/20	FOUR POINTS SHERATON S SAN JOSE CA Arr: 10/19/18 Dep: 10/20/18 Inv: 326332	55480778293036002816126	194.00
10/22	10/19	HOLIDAY INN EXPRESS SACRAMENTO CA Arr: 10/17/18 Dep: 10/19/18 Inv: 11143949	55310208293708121122966	301.28
10/22	10/19	HOLIDAY INN EXPRESS SACRAMENTO CA Arr: 10/17/18 Dep: 10/19/18 Inv: 11143950	55310208293708121113239	301.28
10/22	10/19	HOLIDAY INN EXPRESS SACRAMENTO CA Arr: 10/17/18 Dep: 10/19/18 Inv: 11143947	55310208293708121112215	301.28
10/22	10/19	HOLIDAY INN EXPRESS SACRAMENTO CA Arr: 10/17/18 Dep: 10/19/18 Inv: 11143948	55310208293708121356994	301.28
10/23	10/22	PRICELINE*HOLIDAY INN 800-774-2354 CT	55432868295200906343514	356.98
10/30	10/26	HYATT REGENCY SACRAMEN 8885884384 CA	55310208299722743304559	422.70
10/30	10/26	HYATT REGENCY SACRAMEN 8885884384 CA	55310208299722743307255	382.70
11/01	11/01	ULINE *SHIP SUPPLIES 800-295-5510 WI	55432868305200785489451	121.73
11/01	10/31	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500368305837000332285	168.29
11/02	11/01	TARGET 00006148 BAKERSFIELD CA	05410198305091017278280	109.40
11/02	11/02	WALMART.COM 800-966-6546 AR	55432868306200065571068	304.39
11/05	11/03	AMZN MKTP US*M85LB3VK1 AMZN.COM/BILLWA	55310208307083706564352	107.78
11/06	11/05	AMZN MKTP US*M83OX65F2 AMZN.COM/BILLWA	55310208309083318813443	229.49
11/14	11/13	KNIGHTS PUMPING AND PO 661-3974116 CA	55436878317273176381851	128.42
11/15	11/14	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500368319837000348947	109.39
11/16	11/15	3 WIRE ADDISON IL	25140618320010091933662	137.50
11/21	11/19	KERN CO PARKS AND REC 6618687000 CA	55480778325892012111029	30.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$4,551.65

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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



JEREMY T TOBIAS

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:
www.bankofamerica.com

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PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$5,215.58
Minimum Payment Due \$52.16
Payment Due Date 12/18/18

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

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

Account Summary

Previous Balance \$4,830.56
Payments and Other Credits -\$5,050.14
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$5,435.16
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$5,215.58

Credit Limit \$10,000
Credit Available \$4,784.42
Statement Closing Date 11/21/18
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
11/15	11/14	CA Banking Center payment	31806005760040239267319	- 4,830.56
11/19	11/17	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/17/18 Dep: 11/17/18 Inv: 0000094226	55500368321722000942269	- 219.58
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				-\$5,050.14
Purchases and Other Charges				
10/22	10/18	UNITED 01624221709924 800-932-2732 TX	55432868292200299977145	422.40

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PO BOX 15796
WILMINGTON, DE 19886-5796

JEREMY T TOBIAS
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
October 22, 2018 - November 21, 2018

New Balance Total \$5,215.58
Minimum Payment Due \$52.16
Payment Due Date 12/18/18

Enter payment amount

\$

For change of address/phone number, see reverse side.

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or make your payment online at
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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		VIGIL/ANALUISA 01624221709924 Departure Date: 11/13/18 Airport Code: BFL UA EA SFO Departure Date: 11/16/18 Airport Code: SFO UA EA BFL		
10/24	10/22	UNITED 01624227252664 800-932-2732 TX BENTON/JANEAMARIE 01624227252664 Departure Date: 11/13/18 Airport Code: BFL UA EA SFO	55432868296200093645761	207.10
11/01	10/31	FOOD-EX BAKERSFIELD CA	25247808304005413031996	209.83
11/06	11/05	GOLDEN EMPIRE GLEANERS 16613242767 CA	55429508309637680339591	450.00
11/08	11/07	SQU*SQ *CAESAR'S DELI Bakersfield CA	55432868311200164908545	77.39
11/15	11/13	UNITED 01626026622286 800-932-2732 TX TOBIAS /FIRST CHECKED BAG 01626026622286 Departure Date: 11/13/18 Airport Code: BFL UA ED SFO	55432868318200594828910	30.00
11/15	11/14	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/12/18 Dep: 11/14/18 Inv: 7571408	55500368318722945647929	219.58
11/19	11/16	UNITED 01626028958330 HOUSTON TX TOBIAS /FIRST CHECKED BAG 01626028958330 Departure Date: 11/16/18 Airport Code: SFO UA ED BFL	55432868321200248117749	30.00
11/19	11/16	HYATT REGENCY SONOMA W SANTA ROSA CA Arr: 11/13/18 Dep: 11/16/18 Inv: 7288205	55500368321722947858123	682.74
11/19	11/16	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/13/18 Dep: 11/16/18 Inv: 7288444	55500368321722949994975	658.74
11/19	11/16	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/12/18 Dep: 11/16/18 Inv: 7571407	55500368321722946858421	878.32
11/19	11/16	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/12/18 Dep: 11/16/18 Inv: 7287991	55500368321722946367126	902.32
11/19	11/16	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/13/18 Dep: 11/16/18 Inv: 7571408	55500368321722946070753	666.74
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$5,435.16

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	21.24% V	\$0.00	\$0.00

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



EMILIO WAGNER

Platinum Plus® for Business

October 22, 2018 - November 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$2,829.95

Minimum Payment Due \$28.30

Payment Due Date 12/18/18

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

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

Account Summary

Previous Balance \$7,126.84

Payments and Other Credits -\$7,126.84

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$2,829.95

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$2,829.95

Credit Limit \$10,000

Credit Available \$7,170.05

Statement Closing Date 11/21/18

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
11/15	11/14	CA Banking Center payment	31806005760040239384411	- 7,126.84
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$7,126.84
Purchases and Other Charges				
10/22	10/20	MINDBODY, INC 805-4762700 CA	85454918294900019288852	445.40
10/25	10/24	WIPFLILLP 7158437449 WI	55429508297894692853721	800.00
10/26	10/24	AMERICAN 00123179133674 8004337300 TX	55310208298978000428033	670.40

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EMILIO WAGNER
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
October 22, 2018 - November 21, 2018

New Balance Total \$2,829.95

Minimum Payment Due \$28.30

Payment Due Date 12/18/18

Enter payment amount

\$

For change of address/phone number, see reverse side.

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BUSINESS CARD,
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Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		WAGNER/EMILIO		
		00123179133674		
		Departure Date: 12/03/18 Airport Code: BFL		
		AA S PHX		
		Departure Date: 12/03/18 Airport Code: PHX		
		AA S MCO		
		Departure Date: 12/07/18 Airport Code: MCO		
		AA G PHX		
		Departure Date: 12/07/18 Airport Code: PHX		
		AA G BFL		
11/07	11/06	ZACKACADEMY.COM 6465643546 FL	55310208310206467600322	229.50
11/13	11/12	ONESTEPGPSCOM 18182548150 CA	55429508316713278059932	209.25
11/16	11/16	RPS BAKERSFIELD BAKERSFIELD CA	55436878320173205784171	30.00
11/21	11/20	MINDBODY, INC 805-4762700 CA	85454918324900012474313	445.40
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$2,829.95

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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

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Division/CFO: Tracy Webster, CFO		Month/Year: November 2018		
Program/Work Unit: Not Applicable		Deputy CFO: Vacant		
Services: Overall financial and accounting functions of the organization				
Activities	November 2018		Year to Date (3/1/18 -11/30/18)	
Description	Number	Amount	Number	Amount
Accounting Transactions Processed	500		101,498	
Bank Deposits	9	1,274,974	65	16,786,299
Wire Deposits	7	71,541	34	463,282
Head Start/IRS Drawdowns	4	2,472,618	46	24,248,593
Vendor Checks Issued	888	1,992,965	8,187	19,641,450
Payroll Disbursed		2,456,055		21,596,442
Grant Reports Prepared in November 2018	11		134	
Cal Fresh Outreach				
CSBG				
CSBG Discretionary				
Differential Response				
DOE				
Economic Empowerment				
Gang Prevention				
LIHEAP 2017				
LIHEAP 2018				
Realignment for Success				
WIC				

Other: Total Division Staffing: 9 + 3 vacancies – Controller, Accounting Manager, & Finance Manager

CFO	Controller
Accounting Manager	Finance Manager
Accountant (2)	Accounting Specialist
Accounting Technician (4)	Accounting Clerk

Community Action of Partnership of Kern Agency Total

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

ASSETS

Cash in Bank	1,996,535
Cash - Vacation Reserve	480,524
Petty Cash	500
Accounts Receivable	339,879
Travel Advance	11,072
Prepaid Expense	371,673
Inventory	1,327,604
Net Fixed Assets - Unrestricted	2,352,957
Net Fixed Assets - Restricted	<u>9,066,426</u>

Total Assets 15,947,170

LIABILITIES AND NET ASSETS

Accounts Payable	547,269
Accrued Expenses	53,278
Accrued Vacation	523,559
Line of Credit	425,000
Note Payable	2,501,893
Advance Payable	92
Deferred Revenue	<u>(131,899)</u>

Total Liabilities 3,919,193

Total Net Assets 12,027,977

Total Liabilities and Net Assets 15,947,170

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

REVENUE

Grant Revenue	39,188,530
Donations	118,960
Other Revenue	3,609,755
In-Kind	<u>4,973,236</u>

Total Revenue 47,890,480

EXPENDITURES

Salaries	19,712,122
Benefits	5,946,089
Travel	464,945
Space Costs	3,321,615
Supplies	1,278,061
Consultant/Contract Services	1,691,101
Other Costs	1,710,967
Program Costs	5,216,526
Capital Expenditures	285,695
Indirect	3,258,655
In-Kind	<u>4,973,236</u>

Total Expenditures 47,859,012

Net Change in Assets 31,469

Net Assets, beginning 11,996,508

Net Assets, ending 12,027,977

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2018/19
BUDGET TO ACTUAL - 3/1/18 TO 2/28/19 (9 OF 12 MONTHS = 75.0%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	\$ 5,059,589	\$ 3,388,265	67.0%	\$ 1,671,324
Expenditures				
Salaries	2,820,260	1,866,882	66.2%	953,378
Benefits @ 24.11% actual	<u>674,091</u>	<u>408,454</u>	<u>60.6%</u>	<u>265,637</u>
Total Personnel Costs	3,494,351	2,275,337	65.1%	1,219,014
Operating Costs				
Travel	90,750	52,308	57.6%	38,442
Space Costs	187,900	127,324	67.8%	60,576
Supplies	138,400	80,350	58.1%	58,050
Consultant/Contract	630,725	550,120	87.2%	80,605
Other Operating Costs	<u>363,950</u>	<u>197,217</u>	<u>54.2%</u>	<u>166,733</u>
Total Operating Costs	1,411,725	1,007,319	71.4%	404,406
Total Expenditures	<u>\$ 4,906,076</u>	<u>\$ 3,282,656</u>	<u>66.9%</u>	<u>\$ 1,623,420</u>
Excess Indirect Revenue	<u>\$ 153,513</u>	<u>\$ 105,609</u>		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	\$ 1,223,465	\$ 755,561	61.8%	\$ 467,904
Operations	1,394,366	969,271	69.5%	425,095
Executive	536,935	407,342	75.9%	129,593
Community Development	704,410	418,234	59.4%	286,176
Finance	<u>1,046,900</u>	<u>732,248</u>	<u>69.9%</u>	<u>314,652</u>
	<u>\$ 4,906,076</u>	<u>\$ 3,282,656</u>	<u>66.9%</u>	<u>\$ 1,623,420</u>

Prepared Date: 12/07/18

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U.S. Department of Health & Human Services



Administration for Children & Families

**OFFICE OF HEAD START**

ACF Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
	1. Log No. ACF-PI-HS-18-06	2. Issuance Date: 11/30/2018
	3. Originating Office: Office of Head Start	
	4. Key Words: Cost of Living Adjustment (COLA); Fiscal Year (FY) 2019; Funding Increase; Appropriations; Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019; Continuing Appropriations Act, 2019	

PROGRAM INSTRUCTION**TO:** Head Start and Early Head Start Grantees and Delegate Agencies**SUBJECT:** FY 2019 Head Start Funding Increase**INSTRUCTION:**

President Trump signed Public Law 115-245, the Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019, and Continuing Appropriations Act, 2019, on September 28, 2018. Included is \$10,063,095,000 for programs under the Head Start Act, an increase of \$200 million over the fiscal year (FY) 2018 funding level.

This increase provides a 1.77 percent cost of living adjustment (COLA) for existing grantees. It also offers an increase to the total amount available for the Early Head Start-Child Care (EHS-CC) Partnership and Early Head Start Expansion grants scheduled to be awarded in March 2019.

This Program Instruction (PI) provides information about the COLA funds available to grantees in FY 2019 and describes the requirements for applying for these funds. All Head Start and Early Head Start grantees, EHS-CC Partnership and Early Head Start Expansion grantees, and grantees subject to competition for continued funding through the Designation Renewal System are eligible to receive the COLA.

State Collaboration grants are not eligible for the COLA due to the statutory cap on their funding in the Head Start Act.

FY 2019 COLA

Eligible grantees may apply for a COLA increase of 1.77 percent of their FY 2018 base funding level. Base funding excludes training and technical assistance funds and any one-time funding grantees may have received in FY 2018. COLA funds are to be used to increase staff salaries and fringe benefits, and to pay for higher operating costs.

Programs that use COLA funds to increase staff salaries must increase the hourly rate of pay and permanently increase the Head Start pay scale rather than only increase the salaries of current employees.

Sections **653** and **640(j)** of the Head Start Act provide further guidance on the uses and limitations of the COLA funds. Section 653 of the Act restricts compensation to a Head Start employee that is higher than the average rate

of compensation paid for substantially comparable services in the area where the program is operating. Section 653 also prohibits any Head Start employee from being compensated at a rate higher than that of an Executive Schedule Level II position, including employees being paid through indirect costs. Section 640(j) of the Act requires that the compensation of Head Start employees must be improved regardless of whether the agency has the ability to improve the compensation of staff employed by the agency that do not provide Head Start services.

Any grantee proposing differential COLA increases to staff, delegates, or partners must justify its rationale in its budget narrative.

As specified in **Personnel Policies, 45 CFR § 1302.90**, each grantee is required to establish written personnel policies and procedures that are approved by the governing body and Policy Council or policy committee and that are available to all staff. Review your personnel policies and procedures since they may contain information relevant to this COLA.

Funds may also be used to offset increased operating costs in other areas of the budget. This includes increased costs in rent, utilities, facilities maintenance and insurance, contractual arrangements, vehicle fuel and maintenance, supplies, and equipment.

Application Requirements

Grantees are required to request COLA funds through a grant application. Your Regional Office will provide a Funding Guidance Letter specifying the amount of funds available to your agency. Grantees whose annual applications have been submitted may request their applications be returned to add the COLA.

Grantees must submit their application in the Head Start Enterprise System (HSES).

Grantees encountering program improvement needs related to health and safety should contact their Regional Office and submit supplemental applications throughout the year as needs emerge. Requests are addressed by priority and subject to availability of funds.

Please direct any questions regarding this PI to your Regional Office. Thank you for your work on behalf of children and families.

/ Dr. Deborah Bergeron /

Dr. Deborah Bergeron
Director
Office of Head Start

Office of Head Start (OHS) | 330 C Street, SW | 4th Floor Mary E. Switzer Building | Washington, DC 20201
<https://eclkc.ohs.acf.hhs.gov> | 1-866-763-6481 | [Contact Us](#)

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COMMUNITY ACTION PARTNERSHIP *of* KERN
BOARD OF DIRECTORS
PROGRAM REVIEW & EVALUATION COMMITTEE MEETING
January 15, 2019
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

Fred Plane called the meeting to order at 12:05 pm at the Community Action Partnership of Kern administrative building, 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

Roll Call was taken with a quorum present.

Present: Fred Plane, Jonathan Mullings, Marian Panos

Absent: Lorena Fernandez

Others present: Others present: Jeremy Tobias, Chief Executive Officer; Ralph Martinez, Director of Community Development; Raymond Quan, Director of Human Resources; and other CAPK staff.

3. **Approval of Agenda**

Motion was made and seconded to approve the Program Review and Evaluation Committee meeting agenda for January 15, 2019. Carried by unanimous vote. (Mullings/Panos).

4. **Public Forum:**

No one addressed the Committee.

5. **Program Presentation**

No program presentation.

6. **New Business**

a. November & December 2018 Program and Division Reports – Ralph Martinez, Director of Community Development– ***Action Item***

- 2-1-1 Kern
- Central Kitchen
- Community Development – Grants & Research
- East Kern Family Resource Center
- Energy
- Food Bank
- Friendship House
- Human Resources
- Migrant Childcare Alternative Payment
- Operations
- Shafter Youth Center
- Volunteer Income Tax Assistance
- Women, Infants and Children

Ralph Martinez presented the highlights from the Division Program reports for November & December 2018. Ralph also stated that all programs and Divisions held staff development days prior to the holidays and each of the Head Start Centers held holiday events for the children and invited the families to participate. Friendship House Community Center and Shafter Youth Center were the recipient of over 150 teddy bears and stuffed animals, donated by the Bakersfield Condors, as a result of their annual Teddy Bear Toss held the first Saturday after Thanksgiving.

Motion was made and seconded to approve the November & December 2018 Program & Division Reports Carried by unanimous vote. (Panos/Mullings).

- b. Application Status Report and Funding Requests – Ralph Martinez, Director of Community Development – **Action Item**

Ralph Martinez presented the Application Status reports and four Funding Requests and reported that staff has been pursuing continued funding of programs as well as seeking new and sustainable funding sources.

Motion was made and seconded to approve the Application Status Report and Funding Requests. Carried by unanimous vote. (Mullings/Panos).

- c. Head Start / State Child Development November & December 2018 Enrollment Update and Meals Report – Ginger Mendez, HS State Enrollment / Attendance Manager – **Action Item**

Ginger Mendez provided the Enrollment & Meals report and noted that Head Start Kern achieved 100% enrollment for all programs in November. EHS Partnerships achieved 95% enrollment in December, with all other programs reaching their goal of 100% enrollment.

Enrollment for children with disabilities continues to be a focus for staff. Percentages are rising closer to the 10% goal for HS Kern and EHS Partnerships, with EHS Kern and EHS San Joaquin exceeding the goal.

Over Income enrollment percentages are under 10% to meet their goal. Enrollment reports are being shared weekly with all Area Managers and the Admin team to plan and strategize to ensure goals are being met.

The average daily attendance was 98% for both November and December 2018. Three centers achieved 100% attendance in November and twelve centers achieved 100% attendance in December. Staff continues to communicate with parents about the importance of children attending the program every day, all day, and the results are positive.

Meals served increased by 2% over the same time period as the year prior. Modifications to the meals served and staffing reports were slightly modified, as requested by the Committee.

Motion was made and seconded to approve the Head Start / State Child Development November & December 2018 Enrollment Update and Meals Report. Carried by unanimous vote. (Mullings/Panos).

- d. November & December 2018 Outreach & Advocacy Report – James Burger, Outreach & Advocacy Coordinator – **Action Item**

James Burger reported the outreach activities during the months of November & December 2018 and stated that CAPK partnered with many local organizations to procure food and gift donations to distribute

to families and children over the holidays. James also presented a short Weatherization Video that demonstrated the weatherization process for one family.

James and other CAPK staff are among more than 400 volunteers that will be participating in homeless census point in time count taking place on January 30th.

Motion was made and seconded to approve the November & December 2018 Outreach & Advocacy Report. Carried by unanimous vote. (Panos/Mullings).

7. **Committee Member Comments**

The Committee asked Jeremy Tobias to provide an update on the status of the partial government shutdown and how CAPK programs are or may be impacted. Jeremy reported that CAPK employees are not federal employees, CAPK is a government subcontractor, therefore, CAPK employees are not impacted directly and immediately by a government "shutdown". Most of the funding for the CAPK programs was approved for the current fiscal year prior to the shutdown. However; WIC, USDA programs, and Children & Adult Meal programs are some of our programs included in the lapsed funding situation. All of these programs at the state and federal level, have enough cash on hand to allow contractors to operate through the end of February, and maybe into March. Some programs like SNAP, which is utilized by many of CAPK's clients, is not in the same operational situation, and may be more immediately impacted by the shutdown, and it may have an indirect impact on CAPK request for services. The Food Bank is expecting an uptick on requests for food during the shutdown. Jeremy stated there will be work-around options if the shutdown lasts beyond February. WIC may suffer more quickly if there is a long-term shut-down but there may be an option for the State of California to help fund the WIC program if necessary. We will be keeping a close eye on WIC to determine how we will proceed. For now, today, it is business as usual.

8. **Next Scheduled Meeting**

Program Review & Evaluation
Wednesday, February 13, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

9. **Adjournment**

The meeting adjourned at 1:06 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: Nov and Dec 2018
Program/Work Unit: 2-1-1 Kern County	Staffing: 13 (4 vacancies)	Program Manager/Supervisor: Esperanza Contreras
Services: Provides 24/7 information and referral services via phone or CAPK's website to residents of Kern. Also provides call handling services for Kings, Tulare, Merced, Mariposa and Stanislaus Counties and schedules appointments for the CAPK Energy Program utility assistance services and provides applications. As of October 2018, the Kern County Coordinated Entry System initiated as a program within 2-1-1 Kern.		

Activities	Description			
Information & Referral Services	Incoming	Answered	Unanswered	Referrals
Kern County	8194	7199	995 (12%)	13,997
Kings County	386	353	33 (8%)	*
Tulare County	1576	1422	154(9%)	*
Mountain Valley (Mariposa and Merced Counties)	282	231	51(18%)	*
Stanislaus County	1917	1669	248(12%)	*
Total	12,355	10,874	1481 (12%)	

*2-1-1 Kern does not have access to the iCarol database for these counties. Per the agreements, 2-1-1 Kern provides referrals but does not track them. The information goes directly to the iCarol databases for the individual counties.

Most Requested Services	Food Pantries	Utility Assistance	Housing
Top 3 Unmet Needs	Food/ Meals	Developmental Screenings	Job/Job Placement

Other Services		Month	YTD
LIHEAP	Calls Answered	5,475	40,700
Weatherization	Calls Routed through 2-1-1	543	5,147
Mental Health	Calls Answered	240	1,474
Website Visitors	Visitors to CAPK's 2-1-1 Kern web page	6,071	34,800
VITA	Calls Routed through 2-1-1	N/A	6,699

CalFresh Enrollments	Onsite enrollment into CalFresh (Supplemental Nutrition Assistance Program (SNAP/food stamps)	Submitted	Approved	Pending
		15	1	14

Outreach Activities	Outcomes
- First 5 Regional Family Resource Meetings	211 Kern informational cards: 600

Highlights:

- The Program Manager and First 5 Program Officer attended five regional meetings in Ridgecrest, Delano, Buttonwillow, Lamont and Bakersfield. The goal was to work collaboratively with the Family Resource Centers on the Help Me Grow initiative.

COMMUNITY ACTION PARTNERSHIP OF KERN DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: Nov/Dec 2018		
Program/Work Unit: Central Kitchen	Staffing: 22 Staff Members	Program Manager: Lorenzo Maldonado		
Services: Preparation and delivery of meals and snacks for children enrolled in CAPK’s Head Start/Early Head Start and Home Base option. The program provides the meals for the H.S. /E.H.S and Home Base. The program also delivers food service and janitorial supplies to the Head Start/Early Head Start centers and Home Base locations. • Total meals prepared are supported by the daily meal production sheets and food transport sheets. • Home base meal totals are supported by meal request forms submitted by center and Home Base staff.				
November		21 staff		
Activities		Status		
Meals & Snacks	Total # Prepared	Breakfast	Lunch	Snack
Central Kitchen prepared for the HS/EHS centers	84,792	28,352	30,263	26,177
Home Base Meals	252	92	87	73
Total	85,044	28,444	30,350	26,250
December		22 staff		
Activities		Status		
Meals & Snacks	Total # Prepared	Breakfast	Lunch	Snack
Central Kitchen prepared for the HS/EHS centers	70,207	23,175	24,752	22,280
Home Base Meals	156	28	88	40
Total	70,363	23,203	24,840	22,320

Other:

1. In November open enrollment for the agency staff started, the Central Kitchen was 100% enrolled before the deadline. The Central Kitchen staff didn't encounter any problems enrolling, the process was made very easy. The information provided by Human Resources assisted in making the process easy. The Central Kitchen staff were able to reach the HR staff with any questions and received immediate response.
2. The Central Kitchen is almost fully staffed, interviews were conducted on November 8, 2018, to fill the open Food Service Technician position. There were 13 candidates that applied for the position, out of the candidates interviewed one stood out. Ms. Maria Rosales was hired to be the Central Kitchen's Food Service Technician. She worked for the agency at the East California HS Center, her start date at the Central Kitchen was November 26, 2018.
3. The Central Kitchen now has four set of ovens, this will minimize cooking times for hot foods prepared in the oven. The Central Kitchen has received agency wide support in providing the kitchen with equipment to facilitate food production. This equipment has allowed for the kitchen staff to save production time and get food out on time. The Central Kitchen staff would like to thank CAPK for its continuing support.
4. Environmental Health Services conducted our unscheduled kitchen inspection on December 14, 2018, there weren't any deficiencies found. The Central Kitchen received an "A" Grade, with a 100% score. The Central Kitchen has received a 100% in the last two inspections with zero deficiencies and many compliments from the Environmental Health Service Specialist. The Central Kitchen staff always strive to have the kitchen in a good working order and take pride in the work that they do.
5. Preventive repairs were conducted on the Central Kitchen's produce walk-in. The agency approved the \$5000 replacement of the two evaporators. The two evaporators had been in service for over twenty years, Madden Commercial recommended the preventive replacement of the equipment. There was metal fatigue in the evaporators that the chances of the equipment breaking down were high.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: Nov & Dec 2018	
Program/Work Unit: Grants & Research	Total Staffing: 5 0 Vacancies	Program Manager/Supervisor: Sheila Shegos	
Services: Grant research on funding resources and opportunities, proposal preparation, and special projects.			
		Status	
Activities	Description	In Progress	Submitted
Grant Proposals	Bank of the West		X
	City of Bakersfield-CDBG		X
	County of Kern-CDBG		X
	CA Department of Social Services		X
	California Coastal Commission - Whale Tail Grants Program		X
	OCAP Pregnancy Prevention		X
	Women’s & Girls Fund (PREP)	X	
	California Department of Public Health I&E	X	
	Union Bank	X	
	Wells Fargo	X	
	Enterprise Holding	X	
	Friends of Mercy Foundation	X	
	Bank of the Sierra (STEM)		X
	AERA Energy (STEM)		X
Potential Funding– Research in Progress	Capacity and program funding for youth centers-STEM, Gang Prevention, Youth employment		
	Adult Reentry, and teen pregnancy		
	Affordable Home Ownership for Low-to-moderate income		
	New Funders to support & build capacity for on-going CAPK programs		
Funding for CAPK Food Bank Expansion Project			
Projects	Description		
Community Services Block Grant (CSBG)	• 2018 CSBG Annual Reporting due March 2019 • New 2019 CSBG Contract (Work Plan) completed • CAPK Programs notified of January 15th deadline for data reporting for their respective program to CD Department in preparation for March 9th CSD Reporting deadline • Module 3 Upload of NEW CAPK Initiatives on CSD Website		
CAP Report & Needs Assessment	• Planning stages for CAP Report and Community Needs Surveys – due June 2019. • DRAFT Needs Surveys completed to collect information from Clients/Staff-Board-Volunteers/Partners		
Small Business Initiative	• Worked with Advisory Committee to develop workshop curriculum and resources – Workshops start Jan/Feb 2019 • Prepared PowerPoint presentation and materials for Workshops • Creating Contact list for referrals • Reviewed opportunities for outreach funding support the initiative. • Bank of the West 2nd In Person Grantee Meeting scheduled for February 1, 2019 • OCAP Your Money Your Goals Cohort – will include Small Business Initiative participants		
OCAP Your Money Your Goals Cohort	• Initial conference call 12/17/18 with OCAP and CAPK programs • Kick Off Call with consultant, Scott Bennett, scheduled for 1/4/19		
Grant Reporting & Support	• Wonderful Company Foundation year-end report (Free Farmers Markets/Wasco)		

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

	• Wells Fargo VITA Impact Report • CA EITC subcontract with CSET (Monthly narrative and fiscal EARS reports) • Starbucks Impact Report • Bank of the West Annual Report • Kern Family Health Care year-end impact reports (4)
Department Processes and Procedures	• Creating Processes and procedures (grant review, profiles, declines, awards, implementation) • Grant contract review process discussion • Contract Management Software Research-Demo scheduled Grant HUB
Learning Communities & Other Tech Assist Opportunities	• Completed Learning Community for Financial Empowerment and Integrated Services. • Community Financial Protection Bureau's (CFPB) 2019 Your Money Your Goals (YMYG) Cohort. CAPK will receive TA and training to implement YMYG across programs. This is a great opportunity to transition/integrate what was gained in the Learning Communities.
Program Grant Budget	• Met with CD programs to review CSBG budgets and continue monitoring/spend-down/contract/grant renewals. • Next steps: Program managers to conduct internal expense review and report back. • Meeting TBD with finance for program and grant budgeting
ROMA/Org. Standard	• Participating in ROMA Implementer's final phase training modules • Scheduling Staff, Executive Management & Board Member trainings –by January 31st
Strategic Plan 2016-2021	• Division Directors to meet January 11th to discuss Strategic Plan • SP Goal Group review and updates, CDD staff assigned.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: November/December, 2018
Program/Work Unit: East Kern Family Resource Center	Total Program Staffing: 6	Program Manager/Supervisor: Whitney Hughes
Program/Work Unit Description: Serves low-income individuals and families residing in East Kern County communities of Boron, California City, Mojave, North Edwards, Rosamond, and Tehachapi. Services include case managing families with children who are at risk of abuse and neglect (Differential Response); preparing children to enter kindergarten (School Readiness Initiative); parenting education; emergency supplies closet for immediate basic needs such as clothing, food, diapers, infant formula, bus passes, and gas vouchers.		

Activities	Description	Status	
		Month	YTD
Referrals for services	Differential Response	40	309
Case Managed Families	F5K School Readiness	3	15
Children enrolled in center-base program			38
Adults in Court Mandated Parenting Classes		0	3
Services to Walk-ins	Services e.g., faxing and photocopying legal documents (such as birth certificates, Social Security cards, immigration status information needed to receive public assistance), food, clothing, referrals to other support services, and ongoing case management	122	708
Emergency Supplies Closet and Other Services	Food (individuals)	50	191
	Clothing (individuals)	46	258
	Photocopies (individuals)	607	3874
	HEAP Application Supporting Docs	218	793

Other: The East Kern Health Link Project held the last of the Resource Fairs in Mojave during the of month November. With the East Kern Health Link Project grant funding ending in January 2019, the EKFRS recognizes the continued need for immunizations, so we met with Adventist Health in December to coordinate 3 more immunization clinics using their mobile unit for 2019.

Staffing: 2 staff members are out using Baby Bonding time

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: Nov 1 – Dec 31, 2018
Program/Work Unit: Energy	Total Program Staffing: 38	Program Manager/Supervisor: Margaret Palmer
Services: Residential weatherization, utility bill payment assistance, and energy efficiency education for low-to-moderate-income Kern County residents. Also, installation of interim water tanks for low-income households affected by the drought.		

Activities	Description	Status	
		Households Served	
		Month	YTD
1A. Low Income Home Energy Assistance Program (LIHEAP Utility Assistance (2019	Assistance with utility bill payments	140	140
1B. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2018)		1,377	8,683
1C. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2017)		-0-	7,408
2. Low Income Home Energy Assistance Program (LIHEAP) Weatherization Assistance (2016, 2017 & 2018)	• Assistance with residential repair/weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.)	63	1,639
	• Energy-efficient appliance installation	-0-	233
3. Low-Income Weatherization Program (LIWP Phase 2). Program from 10/1/17 - 9/30/18	Assistance with residential repair/weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.)	-0-	76
5. Total Value of Services (utility payments only)		\$674,249	\$8,634,145
		Results	
6. Energy calls received (from 2-1-1)		6,018	
		HEAP	Wx
7. Number of LIHEAP applications Received		1,785	-0-
8. Number of LIHEAP applications Completed		1,517	14
9. Number of LIHEAP applications in Progress		268	-0-
10. Outreach Events attended	11/5 – Casa Hernandez Sr Center, Delano 11/6 – Head Start parent Meeting, Lamont 11/8 – Casa De Eva Sr. Center, Bakersfield 11/14 – Casa Hernandez Sr. Center, Delano	Give presentations, distribute brochures, applications, tote bags, ink pens and energy savings wheels.	

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: November/December 2018	
Program/Work Unit: Food Bank	Total Staffing: 17	Program Manager: Jaime Orona	
Services: Partners with 119 food distribution sites throughout Kern County to provide food assistance to low-income families and individuals.			
		Status	
Activities	Description	Month	YTD
USDA Commodities	Individuals Served (November/December)	84,234	393,635
	Poundage Received all Programs	2,285,560	13,174,364
	TOTAL POUNDAGE DIST. ALL SITES	2,583,890	13,571,152
Food Sourcing	Produce Received: 122,500 pounds of produce (donated or purchased) & 5 different produce items: • Columbine Vineyard: Table Grapes • Target: Mixed produce • Tasteful Selections: Potatoes • Trucking Company: Garlic • USDA: Apples • Walmart: Mixed produce • Wonderful Co: Citrus		
Food Drives:	Farmers Markets: Capk FB distributed 4100 pounds of citrus & potatoes to 3 CSFP sites, feeding 500 seniors in Kern County. • Capk Food Bank set a record in 2018; Capk FB brought in & distributed 2,614,000 pounds of fresh produce to those in need in Kern County.		

Other:

- We continued to donate 65 bags to Buttonwillow and Greenfield schools every two weeks for the Back-Pack Buddies program.
- On Nov 8th we had a group of 14 people from the pharmaceutical company Merck come in to help us sort our food drive cans.
- On Nov 9th we had a group of 12 people from the Wonderful Citrus company come in to help us sort our food drive cans.
- Nov 14th was our annual KGET food drive; bringing in 12,153 lbs. of food and \$3,391.
- On Nov 16th we had a group of 11 people from Chevron come in to help us sort our food drive cans.
- Also, on Nov 16th, we provided Nueva Church with a one-time donation of pastries and sweets, fruit and water for 300 people.
- Food Bank had the pleasure to get visitors from the Molina Foundation to get a tour of our Food Bank on November 27th.
- On Nov 28th, we participated in Agriculture Appreciation day; giving out oranges, water, and dry goods to 150 people.
- Our CSFP (Senior Distribution Program) held 33 distributions during the month of November and distributed 30-pound boxes of healthy and non-perishable food to 3,527 seniors throughout Kern County.
- On Dec 5th, we provided 1000lbs of canned goods to the Kern School District to assist with their holiday box meals.
- On Dec 19th, we donated sweets, hot cocoa, and toys for Pete Parra's holiday event.
- On Dec 20th we provided produce, water and bread for Greenfield's holiday box donations.
- Dec 14th Food Bank had their annual team building event that was fun and memorable event.
- Our CSFP (Senior Distribution Program) held 33 distributions during the month of December and distributed 30-pound boxes of healthy and non-perishable food to 3,699 seniors throughout Kern County.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: November & December 2018	
Program/Work Unit: Friendship House	Total Program Staffing: 5	Program Manager/Supervisor: Lois Hannible	
Services: After-school and summer programs, pre-employment program for youths, parenting classes, nutrition education, sports, gang prevention, and access to social services.			
Activities		Participants	
Description		Month	YTD
After-School Program: Tutoring, homework assistance, recreation.		9	107
Summer Program: Recreational activities, educational games, and activities.			93
Gang Prevention Program: Aggression Replacement Training (ART), Nurturing Parenting and Parents on Mission (POM) parenting classes are provided at local school sites, correctional facilities, at the Friendship House and other community centers, to prevent at-risk youths from joining gangs.		18	154
STEM (Science, Technology, Engineering, Math) Program: Chevron STEM teaches robotics, coding, engineering, and mathematics to program youth, engaging them in hands-on science focused learning.			22
Mobile Mexican Consulate: Consular services are provided at FHCC every Tues. & every other Wed., providing passport renewals, assistance with obtaining important documents, and providing DACA & protection information.			3716
PREP Works Program: Pre-employment program for at-risk youth that provides them with financial literacy; skills and knowledge to conduct job searches and plan for college/career; and an incentivized savings program. Participants also have an opportunity to gain paid work experience.			104
Realignment for Success: Transitional services are provided to adults referred to the program by the Probation and Sheriff’s Departments. The program is to provide the participants with Aggression Replacement Training, Thinking for A Change, and parenting classes.		1	16

Other:

- On November 29, Friendship House Program Manager made a program presentation at the Head Start Disabilities Advisory Committee Meeting, to provide information on the programs and services offered at the Friendship House Community Center.
- In December of 2018, Program Educator Ruby Muzquiz Hougaard facilitated a Parents On A Mission (POM) class for Head Start parents. There were 13 parents that participated in the three-week course, of which 12 parents successfully completed the program.
- On December 4th, Friendship House Program Manager and the Community Development Director attended the Workforce Development Board forum on re-entry services. The forum allowed for a discussion on wrap-around services for formerly incarcerated individuals.
- Thanks to Westchester Kiwanis, on Dec. 8 six Friendship House youth participated in a shopping spree at the East Hills Walmart. The youth were allowed to pick out whatever they wanted, selecting \$150 worth of items. They were also provided breakfast and had an opportunity to take a picture with Santa.
- The Friendship House hosted a holiday party for the program participants, on Dec. 21. The youth received teddy bears, thanks to United Way and the Condors Teddy Bear Toss, and also received toys from Toys for Tots. To top the event off, there were smiles all around, as the youth posed for their personal photos, which they were able to take home with them, courtesy of Christa Hunt Photography.

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Raymond Quan		Month/Year: November 2018
Program/Work Unit: HR/Payroll/Staffing	Total Division Staffing: 12	Program Manager/Supervisor: Mike Lackman/Eric Kelley/Dawn Bledsoe
Services: All functions and activities related to payroll, staffing, employee benefits (including the pension plan) administration, labor law compliance, human resources management, and SEIU Contract.		

		Status	
Activities	Description	Month	YTD
Employee Count	Regular	851	
	Subs/Temps	34	
	Total Staff	885	
New Hires	All divisions and programs		
	Regular	11	118
	Subs/Temps	4	74
	Total New Hires	15	192
Leaves of Absence	Full-time Leave	29	
Terminations	All divisions and programs		
	Voluntary	8	102
	Involuntary	4	33
	Total Terminations	12	135
Staffing	Vacancy	23	238
	Total Applications Received	127	1719
Payroll	Total Hours Paid	135,270	
	Total Gross Payroll	\$2,471,706.00	

Projects HR/Payroll-Electronic Job Requisitioning HR-Pension Plan Correction HR-Recruitment Issues HR-Licensing Issues Online Recruitment	Completed: 1. Efforts continued on the pension plan corrections 2. Estimated completion of the payroll/pension work committee review in January 2019 3. Audit/Pension Committee Meeting 11-01-18 4. Confidential HR investigation of a Head Start Center-employee concerns 11-07-18,11-15-18 5. PRE-Committee Meeting 11-07-18 6. Review of CAPK compensation structure 11-09-2018 7. Companywide Management Meeting 11-14-18 8. Confidential HR Interviews w/another Head Start Center-employees perf. concerns
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Division/Director: Raymond Quan		Month/Year: December 2018
Program/Work Unit: HR/Payroll/Staffing	Total Division Staffing: 12	Program Manager/Supervisor: Mike Lackman/Eric Kelley/Dawn Bledsoe
Services: All functions and activities related to payroll, staffing, employee benefits (including the pension plan) administration, labor law compliance, human resources management, and SEIU Contract.		

		Status	
Activities	Description	Month	YTD
Employee Count	Regular	866	
	Subs/Temps	28	
	Total Staff	894	
New Hires	All divisions and programs		
	Regular	16	134
	Subs/Temps	3	77
	Total New Hires	19	211
Leaves of Absence	Full-time Leave	26	
Terminations	All divisions and programs		
	Voluntary	10	112
	Involuntary	6	39
	Total Terminations	16	151
Staffing	Vacancy	20	258
	Total Applications Received	192	1911
Payroll	Total Hours Paid	136,548	
	Total Gross Payroll	\$2,525,614	

Projects HR/Payroll-Electronic Job Requisitioning HR-Pension Plan Correction HR-Recruitment Issues HR-Licensing Issues Online Recruitment	Completed: 1. Efforts continued on the pension plan corrections 2. Estimated completion of the payroll/pension committee/review in February 2019 3. Executive Committee Meeting of the Board 12-12-2018 4. USI Insurance Renewal meeting 12-13-2018 5. Termination appeal hearing of employee 12-14-2018 6. Meeting on the form 5500 12-17-2018 7. Employee disciplinary action 12-19-18
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COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Health & Nutrition Services/Carmen Segovia		Month/Year: Nov-Dec 2018*	
Program/Work Unit: Migrant Childcare AP Program (MCAP)	Total Staffing: 19, <i>Vacancies-1</i> <i>Admin. Clerk,</i>	Program Manager/Supervisor: Susana Magana	
Services: The Migrant Childcare Alternative Payment Program is a voucher-based child care program for migrant agriculturally working families. The program has six entry counties: Kern, Kings, Madera, Merced, Tulare, and Fresno. Once enrolled, families can continue child care services as they migrate throughout the state following agricultural work. The program’s current Fiscal Year is July 1, 2018, to June 30, 2019. <i>*This report is for the service months of November 2018, which were processed in the month of December 2018.</i>			
		Status	
Activities	Description	Total	% by County
Active Enrollments	Kern**	355	42%
	Madera	93	10%
	Merced	8	1%
	Tulare	188	21%
	Kings	69	11%
	Fresno	107	15%
	Total	820	100%

*Kern totals include services provided outside of the six entry counties. The case management for those families working and residing outside the six entry counties are handled by the regional office in Bakersfield.

Other:

Current Activities:

Staff continues to actively recruit and is accepting applications in all entry counties for the program. We currently have no waiting list. All eligible families are authorized immediately. Staff is also processing recertifications in all entry counties to ensure that eligible families are authorized for another year of care before families start migrating to non-entry counties throughout California.

On 11/8 & 11/9 the Program manager participated in 2 CDE hosted webinars regarding Eligibility and Need.

On 12/3 the Program Manager presented program information to CAPK center managers to promote the services that the MCAP program provides the community.

On 12/11 the program Manager attended the CAPPA TA at the Superintendent of schools. She presented on the provider payment method that the MCAP program uses to reimburse program childcare providers.

On 12/13 the MCAP team met in Visalia for the end of year staff development day. The program manager lead a Vision Board activity focused on setting goals for the new year. Staff really enjoyed the activity; the camaraderie and they also really liked the agency employee appreciation water bottle gift. Thank you CAPK!

The program was recruiting for several positions in the month of November in order to meet the program's new contract needs. We had 2 new staff members start on 12/10 for Kern county. We are expecting to have our new Kings county staff member start next week on 1/14. We have 1 more vacancy to fill; we are just waiting for a start date for the Admin Clerk.

Upcoming Activities:

On 1/29 the program manager and the family services coordinator will be presenting program information to interested parents in the Shafter area. The meeting will be at 5:30pm at the CAPK Shafter child development center located 459 E Euclid Ave.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

[illegible]

COMMUNITY ACTION PARTNERSHIP OF KERN DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

	- Cal Kern Construction - USI Insurance Services	Completed Completed	
Maintenance & Operations		Work in Progress	03/01/2018 to Date Closed
Facility Work Orders Processed	Repair and maintenance of CAPK facilities and vehicles.	110	2770
Projects	- The Delano Head Start facility is in the process of replacing the delimited plywood siding on all of the modulars with cement siding and trim. Pour and play padding has been installed on the two play yards to replace the rubber nuggets. The center will also be painted gray and blue to match the previously renovated Oasis Head Start center. - The Led lighting company has completed installation at the Energy location at 300 19th Street. - The Harvey L Hall Center is in the starting phase of a major renovation by moving classrooms and enlarging the parking lot by removing the center building and securing all facilities behind fencing and directing all children through the office to the classrooms. - Procuring quotes for converting the old Reprographics area of the Maintenance warehouse into a training room for Head Start.	In Progress Complete In Process In Process	
Information Technology		Received	03/01/2018 to Date Closed
Help Desk Work Orders Processed	Technical assistance to employees, repairs, troubleshooting, coordination of services with IT services subcontractor	672	3,088
Projects	- AT&T Erate Installation - Cyber Security RFP - E-Rate Category 1 and 2 FY 2019 - Training Room Remote Meeting Camera and audio - Central Kitchen Hard Drive/OS upgrades - IT Policies - Shafter Youth Center Computer Purchases - MCAP Computer Lease	In Progress In Progress In Progress In Progress In Progress In Progress In Progress In Progress	
Risk Management		Reported	01/01/2018 to Date
Workers Compensation Incidents	- For Report Only - First Aid - Medical Treatment - Modified Duty - Lost Time - Non-Industrial (not work related) - Under Investigation	3 5 1 1 0 1	24 8 2 1 0 2 1
General Liability		0	0
Property Incidents		2	8
Vehicle Incidents		1	4

Other:

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: November / December 2018
Program/Work Unit: Shafter Youth Center	Total Program Staffing: 3.5	Program Manager/Supervisor: Angelica Nelson
Services: Summer and after-school tutoring, homework assistance, educational, recreational, and social enrichment activities and services for children ages 6-18. Evening programming is offered Monday through Friday, 5:00 to 9:00 pm; activities include basketball, ancestry class, and various local groups who utilize the meeting space.		

Activities Description	Participants	
	Month	YTD
After-School Program Tutoring, homework assistance, recreation, health & nutrition education.	2	91
Teen Pregnancy and Sexually Transmitted Infections Prevention (Information and Education) (#'s as of 7/1/2017) Informing and educating teens ages 12-19 years on preventing pregnancy and the spread of sexually transmitted infections.	17	40
Evening Program – Open Basketball, Zumba	20 – 45 per night	
Summer Program Academics, sports, recreation, health & nutrition education, themed weeks with coordinated guest speakers.		104

Other:

- Shafter Youth Center began Nutrition Services with Kern County Superintendent of Schools for the After School Program meals. Kids receive a dinner upon arriving at the center, followed by a snack prior to them leaving for the day. Kids have enjoyed foods such as pozole, rib sandwiches, chili beans, fruits and veggies with milk. The meals are provided for FREE and are even delivered to the center daily.
- Shafter Youth Center recently completed a grant period from Kern Family Health Care to provide CPR and First Aid to the community. Community members as young as 14 years old came to learn about safety. The grant provided certification for 60 people.
- SYC received a donation from IKEA of a set of new couches and a chair. They are a great replacement for the worn furniture that existed prior.
- SYC kids took to the stage as they kicked off the Christmas season with the Christmas Sing and Tree Lighting Ceremony in the town square, with Shafter Chamber of Commerce.
- SYC kids and families were in for a treat as a group called Villagers Inc. provided a Christmas Celebration, complete with roasted turkey, mashed potatoes, corn and rolls for dinner. Games, cookie decorating, music and giveaways were a great addition.
- SYC kids held their Christmas Celebration on Dec 21st. Guest of Honor, Santa Claus stopped in to hear Christmas wishes and hand out goody bags.

Meals:



CPR/First Aid:



IKEA:



Christmas Sing:



COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year NOVEMBER AND DECEMBER 2018
Program/Work Unit: VITA	Total Program Staffing: 5 full-time staff	Program Manager/Supervisor: Sandi Truman
Services: Trained volunteers provide free tax preparation and e-filing for low- medium income individuals and families and assist clients with application for Earned Income Tax Credit (EITC).		

		Results			
Activities	Description	Month		YTD	
Tax Returns Completed	State & Federal		72		5321
Refunds	Federal	\$26,735		\$7,648,932	
	Federal EITC	\$6,766	11	\$3,391,890	1720
	Federal Total				\$7,648,932
	State	\$4,792		\$1,134,140	
	California EITC	\$487	5	\$302,966	1028
	State Total				\$1,134,140
Total Credits & Refunds	State & Federal		72		\$8,783,072

All training has been completed for 35 new volunteers. There are an additional 38 returning volunteers that received training on the new tax laws.

CalEITC (California Earned Income Tax Credit) outreach staff has been busy canvassing door to door to educate taxpayers about the new CalEITC updates along with promoting VITA.

The outreach team has secured an informational table at the Valley Plaza Mall to distribute information about CalEITC and VITA. They have been at the Valley Plaza 3 times this month. During the time they have been there they have been able to talk to, educate and distribute brochures to 225 people.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: Nov/Dec 2018
Program/Work Unit: WIC	Total Program Staffing: 70 staff	Program Manager: Kathlyn Lujan
Services: Nutrition education, breastfeeding support, and food vouchers for families with infants, children up to age 5, and women who are pregnant, postpartum or breastfeeding. Services provided at 21 sites in Kern County, 5 sites in San Bernardino County.		

			Participation 10/1/17 – 9/30/18		
Description		Case Load	Month	Central Valley Avg.	State Avg.
Total	All services November/December 2018	20,370	15,572/14,811 76.4%/72.7%	78.6%/76.8%	68.3%/66.0%
Participation by WIC site	Location	Participants	Location		Participants
Note: The * indicates that the participants served at this site are included in the count for other sites. IT Equipment from other WIC site was used to issue food vouchers.	Arvin	51/54	Mojave		105/102
	Bakersfield		Oildale		399/390
	044	10/14*	Ridgecrest		669/614
	E. California	1718/1350	Rosamond		757/715
	Niles Street	2187/2175	Shafter		1314/1238
	Montclair	358/325	Tehachapi		424/395
	Friendship House	72/94	Wasco		1796/1741
	Panama	1343/1320			
	Boron	*	<u>San Bernardino County</u>		
	Buttonwillow	84/81	Adelanto		1833/1778
	California City	653/682	Big Bear		315/299
	Delano	916/939	Crestline		259/253
	Edwards Air Force	*	Needles		14*
	Lost Hills	120/85	Phelan		*
			<u>Mobile WIC</u>		170/165*

Projects

CAPK WIC continues to exceed the State average in participation.

Nutrition Education and Staff Development: December – A Team Building event was held on 12/20/18. All staff was invited to attend. It is the one time in the year that all the offices meet. The staff enjoyed a “get to know you” BINGO where staff had to mingle and ask questions of each other to complete the BINGO card. We also had a presentation of our recent PMV and did an art activity as a group. Lunch was served.

December brought the State WIC staff for the biannual Program Monitoring Visit (PMV). The state WIC staff was here for 4 days. They met with the administrative staff and reviewed participation and issuing reports. They also visited the Main office, Niles, Panama, Shafter, and Wasco offices to observe staff and complete the clinic checklist. They had good reports about our procedures, counseling (highlighting several staff as excellent counselors), and our outreach activities. Their final report will be sent in March, 2019.

The offices decorated for the holidays with cooking information, nutritious recipes, and fun activities for our participants.

A staff Wellness activity was launched with prizes for those who completed the most activity to improve health.

All WIC offices are working to increase WIC participation: Recruitment, Retention and Reengagement are the three areas of focus.

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
PENDING - November & December, 2018

Date Approved	Date of App. Submission	Funding Source	Program/Proposal	Amount Requested
11/29/2017	12/4/2017	US Department of Agriculture	CAPK Food Bank Network Capacity Building & Emergency Preparedness Project	\$ 350,000
8/31/2018	8/1/2018	So Cal Gas Co	Clean Energy Project	\$ 25,000
8/15/2018	9/13/2018	HUD 2018 Continuum of Care Program Application	211 Kern Coordinated Entry	\$ 236,838
10/31/2018	11/2/2018	City of Bakersfield-CDBG	Food Bank Expansion Project	\$ 458,293
10/31/2018	11/5/2018	California Coastal Commission - Whale Tail Grants Program	SYC and FHCC EcoColumns curriculum/aquarium trip	\$ 15,000
10/31/2018	11/30/2018	Kern County CDBG	Food Bank Expansion Project	\$ 458,293
1/15/2019	11/30/2018	Bank of the West	Year 2-Small Business Initiative	\$ 25,000
11/28/2018	12/14/2018	California Department of Social Services	Food Bank Capacity Building	\$ 110,000
			3 Yr Funding for EKFRCC, SYC, FHCC to provide case management for pregnant/mothers with Substance Abuse History	
TBD	12/28/2018	California Office Child Abuse Prevention		\$ 1,800,000
TBD	12/28/2018	InterConnection	20 computers with monitors for VITA	N/A
TBD	12/28/2018	Bank of the Sierra	STEM FHCC and SYC	\$ 5,000

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
AWARDED - November & December, 2018

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested	Amount Awarded	Funding Period
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	EKFC Emergency Closet	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	FHCC Grow Fit	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	SYC Yoga and CPR	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
4/11/18 (PRE)	5/15/2018	Borax Visitors Center Foundation	East Kern Family Resource Center, East Kern Health Link	\$ 2,750	\$ 2,750	6/1/2018-12/31/2018
5/30/2018 (BOD)	6/13/2018	US FEMA, United Way of Kern County	Food Bank Emergency Food-Phase 35	\$125,000	\$ 93,230	1/1/2019-12/31/2019
6/27/2018 (BOD)	6/19/2018	Starbucks Foundation	PREP Works	\$50,000	\$ 30,000	01/01/2019-6/30/2019
N/A	8/22/2018	Molina Foundation	19,000 Children's books for CAPK/Community			N/A
9/26/2018 (BOD)	9/28/2018	California Department of Community Services and Development (CSD)	Cal EITC Outreach & Education	\$175,000	\$ 175,000	10/15/2018-5/30/2019
5/30/2018 (BOD)	10/1/2018	US Dept. Of Treasury, Internal Revenue Service	Kern VITA Partnership (2 years of Funding)	\$324,020	\$ 94,012	8/01/2018-7/31/2020
7/11/2018 (PRE)	10/16/2018	US Department of Health and Human Services	FHCC/SYC CAPK Teen Pregnancy Prevention Program	\$560,970	\$ 560,970	Pending
9/18/18 (PRE)	10/19/2018	C.A.R.E For Kids	Back Pack Buddies-Food Bank	\$10,000	\$ 10,000	1/1/2019-12/31/2019
TBD	10/31/2018	Bank of the West	Small Business Initiative Outreach Supplement	\$3,500	\$ 3,500	1/1/2019-12/31/2019
9/12/2018	12/5/2018	Wonderful Foundation	CAPK Food Bank Free Farmers Markets-Delano	\$50,000	\$ 50,000	1/1/2019-12/31/2019
9/12/2018	12/5/2018	Wonderful Foundation	CAPK Food Bank Free Farmers Markets-Wasco 2nd Year	\$50,000	\$ 30,000	1/1/2019-12/31/2019
Total Awards				\$ 1,055,462		

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
DECLINED -November & December, 2018

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested
	1/31/2018	Strategic Growth Council Transformative Climate Communities	Kern County Disadvantage Communities Study	\$ 250,000
1/17/2018 (PRE)	4/11/18	CA Board of State and Community Corrections	The Partnership for Advancement of Youth-2 years funding	\$ 492,850
10/25/17 (Board)	4/18/2018	City of Bakersfield/ Community Development Block Grant	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
10/25/2017 (Board)	4/18/2018	CDBG-County	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
5/16/18 (PRE)	7/2/2018	U.S. Administration for Community Living, Administration for Aging	SYC Happy, Healthy Seniors Program (3 Years)	\$ 150,000
3/14/2018	8/31/2018	US Department of Justice, Office of Violence Against Women	The East Kern Partnership-3yrs	\$ 500,000
6/27/2018	9/12/2018	Blue Shield of California	FHCC ART and Relationship Violence for Youth	\$ 250,000
7/31/2018	10/1/2018	Kern County Behavioral Health	Homeless Engagement and Linkage (HEAL) & Homeless Drop-in Center Project	\$1,484,774
7/31/2018	10/1/2018	Kern County Community Corrections Partnership CCP	FHCC Realignment, Reapplication (3 years of funding)	\$362,305
10/17/2018	10/4/2018	California Department of Community Services and Development (CSD)	CAPK VITA	\$125,000
9/26/2018	10/30/2018	InterConnection Foundation	20 Refurbished Desk Top Computers w/monitors for VITA	N/A
5/30/2018	12/12/2018	US Dept. of Justice Office of Justice Programs (DOJ OJP)	FHCC-Kern Partners in Reentry (3 years of Funding)	\$993,682

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

CFDA # N/A

Project Name: CAPK Small Business Outreach Supplement

Division Director: Ralph Martinez

Funder Name: Bank of the West
Grant Program Name: Community Development Division

Program Manager: Sheila Shegos

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

Funding Period: Jan. 1 – Dec. 31, 2019

A. Narrative description of funding request, including goals:

CAPK's Community Development Division is requesting \$3,500 from Bank of the West to fund an outreach and promotions campaign to support the Small Business Initiative in the second year of the \$75,000, three-year grant received from Bank of the West in 2017.

During 2019 Community Development will be launching training and support services for local low-to-moderate income small business owners and entrepreneurs who are identified, primarily, through CAPK Head Start and VITA programs. Funds from this new \$3,500 outreach grant will be used to create materials and promotional efforts aimed at engaging potential business owners and entrepreneurs in the underlying Small Business Initiative program.

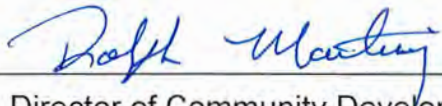
B. Use of Funds:

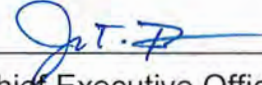
The \$3,500 grant will be used to develop and distribute outreach materials, create multimedia and social media campaigns, and host community awareness events to support the CAPK small business program.

C. Approvals:

1. _____
Division Director Date

3.  12/13/18
Chief Financial Officer Date

2.  _____
Director of Community Development
Date

4.  12/13/18
Chief Executive Officer Date

D. Board:

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ Board Approval

Date: _____

Date: _____

Date: _____

Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

Project Name: CAPK Small Business Initiative

Funder Name: Bank of the West

Grant Program Name: Community Development

Funding Period: 1/1/2019 – 12/31/2019

CFDA # N/A

Division Director: Ralph Martinez

Program Manager: Sheila Shegos

☐ **New Funding**

☒ **Re-Application**

A. Narrative description of funding request, including goals:

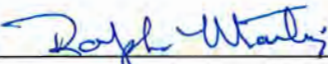
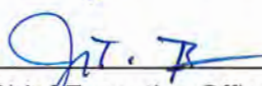
Community Action Partnership of Kern (CAPK) is requesting \$25,000 in funds from Bank of the West for year 2 of the three-year award for the CAPK Small Business Initiative (SBI). The purpose of this funding is to develop and deliver services to help low-to-moderate income small business owners and entrepreneurs start, strengthen, and grow small businesses in Kern County. As part of year one activities, CAPK has initiated the Small Business Advisory Committee—a group of business and industry professionals—to assist in identifying small business/community needs and resources available to Kern County's struggling small business owners and low-income entrepreneurs.

In year 2 of this project, with assistance of volunteer professionals with content expertise, the program will deliver a series of business development workshops with topics such as building a business plan, acquiring financing, and using social media. The CDS will also link/refer participants to community resources and partners, that assist with strengthening small businesses and start-ups. In addition, the workshops will offer personal finance topics using the Consumer Financial Protection Bureau's Your Money Your Goals curriculum.

B. Use of Funds:

The requested funds of \$25,000 will be used for a half-time Community Development Specialist to develop and provide training modules, conduct workshops, and link participants to other services.

C. Approvals:

1. _____ Division Director Date	3.  Chief Financial Officer Date
2.  12-13-18 Director of Community Development Date	4.  12/13/18 Chief Executive Officer Date

D. Board:

☐ Policy Council

Date: _____

☐ PRE Presentation

Date: _____

☐ B&F Approval

Date: _____

☐ Board Approval

Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

Funding Period: 1/1/19 – 12/31/19

Project Name: VITA Computer Grant (In Kind)

CFDA #: N/A

Funder Name: InterConnection.Org

Division Director: Ralph Martinez

Grant Program Name: VITA

Program Manager: Sandi Truman

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK's VITA Program is reapplying for an in-kind donation requesting 20 computers & monitors from InterConnection.org, a nonprofit dedicated to supplying refurbished computers and technology training to underserved communities in the US and the World. The addition of 20 desktop computers will build upon on VITA's capacity to increase the number of Volunteers needed to file electronic State & Federal tax returns thereby enabling more access to Kern families and local businesses to have their returns processed.

For the 2017 Tax Season, VITA recruited 110 Volunteers who helped complete over 4,700 tax returns, collecting \$4.9 million in State & Federal refunds, \$3.6 million in State & Federal EITC's and generating \$8.5 million dollars for the local Kern economy.

B. Use of Funds:

The in kind contribution of Computers/Monitors will also include the latest operating systems Windows 10 and Microsoft Office Suite 365 which includes MS Word, Excel and other software applications.

C. Approvals:

1. _____
Division Director Date

2. Ralph Martinez 1-3-19
Director of Community Development Date

3. [Signature] 1/4/19
Chief Financial Officer Date

4. [Signature] 1/7/19
Chief Executive Officer Date

D. Board:

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ Board Approval

Date: _____

Date: _____

Date: _____

Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Public (Government)

Project Name: Kern County Road to Resilience Partnership

Funder Name: California Department of Social Services – Office of Child Abuse Prevention (OCAP)

Grant Program Name: Community Development (Friendship House, Shafter Youth Center). Health and Nutrition (East Kern Family Resource Center).

Funding Period: July 1, 2019 – June 30, 2022

Award Amount: \$1,800,000

CFDA 93.590 -- Community-Based Child Abuse Prevention Grants

Division Director: Ralph Martinez, Carmen Segovia

Program Manager: Lois Hannible, Angelica Truman, Whitney Hughes

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying to OCAP for up to \$1,800,000 in new funding from the California Department of Social Services. The program will create and maintain a cross-system collaborative of partners to serve pregnant mothers and infants living in economically disadvantaged areas of Kern County who are at risk for substance use and exposure during pregnancy.

The **Kern County Road to Resilience Partnership (KCRRP) Program** will 1.) Build and support a trauma-informed resiliency network in Kern County and 2.) Support the implementation of Healthy Families America (HFA) Home Visiting and evidence-based case management activities at program sites.

B. Use of Funds:

The requested funds in the amount of \$1,800,000 (\$600,000 per year for three years) will not require matching funds and will be used to cover personnel and operational expenses of the KCRRP Program. Funds will not be used to supplant existing federal or other sources of funding and will solely be used for the purposes outlined in the OCAP Road to Resilience Partnership RFA and to sustain the mission of existing CAPK programs.

C. Approvals:

1. <u>C. Segovia</u> <u>1/2/19</u> Division Director Date	3. <u>Ralph Martinez</u> <u>1/4/19</u> Chief Financial Officer Date
2. <u>Ralph Martinez</u> <u>1-3-19</u> Director of Community Development Date	4. <u>JIT. B</u> <u>1/7/19</u> Chief Executive Officer Date

D. Board:

☐ Policy Council

Date: _____

☐ PRE Presentation

Date: _____

☐ B&F Approval

Date: _____

☐ Board Approval

Date: _____

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales			Month/Year: November 2018			
Program/Work Unit: Head Start/Early Head Start			Program Manager/Supervisor: Ginger Mendez / Emily Gonzalez Demont			
Services: Head Start and Early Head Start childhood education for low-moderate income children ages 0-5 in center-based, part-day or full-day environments and home-based options.						
Program		Enrollment	Funded	Actual		
Head Start Kern		November 2018	2,041	100%		
Early Head Start Kern		November 2018	328	100%		
Early Head Start Partnership		November 2018	56	100%		
Early Head Start San Joaquin		November 2018	313	100%		
TOTAL Funded Enrollment			2,738			
Children with Disabilities		Concern	Goal	Actual		
Head Start Kern		Identified as having an IEP	36/2%	10%		
Early Head Start Kern		Identified as having an IFSP	4/1%	10%		
Early Head Start Partnership		Identified as having an IFSP	0	7%		
Early Head Start San Joaquin		Identified as having an IFSP	1/0%	19%		
Over Income			Goal	Actual		
Head Start Kern		Within 100% and 130% of Federal Poverty Rate	<10%	7%		
Early Head Start Kern		Within 100% and 130% of Federal Poverty Rate	<10%	0%*		
Early Head Start Partnership		Within 100% and 130% of Federal Poverty Rate	<10%	9%		
Early Head Start San Joaquin		Within 100% and 130% of Federal Poverty Rate	<10%	6%		
Average Daily Attendance (Program Wide Goal > 85%)			98%			
Meals Served for the month of October 2018 (*one month behind)						
Total Meals Requested			Meals Allocated		% of Meals Served	
by: Central Kitchen	by: Vendor Kitchen	Total Meals Prepared	to: CACFP/USDA	to: HS/EHS	Oct. 2017	Oct. 2018
99,432	8,889	117,141	90,953	26,188	93%	95%

Highlights:

- *2 children are currently enrolled in EHS Kern that are Over Income (0 .6%)
- 3 Centers had ADA of 100% (East Cal; Fairfax; Seibert) Additionally, 22 centers were at 99% ADA
- Enrollment reports reviewed weekly with Area Managers

Total Division Staffing:

Currently Enrolled	Vacant Positions	Family/Medical Leave	
		Continuous	Intermittent
600	38	24	106

Compliance:

During the month of November, the onsite monitoring of every classroom for compliance of environments has been completed. Analysis of this data will form the benchmark moving forward.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales			Month/Year: December 2018			
Program/Work Unit: Head Start/Early Head Start			Program Manager/Supervisor: Ginger Mendez / Emily Gonzalez Demont			
Services: Head Start and Early Head Start childhood education for low-moderate income children ages 0-5 in center-based, part-day or full-day environments and home-based options.						
Program		Enrollment		Funded	Actual	
Head Start Kern		December 2018		2,041	9985%	
Early Head Start Kern		December 2018		328	100%	
Early Head Start Partnership		December 2018		56	95%	
Early Head Start San Joaquin		December 2018		313	100%	
TOTAL Funded Enrollment				2,738		
Children with Disabilities		Concern		Goal	Actual	
Head Start Kern		Identified as having an IEP		48/2%	10%	
Early Head Start Kern		Identified as having an IFSP		4/1%	10%	
Early Head Start Partnership		Identified as having an IFSP		0	10%	
Early Head Start San Joaquin		Identified as having an IFSP		3/1%	10%	
Over Income				Goal	Actual	
Head Start Kern		Within 100% and 130% of Federal Poverty Rate		<10%	8%	
Early Head Start Kern		Within 100% and 130% of Federal Poverty Rate		<10%	0%*	
Early Head Start Partnership		Within 100% and 130% of Federal Poverty Rate		<10%	7%	
Early Head Start San Joaquin		Within 100% and 130% of Federal Poverty Rate		<10%	7%	
Average Daily Attendance (Program Wide Goal > 85%)				98%		
Meals Served for the month of November 2018 (*one month behind)						
Total Meals Requested			Meals Allocated		% of Meals Served	
by: Central Kitchen	by: Vendor Kitchen	Total Meals Prepared	to: CACFP/USDA	to: HS/EHS	November 2017	November 2018
91,910	6,720	98,630	73,045	25,585	93%	93%

Highlights:

Enrollment/Attendance Unit: *OI for Early Head Start/Kern is 2 children.

Attendance: A total of 12 centers across the 4 grants met 100% ADA for December.

Enrollment reports are being shared weekly with all Area Managers and the Admin team to plan and strategize.

Total Division Staffing:

Currently Employed	Vacant Positions	On Family/Medical Leave
		Continuous Intermittent
612	26	21 100

Compliance:

During the month of December preparations were made for the annual Early Head Start child Care Partnership Self-Assessment.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: Nov. and Dec. 2018
Program/Work Unit: Outreach & Advocacy	Total Staffing: 3	Program Manager/Supervisor: Sheila Shegos
Services: <i>Media and public relations, agency and program promotional materials, advocacy, social media and website management, special events and fundraising, English-Spanish translations.</i>		
October Outreach Team Activities		
November and December were busy months with a host of fun events and partnerships brightening up the season for employees, the community and hundreds of Head Start Children.		
		The KGET Food Drive on November 14 brought in 12,153 lbs. of food and raised \$3,391 in monetary donations – as well as a host of positive public exposure for CAPK and our Food Bank program. Outreach and Food Bank staff were featured on the KGET morning show and spoke during several live shots on the day of the event.
In December we had a great time attending and publicizing all the fantastic visits our community partners and Santa Claus made to children at Head Start Centers across Kern County. The looks on the faces of the children, the flurries of ripped paper and the emptied stockings attested to the generosity of organizations like Aera Energy, Hall Ambulance and correctional officers from facilities in Delano and Taft.		
Agency/ Outreach	CAPK Weekly Reader. • The CAPK Times December Newsletter. • Agency/program website updates. • CAPK Annual Report. • Annual Humanitarian Awards Banquet planning. • Update Donor Perfect databases. • Public Charge engagement on social media and with GBLA. • Meeting with Congressman T.J. Cox and Administrative staff	
Food Bank	• KGET Food Drive (Nov. 14)	
Friendship House	• Basketball tournament (Dec. 7) • Holiday celebration (Dec. 21)	
Shafter Youth Center	• Holiday celebration (Dec. 21)	
Energy	• Weatherization Video	
Head Start	• Staff attended holiday events at Head Start centers and documented visits from Santa and community partners • Delivered PowerPoint for Head Start orientations	
WIC	• Signage for WIC offices	
VITA	• Tulare CSET visit to observe EITC outreach and marketing plan	
Upcoming Events		
January	CAPK Annual Report printing	
January 9	Molina Books boxing event	
January 25	Earned Income Tax Credit Day	
January 30	Homelessness Point in Time count	

COMMUNITY ACTION PARTNERSHIP *of* KERN
BOARD OF DIRECTORS
AUDIT & PENSION COMMITTEE MEETING
January 17, 2019
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

Craig Henderson called the meeting to order at 12:06 pm at the Community Action Partnership of Kern administrative building, 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

Roll Call was taken with a quorum present.

Present: Craig Henderson, Mike Maggard, Ana Vigil

Absent: Yolanda Ochoa

Others Present: Jeremy Tobias, Chief Executive Officer; Raymond Quan, Director of Human Resources; Carmen Segovia, Director of Health & Nutrition; Emilio Wagner, Director of Operations; Tracy Webster, Chief Financial Officer; other CAPK staff.

3. **Approval of Agenda**

Motion was made and seconded to approve the Audit and Pension Committee meeting agenda for January 17, 2019. Carried by unanimous vote. (Vigil/Maggard).

4. **Public Forum:**

No one addressed the Committee.

5. **New Business**

- a. Pension Plan Update: Education Plan presented by Tom Ming, Pensionmark, Inc. – Raymond Quan, Director of Human Resources.

Ray Quan introduced Tom Ming from Pensionmark who presented the Education plan for staff. Tom provided an outline of the 401(a) and 403(b) Education Plan for CAPK and stated that a refined education plan was developed to obtain better penetration to educate employees on the available plans. A series of in-person meetings, group meetings and webinars will be held throughout the year and will focus on specific topics such as market volatility, financial health check-up, and how to reduce debt.

Tom reported that the Q4 investment review has been completed and he will provide Jeremy and the Admin staff a full recap in the coming week. Tom announced that Pensionmark will be a silver sponsor for the 2019 Awards Banquet.

- b. Brown Armstrong Presentation of the Independent Audit Reports for the year ended February 28, 2018 and the Special Purpose Financial Statements for the year ended June 30, 2018 – Tracy Webster, Chief Financial Officer – ***Info Item***

Tracy Webster introduced staff from Brown Armstrong, Andrew Paulden, and Brooke Baird, who will provide the full audit report to the Committee. Brooke summarized the process for the audit and stated

that before the audit begins, the team meets with staff to coordinate the timeline for the year with the goal of obtaining an understanding of controls, update evaluations, review policies and procedures, and lastly, obtain confirmations of cash, line of credit and legal entities.

Andrew Paulden reported on the Significant Audit Areas and the three separate audit reports issued:

- **Financial Audit of CAPK** - The Independent Auditors rendered an unmodified opinion or “clean opinion,” which is the highest ranking possible.
- **Special Purpose Audit** – The Special Purpose Audit report is a state requirement with the audit year ending June 30, 2018. The Independent Auditors rendered an unmodified opinion or “clean opinion,” which is the highest ranking possible.
- **Defined Contribution Pension Plan** – The Independent Auditors rendered a Disclaimer of Opinion, because of the reliance of information provided to them by Pensionmark. A Disclaimer of Opinion is the highest ranking possible for a pension plan audit.

Brown Armstrong is pleased to report that the CAPK staff is great to work with and provided the information needed in a timely manner, and there were no deficiencies or material weaknesses noted.

c. **2017 Information Returns and Attorney General Report – Tracy Webster, Chief Financial Officer – *Info Item***

Tracy Webster reported that the 990 and 199 taxes were filed on time to meet the January 15, 2019 deadline. After board approval, the tax filings will be posted to website. Tracy also reported that the registration renewal fee report to the Attorney General’s Registry of Charitable Trusts was also filed on time.

d. **Audit Transmittal Report (TR) 18-004 (FYE 2-28-18) – Tracy Webster, Chief Financial Officer – *Info Item***

Tracy Webster reported that the Audit Transmittal Report from CSD was received and includes a number of grants. Not all funding sources go through this process, CSD has this provision and they found the terms of the contracts were covered in the audited period and there were no audit exceptions, therefore, the contracts are considered closed.

6. **Committee Member Comments**

The committee unanimously agreed they are grateful to have Tracy Webster on staff.

7. **Next Scheduled Meeting**

Audit Committee Meeting
Thursday, April 11, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

8. **Adjournment**

The meeting adjourned at 1:23 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN MEMORANDUM

To: Audit and Pension Committee

From: Ray Quan, Director of Human Resources

Date: January 17, 2019

Subject: **Pension Plan Update: Education Plan**
presented by Tom Ming, Pensionmark, Inc. – Informational Only

Tom Ming, Managing Director of Pensionmark, will be providing a review on the upcoming 2019 calendar of events for the 401(a) and 403(b) Plan to include an update on staff engagement activities, scheduled meetings, and utilization rates among newly hired employees and existing plan participants.



401(a) & 403(b) Retirement Plans

I. Statement Purpose

The Plan Sponsor, **Community Action Partnership of Kern** hereby establishes the following employee education objectives and guidelines for administering the employee education program of the **Community Action Partnership of Kern** Retirement Plans in a manner consistent with the Plan document and applicable statutory requirements. The Plan Sponsor reserves the right to amend this Statement as deemed prudent or necessary. Should any amendment to this Statement be required due to changes in the Plan document or a change in applicable law, the Plan Sponsor shall have due time to review such changes and prepare and implement an appropriate amendment.

Because of the dynamic nature of the economic environment, developments in financial theories, and advances in technology, this statement will be examined by the Plan Sponsor from time to time on a formal or informal basis and may, as a result of such examination, may be changed by the Plan Sponsor.

II. Statement Objective

The objective of this Statement is to establish and document:

- The goals of the Plan's employee education program;
- The policies for selecting appropriate employee education; and,
- The guidelines for monitoring and evaluating the performance of the Plan's employee education programs.

III. Employee Education Program Goals

The Plan is intended to provide an opportunity for Plan Participants to exercise control over funds in their retirement accounts and provide an opportunity to choose the manner in which some or all of their funds are invested. In doing so, the Plan intends to meet the Safe Harbor requirements of The Employee Retirement Income Security Act (ERISA) §404(c) and applicable regulations. In addition, the Plan (and any offered model portfolios therein) intends to meet the requirements outlined in Department of Labor (DOL) IB 96-1.

Accordingly, the Plan Sponsor will make available to the Plan Participants tools to educate them on Plan parameters and features, and to assist them in adopting a risk level and asset allocated portfolio strategy consistent with the participant's time horizon and risk tolerance.

IV. Employee Education Program Topics

The tools will be designed to simplify the investment decisions required and provide the employee with a disciplined investment approach. The educational program tools will provide information to plan participants which may include but not be limited to the following:

- How the plan works
- Plan modifications
- Advisor services
- Employer plan contributions
- Determining appropriate deferral amounts
- Asset allocation and investment strategies
- Preparing for retirement
- Economic and stock market commentary
- Basics of financial planning

V. Methods of Employee Education Delivery

The educational tools provided to plan participants may be delivered primarily in the following formats, including but not limited to;

- Group educational meetings
- Individual Education
- Conference calls
- Internet meetings/webinar
- Print Media/Electronic Media

VI. Selection of Employee Education Strategies

The Plan Sponsor shall select the employee educational tools based on an evaluation of factors including but not limited to:

- Asset allocation trends within the participant accounts
- Demographics of plan participants
- Market conditions
- Surveys and/or participant requests
- Changes and/or modifications to plan features or investments

These factors are intended to help assure that selections are compatible with the requirements of ERISA §404(c), made with a prudent degree of care and that excessive risk is avoided.

VII. Periodic Evaluation

The Pension Committee will review the Employee Education Policy on a periodic basis to determine whether it is meeting its stated objectives. Based upon the results of the review, the committee may elect to change either the content of the policy, or the delivery strategies, or both as it is deemed necessary.

CAPK 401(a) & 403(b) Education Plan



Proposed Education Calendar for 2019

Pension Committee Meetings

January 17, 2019- Pensionmark Quarterly Fund Review

April 11, 2019 - Pensionmark Quarterly Fund Review

August 8, 2019- Pensionmark Quarterly Fund Review/

Standard Plan review

November 7, 2019 - Pensionmark Quarterly Fund Review

January 24th - Bakersfield Office 9-11:30am/Energy 1:30-3:30pm

Topics: Market Volatility, Financial Health Check-up and How to reduce your DEBT

February 21th - Bakersfield Office (scheduled One on One meetings) 9-11am & 2-4pm

March 27th – Webinars (all offices) 10:00, Noon, 2:00, 4:00

Topics: Review the Tax Saver credit & How to Take Charge of YOUR Money

April 12th– Stockton Office 8:30-11:30am (Ken)

Topics: Market Volatility, Financial Health Check-up and How to reduce your DEBT- One on One meeting

CAPK BBQ- May 2nd Stramler Park- Noon-4pm Set-up Table (Pensionmark and Standard reps in attendance)

June- Webinars (all offices) 9:00, 10:30, 1:00, 2:30

Topics: Saving for Tomorrow & Review Plan Highlights/ 401(a) Plan

Head Start Meetings

July TBD, 2018 Head Start Trainings (Pensionmark and Standard reps in attendance)

July TBD, 2018 Head Start Trainings (Pensionmark and Standard reps in attendance)

August TBD, 2018 Head Start Trainings (Pensionmark and Standard reps in attendance)

October- Bakersfield Office Meetings (Schedule **One on One** meetings)

Topics: What is Asset Allocation & What is a Target Date Fund 9:30-3:00pm, lunch break from 11:30-12:30

November – Stockton Office 8:30-11:00 am (Ken/Tom)

Topics: Demo on Personal Financial Portal and Standards Retirement Income Score

December-Webinars (all offices) 10:00, Noon, 2:00, 4:00

Topics: The Power of a Budget & Wants vs. Needs video

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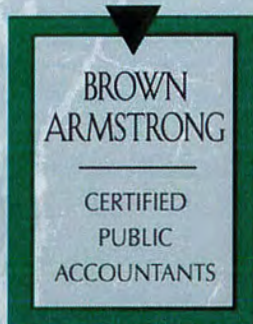
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**Community Action Partnership of Kern
Board of Directors Presentation of the 2018 Audit Results
By: Andrew J. Paulden, CPA
Brown Armstrong Accountancy Corporation
January 30, 2019**

1. Andrew J. Paulden, Brooke Baird, and Joe Peters met with the Audit Committee on Thursday, January 17, 2019, and discussed the following:
 - a) Audit process
 - b) Significant audit areas
 - c) Audit reports issued
 - d) Financial statements
2. In regards to the Audit Reports issued:
 - a) Financial Audit of CAPK
 - 1) Independent Auditor's Report on financial statements – Unmodified Opinion – “Clean Opinion”
 - 2) Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
 - 3) Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance
 - 4) Independent Auditor's Report on Compliance for First 5 Programs and on Internal Control Over Compliance with the Program Specific Audit Option Under the Uniform Guidance
 - 5) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Financial Reporting
 - 6) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Information Technology
 - b) Special Purpose Audit
 - 1) Independent Auditor's Report for the Special Purpose Audit – Unmodified Opinion – “Clean Opinion”
 - 2) Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

c) Defined Contribution Pension Plan

- 1) Independent Auditor's Report on the Defined Contribution Pension Plan – Disclaimer of Opinion
 - 2) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Financial Reporting
3. Required Communication to the Board of Directors
 4. Questions and/or Comments?



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**Community Action Partnership of Kern
Audit Committee Presentation of the 2018 Audit Results
By: Andrew J. Paulden, CPA and Brooke Baird, CPA
Brown Armstrong Accountancy Corporation
January 17, 2019**

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1. The Audit Process
 - a) Timeline coordination with staff
 - b) Understanding and evaluating internal controls through inquiry and observation
 - c) Confirmations
 - d) Interim testing and compliance audits
 - e) Final fieldwork – substantive procedures, special purpose audit, and Defined Contribution Pension Plan audit
 - f) Report presentation
2. Significant Audit Areas
 - a) Federal and state awards compliance
 - b) Expenses for program and supporting services, accounts payable, and accrued liabilities
 - c) Program revenue, receivables, and deferred revenue
 - d) Property and equipment
 - e) Long-term debt
 - f) Accounts payable, deferred revenue, and expenditures
 - g) Fraud inquiry
3. Audit Reports Issued
 - a) Financial Audit of CAPK
 - 1) Independent Auditor's Report on financial statements – Unmodified Opinion – "Clean Opinion"
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- 4. Required Communication to the Board of Directors
- 5. Questions and/or Comments?

COMMUNITY ACTION PARTNERSHIP OF KERN

**FINANCIAL REPORT
AND THE
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEARS ENDED
FEBRUARY 28, 2018 AND 2017**

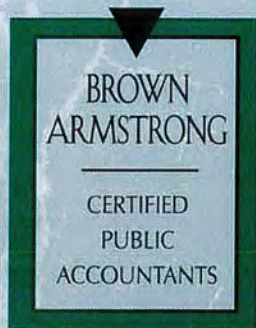


**COMMUNITY ACTION PARTNERSHIP OF KERN
FINANCIAL REPORT
FEBRUARY 28, 2018 AND 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Operations.....	4
Statements of Cash Flows.....	6
Notes to Financial Statements.....	7
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal and State Awards.....	15
Notes to Schedule of Expenditures of Federal and State Awards	19
California Department of Community Services and Development	
Supplemental Schedules of Revenue and Expenditures:	
Contract No. 17F-5015 (CSBG).....	20
Contract No. 16F-5517 (CSBG Discretionary Targeted Initiative) – Youth Employment	21
Contract No. 16C-6012 (DOE WAP).....	22
California Department of Community Services and Development	
Contract No. 15B-3013 (LIHEAP).....	23
California Department of Community Services and Development	
Contract No. 15K-6006 (Low Income Weatherization Program)	24
Schedules of Revenue and Expenditures:	
California State Preschool Programs	
California Department of Education Contract No. CSPP-6110	25
Child and Adult Care Food – Kern –	
California Department of Education Contract No. 15-1248-OJ	26
Child and Adult Care Food – San Joaquin –	
California Department of Education Contract No. 15-1248-OJ	27
Community Services Block Grant – Grant No. 15F-2415	28
Community Services Block Grant Discretionary	
EITC – Grant No. 16F-5517	29
County of Kern 211 Grant No. 1004-2016	30
County of Kern Bioterrorism I&R.....	31
County of Kern 211 Hospital Preparedness.....	32
County of Kern – Gang Violence Prevention Grant No. 446-2015	33
Differential Response.....	34
Department of Energy – Weatherization (DOE WAP) Grant No. 16C-6012.....	35
Early Head Start/Head Start Award No. 09CH9142/04	36
Early Head Start Childcare Partnership Award No. 09HP0036/02	37
Early Head Start San Joaquin Award No. 09CH010071/03	38
Emergency Food Assistance Program Grant No. 15-MOU-00118.....	39

	<u>Page</u>
Schedules of Revenue and Expenditures (Continued):	
First 5 Kern – 211 Agreement No. 2015.2.5	40
First 5 Kern – East Kern Family Resource Center Agreement No. 2015.2.6	41
First 5 Kern – Help Me Grow	42
General Child Care and Development Program	
California Department of Education Contract No. CCTR-6049	43
Information and Education Grant No. 16-10206	44
Justice Assistance Grant No. 417-2015.....	45
Kaiser – Healthy Eating Grant No. 20633829.....	46
Kaiser – Nutrition Education Grant No. 20644136.....	47
Migrant Alternative Payment –	
California Department of Education Contract No. CMAP-6000.....	48
Migrant Child Care –	
California Department of Education Contract No. CMIG-6004.....	49
Migrant Child Care – Specialized Services –	
California Department of Education Contract No. CMSS-6004.....	50
State Tax Check-Off.....	51
Supplemental Nutrition Assistance Program (CAL FRESH)	
Grant No. 16-SUB-00876.....	52
County of Kern – Realignment for Success Grant No. 236-2017	53
Women, Infants, and Children (WIC) Grant No. 15-10064	54
Statements of Functional Expenses.....	55
 OTHER INDEPENDENT AUDITOR'S REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	59
Independent Auditor's Report on Compliance for First 5 Programs and on Internal Control Over Compliance with the Program Specific Audit Option Under the Uniform Guidance.....	61
 FINDINGS AND RECOMMENDATIONS	
Schedule of Findings and Questioned Costs	63
Summary Schedule of Prior Audit Findings.....	65



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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Kern (a nonprofit organization) (the Organization), which comprise the statements of financial position as of February 28, 2018 and 2017, the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of February 28, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of revenues and expenditures and the statements of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2018, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
ASSETS		
Current Assets:		
Cash	\$ 3,850,166	\$ 3,333,427
Grants and contracts receivable (Note 2)	3,672,278	3,149,045
Inventory (Note 3)	1,265,045	1,119,850
Prepaid expenses	<u>398,620</u>	<u>364,365</u>
Total current assets	9,186,109	7,966,687
Noncurrent Assets:		
Property and equipment (Note 4)	<u>11,826,611</u>	<u>12,358,392</u>
Total assets	<u><u>\$ 21,012,720</u></u>	<u><u>\$ 20,325,079</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Notes payable (Note 5)	\$ -	\$ 125,000
Current maturities of long-term debt (Note 6)	352,246	373,187
Accounts payable	1,883,875	2,018,909
Accrued expenses	2,599,489	2,755,313
Advances payable	22,808	8,885
Deferred revenue (Note 9)	<u>1,728,320</u>	<u>1,254,630</u>
Total current liabilities	6,586,738	6,535,924
Noncurrent Liabilities:		
Long-term debt, less current maturities (Note 6)	<u>2,429,474</u>	<u>2,781,255</u>
Total liabilities	<u>9,016,212</u>	<u>9,317,179</u>
Net Assets:		
Temporarily restricted (Note 10)	70,439	61,646
Unrestricted	<u>11,926,069</u>	<u>10,946,254</u>
Total net assets	<u>11,996,508</u>	<u>11,007,900</u>
Total liabilities and net assets	<u><u>\$ 21,012,720</u></u>	<u><u>\$ 20,325,079</u></u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED FEBRUARY 28, 2018 AND 2017**

	2018		
	Unrestricted	Temporarily Restricted	Total
Program revenues:			
Federal grants	\$ 50,884,959	\$ -	\$ 50,884,959
State grants	7,255,896	-	7,255,896
Local grants	430,567	32,000	462,567
Public support:			
Contributions in-kind (Note 1)	78,737	-	78,737
Donations:			
Food	14,402,415	-	14,402,415
Cash	11,780	100,606	112,386
Gain on sale of assets	15,441	-	15,441
Other	1,570,786	-	1,570,786
Net assets released from restriction:			
Satisfaction of program restrictions	123,813	(123,813)	-
Total revenue, gains, and other support	74,774,394	8,793	74,783,187
Expenses:			
Program:			
Child care and education	39,203,876	-	39,203,876
Nutrition	22,795,661	-	22,795,661
Energy conservation	4,225,560	-	4,225,560
Community services	1,792,987	-	1,792,987
General and administrative	5,752,850	-	5,752,850
Fundraising	23,645	-	23,645
Total expenses	73,794,579	-	73,794,579
Change in net assets	979,815	8,793	988,608
Net assets, beginning	10,946,254	61,646	11,007,900
Net assets, ending	\$ 11,926,069	\$ 70,439	\$ 11,996,508

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF OPERATIONS (Continued)
FOR THE YEARS ENDED FEBRUARY 28, 2018 AND 2017

	2017		
	Unrestricted	Temporarily Restricted	Total
Program revenues:			
Federal grants	\$ 51,291,996	\$ -	\$ 51,291,996
State grants	5,477,138	-	5,477,138
Local grants	361,109	60,000	421,109
Public support:			
Contributions in-kind (Note 1)	71,254	-	71,254
Donations:			
Food	15,888,163	-	15,888,163
Cash	8,814	109,054	117,868
Gain on sale/disposition of assets	1,941	-	1,941
Other	1,536,129	-	1,536,129
Net assets released from restriction:			
Satisfaction of program restrictions	234,704	(234,704)	-
Total revenue, gains, and other support	74,871,248	(65,650)	74,805,598
Expenses:			
Program:			
Child care and education	37,985,425	-	37,985,425
Nutrition	24,879,634	-	24,879,634
Energy conservation	4,518,189	-	4,518,189
Community services	2,032,032	-	2,032,032
General and administrative	5,181,465	-	5,181,465
Fundraising	28,037	-	28,037
Total expenses	74,624,782	-	74,624,782
Change in net assets	246,466	(65,650)	180,816
Net assets, beginning	10,699,788	127,296	10,827,084
Net assets, ending	\$ 10,946,254	\$ 61,646	\$ 11,007,900

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2018 AND 2017**

	2018	2017
Cash Flows From Operating Activities		
Change in net assets	\$ 988,608	\$ 180,816
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,156,081	1,116,482
(Gain) loss on sale of assets	7,742	(6,701)
Debt forgiveness grant revenue (Note 6)	(65,052)	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	(523,233)	683,382
Inventory	(145,195)	168,576
Prepaid expenses	(34,255)	(79,409)
Increase (decrease) in:		
Accounts payable	(135,034)	162,941
Accrued expenses	(155,824)	(23,281)
Advances payable	13,923	(338,212)
Deferred revenue	473,690	(153,036)
Net cash provided by operating activities	<u>1,581,451</u>	<u>1,646,506</u>
Cash Flows From Investing Activities		
Insurance proceeds from stolen property	-	29,032
Proceeds from sale of assets	15,441	8,641
Purchase of property and equipment	<u>(647,483)</u>	<u>(667,196)</u>
Net cash used in investing activities	<u>(632,042)</u>	<u>(629,523)</u>
Cash Flows From Financing Activities		
Net borrowings (payments) on revolving line of credit	(125,000)	(575,000)
Proceeds from long-term debt	-	2,305,600
Refinance of long-term debt	-	(2,302,324)
Principal payments on long-term borrowings	<u>(307,670)</u>	<u>(238,026)</u>
Net cash used in financing activities	<u>(432,670)</u>	<u>(809,750)</u>
Net increase in cash	516,739	207,233
Cash:		
Beginning	<u>3,333,427</u>	<u>3,126,194</u>
Ending	<u><u>\$ 3,850,166</u></u>	<u><u>\$ 3,333,427</u></u>
Supplemental Disclosures of Cash Flow Information		
Cash payments for:		
Interest	<u>\$ 107,272</u>	<u>\$ 106,145</u>
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	<u>\$ 78,737</u>	<u>\$ 71,254</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 28, 2018 AND 2017**

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Reporting Entity: Community Action Partnership of Kern (the Organization) is the designated Community Action Agency of Kern County. The purpose of this organization is to mobilize and utilize public and private resources of the urban and rural communities in the County of Kern to combat poverty through community action programs. Major classifications of program expenses are child care, nutrition, energy conservation, and community services.

A summary of the Organization's significant accounting policies follows:

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Restricted and Unrestricted Revenue and Support: Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restriction.

Federal Grant Awards: Federal grant awards are classified as deferred revenue until expended for the purposes of the grants.

Cash: Cash on deposit as of February 28, 2018 and 2017, included approximately \$4,060,366 and \$3,305,332, respectively, held by a financial institution which exceeded the insurance limits of the Federal Deposit Insurance Corporation. The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2018 and 2017, there was \$625,786 and \$584,243, respectively, in separate bank accounts.

Inventories: Inventories are comprised of food commodities and building weatherization supplies. Supplies are stated at cost, purchased food is stated at lower of cost or market, and food commodities received from the United States Department of Agriculture (USDA) are valued based on the USDA fair value commodity listing. The donated value of food based on Feeding America was \$14,402,415 and \$15,888,163 as of February 28, 2018 and 2017, respectively.

Property and Equipment: Acquisitions of property and equipment greater than \$5,000 are capitalized and stated at cost. The federal government retains a reversionary interest in property and equipment acquired with federal funds. Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	10-35
Renovations	10-35
Vehicles	3
Equipment	3-5

Depreciation for property and equipment was \$1,156,081 and \$1,116,482 for the years ended February 28, 2018 and 2017, respectively.

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences: The Organization accrues compensated vacation pay for all employees. Sick leave is not payable upon termination, and therefore is not subject to accrual.

Donated Services and Property: Donated services are recognized in the financial statements as revenue and expense in equal amounts at their estimated fair values. In-kind grantee contributions totaling \$78,737 and \$71,254 are included in the statements of operations for the years ended February 28, 2018 and 2017, respectively, and include donations of supplies and professional volunteer time charged at a rate pursuant to related contract provisions. In-kind contributions of volunteer time by parents participating in the Head Start (HS) and Early Head Start (EHS) programs are not included in the statements of operations because they do not meet the criteria for recognition. They totaled \$6,489,388 and \$7,294,111 for the years ended February 28, 2018 and 2017, respectively. The City of Shafter donated land for the Shafter Youth Center. As of February 28, 2018 and 2017, the value included in property and equipment was \$32,211.

Income Taxes: The Organization is a nonprofit corporation and has been recognized as tax exempt pursuant to Section 501 (c)(3) of the Internal Revenue Code and related State of California code sections.

On March 1, 2009, the Organization adopted the accounting standard on accounting for uncertainty in income taxes, which address the determination of whether tax benefits claimed or expected to be claimed on tax returns should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. Management evaluated the Organization's tax positions and concluded that it had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

Functional Allocation of Expenses: The costs of providing the various programs and other activities are summarized on a functional basis in the statements of operations. Management allocates general and administrative costs using the 10% de minimis indirect rate.

Reclassifications: Certain accounts presented in the prior year's data may have been reclassified in order to be consistent with the current year's presentation.

Future Financial Accounting Standards Board (FASB) Accounting Standards: The following is a future accounting pronouncement that will be affecting the Organization:

Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, is effective February 28, 2019. The Organization has not yet evaluated the effect on the financial statements of the new standard but will implement the standard when applicable.

NOTE 2 – GRANTS AND CONTRACTS RECEIVABLE

The grants and contracts receivable at February 28, 2018 and 2017, are:

	2018	2017
Federal funds	\$ 3,180,143	\$ 2,850,781
State funds	389,387	244,702
Local funds	56,946	6,119
Private funds	-	831
Other	45,802	46,612
	<u>\$ 3,672,278</u>	<u>\$ 3,149,045</u>

The Organization expects all receivables to be collected and therefore has not recorded an allowance for doubtful accounts.

NOTE 3 – INVENTORY

Inventory is comprised of the following at February 28, 2018 and 2017:

	2018	2017
Weatherization supplies	\$ 174,939	\$ 239,463
Food commodities	1,090,106	880,387
	<u>\$ 1,265,045</u>	<u>\$ 1,119,850</u>

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment as of February 28, 2018 and 2017, is comprised of the following:

	2018	2017
Land	\$ 1,776,669	\$ 1,776,669
Buildings	18,411,487	18,527,193
Renovations	5,949,584	5,636,955
Vehicles	2,946,517	2,982,023
Equipment	1,768,284	1,840,542
	<u>30,852,541</u>	<u>30,763,382</u>
Less accumulated depreciation	<u>19,025,930</u>	<u>18,404,990</u>
	<u>\$ 11,826,611</u>	<u>\$ 12,358,392</u>

The federal government has a reversionary interest in property and equipment at February 28, 2018 and 2017, in the amount of \$25,966,082 and \$25,876,922, respectively, with accumulated depreciation of \$16,677,794 and \$16,479,296, respectively.

NOTE 5 – NOTES PAYABLE

The Organization has a \$1,000,000 revolving credit agreement with a bank, which provides credit through January 15, 2018. As of February 28, 2018 and 2017, \$1,000,000 and \$875,000, respectively, were available to the Organization for additional draws under the agreement. The note bears interest at the daily one month LIBOR rate (0.98333% as of February 28, 2018) plus 3.75% and is unsecured. The outstanding principal balance of this note is due and payable in full on January 15, 2018.

NOTE 6 – PLEDGED ASSETS AND LONG-TERM DEBT

Long-term debt consists of the following as of February 28, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
10 year note payable to a bank in the amount of \$2,305,600, secured by deed of trust, due in monthly installments of \$23,790 including interest at 4.2%. Final payment due June 1, 2026 ⁽¹⁾ .	\$ 1,997,917	\$ 2,193,814
Note payable to a bank, secured by land and building, due in monthly installments of \$6,903 including interest at 3.98% per annum. This note was refinanced on December 20, 2012, with a 10 year note ⁽²⁾ .	393,491	476,331
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant Loan, ⁽³⁾ secured by deed of trust, due in annual installments of \$65,052 through 2023.	390,312	455,364
Non-interest bearing California Department of Education capital lease, secured by building, due in annual installments totaling \$43,400 through November 1, 2017.	-	28,933
	<u>\$ 2,781,720</u>	<u>\$ 3,154,442</u>

⁽¹⁾ In August 2012, the Organization refinanced this note in the amount of \$2,670,283. The outstanding principal balance of this note bore interest at a fixed rate per annum at a rate of 2.75% above LIBOR in effect on the first day of each fixed rate term. Payments commenced on September 20, 2012, and continued up to and including July 20, 2015. Negotiations were started to refinance and terms were extended. In June 2016, the Organization refinanced this note in the amount of \$2,305,600.

⁽²⁾ In December 2002, the Organization entered into an interest rate swap agreement related to this debt. The swap is utilized to manage interest rate exposure over the period of the interest rate swap and is designated as a highly effective cash flow hedge. The differential to be paid or received on the swap agreement is accrued as interest rates change and is recognized over the life of the agreement. The swap agreement expired in December 2012, and effectively fixed the interest rate at 4.62%. In December 2012, the note was refinanced with the total available funds being \$831,607. The outstanding note bears interest at 3.98% per annum with any unpaid principal due on December 20, 2022.

⁽³⁾ A Department of Corrections and Rehabilitation (formerly the Department of the Youth Authority) loan from the State of California was secured and executed July 16, 1999, in the amount of \$1,301,040 for the construction of a facility located in the City of Shafter and County of Kern for use as a youth center. Equal annual installments of \$65,052 are due through 2023. Each annual payment due is to be deemed forgiven, in whole, or in part, as long as the Organization operates the facility as a youth center for a period of 20 years, beginning with 2003, the year operations began in the completed center. The balances outstanding at February 28, 2018 and 2017, represent cash drawn on the note, net of debt forgiveness to date.

NOTE 6 – PLEDGED ASSETS AND LONG-TERM DEBT (Continued)

Aggregate maturities of long-term debt as of February 28, 2018, are due in future years as follows:

<u>Year Ending February 28/29,</u>	
2019	\$ 352,246
2020	360,933
2021	370,371
2022	380,032
2023	369,374
Thereafter	<u>948,764</u>
	<u>\$ 2,781,720</u>

Interest expense for the years ended February 28, 2018 and 2017, was \$107,272 and \$106,145, respectively.

NOTE 7 – PENSION PLAN

The Organization has a defined contribution money purchase pension plan, which covers all employees who have been employed for one year or more with at least 1,000 hours worked during the year, and who are at least 21 years of age. The employer's contribution is as follows:

Group "A" – 10% of the Participant's Compensation for that Plan Year. Group "A" is defined as "Executive Director".

Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Division Director".

Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all Participants who are not in Group A or B".

Employees become vested 25 percent upon two years of service, 50 percent upon three years of service, 75 percent upon four years of service, and 100 percent upon five years of service. Participants also become 100 percent vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 28, 2018 and 2017, was \$1,084,690 and \$1,009,026, respectively.

NOTE 8 – ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The liability is recognized in the program to which the liability relates. Accrued vacation benefits at February 28, 2018 and 2017, are unfunded. The value of accumulated vacation at February 28, 2018 and 2017, is as follows:

	2018	2017
Early Head Start	\$ 267,191	\$ 316,640
Head Start	189,158	229,346
Indirect Fund	188,570	168,147
Low Income Home Energy Assistance Program	65,634	75,257
Women, Infants, and Children	59,330	61,644
Community Services Block Grant (CSBG)	34,755	41,198
Migrant Alternative Payment	19,183	23,857
211 United Way	-	6,739
First 5 Kern 211	3,104	2,920
County of Kern 211	6,111	2,759
Differential Response	1,446	2,062
First 5 Kern East Kern Family Resource Center	2,768	1,845
CSBG Discretionary	-	686
First 5 Kern Help Me Grow	671	619
Justice Assistance Grant	-	379
Wells Fargo Foundation	53	-
Commodity Supplement Food Program	1,656	-
I&E (Information & Education)	2,651	-
EHS San Joaquin	67,546	-
EHS Child Care Partnership	1,311	-
	<u>\$ 911,138</u>	<u>\$ 934,098</u>

The accrued vacation benefits of \$182,602 for Head Start and \$267,239 for Early Head Start have been funded.

Cash is maintained in separate interest bearing bank accounts. The cash is reserved for this specific purpose and is not combined with the operating cash of the Organization.

NOTE 9 – DEFERRED REVENUE

The grants and contracts deferred at February 28, 2018 and 2017, are as follows:

	2018	2017
Migrant Alternative Payment	\$ 686,530	\$ 362,297
California State Preschool	277,631	203,795
State Drought Food Assistance	131,775	198,988
General Child Care and Development	209,347	191,831
Bakersfield Californian Foundation	53	96,803
Community Services Block Grant	225,201	71,190
Starbucks Foundation	28,625	36,168
Migrant Child Care	39,912	22,986
California Endowment	-	22,716
Migrant Specialized Services	31,068	15,950
Summer Food Service for Children	10,166	10,166
Resnick Foundation	-	9,462
Early Head Start	(121)	-
Head Start	(531)	-
Food Bank	3,750	6,250
So Cal Gas Company	5,000	5,000
Women, Infant and Children (WIC)	(940)	-
Kaiser - FHCC	-	1,028
Wells Fargo Foundation	16,153	-
Dignity Health	24,701	-
Bank of the West	25,000	-
Wonderful Foundation	15,000	-
	<u>\$ 1,728,320</u>	<u>\$ 1,254,630</u>

NOTE 10 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of February 28, 2018 and 2017, are available for the following:

	2018	2017
Friendship House	\$ 656	\$ -
Friendship House - Robotics	2,548	7,754
Friendship House - Advisory Board	21,254	7,939
Food Bank - Backpack Buddy	-	380
Food Bank - Produce Program	15,000	15,000
Youth Centers - First Aid	-	1,500
Blue Shield Wellness Program	19,948	20,747
East Kern Family Resource Center	11,033	8,326
	<u>\$ 70,439</u>	<u>\$ 61,646</u>

NOTE 11 – LEASE COMMITMENTS

The Organization leases various equipment and facilities under noncancellable operating leases that expire through June 2033. Rental expense for the years ended February 28, 2018 and 2017, was \$1,435,704 and \$1,316,881, respectively.

At February 28, 2018, total annual rental commitments are as follows:

<u>Year Ending February 28/29,</u>	
2019	\$ 1,311,866
2020	955,582
2021	485,935
2022	273,443
2023	218,177
Thereafter	<u>460,925</u>
	<u>\$ 3,705,928</u>

NOTE 12 – CONCENTRATION OF REVENUE

For the years ended February 28, 2018 and 2017, approximately 53% and 59%, respectively, of the Organization's program revenue was received from one grant source. Management believes the grant will be renewed on an ongoing basis.

NOTE 13 – UNRELATED BUSINESS INCOME TAX MATTERS

The Internal Revenue Service (IRS) and certain state taxing authorities are currently revisiting what, if any, products and services provided by nonprofit organizations are subject to unrelated business income tax (UBIT). There is currently very little guidance in the IRS Code on what activities should be subject to UBIT. The IRS has indicated that it is studying the issue and may issue additional guidance. As a result, at this time there is uncertainty regarding whether the Organization should pay income tax on certain types of net taxable income from activities that may be considered by taxing authorities as unrelated to the purpose for which the Organization was granted non-taxable status. The Organization has not filed any tax returns in the past for potential taxable activities. The taxing authorities have the ability to assess taxes, penalties, and interest for any years for which no tax return was filed. In the opinion of management, any liability resulting from taxing authorities imposing income taxes on the net taxable income from activities deemed to be unrelated to the Organization's nontaxable status is not expected to have a material effect on the Organization's financial position or results of operations. The Organization is no longer subject to U.S. federal, state, or local income tax examinations by tax authorities for years before 2012.

NOTE 14 – SUBSEQUENT EVENTS

Subsequent to February 28, 2018, and through November 29, 2018, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report, there were no subsequent events that require disclosure.

SUPPLEMENTARY INFORMATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2018**

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Amount</u>	<u>Total</u>
FEDERAL:				
U.S. Department of Health and Human Services				
<i>Direct Program</i>				
Early Head Start (EHS)/Head Start - Kern	93.600	09CH9142-04	24,304,979	
EHS Child Care Partnership	93.600	09HP0036-02	523,365	
EHS Child Care Partnership	93.600	09HP0036-03	371,870	
EHS San Joaquin	93.600	09CH010071-03	4,694,847	
EHS San Joaquin	93.600	09CH010071-04	<u>427,116</u>	
				\$ 30,322,177
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
CSBG (Community Services Block Grant)	93.569	17F-2015	1,182,955	
CSBG (Community Services Block Grant)	93.569	18F-5015	260,709	
CSBG Discretionary (EITC)	93.569	16F-5517	<u>11,680</u>	
				1,455,344
Low Income Home Energy Assistance Program	93.568	15B-3013	139,444	
Low Income Home Energy Assistance Program	94.568	16B-4012	(10,458)	
Low Income Home Energy Assistance Program	93.568	17B-3012	3,428,664	
Low Income Home Energy Assistance Program	93.568	18B-4012	<u>799,398</u>	
				4,357,048
Department of Education				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-6049	211,968	
General Child Care and Development	93.596	CCTR-7050	399,430	
California State Preschool	93.596	CSPP-6110	156,984	
California State Preschool	93.596	CSPP-7119	<u>244,279</u>	
				1,012,661
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-6049	97,363	
General Child Care and Development	93.575	CCTR-7050	183,572	
California State Preschool	93.575	CSPP-6110	72,089	
California State Preschool	93.575	CSPP-7119	112,230	
Migrant Alternative Payment	93.575	CMAF-6000	1,809,475	
Migrant Alternative Payment	93.575	CMAF-7000	<u>3,472,248</u>	
				<u>5,746,977</u>
Child Care and Development Block Grant Cluster				6,759,638

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018**

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Amount</u>	<u>Total</u>
FEDERAL: (Continued)				
U.S. Department of Homeland Security				
<i>Pass-Through United Way of Kern County Local Board</i>				
Emergency Food and Shelter	97.024	Phase 34	<u>94,750</u>	94,750
U.S. Department of Housing and Urban Development				
<i>County of Kern - Pass-Through Programs</i>				
Community Development Block Grant	14.218	16-202	<u>84,154</u>	84,154
U.S. Department of Housing and Urban Development				
<i>City of Bakersfield - Pass-Through Programs</i>				
Community Development Block Grant	14.218	16-202	<u>132,000</u>	132,000
U.S. Department of Housing and Urban Development				
<i>Pass-Through United Way of Kern County</i>				
HUD Continuum of Care Planning Grant	14.267	N/A	<u>12,000</u>	12,000
U.S. Department of the Treasury				
<i>Direct Program</i>				
Internal Revenue Service	21.009	17VITA0187	<u>110,150</u>	110,150
U.S. Department of Agriculture				
<i>State of California - Pass-Through Programs</i>				
Department of Public Health				
WIC Supplemental Nutrition				
WIC (Women, Infants, and Children)				
Contract 1	10.557	15-10064	2,247,552	
Contract 2	10.557	15-10064	<u>1,573,904</u>	3,821,456
Department of Social Services				
Emergency Food Assistance				
Contract 1	10.568	15-MOU-00118	120,228	
Contract 2	10.568	15-MOU-00118	<u>78,915</u>	199,143
Emergency Food Assistance	10.569	N/A	<u>1,528,117</u>	<u>1,528,117</u>
Emergency Food Assistance Cluster				1,727,260
Supplemental Nutrition Assistance				
Cal Fresh	10.561	16-SUB-00876	8,928	
Cal Fresh	10.561	16-SUB-00876	<u>7,191</u>	16,119
Child and Adult Care Food	10.558	15-1248-OJ	1,408,002	
Child and Adult Care Food	10.558	15-1248-OJ	<u>147,148</u>	1,555,150

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL: (Continued)				
U.S. Department of Agriculture				
<i>State of California - Pass-Through Programs</i>				
Department of Social Services				
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	185,023	
CSFP (Commodity Supplemental Food Program)	10.565	16-MOU-6017	<u>71,828</u>	
				256,851
U.S. Department of Energy				
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
Department of Energy				
Weatherization Assistance Program	81.042	16C-6012	<u>119,553</u>	
				119,553
U.S. Department of Justice				
<i>County of Kern - Pass-Through Programs</i>				
Justice Assistance Grant	16.738	417-2015	<u>25,227</u>	
				<u>25,227</u>
U.S. Department of Education				
<i>Department of Education-First 5 California</i>				
QRIS (Quality Rating and Improvement System) - San	84.412	N/A	13,999	
QRIS (Quality Rating and Improvement System) - San	84.412	N/A	<u>12,083</u>	
				<u>26,082</u>
U.S. Department of Health and Human Services				
<i>County of Kern- Department of Public Health</i>				
Hospital Preparedness - Emergency Response		659-2017	<u>10,000</u>	
				<u>10,000</u>
Total Federal Grants				<u><u>\$ 50,884,959</u></u>
STATE:				
State of California - Department of Education				
Migrant Alternative Payment		CMAF-6000	555,429	
Migrant Alternative Payment		CMAF-7000	<u>1,064,626</u>	
				\$ 1,620,055
General Child Care and Development		CCTR-6049	436,225	
General Child Care and Development		CCTR-7050	<u>976,658</u>	
				1,412,883
State Preschool		CSPP-6110	881,853	
State Preschool		CSPP-7119	<u>1,729,558</u>	
				2,611,411
Migrant Child Care		CMIG-6004	87,430	
Migrant Child Care		CMIG-7004	<u>162,029</u>	
				249,459
Migrant Specialized Services		CMSS-6004	28,152	
Migrant Specialized Services		CMSS-7004	<u>30</u>	
				28,182
Quality Rating and Improvement System - Kern Early Stars		N/A	<u>26,146</u>	
				26,146

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018**

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Amount</u>	<u>Total</u>
STATE: (Continued)				
State of California - Department of Social Services				
Tax Check-Off/AB2366		N/A	13,918	13,918
Differential Response		N/A	55,477	
Differential Response		N/A	108,178	163,655
State Emergency Food Assistance		N/A	230,750	
State Drought Food Assistance		N/A	163,742	394,492
State of California - Department of Public Health				
Information and Education		16-10206	24,877	
Information and Education		16-10206	51,614	76,491
Office of Emergency Services				
Water Tank Installation		N/A	44,508	44,508
Department of Community Services and Development				
LIWP (Low Income Weatherization Program)		15K-6006	45,607	
LIWP Solar Project		N/A	106,489	
LIWP Single Family		PC06436	25,391	177,487
Department of Corrections and Rehabilitation				
Shafter Youth Center		99 - 011	65,052	
Realignment for Success		236-2017	77,052	142,104
California Children and Families Commission				
2-1-1		2015.2.5	35,893	
2-1-1		2015.2.5	53,499	
E Kern Family Resource Center		2015.2.6	38,714	
E Kern Family Resource Center		2015.2.6	85,757	
Help Me Grow		2017.2.01	19,111	
Help Me Grow		2017.2.01	34,470	
Differential Response		N/A	9,713	
Differential Response		N/A	17,948	295,105
Total State Grants				\$ 7,255,896

See accompanying notes to the schedule.

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO SCHEDULE OF
EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2018**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of Community Action Partnership of Kern (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) *Compliance Supplement*. The Organization has elected to use the 10% de minimis indirect cost rate in year 2018.

NOTE 2 – NONCASH ASSISTANCE

The Organization received noncash assistance in the form of food commodities, which is included in the amounts reported on the Schedule of Expenditures of Federal and State Awards. Commodities, with a fair value of \$1,528,117 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2018.

NOTE 3 – CLUSTER INFORMATION

Presented in this note are only grants that are clustered under Part 5 of the OMB *Compliance Supplement*.

<u>Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Child Care Development Block Grant Cluster		
Child Care and Development Block Grant	93.575	\$ 5,746,977
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	<u>1,012,661</u>
Total Child Care Development Cluster		6,759,638
Emergency Food Assistance Cluster		
Emergency Food Assistance Program (Administrative Costs)	10.568	199,143
Emergency Food Assistance Program (Food Commodities)	10.569	<u>1,528,117</u>
Total Emergency Food Assistance Center		1,727,260

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 17F - 5015 (CSBG)
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017**

	Jan. 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through Dec. 31, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 850,363	\$ 631,991	\$ 1,482,354	\$ -	\$ 1,482,354
Deferred Grant Revenue	(550,964)	550,964	-	-	-
Total Revenue	<u>\$ 299,399</u>	<u>\$ 1,182,955</u>	<u>\$ 1,482,354</u>	<u>\$ -</u>	<u>\$ 1,482,354</u>
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ 30,090	\$ 79,425	\$ 109,515	\$ 109,515	\$ 105,082
Fringe Benefits	5,478	18,611	24,089	24,089	23,118
Operating Expenses	6,987	4,132	11,119	11,119	11,250
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	73,127	391,791	464,918	464,918	470,191
Total Administrative Costs	115,682	493,959	609,641	609,641	609,641
Program Costs					
Salaries and Wages	124,342	352,611	476,953	476,953	485,644
Fringe Benefits	33,402	119,268	152,670	152,670	155,469
Operating Expenses	25,973	217,117	243,090	243,090	231,600
Total Program Costs	183,717	688,996	872,713	872,713	872,713
Total Expenditures	<u>\$ 299,399</u>	<u>\$ 1,182,955</u>	<u>\$ 1,482,354</u>	<u>\$ 1,482,354</u>	<u>\$ 1,482,354</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 16F – 5517 (CSBG DISCRETIONARY TARGETED INITIATIVE)
YOUTH EMPLOYMENT
FOR THE PERIOD JUNE 30, 2016 THROUGH MAY 31, 2017

	June 30, 2016 through Feb. 28, 2017	Mar. 1, 2017 through May 31, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 32,078	\$ -	\$ 32,078	\$ -	\$ 32,078
Deferred Grant Revenue	(11,680)	11,680	-	-	-
Total Revenue	<u>\$ 20,398</u>	<u>\$ 11,680</u>	<u>\$ 32,078</u>	<u>\$ -</u>	<u>\$ 32,078</u>
EXPENDITURES					
Administrative Costs					
Other Costs	\$ 1,792	\$ 1,124	\$ 2,916	\$ 2,916	\$ 2,916
Total Administrative Costs	<u>1,792</u>	<u>1,124</u>	<u>2,916</u>	<u>2,916</u>	<u>2,916</u>
Program Costs					
Salaries and Wages	15,486	8,082	23,568	23,567	23,740
Fringe Benefits	2,372	2,101	4,473	4,474	4,171
Operating Expenses	<u>748</u>	<u>373</u>	<u>1,121</u>	<u>1,121</u>	<u>1,251</u>
Total Program Costs	<u>18,606</u>	<u>10,556</u>	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>
Total Expenditures	<u>\$ 20,398</u>	<u>\$ 11,680</u>	<u>\$ 32,078</u>	<u>\$ 32,078</u>	<u>\$ 32,078</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 16C - 6012 (DOE WAP)
FOR THE PERIOD JULY 1, 2016 THROUGH SEPTEMBER 30, 2017**

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 181,272	\$ -	\$ 181,272	\$ -	\$ 304,188
Deferred Grant Revenue	(119,553)	119,553	-	-	-
Total Revenue	<u>\$ 61,719</u>	<u>\$ 119,553</u>	<u>\$ 181,272</u>	<u>\$ -</u>	<u>\$ 304,188</u>
EXPENDITURES					
Administrative Costs					
Administrative Costs	\$ 3,680	\$ 7,127	\$ 10,807	\$ 10,807	\$ 14,426
Total Administrative Costs	<u>3,680</u>	<u>7,127</u>	<u>10,807</u>	<u>10,807</u>	<u>14,426</u>
Program Costs					
Training and Technical Assistance	1,145	1,621	2,766	2,766	3,783
Liability Insurance	923	956	1,879	1,879	2,000
Intake	1,227	118	1,345	1,345	2,600
Outreach	5,627	16	5,643	5,643	6,000
Client Education	300	135	435	435	3,500
Workers' Compensation	-	-	-	-	-
General/Operating Expenditures	44,579	37,153	81,732	81,732	67,900
Direct Program Activities	-	62,869	62,869	62,869	106,444
Health & Safety Activities	-	13,796	13,796	13,796	35,289
Total Program Costs	<u>53,801</u>	<u>116,664</u>	<u>170,465</u>	<u>170,465</u>	<u>227,516</u>
Total Expenditures	<u>\$ 57,481</u>	<u>\$ 123,791</u>	<u>\$ 181,272</u>	<u>\$ 181,272</u>	<u>\$ 241,942</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 15B – 3013 (LIHEAP)
FOR THE PERIOD JANUARY 1, 2015 THROUGH JUNE 30, 2017**

	Jan. 1, 2015 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 4,658,326	\$ -	\$ 4,658,326	\$ -	\$ 4,874,124
Deferred Grant Revenue	(83,018)	83,018	-	-	-
Total Revenue	<u>\$ 4,575,308</u>	<u>\$ 83,018</u>	<u>\$ 4,658,326</u>	<u>\$ -</u>	<u>\$ 4,874,124</u>
EXPENDITURES					
Administrative Costs					
Toilet Retrofit Administrative Costs	\$ 992	\$ 374	\$ 1,366	\$ 1,366	\$ 1,406
EHA Assurance	316,655	3,156	319,811	319,811	322,655
EHA Administrative Costs	340,621	5,332	345,953	345,953	493,703
Total Administrative Costs	<u>658,268</u>	<u>8,862</u>	<u>667,130</u>	<u>667,130</u>	<u>817,764</u>
Program Costs					
Toilet Retrofit Support Costs	2,085	647	2,732	2,732	2,812
Toilet Retrofit Program Costs	19,846	7,475	27,321	27,321	28,209
EHA Intake	485,850	-	485,850	485,850	485,931
EHA Outreach	170,213	-	170,213	170,213	185,649
EHA Training and Technical Assistance	4,675	-	4,675	4,675	4,675
EHA HEAP Program Costs	574,989	14,635	589,624	589,624	576,888
EHA General Operating Expenditures	178,009	-	178,009	178,009	150,000
Weatherization Training and Technical Assistance	60,000	-	60,000	60,000	60,000
Weatherization Liability Insurance	16,170	-	16,170	16,170	20,000
Weatherization Intake	46,003	-	46,003	46,003	75,000
Weatherization Outreach	95,889	-	95,889	95,889	113,260
Weatherization Equipment	76,684	-	76,684	76,684	86,000
Weatherization Workers' Compensation	27,987	-	27,987	27,987	40,000
Weatherization General/Operating Expenditures	290,319	-	290,319	290,319	356,809
Weatherization Direct Program Activities	1,868,321	51,399	1,919,720	1,919,720	1,781,943
Total Program Costs	<u>3,917,040</u>	<u>74,156</u>	<u>3,991,196</u>	<u>3,991,196</u>	<u>3,967,176</u>
Total Expenditures	<u>\$ 4,575,308</u>	<u>\$ 83,018</u>	<u>\$ 4,658,326</u>	<u>\$ 4,658,326</u>	<u>\$ 4,784,940</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 15K – 6006 (LOW INCOME WEATHERIZATION PROGRAM)
FOR THE PERIOD JANUARY 1, 2015 THROUGH APRIL 30, 2017**

	Jan. 1, 2015 through Feb. 28, 2017	Mar. 1, 2017 through Apr. 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 678,817	\$ -	\$ 678,817	\$ -	\$ 1,031,955
Deferred Grant Revenue	(56,380)	56,380	-	-	-
Total Revenue	<u>\$ 622,437</u>	<u>\$ 56,380</u>	<u>\$ 678,817</u>	<u>\$ -</u>	<u>\$ 1,031,955</u>
EXPENDITURES					
Administrative Costs					
Administrative Costs	\$ 36,873	\$ -	\$ 36,873	\$ 36,873	\$ 52,228
Total Administrative Costs	<u>36,873</u>	<u>-</u>	<u>36,873</u>	<u>36,873</u>	<u>52,228</u>
Program Costs					
Training and Technical Assistance	15,952	-	15,952	15,952	20,000
Intake	20,220	-	20,220	20,220	33,787
Outreach	9,707	-	9,707	9,707	33,787
General Overhead Costs	67,065	1,930	68,995	68,995	93,830
Direct Program Activities	<u>472,620</u>	<u>54,450</u>	<u>527,070</u>	<u>527,070</u>	<u>832,323</u>
Total Program Costs	<u>585,564</u>	<u>56,380</u>	<u>641,944</u>	<u>641,944</u>	<u>1,013,727</u>
Total Expenditures	<u>\$ 622,437</u>	<u>\$ 56,380</u>	<u>\$ 678,817</u>	<u>\$ 678,817</u>	<u>\$ 1,065,955</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP - 6110
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 342,129	\$ 229,073	\$ 571,202
State Grant Revenue	1,316,698	881,853	2,198,551
Parent Fees	5,584	5,312	10,896
Total Revenue	1,664,411	1,116,238	2,780,649
EXPENDITURES			
Salaries	1,115,378	738,809	1,854,187
Fringe Benefits	365,598	258,928	624,526
Travel	1,044	-	1,044
Space Costs	-	-	-
Consumable Supplies	-	66	66
Equipment	-	-	-
Consultant/Contract Services	-	2,449	2,449
Other Costs	2,148	43	2,191
Program Costs	-	-	-
Depreciation	28,933	14,467	43,400
Administration Cost	151,310	101,476	252,786
Total Expenditures	1,664,411	1,116,238	2,780,649
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD AND ADULT CARE FOOD - KERN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 642,739	\$ 708,119	\$ 1,350,858
Total Revenue	<u>642,739</u>	<u>708,119</u>	<u>1,350,858</u>
EXPENDITURES			
Salaries	322,438	323,717	646,155
Fringe Benefits	92,810	111,618	204,428
Travel	12,403	14,097	26,500
Space Costs	37,802	80,335	118,137
Consumable Supplies	50,127	63,957	114,084
Consultant/Contract Services	495	-	495
Other Costs	39,636	39,275	78,911
Program Costs	399,866	389,352	789,218
Depreciation	1,762	-	1,762
Administration Cost	63,781	64,010	127,791
Head Start Subsidy	(378,381)	(378,243)	(756,624)
Total Expenditures	<u>642,739</u>	<u>708,118</u>	<u>1,350,857</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD AND ADULT CARE FOOD – SAN JOAQUIN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 32,280	\$ 85,496	\$ 117,776
Total Revenue	<u>32,280</u>	<u>85,496</u>	<u>117,776</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	32,280	77,724	110,004
Administration Cost	<u>-</u>	<u>7,772</u>	<u>7,772</u>
Total Expenditures	<u>32,280</u>	<u>85,496</u>	<u>117,776</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY SERVICES BLOCK GRANT NO. 17F - 5015
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017**

	<u>Jan. 1, 2017 through Feb. 29, 2017</u>	<u>Mar. 1, 2017 through Dec. 31, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 299,399	\$ 1,182,955	\$ 1,482,354
Private Revenue	-	3,500	3,500
Donation	8	4,764	4,772
	<u>299,407</u>	<u>1,191,219</u>	<u>1,490,626</u>
Total Revenue	<u>299,407</u>	<u>1,191,219</u>	<u>1,490,626</u>
EXPENDITURES			
Salaries	154,432	432,036	586,468
Fringe Benefits	38,881	137,878	176,759
Travel	667	23,198	23,865
Space Costs	17,251	135,548	152,799
Consumable Supplies	1,075	17,698	18,773
Equipment	-	-	-
Consultant/Contract Services	258	2,599	2,857
Other Costs	12,571	32,739	45,310
Program Costs	1,145	17,731	18,876
Administration Cost	73,127	391,792	464,919
	<u>299,407</u>	<u>1,191,219</u>	<u>1,490,626</u>
Total Expenditures	<u>299,407</u>	<u>1,191,219</u>	<u>1,490,626</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY SERVICES BLOCK GRANT DISCRETIONARY
EITC GRANT NO. 16F - 5517
FOR THE PERIOD JUNE 15, 2016 THROUGH MAY 31, 2017

	June 15, 2016 through Feb. 28, 2017	Mar. 1, 2017 through May 31, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 20,398	\$ 11,680	\$ 32,078
Total Revenue	<u>20,398</u>	<u>11,680</u>	<u>32,078</u>
EXPENDITURES			
Salaries	15,486	8,082	23,568
Fringe Benefits	2,372	2,101	4,473
Travel	503	141	644
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	245	232	477
Program Costs	-	-	-
Administration Cost	1,792	1,124	2,916
Total Expenditures	<u>20,398</u>	<u>11,680</u>	<u>32,078</u>
REVENUE OVER/(UNDER)			
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN 211 GRANT NO. 1004 - 2016
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Local Grant Revenue	\$ 46,360	\$ -	\$ 46,360
Total Revenue	<u>46,360</u>	<u>-</u>	<u>46,360</u>
EXPENDITURES			
Salaries	17,070	-	17,070
Fringe Benefits	4,253	-	4,253
Travel	4	-	4
Space Costs	11,957	-	11,957
Consumable Supplies	5,688	-	5,688
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	4,436	-	4,436
Program Costs	-	-	-
Administration Cost	2,952	-	2,952
Total Expenditures	<u>46,360</u>	<u>-</u>	<u>46,360</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN BIOTERRORISM I&R
FOR THE PERIOD OCTOBER 16, 2016 THROUGH APRIL 29, 2017

	Oct. 16, 2016 through Feb. 28, 2017	Mar. 1, 2017 through April 29, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 10,000	\$ -	\$ 10,000
Total Revenue	<u>10,000</u>	<u>-</u>	<u>10,000</u>
EXPENDITURES			
Salaries	8,750	-	8,750
Fringe Benefits	1,250	-	1,250
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN 211 HOSPITAL PREPAREDNESS
FOR THE PERIOD OCTOBER 24, 2017 THROUGH FEBRUARY 28, 2018

	Oct. 24, 2017 through Feb. 28, 2018	TOTAL
REVENUE		
Federal Grant Revenue	\$ 10,000	\$ 10,000
Total Revenue	<u>10,000</u>	<u>10,000</u>
EXPENDITURES		
Consumable Supplies	<u>10,000</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN - GANG VIOLENCE PREVENTION GRANT NO. 446 - 2015
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Local Grant Revenue	\$ 20,907	\$ 32,198	\$ 53,105
Total Revenue	<u>20,907</u>	<u>32,198</u>	<u>53,105</u>
EXPENDITURES			
Salaries	13,423	20,519	33,942
Fringe Benefits	2,962	3,519	6,481
Travel	69	1,147	1,216
Space Costs	1,223	1,050	2,273
Consumable Supplies	-	1,677	1,677
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,134	850	1,984
Program Costs	195	509	704
Administration Cost	1,901	2,927	4,828
Total Expenditures	<u>20,907</u>	<u>32,198</u>	<u>53,105</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
DIFFERENTIAL RESPONSE
FOR THE PERIOD JULY 1, 2016 THROUGH FEBRUARY 28, 2018**

	STATE DEPARTMENT OF SOCIAL SERVICES				FIRST 5 KERN			
	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018
REVENUE								
State Grant Revenue	\$ 105,438	\$ 55,477	\$ 160,915	\$ 108,178	\$ 18,911	\$ 9,713	\$ 28,624	\$ 17,948
Total Revenue	<u>105,438</u>	<u>55,477</u>	<u>160,915</u>	<u>108,178</u>	<u>18,911</u>	<u>9,713</u>	<u>28,624</u>	<u>17,948</u>
EXPENDITURES								
Salaries	62,984	32,452	95,436	66,122	13,826	7,124	20,950	13,139
Fringe Benefits	16,807	5,759	22,566	17,106	3,689	1,872	5,561	3,484
Travel	4,861	2,873	7,734	2,910	-	-	-	-
Space Costs	8,777	4,195	12,972	8,886	-	-	-	-
Consumable Supplies	2,462	(277)	2,185	1,069	-	-	-	-
Equipment	-	-	-	330	-	-	-	-
Consultant/Contract Services	-	-	-	-	-	-	-	-
Other Costs	1,576	5,225	6,801	2,912	-	-	-	-
Program Costs	188	950	1,138	964	-	-	-	-
Administration Cost	<u>7,783</u>	<u>4,300</u>	<u>12,083</u>	<u>7,879</u>	<u>1,396</u>	<u>717</u>	<u>2,113</u>	<u>1,325</u>
Total Expenditures	<u>105,438</u>	<u>55,477</u>	<u>160,915</u>	<u>108,178</u>	<u>18,911</u>	<u>9,713</u>	<u>28,624</u>	<u>17,948</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
DEPARTMENT OF ENERGY - WEATHERIZATION (DOE WAP) GRANT NO. 16C-6012
FOR THE PERIOD JULY 1, 2016 THROUGH SEPTEMBER 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 61,719	\$ 119,553	\$ 181,272
Total Revenue	<u>61,719</u>	<u>119,553</u>	<u>181,272</u>
EXPENDITURES			
Salaries	15,037	28,471	43,508
Fringe Benefits	4,327	8,959	13,286
Travel	3,478	3,398	6,876
Space Costs	7,138	7,421	14,559
Consumable Supplies	3,750	4,247	7,997
Equipment	9,952	38,693	48,645
Consultant/Contract Services	8,015	4,283	12,298
Other Costs	6,342	16,953	23,295
Program Costs	-	-	-
Administration Cost	3,680	7,128	10,808
Total Expenditures	<u>61,719</u>	<u>119,553</u>	<u>181,272</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START/HEAD START AWARD NO. 09CH9142/04
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

	EARLY HEAD START BASE	EARLY HEAD START T & TA	HEAD START BASE	HEAD START T & TA	HEAD START CARRYOVER	
	Mar. 1, 2017 through Feb. 28, 2018	Mar. 1, 2017 through Feb. 28, 2018	Mar. 1, 2017 through Feb. 28, 2018	Mar. 1, 2017 through Feb. 28, 2018	Mar. 1, 2017 through Feb. 28, 2018	TOTAL
REVENUE						
Federal Grant Revenue	\$ 3,901,017	\$ 97,656	\$ 19,652,950	\$ 145,350	\$ 508,006	\$ 24,304,979
Other Revenue	413	-	54,521	-	-	54,934
Donations	-	-	3,724	-	-	3,724
In-Kind	-	-	6,117,314	-	-	6,117,314
Total Revenue	3,901,430	97,656	25,828,509	145,350	508,006	30,480,951
EXPENDITURES						
Salaries	2,034,976	19,375	9,921,667	-	-	11,976,018
Fringe Benefits	672,708	4,538	3,208,158	-	-	3,885,404
Travel	37,856	1,150	143,016	33,722	286,620	502,364
Space Costs	293,711	-	1,913,071	-	-	2,206,782
Consumable Supplies	288,372	5,085	1,027,808	6,342	160,511	1,488,118
Equipment	-	-	-	-	-	-
Consultant/Contract Services	15,110	9,601	109,416	92,036	-	226,163
Other Costs	71,972	49,744	723,219	-	1,018	845,953
Program Costs	130,507	-	562,036	-	-	692,543
Depreciation	5,939	-	388,795	-	-	394,734
Administration Cost	350,279	8,163	1,714,009	13,250	59,857	2,145,558
In-Kind	-	-	6,117,314	-	-	6,117,314
Total Expenditures	3,901,430	97,656	25,828,509	145,350	508,006	30,480,951
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START CHILDCARE PARTNERSHIP AWARD NO. 09HP0036/02
FOR THE PERIOD MARCH 1, 2016 THROUGH AUGUST 31, 2017**

	EARLY HEAD START CHILDCARE PARTNERSHIP BASE	EARLY HEAD START CHILDCARE PARTNERSHIP BASE	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA	EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER	EARLY HEAD START CHILDCARE PARTNERSHIP CARRYOVER	TOTAL
	Sept. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Aug. 31, 2017	Sept. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Aug. 31, 2017	Sept. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Aug. 31, 2017	
REVENUE							
Federal Grant Revenue	\$ 338,565	\$ 345,499	\$ 23,397	\$ 36,012	\$ -	\$ 141,853	\$ 885,326
Other Revenue	1	1	-	-	-	-	2
In-Kind	21,073	154,151	-	-	-	-	175,224
Total Revenue	359,639	499,651	23,397	36,012	-	141,853	1,060,552
EXPENDITURES							
Salaries	76,293	51,639	-	-	-	-	127,932
Fringe Benefits	18,097	10,183	-	-	-	-	28,280
Travel	821	923	7,890	2,983	-	-	12,617
Space Costs	1,266	1,271	-	-	-	-	2,537
Consumable Supplies	4,128	15,501	-	2,127	-	88,673	110,429
Equipment	-	-	-	-	-	-	-
Consultant/Contract Services	204,994	231,553	9,025	19,674	-	-	465,246
Other Costs	1,485	2,645	4,359	7,954	-	40,284	56,727
Program Costs	153	78	-	-	-	-	231
Depreciation	564	320	-	-	-	-	884
Administration Cost	30,765	31,387	2,123	3,274	-	12,896	80,445
In-Kind	21,073	154,151	-	-	-	-	175,224
Total Expenditures	359,639	499,651	23,397	36,012	-	141,853	1,060,552
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START SAN JOAQUIN AWARD NO. 09CH010071/03
FOR THE PERIOD FEBRUARY 1, 2017 THROUGH JANUARY 31, 2018**

	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN T & TA	EARLY HEAD START SAN JOAQUIN T & TA	
	Feb. 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through Jan. 31, 2018	Feb. 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through Jan. 31, 2018	TOTAL
REVENUE					
Federal Grant Revenue	\$ 385,856	\$ 4,615,674	\$ 2,715	\$ 79,173	\$ 5,083,418
Other Revenue	5	79,013	-	-	79,018
In-Kind	-	808,600	-	-	808,600
Total Revenue	385,861	5,503,287	2,715	79,173	5,971,036
EXPENDITURES					
Salaries	213,030	2,797,514	-	-	3,010,544
Fringe Benefits	64,094	693,414	-	-	757,508
Travel	4,770	39,282	40	14,657	58,749
Space Costs	42,930	409,001	-	-	451,931
Consumable Supplies	12,542	163,612	-	21,185	197,339
Equipment	-	-	-	-	-
Consultant/Contract Services	300	8,692	-	11,242	20,234
Other Costs	8,124	108,031	2,428	24,892	143,475
Program Costs	6,103	64,440	-	-	70,543
Depreciation	-	887	-	-	887
Administration Cost	33,968	409,814	247	7,197	451,226
In-Kind	-	808,600	-	-	808,600
Total Expenditures	385,861	5,503,287	2,715	79,173	5,971,036
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. 15-MOU-00118
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 71,087	\$ 120,228	\$ 191,315
Donations	-	1,500	1,500
Total Revenue	71,087	121,728	192,815
EXPENDITURES			
Salaries	47,955	61,808	109,763
Fringe Benefits	9,787	15,145	24,932
Travel	2,188	4,734	6,922
Space Costs	5,496	17,060	22,556
Consumable Supplies	997	4,588	5,585
Equipment	-	-	-
Consultant/Contract Services	269	1,333	1,602
Other Costs	4,395	17,060	21,455
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	71,087	121,728	192,815
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN 211 AGREEMENT NO. 2015.2.5
FOR THE PERIOD JULY 1, 2016 THROUGH FEBRUARY 28, 2018

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018
REVENUE				
State Grant Revenue	\$ 53,244	\$ 35,893	\$ 89,137	\$ 53,499
Total Revenue	<u>53,244</u>	<u>35,893</u>	<u>89,137</u>	<u>53,499</u>
EXPENDITURES				
Salaries	41,254	26,772	68,026	41,236
Fringe Benefits	8,262	6,246	14,508	7,399
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Administration Cost	<u>3,728</u>	<u>2,875</u>	<u>6,603</u>	<u>4,864</u>
Total Expenditures	<u>53,244</u>	<u>35,893</u>	<u>89,137</u>	<u>53,499</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2015.2.6
FOR THE PERIOD JULY 1, 2016 THROUGH FEBRUARY 28, 2018

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018
REVENUE				
State Grant Revenue	\$ 75,952	\$ 38,714	\$ 114,666	\$ 85,757
Total Revenue	<u>75,952</u>	<u>38,714</u>	<u>114,666</u>	<u>85,757</u>
EXPENDITURES				
Salaries	48,299	21,930	70,229	55,556
Fringe Benefits	11,493	4,563	16,056	11,789
Travel	1,568	1,054	2,622	3,525
Space Costs	5,780	2,797	8,577	5,924
Consumable Supplies	1,585	4,171	5,756	696
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	1,738	1,195	2,933	1,957
Program Costs	-	-	-	-
Administration Cost	5,489	3,004	8,493	6,310
Total Expenditures	<u>75,952</u>	<u>38,714</u>	<u>114,666</u>	<u>85,757</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN – HELP ME GROW
AGREEMENT NO. 2017.2.01
FOR THE PERIOD FEBRUARY 1, 2017 THROUGH FEBRUARY 28, 2018

	Feb 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL	July 1, 2017 through Feb. 28, 2018
REVENUE				
State Grant Revenue	\$ 10,124	\$ 19,111	\$ 29,235	\$ 34,470
Total Revenue	<u>10,124</u>	<u>19,111</u>	<u>29,235</u>	<u>34,470</u>
EXPENDITURES				
Salaries	5,520	14,339	19,859	26,040
Fringe Benefits	1,121	3,225	4,346	5,296
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	2,779	86	2,865	-
Equipment	-	-	-	-
Consultant/Contract Services	-	-	-	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Administration Cost	704	1,461	2,165	3,134
Total Expenditures	<u>10,124</u>	<u>19,111</u>	<u>29,235</u>	<u>34,470</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR - 6049
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 545,568	\$ 309,331	\$ 854,899
State Grant Revenue	769,363	436,225	1,205,588
Parent Fees	10,914	5,660	16,574
Total Revenue	<u>1,325,845</u>	<u>751,216</u>	<u>2,077,061</u>
EXPENDITURES			
Salaries	900,754	518,684	1,419,438
Fringe Benefits	303,263	162,861	466,124
Travel	572	-	572
Space Costs	-	-	-
Consumable Supplies	-	36	36
Equipment	-	-	-
Consultant/Contract Services	725	1,343	2,068
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	120,531	68,292	188,823
Total Expenditures	<u>1,325,845</u>	<u>751,216</u>	<u>2,077,061</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
INFORMATION AND EDUCATION GRANT NO. 16-10206
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 46,490	\$ 24,877	\$ 71,367
Total Revenue	<u>46,490</u>	<u>24,877</u>	<u>71,367</u>
EXPENDITURES			
Salaries	30,754	16,450	47,204
Fringe Benefits	7,089	3,093	10,182
Travel	2,704	716	3,420
Space Costs	-	-	-
Consumable Supplies	-	301	301
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,342	102	1,444
Program Costs	375	1,555	1,930
Administration Cost	4,226	2,660	6,886
Total Expenditures	<u>46,490</u>	<u>24,877</u>	<u>71,367</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
JUSTICE ASSISTANCE GRANT NO. 417-2015
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

	Jan. 1, 2017 through Feb. 28, 2017	Mar. 1, 2017 through Dec. 31, 2017	TOTAL
REVENUE			
	\$ 11,798	\$ 25,227	\$ 37,025
Federal Grant Revenue			
	11,798	25,227	37,025
Total Revenue			
EXPENDITURES			
	9,013	19,992	29,005
Salaries	2,409	3,709	6,118
Fringe Benefits	376	1,526	1,902
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	11,798	25,227	37,025
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
KAISER - HEALTHY EATING GRANT NO. 20633829
FOR THE PERIOD OCTOBER 1, 2013 THROUGH FEBRUARY 28, 2018**

	<u>Mar. 1, 2014 through Feb 28, 2015</u>	<u>Mar. 1, 2015 through Feb 29, 2016</u>	<u>Mar. 1, 2016 through Feb 28, 2017</u>	<u>Mar. 1, 2017 through Feb 28, 2018</u>	<u>TOTAL</u>
REVENUE					
Private Revenue	\$ 25,938	\$ 21,603	\$ 12,459	\$ 1,028	\$ 61,028
Total Revenue	<u>25,938</u>	<u>21,603</u>	<u>12,459</u>	<u>1,028</u>	<u>61,028</u>
EXPENDITURES					
Salaries	19,212	15,550	2,831	919	38,512
Fringe Benefits	4,322	5,503	452	109	10,386
Travel	1,182	400	-	-	1,582
Space Costs	-	-	-	-	-
Consumable Supplies	517	-	3,687	-	4,204
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	705	150	639	-	1,494
Program Costs	-	-	4,850	-	4,850
Administration Cost	-	-	-	-	-
Total Expenditures	<u>25,938</u>	<u>21,603</u>	<u>12,459</u>	<u>1,028</u>	<u>61,028</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
KAISER - NUTRITION EDUCATION GRANT NO. 20644136
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Private Revenue	\$ 8,972	\$ -	\$ 8,972
Total Revenue	<u>8,972</u>	<u>-</u>	<u>8,972</u>
EXPENDITURES			
Salaries	7,956	-	7,956
Fringe Benefits	1,016	-	1,016
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>8,972</u>	<u>-</u>	<u>8,972</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP - 6000
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 3,601,525	\$ 1,809,475	\$ 5,411,000
State Grant Revenue	563,292	555,429	1,118,721
Parent Fees	140,513	78,464	218,977
Total Revenue	4,305,330	2,443,368	6,748,698
EXPENDITURES			
Salaries	360,600	154,697	515,297
Fringe Benefits	77,066	35,801	112,867
Travel	4,531	5,500	10,031
Space Costs	61,548	24,012	85,560
Consumable Supplies	9,255	3,700	12,955
Equipment	-	-	-
Consultant/Contract Services	2,452	6,087	8,539
Other Costs	44,651	24,234	68,885
Program Costs	3,515,123	2,141,324	5,656,447
Administration Cost	230,104	48,013	278,117
Total Expenditures	4,305,330	2,443,368	6,748,698
REVENUE OVER/(UNDER)			
EXPENDITURES	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-6004
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
State Grant Revenue	\$ 118,207	\$ 87,430	\$ 205,637
Parent Fees	767	292	1,059
Total Revenue	118,974	87,722	206,696
EXPENDITURES			
Salaries	80,673	59,076	139,749
Fringe Benefits	27,334	20,509	47,843
Travel	67	-	67
Space Costs	-	3	3
Consumable Supplies	-	1	1
Equipment	-	-	-
Consultant/Contract Services	-	158	158
Other Costs	84	-	84
Program Costs	-	-	-
Administration Cost	10,816	7,975	18,791
Total Expenditures	118,974	87,722	206,696
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT CHILD CARE - SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-6004
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
State Grant Revenue	\$ 1,502	\$ 28,152	\$ 29,654
Total Revenue	<u>1,502</u>	<u>28,152</u>	<u>29,654</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	1,502	25,593	27,095
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	2,559	2,559
Total Expenditures	<u>1,502</u>	<u>28,152</u>	<u>29,654</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
STATE TAX CHECK-OFF
FOR THE PERIOD MARCH 1, 2017 THROUGH JUNE 30, 2017

Mar. 1, 2017
through
June 30, 2017

REVENUE

State Grant Revenue	\$ 13,918
Total Revenue	<u>13,918</u>

EXPENDITURES

Salaries	-
Fringe Benefits	-
Travel	-
Space Costs	-
Consumable Supplies	-
Equipment	-
Consultant/Contract Services	-
Other Costs	-
Program Costs	13,918
Administration Cost	<u>-</u>
Total Expenditures	<u>13,918</u>

**REVENUE OVER/(UNDER)
EXPENDITURES**

\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 16-SUB-00876
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 6,060	\$ 8,928	\$ 14,988
Total Revenue	<u>6,060</u>	<u>8,928</u>	<u>14,988</u>
EXPENDITURES			
Salaries	4,487	6,483	10,970
Fringe Benefits	1,022	1,633	2,655
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	551	812	1,363
Total Expenditures	<u>6,060</u>	<u>8,928</u>	<u>14,988</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN – REALIGNMENT FOR SUCCESS
GRANT NO. 236 - 2017
FOR THE PERIOD JUNE 1, 2017 THROUGH FEBRUARY 28, 2018

	June. 1, 2017 through Feb. 28, 2018	TOTAL
REVENUE		
State Grant Revenue	\$ 77,052	\$ 77,052
Total Revenue	<u>77,052</u>	<u>77,052</u>
EXPENDITURES		
Salaries	47,876	47,876
Fringe Benefits	13,869	13,869
Travel	413	413
Space Costs	-	-
Consumable Supplies	1,908	1,908
Equipment	-	-
Consultant/Contract Services	-	-
Other Costs	400	400
Program Costs	2,444	2,444
Depreciation	3,137	3,137
Administration Cost	7,005	7,005
In-Kind	-	-
Donated Commodities	-	-
Total Expenditures	<u>77,052</u>	<u>77,052</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
WOMEN, INFANTS, AND CHILDREN (WIC) GRANT NO. 15-10064
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

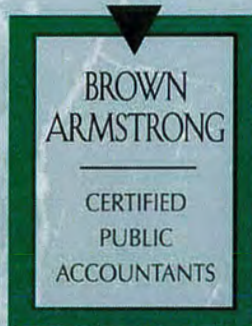
	Oct. 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through Sept. 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 1,512,006	\$ 2,247,552	\$ 3,759,558
Other Revenue	4,940	-	4,940
Total Revenue	1,516,946	2,247,552	3,764,498
EXPENDITURES			
Salaries	946,280	1,366,758	2,313,038
Fringe Benefits	228,256	337,215	565,471
Travel	11,804	22,552	34,356
Space Costs	126,519	187,309	313,828
Consumable Supplies	17,831	19,311	37,142
Equipment	-	34,729	34,729
Consultant/Contract Services	-	-	-
Other Costs	59,787	84,858	144,645
Program Costs	150	1,761	1,911
Depreciation	3,575	5,005	8,580
Administration Cost	122,744	188,054	310,798
Total Expenditures	1,516,946	2,247,552	3,764,498
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2018**

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 18,918,580	\$ 3,888,460	\$ 1,700,058	\$ 830,676	\$ 343,871	\$ 3,807	\$ 25,685,452
Fringe Benefits	6,089,490	951,212	483,334	266,094	27,577	509	7,818,216
Consultant/Contract Services	688,803	10,269	702,106	68,928	23,174	-	1,493,280
Travel	322,436	103,760	49,064	28,099	724	-	504,083
Space Cost	2,960,746	531,005	211,587	240,009	3,616	-	3,946,963
Consumable Supplies	1,881,669	271,299	63,106	54,874	197	-	2,271,145
Other Costs	1,150,252	318,017	492,589	97,286	32,488	16,783	2,107,415
Program Costs	6,706,601	739,753	506,675	20,527	-	-	7,973,556
Depreciation	409,107	283,068	17,041	186,494	260,371	-	1,156,081
In-Kind	76,192	-	-	-	-	2,546	78,738
Indirect Expenses	-	-	-	-	5,060,832	-	5,060,832
Donated Commodities	-	15,698,818	-	-	-	-	15,698,818
Total Expenditures	<u>\$ 39,203,876</u>	<u>\$ 22,795,661</u>	<u>\$ 4,225,560</u>	<u>\$ 1,792,987</u>	<u>\$ 5,752,850</u>	<u>\$ 23,645</u>	<u>\$ 73,794,579</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2017**

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 18,847,577	\$ 3,369,218	\$ 1,780,992	\$ 1,111,074	\$ 120,058	\$ 2,585	\$ 25,231,504
Fringe Benefits	5,911,209	859,961	500,709	257,374	20,776	369	7,550,398
Travel	375,658	111,264	67,400	33,056	1,657	-	589,035
Space Cost	2,917,398	540,735	201,232	224,994	3,683	-	3,888,042
Consumable Supplies	1,468,489	261,116	142,360	52,777	-	-	1,924,742
Consultant/Contract Services	645,675	43,394	263,584	20,504	-	-	973,157
Other Costs	1,192,795	307,505	561,404	114,533	40,758	21,526	2,238,521
Program Costs	6,070,485	334,126	959,856	25,360	-	-	7,389,827
Depreciation	488,442	227,841	40,652	192,360	167,187	-	1,116,482
Administration Cost	-	-	-	-	4,827,346	-	4,827,346
In-Kind	67,697	-	-	-	-	3,557	71,254
Donated Commodities	-	18,824,474	-	-	-	-	18,824,474
Total Expenditures	<u>\$ 37,985,425</u>	<u>\$ 24,879,634</u>	<u>\$ 4,518,189</u>	<u>\$ 2,032,032</u>	<u>\$ 5,181,465</u>	<u>\$ 28,037</u>	<u>\$ 74,624,782</u>



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Community Action Partnership of Kern

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Kern (the Organization), which comprise the statement of financial position as of February 28, 2018, the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 29, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

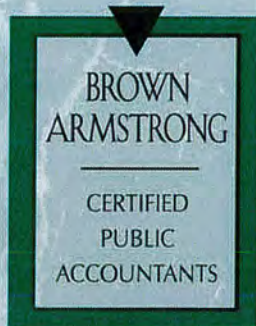
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Community Action Partnership of Kern

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Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Kern's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended February 28, 2018. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2018.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

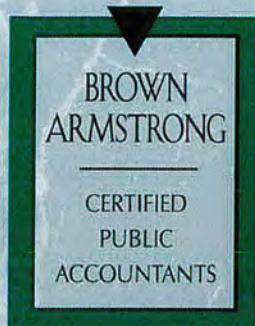
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR FIRST 5 PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE WITH THE PROGRAM SPECIFIC AUDIT OPTION UNDER THE UNIFORM GUIDANCE

Board of Directors
Community Action Partnership of Kern

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Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Kern's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the First 5 Kern 211, East Kern Family Resource Center, and Differential Response Programs (the Programs) for the year ended February 28, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of the Organization's Programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above, that could have a direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the Programs. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Programs for the year ended February 28, 2018.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the Programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the Programs and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2018**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

- Material weakness identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance ☐ Yes ☒ No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.575/93.596	Child Care and Development Cluster
93.600	Head Start
10.568/10.569	Emergency Food Assistance Cluster

Dollar threshold used to distinguish between Type A and B programs: \$1,526,549

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2018

**SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY
ACCEPTED GOVERNMENT AUDITING STANDARDS**

None.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED FEBRUARY 28, 2018

SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY
ACCEPTED GOVERNMENT AUDITING STANDARDS

None.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**BROWN
ARMSTRONG**

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BROWN ARMSTRONG

Certified Public Accountants

Board of Directors
Community Action Partnership of Kern

We have audited the financial statements of Community Action Partnership of Kern (the Organization) for the year ended February 28, 2018, and have issued our report thereon dated November 29, 2018. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 8, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended February 28, 2018. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the depreciation is based on useful life of the asset. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

Note 5 – Notes Payable
Note 6 – Pledged Assets and Long-Term Debt
Note 11 – Lease Commitments
Note 12 – Concentration of Revenue

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of the audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. The attached schedule shows misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 29, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors of the Organization and is not intended to be, and should not be, used by anyone other than this specified party.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

Client: 17649 - Community Action Partnership of Kern
Engagement: 2/28/2018 Audit
Period Ending: 2/28/2018
Trial Balance: TB - CAPK Trial Balance
Workpaper: PSR-27-3 - AJE

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entries JE # 1

To record unapplied grant at 2/28/18

2350-253-000-000-000-00-0	Unapplied Grant/Deferred Revenue		16,815.00	
2350-253-000-000-000-00-0	Unapplied Grant/Deferred Revenue		36,581.00	
2350-253-000-000-000-00-0	Unapplied Grant/Deferred Revenue		89,451.00	
4110-253-000-000-000-00-1-1	Federal Grant Revenue			16,815.00
4110-253-000-000-000-00-1-1	Federal Grant Revenue			36,581.00
4120-253-000-000-000-00-1-1	State Grant Revenue			89,451.00
Total			142,847.00	142,847.00

Adjusting Journal Entries JE # 5

Reclassify GAAP FD Equipment Entry

6405-103-021-120-000-00-4-1	Equipment Purchase		5,409.00	
4999-800-999-000-000-00-5-1	Indirect Revenue			5,409.00
Total			5,409.00	5,409.00

Adjusting Journal Entries JE # 6

Reclassify indirect subsidy by category

9900-999-999-999-000-00-4-1	Indirect Subsidy		159.00	
9900-999-999-999-000-00-5-1	Indirect Subsidy			159.00
Total			159.00	159.00

Adjusting Journal Entries JE # 7

To correct revenue

4120-120-000-000-000-00-4-1	State Grant Revenue		28,386.00	
4110-120-000-000-000-00-4-1	Federal Grant Revenue			28,386.00
Total			28,386.00	28,386.00

Adjusting Journal Entries JE # 8

To reverse entry for food bank inventory D1 for period ended 2/28/2018

4580-504-000-000-000-00-2-1	Donated Commodities/Food Revenue		537.00	
1320-504-000-000-000-00-0-0	Food Inventory			537.00
Total			537.00	537.00

Adjusting Journal Entries JE # 9

Write-off due from others for missing cash receipts

6120-108-002-101-000-13-1-1	Out of Town Travel - Staff		50.00	
6120-108-002-101-000-13-1-1	Out of Town Travel - Staff		72.00	
6120-109-002-101-000-13-1-1	Out of Town Travel - Staff		200.00	
6120-109-002-101-000-13-1-1	Out of Town Travel - Staff		331.00	
1250-108-000-000-000-00-0-0	Due From Others			50.00
1250-108-000-000-000-00-0-0	Due From Others			72.00
1250-109-000-000-000-00-0-0	Due From Others			200.00
1250-109-000-000-000-00-0-0	Due From Others			331.00
Total			653.00	653.00

Adjusting Journal Entries JE # 10

Correct EFAP Expenses

6640-504-000-120-000-00-2-1	First Aid		88.00	
1110-504-000-000-000-00-0-0	Operating Bank Account			88.00
Total			88.00	88.00

Adjusting Journal Entries JE # 11

Adjust In-Kind Transaction

4505-800-000-120-000-00-4-1	In-Kind Revenue: Volunteers	110,622.00	
8105-800-000-120-000-00-1-1	In-Kind Expense: Volunteers	110,622.00	
4505-800-000-120-000-00-1-1	In-Kind Revenue: Volunteers		110,622.00
8105-800-000-120-000-00-4-1	In-Kind Expense: Volunteers		110,622.00
Total		<u>221,244.00</u>	<u>221,244.00</u>

Adjusting Journal Entries JE # 12

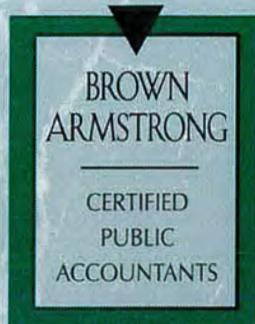
To correct refunded overpayment

4110-115-000-000-000-00-2-1	Federal Grant Revenue	940.00	
1210-115-000-000-000-00-0-0	Due From Federal		940.00
Total		<u>940.00</u>	<u>940.00</u>

Adjusting Journal Entries JE # 13

To adjust revenue

2350-108-000-000-000-00-1-1	Unapplied Grant/Deferred Revenue	121.00	
2350-109-000-000-000-00-1-1	Unapplied Grant/Deferred Revenue	531.00	
2350-115-000-000-000-00-0-0	Unapplied Grant/Deferred Revenue	940.00	
4110-108-001-000-000-00-1-1	Federal Grant Revenue		121.00
4110-109-002-000-000-10-1-1	Federal Grant Revenue		531.00
4110-115-000-000-000-00-2-1	Federal Grant Revenue		940.00
Total		<u>1,592.00</u>	<u>1,592.00</u>



BROWN ARMSTRONG

Certified Public Accountants

AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR FINANCIAL REPORTING

To the Board of Directors
Community Action Partnership of Kern

We have audited the financial statements of the Community Action Partnership of Kern (the Organization) for the years ended February 28, 2018 and 2017, and have issued our report dated November 29, 2018. In planning and performing our audit of the financial statements of the Organization, we considered its internal control structure over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

Current Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – 2018-01

Program Title(s): Early Head Start Partnership

CFDA No.: 93.600

Federal Agency(ies): U.S. Department of Health and Human Services

Pass Through: N/A

Federal Award No.: 09HP0036-03-00

Federal Award Year: Fiscal Year 2017-2018

Compliance Requirement: Reporting

Questioned Cost: \$62,839

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Criteria:

Title 45 Subtitle A, subpart D, section 75.341, Financial Reporting, states "[Financial] information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, ..." Per Program Instruction (PI) from the Administration of Children and Families, ACF-PI-HS-1704, "All Head Start grantees are required to submit financial reports detailing the cash transactions made for its federal award(s) and separate reports detailing the expenditures made for the same award(s)." "Cash transactions are reported quarterly with online reporting to the U.S. Department of Health and Human Services (HHS) Payment Management System (PMS) on lines 10a–c of SF-425. Expenditures, obligations, and liquidations are reported either quarterly, semi-annually, or annually to the Administration for Children and Families on lines 10d–o of SF-425. Unless instructed otherwise, such as through the terms and conditions or a special condition on the Notice of Award, all Head Start grantees are expected to submit three reports for each Notice of Award and each budget period they have received. Generally, awards are for a 12-month budget period."

Head Start grantees submit the following reports:

- Semi-Annual Report
- Annual Report
- Final Report

Condition:

During our review of the federal financial reports, we noted that the semi-annual report for the Early Head Start Partnership grant was filed with the incorrect in-kind expenses amount. Line I of the Federal the semi-annual report, "Total Recipients Share Required" did not agree to the Notice of Award for the grant, and the amount of expenses reported in Line M, did not agree to the client's general ledger.

In addition, when reviewing the annual report for the grant, we noted the report had the same error. The annual report was re-submitted and corrected in November 2018.

Cause of the Condition:

The Organization was not completely familiar with the federal financial report filing instructions for the completing the semi-annual report.

Effect of the Condition:

The incorrect data was reported to the federal agency. The in-kind expenses were over reported by \$62,839 on the semi-annual report. The annual report was also submitted incorrectly in October 2018, however, was corrected and resubmitted in November 2018.

Recommendations:

We recommend that the Organization management attend Head Start training programs and reviews Head Start guidance to ensure that the Organization is adhering to the program reporting requirements.

Management Response and Planned Corrective Action:

The Organization had a significant change in Finance staff starting June 2018. The error identified on the annual report was swiftly rectified and a revision was sent to the Office of Head Start. It was further communicated to the Fiscal Specialist with the Office of Head Start.

The Finance Staff has received additional training and guidance in the completion of the SF-425. Additionally, communication with Finance and the Head Start Division is being improved. Deadlines for documentation have been strengthened. Greater oversight will be completed for future reporting.

Agreed Upon Condition 2 – 2018-02

Program Title(s): CCTR

CFDA No.: 93.596, 93.569, 10.557

Federal Agency(ies): Department of Education

Pass Through: N/A

Federal Award No.: Multiple

Federal Award Year: Fiscal Year 2017-2018

Compliance Requirement: None

Questioned Cost: None

Criteria:

Uniform Guidance Administrative Requirements, Cost Principles, and Audit Requirements, 200.303, requires that the Organization establish and maintain effective internal controls over federal awards and provide reasonable assurance that the funds are managed in a way that is compliant with federal statutes, regulations, and the terms and conditions of the federal awards.

Condition:

Federal and state grant revenue and unapplied grants for CCTR were improperly recorded.

Cause of the Condition:

The Organization miscalculated the net applied grant when the original entry in August 2018 was completed.

Effect of the Condition:

The incorrect account balances were originally reported and had to be adjusted.

Recommendations:

We recommend that the Organization establish and maintain effective internal controls, improve procedures over journal entry review, and implement a corrective action.

Management Response and Planned Corrective Action:

The Organization had a significant change in Finance staff starting June 2018. The mistake in the calculation of net unapplied grant for CCTR was completed by a staff member who had been with agency for less than a month.

Great effort has been completed to fully train and acclimate the new Finance staff. Training will be ongoing and internal controls will continue to be strengthened.

Prior Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – Food Donations

We selected a sample of 25 food donation transactions as part of our internal controls testing with regards to this transaction class. One of the 25 donations was calculated incorrectly. During our recalculation, we noted that a donation of 6,525 pounds, was incorrectly calculated at 16,525 pounds. Management became aware of the variance, when our sample was provided to them for testing.

Potential Effects:

Oversights in calculation of donations could overstate or understate revenue.

Cause of Condition:

Employee oversight during the preparation and review process of the calculation of pounds.

Recommendations:

We recommend that staff are more diligent in their review of the calculation of revenue from food donations received.

Views of Responsible Officials:

The Donation Intake Form was revised and implemented effective October 9, 2017. The revised format of the form simplifies the review of the calculation for accuracy.

Current Year Status:

Implemented.

Agreed Upon Condition 2 – Energy Inventory

Condition:

During our inventory observation of the energy program we noted the following:

- i. During our observation we noted that one of the items selected on the warehouse floor was labeled incorrectly and as such did not match the information on the inventory listing. We selected some pipes from the warehouse floor that were labeled "Gas Flex Line 36 yellow (old)," however, per review of the Perpetual Inventory listing that was provided prior to the inventory count, that specific inventory item showed that there were zero items. Per discussion with the inventory staff, they noted that there were no "old" pipes left and that the ones we had selected were "new," but had been hung on the wrong barcode labeled hook on the shelf. During the inventory count, the pipes were moved to the correct shelf, and staff showed us the tags on each individual pipe had "new" written in permanent marker, distinguishing them from the other pipes. In addition, at the completion of our inventory count we had 10 differences. Of the 10 differences, 4 were related to inventory items being labeled an incorrect inventory number. The Organization has corrected the errors.
- ii. Supplies are kept in close proximity as inventory and are only identified as supplies based on the shelf on which they are placed.
- iii. Warehouse staff rely on the labels placed on the shelves where the boxes are stored. We noted that that some boxes had the barcode assigned to the item written on the box in permanent maker, but this was not the case for all items.

Criteria:

It is the Organization's responsibility to keep a well-organized record of the inventory that is received and keep record of it accurately.

Cause of Condition:

Warehouse staff noted that the incorrectly labeled inventory was due to an oversight when the new pipes were stored on the floor and were placed in the wrong location. Supplies are kept on a shelf labeled supplies near the inventory because that is where they have space. Lastly, items are labeled in marker as they are received, but it is not a process that is always followed. They do not have any barcodes or other form to track and label inventory.

Potential Effects:

Oversights in recording and labeling inventory could potentially lead to inventory being lost, misplaced, or stolen. Also, it could result in incorrect inventory numbers being reflected on the financial statements or being reported to program funders.

Recommendations:

We recommend that the Organization be more diligent in tracking and recording inventory as it comes into the warehouse and recording it properly. The Organization might also want to consider looking into improved inventory tracking software.

Views of Responsible Officials:

In order to prevent future occurrences of miscounts due to incorrectly labeled inventory, staff have begun relabeling the inventory in the warehouse with a printed label containing the item number and a description of the item to be completed by December 31, 2017. As new items are added to inventory, new labels will be prepared and affixed to the shelf and the box (if appropriate) identifying the item number and description. This process will be monitored by the Energy Business Manager for consistency. The purchase of Hancock Software, new front end program management to replace CAP60, has been approved by the State. This software includes inventory tracking and it is the intention of the program to utilize this inventory feature to track the inventory in the warehouse, as well as the inventory items installed in the clients' homes beginning with the 2018 LIHEAP grant with an estimated start date of December 1, 2017. Supplies have been moved into another area of the warehouse outside of the storage area for inventory to differentiate those item from inventory items.

Current Year Status:

Implemented.

This communication is indented solely for the information and use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

**BROWN
ARMSTRONG**

**CERTIFIED
PUBLIC
ACCOUNTANTS**

BROWN ARMSTRONG

Certified Public Accountants

AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR INFORMATION TECHNOLOGY

Board of Directors
Community Action Partnership of Kern

In planning and performing our audit of the financial statements, we considered the Community Action Partnership of Kern's (CAPK or the Organization) internal control over information technology (IT) (internal control) as of February 28, 2018, to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The list that follows summarizes our comments and suggestions regarding these matters.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Current Year Agreed Upon Observations and Recommendations for Information Technology (IT)

Financial Systems Observation

- 1. Periodic user access reviews for appropriate group membership and permission assignments within Active Directory are not performed (2017 and 2018).**

Although CAPK staff review all user accounts within Active Directory on a regular basis to verify that they are assigned to active employees, there is no process in place to review the group memberships of Active Directory user accounts or the permissions assigned to them. This increases the risk that user accounts may have access to data or system functions that are not commensurate with employees' current job responsibilities (if assigned to an employee) or their current functions/purposes (if assigned to a vendor or system function).

Recommendation

It is recommended that CAPK implement regularly scheduled (on an annual basis, at a minimum) reviews of Active Directory user accounts and their associated permissions and group memberships to ensure that the permissions/group memberships assigned within the system are appropriate for employees' job responsibilities. If the reviews are performed by CAPK IT staff members, they may wish to work with individual departments during this process to ensure that they are aware of current employee lists and job positions, if deemed necessary.

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Management Response

CAPK currently has a policy and process for adding new employees to AD security groups from HR notification of a new employee start date and position. When an employee is transferred to a different department HR also notifies IT and the employee's groups are modified. This process is tracked in a help desk ticketing system. We agree that a yearly review should be conducted to ensure that employees are in their correct groups for their current job positions. This review will be conducted by an IT staff and included into the job description of the IT staff member.

2. **Password requirements are not configured to match the requirements specified by the "Passwords Policy" (2017 and 2018).** During our examination of the password requirement settings within the in-scope systems, it was noted that certain configured settings do not meet or exceed the requirements specified by CAPK's "Passwords Policy." Furthermore, given that there were no separate passwords for the Abila MIP application during the audit period, as its authentication was integrated with Active Directory, such that an employee's CIT Active Directory domain user account and password were used as their credentials for Abila MIP, and given that the password requirements for CIT Active Directory domain user accounts were determined by the capk.org Active Directory Default Domain Policy during the audit period, the discrepancies configured within the Policy extended to Abila MIP during the audit period as well. The following discrepancies were noted:

Requirement Description	Passwords Policy	capk.org Active Directory Default Domain Policy Setting
Minimum Password Length	8 characters	8 characters
Password Expires (aging)	90 days	180 days
Minimum Password Age	10 days	1 day
Complex Passwords	At least 1 upper case letter, 1 lower case letter, 1 number, and 1 special character	Complexity requirements enabled
Password History (# of passwords that can't be reused)	Last 10 passwords cannot be re-used	10 passwords remembered
Account Lockout After X Number of Failed Attempts	5 invalid login attempts	15 invalid logon attempts
Duration of Account Lockout	30 minutes	15 minutes

Recommendation

It is recommended that CAPK examine and revise where appropriate the password requirement settings within the Active Directory Default Domain Policy to ensure that strong password requirements have been implemented.

Management Response

We have changed our security policies to be more aligned with current updated settings recommend by Office 365 and Azure, for the smart lockout feature to function properly the Azure AD lockout threshold must be less than the Active Directory account lockout threshold. The default lockout threshold on Azure AD is 10, setting the on-premise active directory lockout policy to 5 would invalidate the Azure Active directory smart lockout feature. It is also recommended to set the values so that the Active Directory account lockout threshold is at least two or three times longer than the Azure AD lockout threshold. A revise written password policy will be written and shared with employees, so they will know the password complexity requirements when creating or resetting a password.

Setting the lockout threshold to a higher value allows the Azure AD smart lockout feature to function properly and helps reduce help desk calls because users cannot accidentally or purposely lock themselves or other employees out of their accounts. CAPK has migrated to Abila Cloud which has its own authentication system and policies and does not rely on Active Directory password and security lockout policies. CAPK will modify its written policy and procedure to align with the settings in Active Directory.

Business Process Improvement Observations (IT Controls Only)

1. **The IT Plan was not updated during the audit period (2017 and 2018).** Although an IT Plan is in place, and although an updated draft of the document is in development at the time of this report, an up-to-date Plan was not in place during the audit period. Failure to ensure that the organization's IT Plan is up-to-date increases the risk that CAPK's IT initiatives do not align with the organization's strategic goals.

Recommendation

It is recommended that CAPK continue its current strategic planning process and complete an updated IT Technology Plan as soon as possible.

Management Response

The IT steering committee at CAPK is in place and is well represented by different departments. The completion and revision of the IT Strategic plan will be a high priority of the IT steering committee and anticipates having the IT Strategic Plan completed by the end of the 2018/2019 fiscal year.

**Status of Prior Year Agreed Upon Observations and
Recommendations for Information Technology (IT)**

Financial Systems Observation

1. **Select employees responsible for processing financial transactions also have the ability to assign the role needed to create requisitions within Abila MIP (2017).** During our inquiries with staff, we noted that three individuals responsible for processing financial transactions – Christine Anami, Director of Finance, Jeffry Looker, Assistant Director of Finance, and William Richmond, Accountant II – were assigned to the "SYSADMIN" group within the Abila MIP system during the audit period, which allowed these individuals to assign the ability to create requisitions within the system to other user accounts. This represents a problematic lack of segregation of duties in that employees responsible for processing financial transactions are also capable of administering IT security within the program. This increases the risk that unauthorized financial transactions are processed as well as the risk that unauthorized changes are made to user accounts within the system.

Recommendation

It is recommended that the Organization examine the permissions assigned to the individuals noted above and seek to remove their ability to assign the permissions needed to create requisitions within the Abila MIP system to eliminate the potential for a conflict of duties if possible.

If CAPK is unable to remove the permissions, it is recommended that a regular monitoring control be established whereby all access permission changes during a specified period (e.g., on a daily basis for the previous 24 hours, on a weekly basis for the previous week) are automatically reported by the Abila MIP application or by the CIT Active Directory domain, where CAPK employees are assigned to groups that map to permissions within Abila MIP. This report should be reviewed to confirm that all changes had been properly approved per CAPK's established procedures, and should be reviewed by a member of management without the ability to change user access permissions within the Abila MIP system.

Management Response

Per correspondence with Emilio Wagner, as of April 21, 2017, CAPK has removed the ability to assign the permissions needed to create requisitions within the Abila MIP system from the "SYSADMIN" group, such that the individuals noted above no longer have this ability.

Current Year Status

Implemented. The "SYSADMIN" group has been restricted to "view-only" permissions for the "Set Up Requisition Users" ability.

2. **The process of removing terminated employees' access to Active Directory is not documented and established procedures for removing access to Abila MIP are not consistently followed (2017).** There are no procedures in place to document the processes of removing terminated employees' access to Active Directory. Although requests for removing such access are submitted via a PDF termination form by the Human Resources department, the procedures through which the IT department removes access are not documented, with the exception of adding a description to terminated employees' Active Directory user accounts signifying the date on which they should be completely deleted from the system. Once the user accounts are deleted, however (which generally takes place a month after the employee's termination date), this "deletion date," and therein, the indicator that the employee's access to Active Directory was removed at the time of their termination, is lost. This increases the risk that the appropriate procedures are not adequately and consistently followed, and prevents CAPK management from verifying that access to Active Directory is removed within a reasonable timeframe once the IT department is notified of a termination. These risks are further elevated by the fact that terminated employees' Active Directory user accounts are not disabled at the time of their termination; instead, the password to the user account is reset so that the employee no longer knows the password. While audit staff acknowledge that this is due to the fact that deleting the user account would cause the employee's email and data stored in CAPK's hosted environment to be deleted, such accounts still represent a security risk – albeit a lowered risk – in that they could still be utilized in an unauthorized manner by an individual with knowledge of or access to the new password, or in the event that the new password is cracked or guessed.

Additionally, although the removal of access to Abila MIP is performed independently of the process by which access to Active Directory is removed, and although this process is documented in an "Abila MIP Change Log," because authentication for Abila MIP is linked to CAPK employees' Active Directory user accounts, any Active Directory user account whose password was mistakenly not reset or was improperly accessed after the password was reset represents a security risk in that it could be used to also gain unauthorized access to the Abila MIP system if the employee had also been given access to the system and in the event that this access was not revoked at the time of the employee's termination. This risk is evident in a related observation: during our sample testing of CAPK's procedures for removing terminated employees' access to CAPK systems, we noted that an active Abila MIP user account was still in place for the terminated employee sample, Kerit Flores, and there was no associated entry in the "Abila MIP Change Log" (though the corresponding Active Directory user account had already been deleted from the system).

Recommendation

It is recommended that CAPK begin tracking and documenting the process for removing access to Active Directory in order to ensure that this process is taking place within appropriate timeframes and according to established procedures, particularly if the Organization is unable to fully disable user accounts within the system at the time of an employee's termination due to business-use requirements. Such documentation should include the date and requestor for the original request and management approval (for instance, a retained copy of the PDF termination form), as well as the completion date of the activity at a minimum. It is further recommended that CAPK reinforce its access removal procedures as they relate to Abila MIP to ensure that established procedures, including any required documentation, are followed for every termination that takes place.

Management Response

We agree with the recommendation and CAPK IT staff have begun as of June 2017 to log the following information in a spreadsheet when a notification is received from Human Resources:

- Date the request was received
- Who sent the termination request
- Date user password was reset
- Date the account was deleted

Current Year Status

Partially implemented; unable to fully re-test in the current year. In relation to the terminated employee selected as a testing sample during the current year's procedures, it was noted that the IT department was notified of the termination of in a timely manner, that the employee's Abila MIP user account was disabled in a timely manner, and that the process of disabling the Abila MIP user account was appropriately tracked within the Abila MIP Change Log. However, while CAPK has developed a method whereby the removal of access to Active Directory is documented within a GoToAssist help desk ticket, the terminated employee selected as a testing sample during the current year's procedures left CAPK prior to the introduction of this method. Therefore, we cannot test the new procedures introduced under this control by CAPK since the prior year, and will instead re-test the procedures during the next IT audit.

Additionally, while we were able to confirm that the sample terminated employee no longer has an active user account within the capk.org Active Directory domain or the Abila MIP system, due to delay from CAPK's previous Abila MIP hosted environment provider, Diamond Technologies, CAPK was unable to provide a current user account list for the CIT Active Directory domain, and as a result, audit staff were unable to verify whether the sample terminated employee's user account within the system is currently active. However, because no exceptions were noted in regards to the CIT Active Directory domain under this control in the prior year, because audit staff were able to verify that the sample terminated employee's user account within the capk.org domain has been removed, and because CAPK no longer utilizes Diamond Technologies' hosted environment, audit staff have passed on re-issuing any recommendation in the current year.

3. **Periodic user access reviews for appropriate group membership and permission assignments within Active Directory are not performed; periodic reviews of user access within Abila MIP are not performed (2017).** Although CAPK IT staff review all user accounts within Active Directory on a quarterly basis to verify that they are assigned to active employees, there is no process in place to review the group memberships of or permissions assigned to Active Directory user accounts. This increases the risk that user accounts may have access to data or system functions that are not commensurate with employees' current job responsibilities.

Additionally, CAPK does not currently have a process in place to review user accounts and permissions within the Abila MIP system. As noted above, this increases the risk that user accounts are given access to system functions not commensurate with employees' current job responsibilities, while the failure to review user accounts within the system to determine whether any user accounts belonging to terminated employees have not yet been marked inactive increases the risk that any user accounts that are unintentionally left active at the time of an employee's termination are not identified at a later date, and that defunct vendor user accounts (as applicable) are not marked inactive the system. This was evident in our testing of CAPK's termination procedures, as an active Abila MIP user account was still in place for the terminated employee sample, Kerit Flores.

Recommendation

It is recommended that CAPK implement regularly scheduled (on an annual basis, at a minimum) reviews of Active Directory (both the capk.org and CIT domains, as appropriate) and Abila MIP user accounts and their associated permissions and group memberships to ensure that the permissions/group memberships assigned within the systems are appropriate for employees' job responsibilities. Because permissions within Abila MIP are determined based upon an employee's group memberships within the CIT Active Directory domain, CAPK may consider the review process for appropriate permission/group membership provision within this domain synonymous with a review for appropriate permission provision within Abila MIP, though management may wish to also consider regularly reviewing how such group memberships translate to permissions within the Abila MIP system (e.g., what permissions are granted within Abila MIP when an employee is part of the "System Admin" group within the CIT Active Directory domain). It is also recommended that CAPK implement regularly scheduled (on an annual basis, at a minimum) reviews of Abila MIP user accounts to ensure that no unneeded or unauthorized user accounts, such as those belonging to terminated employees, are active. It is recommended that the reviewer compare the active user accounts in these systems with an

official employee roster provided by the Human Resources or payroll department. All user access permissions should be reviewed by the department head responsible for the function to determine if access permissions are appropriate. If the reviews are performed by CAPK IT staff members, they may wish to work with individual departments during this process to ensure that they are aware of current employee lists and job positions, if deemed necessary.

Management Response

Abila membership is reviewed annually during the month of August, although there is no documentation of the review to produce. A report of the users with access to the software is produced and reviewed, and corrections made in Abila. Kerit Flores would have been identified during this review process or during a subsequent addition to the permissions group in Abila. Only those staff approved by the Director of Finance are added to the specific AD group to grant access to the Abila software. It is agreed that the AD group membership is not reviewed, however, during the annual review of Abila membership, those employee that may have been placed in the group by mistake would be caught. In addition, as an added control, the Technology Services Manager completes the additions to the AD group membership and the refresh of the group membership update in Abila is completed by the Director of Operations. During this refresh, the Director of Operations reviews the user list of the group affected to ensure that the user was added successfully and if any unauthorized changes were made to the group. Membership of Abila is compared to the log of users approved by the Director of Finance. The refresh process only occurs for the group that is to be modified. For example, if an Executive View user is to be added, only the executive view AD group membership is refreshed in Abila. However, for subsequent annual reviews, a log of changes, if any, will be produced along with a print out of Abila membership to be kept in the file as documented review.

Overall we agree with the recommendation and Group membership not only for Abila will be reviewed on a quarterly basis in conjunction with the review of Active Directory membership. A form will be created which will include all changes that were made to Active Directory and Group Memberships. These changes will be made based on a listing of active employees produced by the Human Resources Division. Once all users and group memberships have been reviewed and adjusted, the form will be signed off by the Information Technology Specialist and the Technology Services Manager.

Current Year Status

Partially implemented. Processes for regularly reviewing Active Directory and Abila MIP user accounts for potential candidates for removal are in place. CAPK also reviews Abila MIP user account group memberships each time a user is added to or removed from the system (which occurs several times per year). CAPK has not yet introduced a process to review its Active Directory user accounts for proper provision of permissions/group memberships, however. See current year Financial Systems Observation **2018-1**.

4. **Strong password requirements are not currently enforced (2017).** During our examination of the password requirement settings within the in-scope systems, it was noted that strong password requirements are currently not enforced by the capk.org Active Directory Default Domain Policy. Furthermore, given that there are no separate passwords for the Abila MIP application, as its authentication is integrated with Active Directory, such that an employee's CIT Active Directory domain user account and password are used as their credentials for Abila MIP, and given that the password requirements for CIT Active Directory domain user accounts are determined by the capk.org Active Directory Default Domain Policy, the weak requirements currently configured within the Policy extend to Abila MIP as well. The following weak requirements were noted:

Requirement Description	Active Directory Default Domain Policy Setting
Minimum password length	8 characters
Password expires (aging)	90 days
Minimum password age	0 days
Complex passwords	Complexity requirements enabled

Requirement Description	Active Directory Default Domain Policy Setting
Password history (# of passwords that cannot be reused)	10 passwords remembered
Account lockout after X number of failed attempts	0 invalid logon attempts
Duration of account lockout	Not configured

Weak requirements are noted by red text.

Failure to configure strong password requirements within the capk.org Active Directory Default Domain Policy increases the risk of unauthorized access to the Active Directory systems, and, given that the Policy determines the password requirements for Abila MIP, increases the risk of unauthorized access to process financial transactions within the system as well as the potential for data loss or theft.

It was also noted that although CAPK's password requirement settings have been documented in a "Password Policy," this policy is not included in the "Employee Policy Manual," and was not otherwise made available to employees during the audit period. This increases the risk that CAPK employees are unaware of these requirements, and that they are unfamiliar with how CAPK's various systems are authenticated.

Recommendation

It is recommended that CAPK modify the password requirements defined by the capk.org Active Directory Default Domain Policy (therein also modifying the password requirements for Abila MIP) to include as many of the following conditions as possible:

- A minimum password age of at least 1 day
- Account lockout after no more than 5 invalid logon attempts
- At least 30 minutes of lockout time

Furthermore, once the capk.org Default Domain Policy has been modified to enforce strong password requirements, it is recommended that CAPK incorporate these changes within the "Password Policy" and ensure that it is made available to all CAPK employees with user accounts within Active Directory and Abila MIP.

Management Response

The Domain Policy was updated and took effect August 1, 2017. The policy was changed to as follows:

- Minimum password age set to 10 days
- Account lockout was set to 5 invalid logon attempts
- Account lockout set for 30 minutes

The "Password Policy" was amended to match the recommended changes to the Domain Policy. The "Password Policy" was sent out via email to all CAPK employees August 1, 2017. Employees were required to acknowledge the "Password Policy" by signing and returning to the Human Resources Division to be incorporated in to the employee file.

Current Year Status

Partially implemented. CAPK has updated its written "Passwords Policy" and provided it to all employees via SharePoint. However, while some password requirement settings relating to the Active Directory and Abila MIP systems were adjusted during the audit period, certain discrepancies between the Policy and the requirements configured within these systems persist. See current year Financial Systems Observation **2018-2**.

Business Process Improvement Observations (IT Controls Only)

- 1. Management does not perform in-depth reviews of the results of audits completed by third-party IT service providers, and does not review controls implemented by its hosted environment provider, which does not undergo a SOC audit, to ensure that they are in place (2017).** Diamond Technologies, which provides and fully maintains a hosted environment for CAPK's hosted desktops and Abila MIP server, subcontracts with ViaWest, Inc., to provide colocation services for its hosted environment, with ViaWest providing a physical rack location as well as power and internet connectivity to the servers hosting CAPK's virtual servers – including the Abila MIP server – and hosted desktops, which are located in ViaWest's Las Vegas, Nevada, facility. While both a SOC 2 Type 2 report and a SOC 1 Type 2 report are available, and although CAPK IT management obtains and reviews these reports on an annual basis, during our inquiries, we noted that the reports are not reviewed in detail by CAPK management and are not reviewed at all by Diamond Technologies management. Failure to establish a clear and repeatable procedure for in-depth reviews of these documents prevents CAPK from confirming that financial data held by ViaWest, Inc. is secure and that any financial data provided through the services provided by the vendor is accurate and reliable, and increases the risk that such reports are not adequately reviewed to determine whether any follow-up, such as discussion of identified exceptions with relevant parties or in-depth investigation of the implementation status of any required applicable complementary user entity controls, is necessary.

Furthermore, Diamond Technologies does not undergo a SOC audit in regards to controls surrounding the services provided to CAPK, and there are no regular or scheduled meetings between CAPK management and Diamond Technologies staff to allow CAPK to confirm that adequate controls are in place. Given that Diamond Technologies is responsible for all administration of the equipment hosted on the ViaWest, Inc. network, including maintenance of the firewalls that CAPK's servers and desktops reside behind, and that Diamond Technologies physically hosts backups of CAPK's data, including data held within Abila MIP, failure to regularly discuss the controls for which Diamond Technologies staff are responsible prevents CAPK from confirming that its financial data is secure, and that financial data within its systems is accurate and reliable. This was evident in our testing of network security controls: during our observation of the antivirus solution managed by Diamond Technologies, it was noted that full scans were not scheduled on CAPK's servers or hosted desktops, despite an understanding on the part of CAPK management and Diamond Technologies staff that such scans were in place, and in violation of CAPK's "IT Security Policy."

Recommendation

It is recommended that CAPK formalize its SOC report review process to ensure that such reports are continually obtained in a timely manner for each applicable period, and that these reports are fully reviewed in a timely manner. Key aspects for management to note during their review is whether the service auditor provided an unqualified or qualified opinion; any exceptions noted for individual controls tested should be reviewed to determine if additional risks are noted that will affect management's procedures, data accuracy and integrity, and/or use of the application (if applicable) and whether such risks need to be addressed. In regards to ViaWest, Inc.'s SOC reports, CAPK staff should also work directly with Diamond Technologies staff to formally evaluate whether any complementary user entity controls noted by ViaWest, Inc. are properly implemented at CAPK and/or Diamond Technologies as applicable, and to develop strategies for implementing any such controls that are not already in place. While CAPK management should determine the best methods by which to document its reviews and any required follow-up procedures, all documentation should include the following at a minimum: the dates on which the report(s) was obtained and reviewed, the name of the individual(s) conducting the review/participating in any resulting discussions, the results of the review/discussion (e.g., whether any exceptions were noted), and a determination as to the status of any required complementary user entity controls (if any such controls are identified as not yet implemented, the documentation should also include details as to the proposed implementation steps and include updates on this process). If any additional follow-up is required as a result of the review, such as communication of noted exceptions by CAPK IT to relevant departmental management or additional inquiry with the service provider, CAPK should also include the details (e.g., copies of email chains) and results of these procedures in their documentation.

Given that a SOC report is not available for the services provided by Diamond Technologies, it is further recommended that CAPK implement regularly scheduled (at an annual basis at a minimum) meetings between CAPK IT management (and non-IT management, if deemed appropriate) and the Organization's account representatives and/or key contacts/technicians at Diamond Technologies to review the status of controls for which Diamond Technologies is responsible. While CAPK management should determine which controls are relevant based on the Organization's contract with Diamond Technologies, such meetings should be used to determine whether controls to ensure the security, integrity, availability, and accuracy of data held/hosted by the vendor are adequately implemented. CAPK management may also wish to use the meetings to review the results of audits completed by any subservice organizations utilized by Diamond Technologies (e.g., ViaWest, Inc.) and discuss any noted exceptions and/or the status of any required complementary user entity controls.

Management Response

We agree with the recommendation and will implement a review process where the Technology Services Manager will develop a review form to be used to notate any potential risks identified in the SOC report. In addition to this review, a meeting will be scheduled shortly after the review of the SOC report with Diamond Technologies to discuss and resolve any findings.

Current Year Status

Not implemented. However, CAPK migrated their Abila MIP system from the Diamond Technologies hosted environment to Abila, Inc.'s hosted environment after the close of the audit period, such that the services provided by have been reduced to comprise email hosting and related services only, though certain defunct servers are currently still hosted by Diamond (e.g., CAPK's legacy Abila MIP server). Given that CAPK is transitioning away from Diamond Technologies, and therefore from the services provided by ViaWest, audit staff have passed on re-issuing this recommendation in the current year. Audit staff verbally communicated to Emilio that CAPK should continue obtaining and reviewing any available SOC reports pertaining to the new Abila MIP Advance hosted environment, and will follow up on this control during next year's IT audit procedures.

2. **Third-party vulnerability assessments inclusive of external penetration testing are not conducted on an annual basis (2017).** Although Diamond Technologies performs internal vulnerability scans on the network located at the Las Vegas ViaWest, Inc. data center that hosts CAPK's Abila MIP server and hosted desktops and performs external vulnerability scans on both the Las Vegas network and the network at the Bakersfield Diamond Technologies office on a quarterly basis (with penetration testing performed usually once every two years), audit staff noted that CAPK does not perform vulnerability assessments inclusive of external penetration testing on its own network on a regular basis, and that no such assessment was performed during the audit period. This increases the risk that unauthorized access to the CAPK network could be obtained due to undetected network vulnerabilities, which results in an increased security risk of data loss or theft.

Recommendation

It is recommended that CAPK contract with a third party to perform vulnerability assessments inclusive of external penetration testing, as an independent information security review will provide an objective and unbiased security assessment of CAPK's systems. Such tests should take place on an annual basis at a minimum, though additional tests may be warranted if large-scale changes are made to the network or security infrastructure, and should include an assessment of both internal and external vulnerabilities. In the event that vulnerabilities are identified, CAPK should implement appropriate procedures to ensure that the vulnerabilities have been mitigated to the extent that they are determined by CAPK management to be at acceptable levels.

Management Response

We agree with the recommendation which was also identified as part of the Technology Health Check Performed by WIPFLI. CAPK IT is in the process of obtaining proposals to perform a network risk assessment. Depending on the proposals received and the expected cost a Risk Assessment will be completed by the close of 2017.

Current Year Status

Not implemented within audit period. However, CAPK performed a vulnerability assessment inclusive of external penetration testing following the close of the audit period, and as such, we have determined that it is not necessary to re-issue a recommendation as part of the current audit period's report.

3. **Antivirus solutions maintained by CAPK IT staff are not centrally monitored or managed, and there are no regular full scans on the Abila MIP server or the Organization's hosted desktops (2017).** During our inquiry regarding the antivirus solutions managed by CAPK IT staff, we noted that the Microsoft Security Essentials antivirus agents installed on servers located at the "BPN" and "19th Street" locations, as well as on all of CAPK's Microsoft Surfaces, Dell Optiplex desktops, and Dell Wyse thin clients, are not centrally managed and obtain definition updates on an individual basis from the Internet. As a result, CAPK IT staff cannot actively monitor these agents to confirm that they are updating properly, and do not receive instant notifications in the event that a virus or malicious attack is detected. Failure to implement a centrally managed antivirus solution increases the risk that unauthorized access to the CAPK network could be obtained due to undetected network security events, such as the proliferation of a virus or worm, which results in an increased security risk of data loss or theft.

Additionally, during our examination of the antivirus solution managed by Diamond Technologies staff, we noted that the ESET antivirus agents installed on the Abila MIP server and CAPK's hosted desktops were not configured to perform full scans on a scheduled basis. This is a violation of CAPK's "IT Security Policy," which requires that servers are checked on a weekly basis for viruses.

Recommendation

It is recommended that CAPK identify and implement an antivirus solution that can be monitored and managed from a central server, and that agents of this solution are installed on all servers and endpoints on which CAPK IT is responsible for implementing an antivirus solution. It is also recommended that CAPK work with Diamond Technologies to ensure that full scans are scheduled on the Abila MIP server and hosted desktops in order to maintain compliance with CAPK's "IT Security Policy."

Management Response

We have already begun the implementation by completing an assessment and cost analysis of the following Anti-Virus software providers, Avast, Sophos, Trend Micro and ESET, to determine the best fit for the hardware and environment that CAPK maintains. As a result it was found that Sophos Anti-Virus provided the best solution. Sophos was purchased and implemented on June 5, 2017.

Current Year Status

Partially implemented; unable to fully re-test in the current year. CAPK has implemented a centrally managed antivirus solution, and audit staff verified that full scans were scheduled to run on the Abila MIP server during testing procedures. However, due to delays on the part of Diamond Technologies, CAPK staff were unable to furnish evidence of the virus scan schedule for its hosted desktops. However, given that CAPK is transitioning away from Diamond Technologies, audit staff have elected to pass on re-issuing this recommendation in the current year.

4. **The Abila MIP data restored during CAPK's quarterly backup validation testing procedures is not tested to ensure its integrity (2017).** Although Diamond Technologies staff perform validation testing of Abila MIP backups on a quarterly basis by mounting an image backup of the Abila MIP server and confirming that the image can be booted virtually and that the Abila MIP application can be opened successfully, neither CAPK staff nor Diamond Technologies staff perform a data integrity check process (which is a built-in feature of the Abila MIP application) or test transactions to ensure that the Abila MIP data itself has restored correctly. Failure to perform such checks and tests prevents CAPK management from confirming that the data restored during this process is accurate and complete, and that the procedure could be utilized to restore financial data in the event of system failure or a disaster recovery situation.

Recommendation

It is recommended that the built-in data integrity check process within the Abila MIP software is performed as part of the quarterly backup validation test process. If deemed appropriate and feasible by CAPK management, it is also recommended that test transactions are performed as part of the test process. The data integrity check process as well as any test transactions performed as part of this process should be performed within the virtually-booted image of the Abila MIP server, or, if possible, on a test server on which the image has been fully restored. CAPK should establish and document a repeatable procedure for performing such testing (i.e., if test transactions are to be performed, what transactions should be processed and in what manner, which parties are responsible for which portions of the restoration testing process) and ensure that the responsible party follows such procedures during each test. CAPK management may wish to consult Finance staff to ensure that any test transactions performed are adequately representative of day-to-day functions within the system and that such transactions fully confirm the viability, completeness, and accuracy of the data restored (management may wish to designate Finance staff as responsible for performing such testing, if possible/applicable). All tests should be fully documented, and such documentation should include at a minimum a) what tests were performed, b) who performed the tests, and c) the results of the test procedures.

Management Response

A test server was developed outside of Diamonds Environment by using Microsoft Azure with the final server configuration tested on November 8, 2017. In addition, the test server will be used to restore and test the functionality of the quarterly backups as well as running Data Integrity checks to verify that backups are fully functional.

Current Year Status

Implemented. During the audit period, Diamond Technologies staff performed a validation test of CAPK's Abila MIP backups that included a database integrity check and a test transaction.

5. **An IT Steering Committee is not in place, and the Organization does not hold regular meetings to discuss IT plans and priorities (2017).** Although Emilio Wagner, Director of Operations, and Bryon Vanderhoff, Technology Services Manager, meet with program and division directors on the fly regarding IT needs, during our inquiry regarding CAPK's process for establishing IT plans and priorities, it was noted that an IT Steering Committee is not in place, and there are no regular meetings during which IT plans and priorities are discussed. Furthermore, the Information Technology Plan in place during the audit period was developed largely based on issues raised by end-users but without formal input by non-IT management. Failure to establish formal and regular processes by which IT plans and priorities are identified and failure to include non-IT management during such processes increases the risk that CAPK's IT initiatives do not align with the Organization's strategic goals.

Recommendation

It is recommended that CAPK management work with the IT department to implement regularly-scheduled meetings held with the express purpose of discussing and reviewing IT plans and priorities. Such meetings should include both IT and non-IT management, and should be used as an opportunity to identify and prioritize IT initiatives throughout the Organization, to ensure that such initiatives align with the goals and objectives of CAPK as a whole, and to discuss the status of ongoing initiatives or issues. If considered appropriate, CAPK management may wish to institute a formal IT Steering Committee based on such meetings and establish a charter and an agreed-upon frequency of meetings to be held by the Committee. It is further recommended that future iterations of the Information Technology Plan are developed based on formal input from non-IT staff and management (and/or the input of an IT Steering Committee, if one is to be formed) to ensure that any included initiatives are, as noted above, in line with the goals and objectives of the Organization as a whole, and that such initiatives adequately address departments' IT issues and needs.

Management Response

We have already begun to address this issue. With the assistance of WIPFLI LLC, consultant, it was identified that CAPK is in need of an IT Steering Committee. A charter has been written and committee chair identified as the Director of Administration. During the month of July membership of the committee was identified. With the assistance of WIPFLI LLC, the first meeting was held on August 11, 2017. It was decided at the first meeting, that frequency of meeting will be every two months.

Current Year Status

Partially implemented. CAPK has organized an IT Steering Committee, which began meeting during the audit period. An updated IT Strategic Plan has not been finalized, however. See current year Business Process Improvement Observation 2018-1.

6. **Supplemental IT-related policies developed in addition to those included in the Employee Policy Manual have not been distributed to employees (2017).** Although CAPK's "Employee Policy Manual," which is distributed to employees when they are hired, includes IT-related policies regarding network security, confidentiality, social media, and appropriate use of computer systems, email, and internet, additional and more-detailed individual IT-related policies regarding topics such as password requirements, mobile device security, and use of wireless networks, Internet, computers, and email have also been developed, but have not been made available to all CAPK employees, despite language in the most recent version of the "Employee Policy Manual" that "all employees are required to comply with all written policies that CAPK may establish regarding the use of its network and computer systems." Failure to ensure that these individual policies are made available to all CAPK employees increases the risk that employees are unaware of requirements noted in such policies, and increases the risk that they are following obsolete procedures, which may result in unauthorized or inaccurate processing of financial transactions.

Recommendation

It is recommended that CAPK IT staff develop a mechanism by which the additional more-detailed IT-related policies are distributed to all CAPK employees. It is also recommended that CAPK IT staff establish a procedure and/or mechanism for notifying all CAPK employees of any changes or updates made to these policies.

Management Response

We have already begun to address this issue with the assistance of WIPFLI LLC, consultant. CAPK IT is in the process of implementing SharePoint to publish Policy and Procedures for employee access and to document acknowledgment of the employee review. Any new policies or revisions to existing policies will be issued using SharePoint. The Operations SharePoint site was deployed on October 10, 2017.

Current Year Status

Implemented. Since the prior year, CAPK has published its IT-related policies to a SharePoint shared document folder and has informed its employees of their location.

7. **The UPS backup power systems in place at CAPK's "BPN" and "19th Street" server rooms are not tested regularly (2017).** During our walkthrough of the server room located at CAPK's "BPN" location and our inquiry regarding the server room located at the "19th Street" location, it was noted that the UPS systems used to provide backup power to the servers and equipment in these locations are not regularly tested. Failure to regularly test these UPS systems prevents CAPK IT staff from confirming that they are capable of providing adequate backup power in the event of a power outage and from confirming how long adequate backup power can be provided during such an event. This increases the risk of an immediate and total loss of power to CAPK's servers and networking equipment should CAPK experience an outage of its primary power source, and increases the risk that the Organization experiences unplanned downtime and/or loss of data.

Recommendation

It is recommended that CAPK IT staff implement regular (on an annual basis, at a minimum) testing of the UPS systems in place in the "BPN" and "19th Street" server rooms to ensure that adequate power will be supplied to the equipment in these locations in the event of a loss of power, and to confirm how long the UPS systems can be expected to provide backup power to critical equipment.

Management Response

We agree with the recommendation and will correct by implementing an annual test of all UPS systems. The tests were performed along with logging the time the UPS system will be able to power critical hardware on July 29, 2017. Thereafter the test will be performed on an annual basis during the month of July.

Current Year Status

Implemented. CAPK installed and tested new UPS battery backup devices in November of 2017 and has established an annual testing process.

This information is intended solely for the use of the Board of Directors and management of the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FEBRUARY 28, 2018 AND 2017

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
FEBRUARY 28, 2018 AND 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
<u>Financial Statements</u>	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to the Financial Statements	5
<u>Supplemental Schedule</u>	
Schedule H, Line 4I - Schedule of Assets Held at End of Year	12

**BROWN
ARMSTRONG**

**CERTIFIED
PUBLIC
ACCOUNTANTS**

BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Partnership of Kern
Defined Contribution Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Community Action Partnership of Kern Defined Contribution Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of February 28, 2018 and 2017, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 Code of Federal Regulations (CFR) 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mutual of America, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended February 28, 2018 and 2017, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

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Other Matter

The supplemental schedule, Schedule H, Line 4I – Schedule of Assets Held at End of Year for the year ended February 28, 2018, is required by the DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 10, 2018

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
FEBRUARY 28, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
ASSETS:		
Investments at Fair Value	\$ 16,720,918	\$ 16,214,202
Employer Contribution Receivable	<u>-</u>	<u>201,197</u>
Total Assets	<u>16,720,918</u>	<u>16,415,399</u>
Net Assets Available for Benefits	<u><u>\$ 16,720,918</u></u>	<u><u>\$ 16,415,399</u></u>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED FEBRUARY 28, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment Income:		
Net Increase in Fair Value of Investments	\$ 1,563,754	\$ 2,333,671
Interest	16,339	21,101
Other Income	126,449	23,359
Contributions:		
Employer Contributions	1,077,811	1,120,963
Rollovers	<u>5,419</u>	<u>125,774</u>
Total Additions	<u>2,789,772</u>	<u>3,624,868</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	2,484,074	1,043,829
Administrative Expenses	<u>179</u>	<u>147</u>
Total Deductions	<u>2,484,253</u>	<u>1,043,976</u>
Net Increase	305,519	2,580,892
Net Assets Available for Benefits:		
Beginning of the Period	<u>16,415,399</u>	<u>13,834,507</u>
End of the Period	<u><u>\$ 16,720,918</u></u>	<u><u>\$ 16,415,399</u></u>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
FEBRUARY 28, 2018 AND 2017**

NOTE 1 – PLAN DESCRIPTION

The following description of the Community Action Partnership of Kern (the Organization) Defined Contribution Pension Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees who have been employed by the Organization for one year or more with at least 1,000 hours worked during the year and who are at least 21 years of age. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Plan's provisions stipulate that the Organization will contribute as follows:

Group "A" – 10% of the Participant's Compensation for that Plan Year. Group "A" is defined as "Executive Director".

Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Division Director".

Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all Participants who are not in Group A or B".

Participants direct the investment of the Organization's contribution into various investment options offered by the Plan. The Plan offers participants 36 investment options and an Interest Accumulation Account from 10 different investment companies. Contributions are subject to certain limitations.

Participants' Accounts

Each participant's account is credited with an allocation of (a) the Organization's contribution and (b) Plan earnings. Allocations are based on participants' earnings, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Any contributions made on behalf of a participant, for whom no investment direction is in effect, shall be allocated to a retirement fund appropriate to his or her age at the time of allocation.

Vesting

Vesting in the Organization's contributions plus earnings thereon is based on years of continuous service. A participant is 100 percent vested after 5 years of credited service.

<u>Year(s) of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 2 years	0%
2 years	25%
3 years	50%
4 years	75%
5 years	100%

NOTE 1 – PLAN DESCRIPTION (Continued)

Payment of Benefits

On termination due to death, disability, or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account either in a lump sum amount, or as a joint and survivor annuity. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a rollover distribution. Amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not yet been paid as of February 28, 2018 and 2017, were \$0 and \$2.26, respectively.

Forfeited Accounts

During fiscal years 2018 and 2017, forfeitures were allocated among the participants who were employees on the last day of the Plan year in the ratio that each such participant's compensation for that Plan year bears to the compensation of all such Plan participants for that Plan year. As of February 28, 2018, forfeitures reallocated to participant accounts were \$100,949. In fiscal year 2017, forfeitures reallocated to participant accounts were \$45,739.

Party-in-Interest Transactions

Plan investments include shares of registered investment company funds managed by Mutual of America. Mutual of America, as the trustee of the Plan, is a party-in-interest.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting. Plan revenues and expenses are recognized when they become measurable.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are recorded at fair value as determined by quoted market prices of the securities held in the funds. The unrealized appreciation or depreciation of the investments, based on the quoted market value at February 28, 2018 and 2017, is recorded as an increase or decrease to net assets available for plan benefits. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis of accounting. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Implementation of New Accounting Pronouncements

- Accounting Standards Update (ASU) No. 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The amendments in this update remove the requirements to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient.
- ASU No. 2016-19, *Technical Corrections and Improvements*. The amendments in this update affect a wide variety of topics in the Accounting Standards Codification including amending Topic 820, *Fair Value Measurement*, and clarifies the difference between a *valuation approach* and a *valuation technique* when applying the guidance in that Topic. That amendment also requires an entity to disclose when there has been a change in either or both a *valuation approach* and/or a *valuation technique*. The transition guidance for the amendment must be applied prospectively because it could potentially involve the use of hindsight that includes fair value measurements.

NOTE 3 – FAIR VALUE MEASUREMENTS

The Organization has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820-10, *Fair Value Measurements* (formerly Statement of Financial Accounting Standards (SFAS) No. 157). ASC Topic 820-10 defines fair value, establishes a framework for measuring fair value, and expands disclosures regarding fair value measurements.

ASC Topic 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

ASC Topic 820-10 also establishes a fair value hierarchy which requires the use of observable inputs and to minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly through corroboration with observable market data. Level 2 inputs include (a) quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in markets that are not active, (c) inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates), and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Unobservable inputs used to measure fair value to the extent that observable market based inputs are not available and that are supported by little or no market activity for the asset or liability. These unobservable inputs reflect the Plan's own estimates about the assumptions that market participants would use in pricing the asset or liability.

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

Mutual of America, the trustee of the Plan, determined that the fair value inputs for all investments as of February 28, 2018 and 2017, are considered Level 1. These investments consist solely of investments in mutual funds registered with the Securities and Exchange Commission and are carried at the net asset value at which the mutual fund shares are actively traded.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments at Fair Value as of February 28, 2018				
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual of America General Account Fund	\$ 1,561,411	\$ -	\$ -	\$ 1,561,411
Pooled Separate Funds:				
Mutual of America All America Fund	3,303	-	-	3,303
Mutual of America Bond Fund	306,344	-	-	306,344
Mutual of America Composite Fund	17,283	-	-	17,283
Mutual of America Mid-Term Bond Fund	122,360	-	-	122,360
Mutual of America Mid-Cap Equity Index	64,545	-	-	64,545
Mutual of America Equity Index Fund	429,825	-	-	429,825
Mutual of America Conservative Allocation	400,519	-	-	400,519
Mutual of America Moderate Allocation	543,808	-	-	543,808
Mutual of America Aggressive Allocation	417,650	-	-	417,650
Mutual of America Mid-Cap Value Fund	8,888	-	-	8,888
Mutual of America Small Cap Growth Fund	112,553	-	-	112,553
Mutual of America Small Cap Value Fund	178,506	-	-	178,506
Mutual of America International Fund	3,869	-	-	3,869
Mutual of America Retirement Income Fund	1,944	-	-	1,944
Mutual of America 2010 Retirement Fund	1,443	-	-	1,443
Mutual of America 2015 Retirement Fund	504,480	-	-	504,480
Mutual of America 2020 Retirement Fund	1,601,267	-	-	1,601,267
Mutual of America 2025 Retirement Fund	1,893,101	-	-	1,893,101
Mutual of America 2030 Retirement Fund	1,338,776	-	-	1,338,776
Mutual of America 2035 Retirement Fund	1,662,043	-	-	1,662,043
Mutual of America 2040 Retirement Fund	1,226,089	-	-	1,226,089
Mutual of America 2045 Retirement Fund	1,573,151	-	-	1,573,151
Mutual of America 2050 Retirement Fund	378,105	-	-	378,105
Mutual of America 2055 Retirement Fund	51,656	-	-	51,656
DWS Capital Growth	25,907	-	-	25,907
VP Capital Appreciation	219,734	-	-	219,734
Calvert VP SRI Balanced Portfolio	5,103	-	-	5,103
Fidelity Investments VIP Asset Manager	269,354	-	-	269,354
Fidelity Investments VIP Equity Income	109,221	-	-	109,221
Fidelity Investments VIP Contra Fund	732,204	-	-	732,204
Fidelity Investments VIP Mid-Cap	349,785	-	-	349,785
Vanguard VIF Diversified Value	244,655	-	-	244,655
Vanguard VIF International	309,890	-	-	309,890
T. Rowe Price Blue Chip Growth Fund	42,526	-	-	42,526
Oppenheimer Main Street VA	3,038	-	-	3,038
American Funds Insurance Series New World Fund	2,072	-	-	2,072
Vanguard VIF REIT Index Portfolio	4,510	-	-	4,510
Total:	\$ 16,720,918	\$ -	\$ -	\$ 16,720,918

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

Investments at Fair Value as of February 28, 2017				
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual of America General Account Fund	\$ 1,353,592	\$ -	\$ -	\$ 1,353,592
Pooled Separate Funds:				
Mutual of America All America Fund	4,247	-	-	4,247
Mutual of America Bond Fund	365,397	-	-	365,397
Mutual of America Composite Fund	13,922	-	-	13,922
Mutual of America Mid-Term Bond Fund	127,983	-	-	127,983
Mutual of America Mid-Cap Equity Index	77,355	-	-	77,355
Mutual of America Equity Index Fund	523,355	-	-	523,355
Mutual of America Conservative Allocation	295,999	-	-	295,999
Mutual of America Moderate Allocation	623,832	-	-	623,832
Mutual of America Aggressive Allocation	357,051	-	-	357,051
Mutual of America Mid-Cap Value Fund	19,008	-	-	19,008
Mutual of America Small Cap Growth Fund	122,266	-	-	122,266
Mutual of America Small Cap Value Fund	243,154	-	-	243,154
Mutual of America International Fund	3,305	-	-	3,305
Mutual of America 2010 Retirement Fund	4,886	-	-	4,886
Mutual of America 2015 Retirement Fund	479,969	-	-	479,969
Mutual of America 2020 Retirement Fund	1,713,201	-	-	1,713,201
Mutual of America 2025 Retirement Fund	1,850,179	-	-	1,850,179
Mutual of America 2030 Retirement Fund	1,368,782	-	-	1,368,782
Mutual of America 2035 Retirement Fund	1,364,765	-	-	1,364,765
Mutual of America 2040 Retirement Fund	1,140,809	-	-	1,140,809
Mutual of America 2045 Retirement Fund	1,410,112	-	-	1,410,112
Mutual of America 2050 Retirement Fund	225,885	-	-	225,885
Mutual of America 2055 Retirement Fund	2,594	-	-	2,594
DWS Capital Growth	19,736	-	-	19,736
VP Capital Appreciation	243,356	-	-	243,356
Calvert VP SRI Balanced Portfolio	5,082	-	-	5,082
Fidelity Investments VIP Asset Manager	333,470	-	-	333,470
Fidelity Investments VIP Equity Income	174,948	-	-	174,948
Fidelity Investments VIP Contra Fund	768,408	-	-	768,408
Fidelity Investments VIP Mid-Cap	381,079	-	-	381,079
Vanguard VIF Diversified Value	269,224	-	-	269,224
Vanguard VIF International	287,525	-	-	287,525
T. Rowe Price Blue Chip Growth Fund	18,182	-	-	18,182
Oppenheimer Main Street VA	12,144	-	-	12,144
American Funds Insurance Series New World Fund	1,180	-	-	1,180
Vanguard VIF REIT Index Portfolio	8,220	-	-	8,220
Total:	\$ 16,214,202	\$ -	\$ -	\$ 16,214,202

NOTE 4 – CERTIFIED INFORMATION

The fiscal years 2018 and 2017 financial statements and the financial information presented in Note 3 are prepared from information supplied by the Plan's trustee, Mutual of America. Specifically, investments and contributions received as of and for the years ended February 28, 2018 and 2017, were supplied by the trustee and such information has been certified by the trustee as being complete and accurate.

NOTE 5 – PLAN ADMINISTRATION

The Plan's assets are held by the trustee, Mutual of America. The trustee provides record keeping and investment services to the Plan. The Organization's contributions are managed by Mutual of America, which invests cash received and interest income and makes distributions to participants.

NOTE 5 – PLAN ADMINISTRATION (Continued)

Administrative functions are jointly performed by the trustee and by officers or employees of the Organization. No officer or employee receives compensation from the Plan. Trustee administrative expenses are absorbed by the Plan and allocated to the participants' accounts. The independent auditor's fees are paid directly by the Organization.

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants shall become 100 percent vested in their accounts. Upon such termination, the Organization may direct either a complete distribution of the Plan assets in a manner consistent with Plan requirements, or continue to hold the investments of the Plan as though the Plan had not been terminated. In the event that the Plan is terminated, the trustee will have the right to charge a fair value assessment on funds withdrawn prior to maturity. The amount of this assessment is equal to the amount required to cover the investment losses, if any, resulting from making an early payment of funds.

NOTE 7 – TAX STATUS

The Internal Revenue Service has determined and informed the Organization with a letter dated June 23, 2016, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe the Plan is currently being operated in compliance with the applicable provisions of the IRC.

The FASB issued guidance on accounting for uncertainty in income taxes. The Plan adopted this guidance for the year ended February 28, 2010. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision for income taxes has been included in the financial statements.

Uncertain Tax Positions

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that, more likely than not, would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of February 28, 2018 and 2017, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

NOTE 8 – RECONCILIATION BETWEEN THE FINANCIAL STATEMENTS AND FORM 5500

	<u>February 28, 2018</u>	<u>February 28, 2017</u>
Ending Net Assets Available for Benefits per Form 5500	\$ 16,720,918	\$ 16,415,399
Accrual of Employer Contributions	<u>-</u>	<u>-</u>
Ending Net Assets Available for Benefits per the Financial Statements	<u>\$ 16,720,918</u>	<u>\$ 16,415,399</u>

NOTE 9 – RISK AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level or risk associated with certain investments securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE 10 – TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan invests in annuities sponsored by the Plan's trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Administrative fees related to the administration of the Plan are paid by the Plan.

NOTE 11 – SUBSEQUENT EVENTS

Community Action Partnership of Kern terminated their relationship with Mutual of America effective February 28, 2018. Plan assets were transferred to The Standard effective March 1, 2018.

Subsequent to February 28, 2018, and through December 10, 2018, the date through which management evaluated subsequent events and on which the financial statements were issued, the Organization did not identify any other subsequent events that require disclosure.

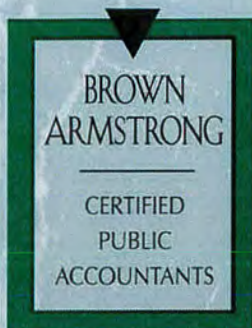
SUPPLEMENTAL SCHEDULE

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
EIN 95-2402760 – PN 001
SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS HELD AT END OF YEAR
FEBRUARY 28, 2018**

(A)	(B) Identity of Issuer, Borrower, Lessor, or Similar Party	(C) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(D) Cost	(E) Carrying Value
*	Mutual of America	General Account Fund	\$ -	\$ 1,561,411
*	Mutual of America	All America Fund	-	3,303
*	Mutual of America	Bond Fund	-	306,344
*	Mutual of America	Composite Fund	-	17,283
*	Mutual of America	Mid-Term Bond Fund	-	122,360
*	Mutual of America	Mid-Cap Equity Index	-	64,545
*	Mutual of America	Equity Index Fund	-	429,825
*	Mutual of America	Conservative Allocation	-	400,519
*	Mutual of America	Moderate Allocation	-	543,808
*	Mutual of America	Aggressive Allocation	-	417,650
*	Mutual of America	Mid-Cap Value Fund	-	8,888
*	Mutual of America	Small Cap Growth Fund	-	112,553
*	Mutual of America	Small Cap Value Fund	-	178,506
*	Mutual of America	International Fund	-	3,869
*	Mutual of America	Retirement Income Fund	-	1,944
*	Mutual of America	2010 Retirement Fund	-	1,443
*	Mutual of America	2015 Retirement Fund	-	504,480
*	Mutual of America	2020 Retirement Fund	-	1,601,267
*	Mutual of America	2025 Retirement Fund	-	1,893,101
*	Mutual of America	2030 Retirement Fund	-	1,338,776
*	Mutual of America	2035 Retirement Fund	-	1,662,043
*	Mutual of America	2040 Retirement Fund	-	1,226,089
*	Mutual of America	2045 Retirement Fund	-	1,573,151
*	Mutual of America	2050 Retirement Fund	-	378,105
*	Mutual of America	2055 Retirement Fund	-	51,656
	Deutsche Bank Group	DWS Capital Growth	-	25,907
	American Century	VP Capital Appreciation	-	219,734
	Calvert Investments	VP SRI Balanced Portfolio	-	5,103
	Fidelity	VIP Asset Manager	-	269,354
	Fidelity	VIP Equity Income	-	109,221
	Fidelity	VIP Contra Fund	-	732,204
	Fidelity	VIP Mid-Cap	-	349,785
	Vanguard	VIF Diversified Value	-	244,655
	Vanguard	VIF International	-	309,890
	T. Rowe Price	Blue Chip Growth Fund	-	42,526
	Oppenheimer	Main Street VA	-	3,038
	American Fund	Insurance Series New World Fund	-	2,072
	Vanguard	VIF REIT Index Portfolio	-	4,510
Total assets held for investment purposes			\$ -	\$ 16,720,918

Cost omitted as investments are participant directed.

*Represents a party-in-interest



BROWN ARMSTRONG

Certified Public Accountants

To the Board of Directors
Community Action Partnership of Kern
Defined Contribution Pension Plan

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We have conducted a Department of Labor (DOL) limited-scope audit of the financial statements and supplemental schedule of Community Action Partnership of Kern Defined Contribution Pension Plan (the Plan) for the year ended February 28, 2018, and have issued our report thereon December 10, 2018. As permitted by 29 Code of Federal Regulations (CFR) 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedule as a whole. We did, however, audit the form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 4, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. As discussed in Note 2 to the financial statements, the Plan adopted the provisions of Accounting Standards Update No. 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)*, and Accounting Standards Update No. 2016-09, *Technical Corrections and Improvements*. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the fair value of investments is based on various methods as detailed in the notes to the financial statements. We evaluated the key factors and assumptions used to develop the estimate of the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820-10 in Note 3 to the financial statements, which expands the disclosure about the fair value measurement.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 10, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors and management of the Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
December 10, 2018

**BROWN
ARMSTRONG**

**CERTIFIED
PUBLIC
ACCOUNTANTS**

BROWN ARMSTRONG

Certified Public Accountants

AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR FINANCIAL REPORTING

To the Board of Directors
Community Action Partnership of Kern

We have audited the financial statements of the Community Action Partnership of Kern (CAPK) Defined Contribution Pension Plan (the Plan) for the year ended February 28, 2018, and have issued our report dated December 10, 2018. In planning and performing our audit of the financial statements of the Plan, we considered its internal control structure over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

A deficiency in internal control exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

Current Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – Active Population

During our selection of active participants for our pension audit participant testing, we were informed that one of forty participants selected was not active, but rather terminated for the period selected for testing. CAPK had not notified Mutual of America of this participant's termination.

Recommendations:

We recommend that CAPK provide Mutual of America consistent and frequent status updates regarding participant status.

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Views of Responsible Officials:

Effective February 28, 2018, CAPK terminated its relationship with Mutual of America (MOA). Plan assets were transferred to The Standard effective March 1, 2018. The data in MOA was difficult to analyze and review in comparison with an active employee roster. Moving assets to The Standard have improved the ability to compare employee active and terminated dates. The Standard has a more transparent and user-friendly system. All files transmitted to The Standard were reviewed and terminated records were properly updated.

Going forward, staff will regularly use relational data analysis to compare the participant roster from The Standard to CAPK employee directory.

Prior Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – Active Population

During our selection of active participants for our pension audit participant testing, we were informed that one of forty participants selected was not active, but rather terminated for the period selected for testing. The listing of active participants provided to Mutual of America had not been updated. As such, the listing contained participants who were not active. CAPK's payroll department reviewed the active participant list and found over 100 other participants who contained an incorrect status in the listing.

Recommendations:

We recommend that CAPK provide Mutual of America consistent and frequent status updates regarding participant status.

Views of Responsible Officials:

As of January 2017, CAPK sends Mutual of America (MOA) an electronic payroll detail file which provides employment status each pay date. The participant status data is reviewed each time by MOA staff and status changes from Active to Terminated or Terminated to Active (at rehire) are updated in the MOA plan administration system from the file. However, this file does not serve to automatically enroll any employee. All employees new to the 401a plan must enroll prior to beginning contributions.

Additionally, all transmissions of 401a contributions are previewed within the MOA plan administration system before final submission to MOA to ensure that no contributions go to unenrolled participants. Additionally, MOA audits all contributions made to terminated employees within their system (this occurs infrequently and is usually a result of the first transmission of contributions after a formerly eligible employee is rehired). MOA may request confirmation of the contributions and any status change to confirm final pay dates or termination due to disability.

The changes outlined above have resulted in timely updates to employee status records within the MOA plan administration system and provides a two-way communication process to ensure that changes in employee status are verified and updated promptly.

Current Year Status:

See current year agreed upon condition 1.

This communication is indented solely for the information and use of the Board of Directors and management of the Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
December 10, 2018

COMMUNITY ACTION PARTNERSHIP OF KERN
SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2018

**COMMUNITY ACTION PARTNERSHIP OF KERN
SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2018**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
 SPECIAL PURPOSE FINANCIAL STATEMENTS	
Schedule of Expenditures of State Awards	3
Schedule of Revenue and Expenditures:	
General Child Care and Development Programs CCTR – 7050	4
California State Preschool Programs CSPP – 7119	5
Migrant Child Care CMIG – 7004	6
Migrant Specialized Services CMSS – 7004	7
Migrant Alternative Payment CMAP – 7000	8
Child and Adult Care Food 15-1248-OJ	9
Summer Food Service 15-9150-OS	10
Quality Rating and Improvement System Block Grant	11
Combining Schedule of Expenditures by State Categories	12
Combining Schedule of Administrative Costs	13
Combining Schedule of Renovation and Repair Expenditures	14
Combining Schedule of Equipment Expenditures	15
Child and Adult Care Food Program:	
Schedule of Reported, Adjusted, and Allowed Meals and Earned Reimbursement	16
Schedule of Reported, Adjusted, and Allowed Meals	17
Schedule of Reported, Adjusted, and Allowed Enrollment – Child Care Centers	21
Summer Food Service Program:	
Schedule of Reported, Adjusted, and Allowed Meals and Earned Reimbursement	22
Schedule of Reported, Adjusted, and Allowed Meals	23
Reconciliation of Single Audit to Program Audit	24
Notes to Special Purpose Financial Statements	25
 OTHER INDEPENDENT AUDITOR'S REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26

AUDITED ATTENDANCE AND FISCAL REPORT

General or Migrant Center-Based Programs CCTR – 7050	28
California State Preschool Programs CSPP – 7119	31
General or Migrant Center-Based Programs CMIG – 7004	35

AUDITED FISCAL REPORT

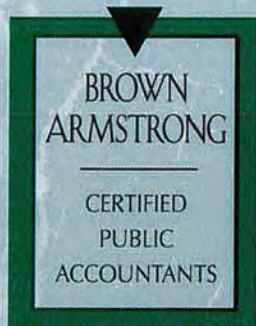
Migrant Special Services CMSS – 6004	37
CalWORKS, Alternative Payment or Family Child Care Home Programs CMAP – 6000	38

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Center Based Programs	39
Alternative Payment Programs	40

FINDINGS AND RECOMMENDATIONS

Schedule of Findings and Questioned Costs	41
Summary Schedule of Prior Audit Findings	42



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

We have audited the accompanying special purpose financial statements of Community Action Partnership of Kern (the Organization) for the year ended June 30, 2018, and the related notes to the financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these special purpose financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special purpose financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the special purpose financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the special purpose financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the special purpose financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the special purpose financial statements of the California Department of Education funds of the Organization for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2018, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
STATE:		
State of California - Department of Education		
General Child Care and Development Programs	CCTR - 7050	\$ 2,407,015
California State Preschool Programs	CSPP - 7119	3,244,651
Migrant Child Care	CMIG - 7004	240,129
Migrant Specialized Services	CMSS - 7004	35,028
Migrant Alternative Payment	CMAF - 7000	6,974,260
Child and Adult Care Food	15-1248-OJ	2,244,235
Summer Food Service	15-9150-OS	10,166
Quality Rating And Improvement System Block Grant	N/A	11,315
		<u>\$ 15,166,799</u>

Basis of Presentation

The accompanying Schedule of Expenditures of State Awards includes the state grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance, 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The Organization has elected to use the 10% de minimis indirect cost rate in the fiscal year 2018.

COMMUNITY ACTION PARTNERSHIP OF KERN
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR-7050
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	July 1, 2017 through Feb. 28, 2018	Mar. 1, 2018 through June 30, 2018	TOTAL
REVENUE			
Federal Grant Revenue	\$ 583,000	\$ 287,673	\$ 870,673
State Grant Revenue	976,658	481,742	1,458,400
Family Fees	2,182	705	2,887
Head Start	61,593	13,462	75,055
	<u>1,623,433</u>	<u>783,582</u>	<u>2,407,015</u>
Total Revenue			
	<u>1,623,433</u>	<u>783,582</u>	<u>2,407,015</u>
EXPENDITURES			
Salaries	1,092,904	534,106	1,627,010
Fringe Benefits	384,531	175,895	560,426
Consultant/Contract Services	-	2,723	2,723
Travel	396	60	456
Consumable Supplies	72	82	154
Other Costs	3,545	616	4,161
Indirect Costs	141,985	70,100	212,085
	<u>1,623,433</u>	<u>783,582</u>	<u>2,407,015</u>
Total Expenditures			
	<u>1,623,433</u>	<u>783,582</u>	<u>2,407,015</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-7119
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 356,509	\$ 178,529	\$ 535,038
State Grant Revenue	1,719,214	877,018	2,596,232
Reserve	-	-	-
Family Fees	1,913	338	2,251
Head Start	87,596	23,534	111,130
Total Revenue	<u>2,165,232</u>	<u>1,079,419</u>	<u>3,244,651</u>
EXPENDITURES			
Salaries	1,460,174	725,319	2,185,493
Fringe Benefits	492,455	246,852	739,307
Consultant/Contract Services	4,899	8,886	13,785
Travel	1,290	185	1,475
Space Costs	-	-	-
Consumable Supplies	131	267	398
Other Costs	2,735	1,920	4,655
Depreciation	14,466	-	14,466
Indirect Costs	189,082	95,990	285,072
Total Expenditures	<u>2,165,232</u>	<u>1,079,419</u>	<u>3,244,651</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-7004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	July 1, 2017 through Feb. 28, 2018	Mar. 1, 2018 through June 30, 2018	TOTAL
REVENUE			
State Grant Revenue	\$ 162,029	\$ 74,470	\$ 236,499
Miscellaneous Revenue	-	103	103
Family Fees	1,210	538	1,748
Head Start	1,355	424	1,779
	<u>164,594</u>	<u>75,535</u>	<u>240,129</u>
Total Revenue	<u>164,594</u>	<u>75,535</u>	<u>240,129</u>
EXPENDITURES			
Salaries	111,345	50,983	162,328
Fringe Benefits	37,964	17,390	55,354
Consultant/Contract Services	316	237	553
Travel	34	11	45
Space Costs	-	-	-
Consumable Supplies	8	8	16
Other Costs	87	78	165
Indirect Costs	14,840	6,828	21,668
	<u>164,594</u>	<u>75,535</u>	<u>240,129</u>
Total Expenditures	<u>164,594</u>	<u>75,535</u>	<u>240,129</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-7004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 30	\$ 34,998	\$ 35,028
Total Revenue	<u>30</u>	<u>34,998</u>	<u>35,028</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	27	31,816	31,843
Other Costs	-	-	-
Indirect Costs	<u>3</u>	<u>3,182</u>	<u>3,185</u>
Total Expenditures	<u>30</u>	<u>34,998</u>	<u>35,028</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP-7000
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 3,472,248	\$ 1,814,179	\$ 5,286,427
State Grant Revenue	1,008,511	557,165	1,565,676
Family Fees	76,499	45,658	122,157
Total Revenue	<u>4,557,258</u>	<u>2,417,002</u>	<u>6,974,260</u>
EXPENDITURES			
Salaries	357,574	153,898	511,472
Fringe Benefits	71,485	32,442	103,927
Consultant/Contract Services	4,053	6,190	10,243
Travel	5,867	2,294	8,161
Space Costs	52,619	24,425	77,044
Consumable Supplies	6,431	6,466	12,897
Other Costs	47,379	20,450	67,829
Program Costs	3,801,917	1,951,892	5,753,809
Indirect Costs	209,933	218,945	428,878
Total Expenditures	<u>4,557,258</u>	<u>2,417,002</u>	<u>6,974,260</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	July 1, 2017 through Feb. 28, 2018	Mar. 1, 2018 through June 30, 2018	TOTAL
REVENUE			
Federal Grant Revenue	\$ 1,068,139	\$ 493,934	\$ 1,562,073
Head Start	454,313	226,899	681,212
Other Revenue	950	-	950
Total Revenue	1,523,402	720,833	2,244,235
EXPENDITURES			
Salaries	417,204	211,310	628,514
Fringe Benefits	137,942	71,012	208,954
Consultant/Contract Services	293	-	293
Travel	17,482	8,576	26,058
Space Costs	70,000	33,480	103,480
Consumable Supplies	89,283	52,317	141,600
Other Costs	40,002	16,655	56,657
Program Costs	649,611	273,164	922,775
Depreciation	4,229	1,410	5,639
Indirect Costs	97,356	52,909	150,265
Total Expenditures	1,523,402	720,833	2,244,235
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMER FOOD SERVICE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-9150-OS
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	July 1, 2017 through Feb. 28, 2018	Mar. 1, 2018 through June 30, 2018	TOTAL
REVENUE			
Deferred Revenue	\$ -	\$ 10,166	\$ 10,166
Total Revenue	-	10,166	10,166
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	10,008	10,008
Other Costs	-	-	-
Program Costs	-	-	-
Indirect Costs	-	158	158
Total Expenditures	-	10,166	10,166
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	<u>July 1, 2017 through Feb. 28, 2018</u>	<u>Mar. 1, 2018 through June 30, 2018</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 10,344	\$ 971	\$ 11,315
Total Revenue	<u>10,344</u>	<u>971</u>	<u>11,315</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	5,262	-	5,262
Space Costs	-	-	-
Consumable Supplies	2,342	971	3,313
Other Costs	1,800	-	1,800
Indirect Costs	940	-	940
Total Expenditures	<u>10,344</u>	<u>971</u>	<u>11,315</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	GENERAL CHILD CARE CCTR - 7050	STATE PRESCHOOL CSPP - 7119	MIGRANT CHILD CARE CMRG - 7004	MIGRANT SPECIALIZED SERVICES CMSS - 7004	MIGRANT ALTERNATIVE PAYMENT CMAP - 7000	TOTAL REIMBURSABLE
1000 CERTIFICATED SALARIES	\$ 1,190,542	\$ 1,475,714	\$ 114,771	\$ -	\$ -	\$ 2,781,027
1100 TEACHERS' SALARIES	1,181,106	1,436,320	112,931	-	-	2,732,357
1300 CERTIFICATED SUPERVISORS' & ADMINISTRATORS' SALARIES	9,436	37,394	1,840	-	-	48,670
2000 CLASSIFIED SALARIES	436,468	709,779	47,557	-	511,472	1,705,276
2100 INSTRUCTIONAL AIDES' SALARIES	339,904	441,005	32,744	-	-	813,653
2200 CLASSIFIED SUPPORT SALARIES	-	-	-	-	-	-
2300 CLASSIFIED SUPERVISORS' & ADMINISTRATORS' SALARIES	28,143	107,227	5,292	-	-	140,662
2400 CLERICAL, TECHNICAL, & OFFICE STAFF SALARIES	68,421	161,547	9,521	-	511,472	750,961
3000 EMPLOYEE BENEFITS	560,426	739,307	55,354	-	103,927	1,459,014
3301 OASDI/MEDICARE/ALTERNATIVE CERTIFICATED	15,445	467,820	38,108	-	-	521,373
3302 OASDI/MEDICARE/ALTERNATIVE CLASSIFIED	5,662	225,009	15,791	-	38,240	284,702
3401 HEALTH AND WELFARE BENEFITS CERTIFICATED	340,135	26,109	868	-	-	367,112
3402 HEALTH AND WELFARE BENEFITS CLASSIFIED	124,698	12,558	359	-	53,239	190,854
3501 STATE UNEMPLOYMENT INSURANCE CERTIFICATED	22,500	1,247	35	-	-	23,782
3502 STATE UNEMPLOYMENT INSURANCE CLASSIFIED	8,249	800	15	-	8,101	16,965
3601 WORKERS' COMPENSATION INSURANCE CERTIFICATED	32,004	4,027	126	-	-	36,157
3602 WORKERS' COMPENSATION INSURANCE CLASSIFIED	11,733	1,937	52	-	4,347	18,069
4000 BOOKS AND SUPPLIES	154	398	16	31,843	12,897	45,308
4300 MATERIALS & SUPPLIES	154	398	16	31,843	12,897	45,308
4400 NONCAPITALIZED EQUIPMENT	-	-	-	-	-	-
5000 SERVICES AND OTHER OPERATING EXPENSES	7,340	19,915	763	-	5,917,086	5,945,104
5200 TRAVEL AND CONFERENCES	1,911	1,475	107	-	8,161	10,754
5300 DUES AND MEMBERSHIPS	345	1,118	38	-	5,450	6,951
5400 INSURANCE	-	-	-	-	8,841	8,841
5500 OPERATIONS AND HOUSEKEEPING SERVICES	-	-	-	-	9,640	9,640
5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENTS	-	-	-	-	66,860	66,860
5800 PROFESSIONAL/CONSULTING SVCS & OPERATING EXPENDITURES	5,984	17,322	618	-	5,789,481	5,813,405
5900 COMMUNICATIONS	-	-	-	-	28,653	28,653
6000 CAPITAL OUTLAY	-	14,466	-	-	-	14,466
6200 BUILDINGS AND IMPROVEMENTS OF BUILDINGS	-	-	-	-	-	-
6400 EQUIPMENT	-	-	-	-	-	-
6900 DEPRECIATION EXPENSE	-	14,466	-	-	-	14,466
INDIRECT COSTS	212,085	285,072	21,668	3,185	428,878	950,888
TOTAL	\$ 2,407,015	\$ 3,244,651	\$ 240,129	\$ 35,028	\$ 6,974,260	\$ 12,901,083

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	GENERAL CHILD CARE CCTR - 7050	STATE PRESCHOOL CSPP - 7119	MIGRANT CHILD CARE CMIG - 7004	MIGRANT SPECIALIZED SERVICES CMSS - 7004	MIGRANT ALTERNATIVE PAYMENT CMAP - 7000	Total Costs
CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES	\$ 51,241	\$ 108,744	\$ 7,127	\$ -	\$ 366,778	\$ 533,890
EMPLOYEE BENEFITS	637	39,318	2,270	-	74,841	117,066
MATERIALS AND SUPPLIES	9	30	1	-	9,613	9,653
TRAVEL AND CONFERENCES	1,067	3,479	99	-	5,798	10,443
DUES AND MEMBERSHIPS	345	1,118	38	-	3,872	5,373
INSURANCE	-	-	-	-	6,498	6,498
OPERATIONS AND HOUSEKEEPING SERVICES	-	-	-	-	497	497
RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENTS	-	-	-	-	62,893	62,893
PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	5,984	15,382	635	39	15,959	37,999
COMMUNICATIONS	-	-	-	-	20,358	20,358
INDIRECT COSTS	212,085	285,072	21,668	3,185	428,878	950,888
TOTAL ADMINISTRATIVE COSTS	\$ 271,368	\$ 453,143	\$ 31,838	\$ 3,224	\$ 995,985	\$ 1,755,558

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	GENERAL CHILD CARE CCTR - 7050	STATE PRESCHOOL CSPP - 7119	MIGRANT CHILD CARE CMIG - 7004	MIGRANT SPECIALIZED SERVICES CMSS - 7004	MIGRANT ALTERNATIVE PAYMENT CMAP - 7000	Total Costs
<u>Unit Costs Under \$10,000 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$10,000 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$10,000 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Renovation and Repair Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

	GENERAL CHILD CARE CCTR - 7050	STATE PRESCHOOL CSPP - 7119	MIGRANT CHILD CARE CMIG - 7004	MIGRANT SPECIALIZED SERVICES CMSS - 7004	MIGRANT ALTERNATIVE PAYMENT CMAP - 7000	Total Costs
<u>Unit Costs Under \$7,500 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Unit Costs Over \$7,500 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$7,500 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Equipment Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2017 to June 2018	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	226,239	-	226,239	\$1.75	\$ 395,918	\$ -	\$ 395,918
Reduced	-	-	-	\$1.45	-	-	-
Base	-	-	-	\$0.30	-	-	-
Total	<u>226,239</u>	<u>-</u>	<u>226,239</u>		<u>\$ 395,918</u>	<u>\$ -</u>	<u>\$ 395,918</u>
Lunch							
Free	289,987	-	289,987	\$3.23	\$ 936,657	\$ -	\$ 936,657
Reduced	-	-	-	\$2.83	-	-	-
Base	-	-	-	\$0.31	-	-	-
Total	<u>289,987</u>	<u>-</u>	<u>289,987</u>		<u>\$ 936,657</u>	<u>\$ -</u>	<u>\$ 936,657</u>
HS Snack							
Free	79,308	-	79,308	\$0.88	\$ 69,791	\$ -	\$ 69,791
Reduced	-	-	-	\$0.44	-	-	-
Base	-	-	-	\$0.08	-	-	-
Total	<u>79,308</u>	<u>-</u>	<u>79,308</u>		<u>\$ 69,791</u>	<u>\$ -</u>	<u>\$ 69,791</u>
State Snack							
Free	104,871	-	104,871	\$0.88	\$ 92,286	\$ -	\$ 92,286
Reduced	-	-	-	\$0.44	-	-	-
Base	-	-	-	\$0.08	-	-	-
Total	<u>104,871</u>	<u>-</u>	<u>104,871</u>		<u>\$ 92,286</u>	<u>\$ -</u>	<u>\$ 92,286</u>
Total Rate X Meals	<u>700,405</u>	<u>-</u>	<u>700,405</u>		<u>\$ 1,494,652</u>	<u>\$ -</u>	<u>\$ 1,494,652</u>
Cash-in-Lieu	<u>289,987</u>	<u>-</u>	<u>289,987</u>	\$0.23	<u>\$ 67,422</u>	<u>\$ -</u>	<u>\$ 67,422</u>
Total Federal Reimbursement					<u>\$ 1,562,074</u>	<u>\$ -</u>	<u>\$ 1,562,074</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>July 1, 2017 to July 31, 2017</u>			<u>August 1, 2017 to August 31, 2017</u>			<u>September 1, 2017 to September 30, 2017</u>		
<u>Breakfast</u>									
Free	6,821	-	6,821	15,614	-	15,614	23,283	-	23,283
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>6,821</u>	<u>-</u>	<u>6,821</u>	<u>15,614</u>	<u>-</u>	<u>15,614</u>	<u>23,283</u>	<u>-</u>	<u>23,283</u>
<u>Lunch</u>									
Free	7,256	-	7,256	18,435	-	18,435	30,363	-	30,363
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>7,256</u>	<u>-</u>	<u>7,256</u>	<u>18,435</u>	<u>-</u>	<u>18,435</u>	<u>30,363</u>	<u>-</u>	<u>30,363</u>
<u>HS Snack</u>									
Free	1,941	-	1,941	5,711	-	5,711	10,547	-	10,547
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>1,941</u>	<u>-</u>	<u>1,941</u>	<u>5,711</u>	<u>-</u>	<u>5,711</u>	<u>10,547</u>	<u>-</u>	<u>10,547</u>
<u>State Snack</u>									
Free	4,195	-	4,195	6,931	-	6,931	7,619	-	7,619
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>4,195</u>	<u>-</u>	<u>4,195</u>	<u>6,931</u>	<u>-</u>	<u>6,931</u>	<u>7,619</u>	<u>-</u>	<u>7,619</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>October 1, 2017 to October 31, 2017</u>			<u>November 1, 2017 to November 30, 2017</u>			<u>December 1, 2017 to December 31, 2017</u>		
<u>Breakfast</u>									
Free	25,398	-	25,398	21,766	-	21,766	17,892	-	17,892
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>25,398</u>	<u>-</u>	<u>25,398</u>	<u>21,766</u>	<u>-</u>	<u>21,766</u>	<u>17,892</u>	<u>-</u>	<u>17,892</u>
<u>Lunch</u>									
Free	33,203	-	33,203	28,507	-	28,507	23,323	-	23,323
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>33,203</u>	<u>-</u>	<u>33,203</u>	<u>28,507</u>	<u>-</u>	<u>28,507</u>	<u>23,323</u>	<u>-</u>	<u>23,323</u>
<u>HS Snack</u>									
Free	9,612	-	9,612	6,507	-	6,507	6,134	-	6,134
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>9,612</u>	<u>-</u>	<u>9,612</u>	<u>6,507</u>	<u>-</u>	<u>6,507</u>	<u>6,134</u>	<u>-</u>	<u>6,134</u>
<u>State Snack</u>									
Free	10,703	-	10,703	11,265	-	11,265	8,459	-	8,459
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>10,703</u>	<u>-</u>	<u>10,703</u>	<u>11,265</u>	<u>-</u>	<u>11,265</u>	<u>8,459</u>	<u>-</u>	<u>8,459</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>January 1, 2018 to January 31, 2018</u>			<u>February 1, 2018 to February 28, 2018</u>			<u>March 1, 2018 to March 31, 2018</u>		
<u>Breakfast</u>									
Free	21,063	-	21,063	22,605	-	22,605	22,001	-	22,001
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>21,063</u>	<u>-</u>	<u>21,063</u>	<u>22,605</u>	<u>-</u>	<u>22,605</u>	<u>22,001</u>	<u>-</u>	<u>22,001</u>
<u>Lunch</u>									
Free	27,519	-	27,519	30,063	-	30,063	28,805	-	28,805
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>27,519</u>	<u>-</u>	<u>27,519</u>	<u>30,063</u>	<u>-</u>	<u>30,063</u>	<u>28,805</u>	<u>-</u>	<u>28,805</u>
<u>HS Snack</u>									
Free	7,806	-	7,806	8,841	-	8,841	6,267	-	6,267
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>7,806</u>	<u>-</u>	<u>7,806</u>	<u>8,841</u>	<u>-</u>	<u>8,841</u>	<u>6,267</u>	<u>-</u>	<u>6,267</u>
<u>State Snack</u>									
Free	9,267	-	9,267	9,920	-	9,920	11,707	-	11,707
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>9,267</u>	<u>-</u>	<u>9,267</u>	<u>9,920</u>	<u>-</u>	<u>9,920</u>	<u>11,707</u>	<u>-</u>	<u>11,707</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

FIXED PERCENTAGE METHOD

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>April 1, 2018 to April 30, 2018</u>			<u>May 1, 2018 to May 31, 2018</u>			<u>June 1, 2018 to June 30, 2018</u>		
<u>Breakfast</u>									
Free	25,207	-	25,207	19,765	-	19,765	4,824	-	4,824
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>25,207</u>	<u>-</u>	<u>25,207</u>	<u>19,765</u>	<u>-</u>	<u>19,765</u>	<u>4,824</u>	<u>-</u>	<u>4,824</u>
<u>Lunch</u>									
Free	32,813	-	32,813	24,664	-	24,664	5,036	-	5,036
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>32,813</u>	<u>-</u>	<u>32,813</u>	<u>24,664</u>	<u>-</u>	<u>24,664</u>	<u>5,036</u>	<u>-</u>	<u>5,036</u>
<u>HS Snack</u>									
Free	9,244	-	9,244	6,698	-	6,698	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>9,244</u>	<u>-</u>	<u>9,244</u>	<u>6,698</u>	<u>-</u>	<u>6,698</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>State Snack</u>									
Free	11,078	-	11,078	9,579	-	9,579	4,148	-	4,148
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	<u>11,078</u>	<u>-</u>	<u>11,078</u>	<u>9,579</u>	<u>-</u>	<u>9,579</u>	<u>4,148</u>	<u>-</u>	<u>4,148</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM – CHILD CARE CENTERS
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED ENROLLMENT
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

FIXED PERCENTAGE METHOD

Enrollment	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<u>Total</u>												
Reported	931	2,210	2,531	2,616	2,682	2,630	2,682	2,682	2,682	2,682	2,682	322
Adjusted	2,750	1,471	1,150	1,065	999	1,051	999	999	999	999	999	3,359
Allowed	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681
<u>Free</u>												
Reported	931	2,210	2,531	2,616	2,682	2,630	2,682	2,682	2,682	2,682	2,682	322
Adjusted	2,750	1,471	1,150	1,065	999	1,051	999	999	999	999	999	3,359
Allowed	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681
<u>Reduced</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
<u>Base</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMER FOOD SERVICE PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018**

<u>Federal Meal Compensation</u>	<u>Reported</u>	<u>Meals Adjusted</u>	<u>Allowed</u>	<u>Food Service Rates July 2017 to June 2018</u>	<u>Revenue Recognized</u>	<u>Audit Adjustments</u>	<u>Earned Reimbursements</u>
Breakfast (2017)							
First Meals	-	-	-				
Second Meals	-	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	\$2.13	\$ -	\$ -	\$ -
Breakfast (2018)							
First Meals	-	-	-				
Second Meals	-	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	\$2.19	-	-	-
Lunch (2017)							
First Meals	-	-	-				
Second Meals	-	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	\$3.75	-	-	-
Lunch (2018)							
First Meals	-	-	-				
Second Meals	-	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	\$3.83	-	-	-
Total Federal Reimbursement					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMER FOOD SERVICE PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	July 1, 2017 to June 30, 2018		
<u>Breakfast</u>			
First Meals	-	-	-
Second Meals	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
<u>Lunch</u>			
First Meals	-	-	-
Second Meals	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
RECONCILIATION OF SINGLE AUDIT TO PROGRAM AUDIT
PERIODS ENDED FEBRUARY 28, 2017, AND JUNE 30, 2018**

	Single Audit 2/28/2018	Less: 03/01/17 thru 06/30/17 and Eliminations *	3/1/2018 Thru 6/30/2018	Program Audit 6/30/2018
ASSETS				
Current Assets				
Cash - Unrestricted	\$ 3,849,955	\$ (2,495,360)	\$ (244,593)	\$ 1,110,002
Cash - Restricted	211	222	(111)	322
Grants and contracts receivable	3,672,278	(3,997,623)	352,699	27,354
Inventory	1,265,045	(1,265,045)	-	-
Prepaid expenses	398,620	(396,965)	-	1,655
Total current assets	9,186,109	(8,154,771)	107,995	1,139,333
Noncurrent Assets				
Property and equipment	11,826,611	(11,826,611)	-	-
Total assets	<u>\$ 21,012,720</u>	<u>\$ (19,981,382)</u>	<u>\$ 107,995</u>	<u>\$ 1,139,333</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Notes Payable	\$ -	\$ -	\$ -	\$ -
Current maturities of long-term debt	352,246	(337,780)	-	14,466
Accounts payable	1,883,875	(995,020)	76,687	965,542
Accrued expenses	2,599,489	(2,438,096)	12,125	173,518
Advances payable	22,808	(22,716)	-	92
Deferred revenue	1,728,320	(1,728,320)	-	-
Total current liabilities	6,586,738	(5,521,932)	88,812	1,153,618
Noncurrent Liabilities				
Long-term debt, less current maturities	2,429,474	(2,477,790)	33,850	(14,466)
Total liabilities	9,016,212	(7,999,722)	122,662	1,139,152
Net Position:				
Temporarily restricted	70,439	(70,439)	-	-
Unrestricted	11,926,069	(11,925,889)	-	180
Total net position	11,996,508	(11,996,328)	-	180
Total liabilities and net position	<u>\$ 21,012,720</u>	<u>\$ (19,996,050)</u>	<u>\$ 122,662</u>	<u>\$ 1,139,332</u>
SUPPORT AND REVENUE				
Program Revenues				
Federal grants	\$ 50,884,959	\$ (44,800,208)	\$ 3,048,801	\$ 9,133,552
State grants	7,255,896	(3,379,111)	2,026,541	5,903,326
Local grants	462,567	(462,567)	-	-
Public Support				
Contributions in-kind	78,737	(78,737)	-	-
Donations				
Food	14,402,415	(14,402,415)	-	-
Cash	112,386	(112,386)	-	-
Gain on sale of assets	15,441	(15,441)	-	-
Other	1,570,786	(1,488,031)	47,166	129,921
Total support and revenue	74,783,187	(64,738,896)	5,122,508	15,166,799
EXPENDITURES	<u>73,794,579</u>	<u>(63,750,288)</u>	<u>5,122,507</u>	<u>15,166,798</u>
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 988,608</u>	<u>\$ (988,608)</u>	<u>\$ 1</u>	<u>\$ 1</u>

* Eliminations are non-California Department of Education programs.

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: Community Action Partnership of Kern (the Organization) is a non-profit organization which has been designated as the Community Action Agency of Kern County. The purpose of this organization is to mobilize and utilize public and private resources of the urban and rural communities in the County of Kern to combat poverty through community action programs.

These special purpose financial statements represent only specific information for the year ended June 30, 2018, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general purpose financial statements for the Organization for the year ended February 28, 2018, were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The Schedules of Revenue and Expenditures presented on pages 4 - 11 represent the program activity for each state grant for the year ended June 30, 2018. They are intended to assist the California Department of Education in reconciling to the Organization's fiscal year ended February 28, 2017.

The special purpose financial statements presented herein on pages 12 - 23 and 28 - 40 were prepared specifically to comply with California Department of Education reporting requirements at each program level, using the fiscal year of the state.

A summary of the Organization's significant accounting policies follows:

Basis of Presentation: The accompanying Schedule of Expenditures of State Awards includes the state grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance, 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

Property: Property purchased with California Department of Education contract funds during the fiscal year 2016-2017 has been separately accounted for in the property management system.

Claim Preparation: Due to the provisions in the Improving Head Start for School Readiness Act of 2007 (Public Law 110-134), any child enrolled in Head Start is now automatically eligible for free meals provided by the United States Department of Agriculture (USDA) National School Breakfast Program, National School Lunch Program, and the Child and Adult Care Food Program.

NOTE 2 – SUBSEQUENT EVENTS

Subsequent to June 30, 2018, and through November 29, 2018, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report, the Organization did not identify any subsequent events that require disclosure.



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of Community Action Partnership of Kern (the Organization) for the year ended June 30, 2018, and the related notes to the financial statements, which comprise the Organization's special purpose financial statements, as noted in the table of contents, and have issued our report thereon dated November 29, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the special purpose financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's special purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018

AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2018 Contract No. CCTR-7050

Independent Auditor's Name: Brown Armstrong Accountancy Corporation

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Infants (up to 18 months)					
Full-time-plus	81	0	81	2.006	162.486
Full-time	9,773	0	9,773	1.700	16,614.100
Three-quarters-time	1,479	0	1,479	1.275	1,885.725
One-half-time	0	0	0	0.935	0.000
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus	795	0	795	1.652	1,313.340
Full-time	23,745	0	23,745	1.400	33,243.000
Three-quarters-time	3,106	0	3,106	1.050	3,261.300
On-half-time	0	0	0	0.770	0.000
Three Years and Older					
Full-time-plus	96	0	96	1.180	113.280
Full-time	2,374	0	2,374	1.000	2,374.000
Three-quarters-time	170	0	170	0.750	127.500
One-half-time	42	0	42	0.550	23.100
Exceptional Needs					
Full-time-plus				1.416	
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	41,661	0	41,661		59,117.831
DAYS OF OPERATION	245	0	245		
DAYS OF ATTENDANCE	37,630	0	37,630		

☐ **NO NONCERTIFIED CHILDREN** - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2018 Contract No. CCTR-7050

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children. DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Infants (up to 18 months)					
Full-time-plus				2.006	
Full-time				1.700	0.000
Three-quarters-time	157	0	157	1.275	200.175
One-half-time				0.935	
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus				1.652	
Full-time				1.400	
Three-quarters-time	1,001	0	1,001	1.050	1,051.050
On-half-time				0.770	
Three Years and Older					
Full-time-plus				1.180	
Full-time				1.000	
Three-quarters-time	534	0	534	0.750	400.500
One-half-time				0.550	
Exceptional Needs					
Full-time-plus				1.416	
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	1,692	0	1,692		1,651.725

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2018 Contract No. CCTR-7050

Insert Any Commingled Contract No.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify): Head Start			\$0
Subtotal	\$0		\$0
Transfer from Reserve			
Family Fees for Certified Children Contract # CCTR-6049	\$2,887		\$2,887
Interest Earned on Apportionments			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start Program (EC § 8235(b))	75,054	0	75,054
Other (Specify):			
TOTAL REVENUE	\$77,941	\$0	\$77,941

SECTION IV - REIMBURSABLE EXPENSES			
Direct Payments to Providers (FCCH Only)			
1000 Certificated Salaries	\$1,190,542	\$0	\$1,190,542
2000 Classified Salaries	436,468	0	436,468
3000 Employee Benefits	560,426	0	560,426
4000 Books and Supplies	154	0	154
5000 Services and Other Operating Expenses	7,430	0	7,430
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Replacement Equipment (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit	0		0
Indirect Costs. Rate 10.00 %. (Rate is Self-Calculating)	212,085	0	212,085
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$2,407,105	\$0	\$2,407,105
TOTAL ADMINISTRATIVE COST (included in section IV above)	\$271,368	\$0	\$271,368
FOR CDE-A&I USE ONLY:			

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program

Requirements of the California Department of Education, Child Development Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

☒

YES

☐

NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

☒

YES

☐

NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ **NO SUPPLEMENTAL REVENUES OR EXPENSES** - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

AUDITED ATTENDANCE AND FISCAL REPORT

for California State Preschool Programs

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2018 Contract No. CSPP-7119

Independent Auditor's Name: Brown Armstrong Accountancy Corporation

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Three Years and Older					
Full-time-plus	1,114	0	1,114	1.1800	1,314.520
Full-time	18,449	0	18,449	1.0000	18,449.000
Three-quarters-time	2,607	0	2,607	0.7500	1,955.250
One-half-time	57,159	0	57,159	0.6193	35,398.569
Exceptional Needs					
Full-time-plus	157	0	157	1.4160	222.312
Full-time	560	0	560	1.2000	672.000
Three-quarters-time	0	0	0	0.9000	-
One-half-time	257	0	257	0.6193	159.160
Limited and Non-English Proficient					
Full-time-plus	1,035	0	1,035	1.2980	1,343.430
Full-time	2,157	0	2,157	1.1000	2,372.700
Three-quarters-time	208	0	208	0.8250	171.600
One-half-time	6,922	0	6,922	0.6193	4,286.795
At Risk of Abuse or Neglect					
Full-time-plus	0	0	0	1.2980	-
Full-time	4,728	0	4,728	1.1000	5,200.800
Three-quarters-time	638	0	638	0.8250	526.350
One-half-time	1,084	0	1,084	0.6193	671.321
Severely Disabled					
Full-time-plus				1.7700	
Full-time				1.5000	
Three-quarters-time				1.1250	
One-half-time				0.6195	
TOTAL DAYS OF ENROLLMENT	97,075	0	97,075		72,743.807
DAYS OF OPERATION	245	0	245		
DAYS OF ATTENDANCE	83,886	0	83,886		

☐ **NO NONCERTIFIED CHILDREN** - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2018 Contract No. CSPP-7119

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children. DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Toddlers (18 up to 36 months)					
Full-time-plus				1.6520	
Full-time				1.4000	
Three-quarters-time				1.0500	
One-half-time				0.7700	
Three and Four Year Olds					
Full-time-plus				1.1800	
Full-time				1.0000	
Three-quarters-time				0.7500	
One-half-time	3,923	0	3,923	0.6193	2,429.514
Exceptional Needs					
Full-time-plus				1.4160	
Full-time				1.2000	
Three-quarters-time				0.9000	
One-half-time	0	0	0	0.6196	-
Limited and Non-English Proficient					
Full-time-plus				1.2980	
Full-time				1.1000	
Three-quarters-time				0.8250	
One-half-time	1	0	1	0.6196	0.620
At Risk of Abuse or Neglect					
Full-time-plus				1.2980	
Full-time				1.1000	
Three-quarters-time				0.8250	
One-half-time	0	0	0	0.6196	-
Severely Disabled					
Full-time-plus				1.7700	
Full-time				1.5000	
Three-quarters-time				1.1250	
One-half-time				0.6196	
TOTAL DAYS OF ENROLLMENT	3,924	0	3,924		2,430.134

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2018 Contract No. CSPP-7119

	COLUMN A	COLUMN B	COLUMN C
SECTION III - REVENUE	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify): Head Start			\$0
Other (Specify):			
Subtotal	\$0	\$0	\$0
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Subtotal	\$0	\$0	\$0
Family Fees for Certified Children	2,251		2,251
Interest Earned on Apportionments			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start Program (EC § 8235(b))	111,130	0	111,130
Other (Specify):			
Other (Specify):			
TOTAL REVENUE	\$113,381	\$0	\$113,381

SECTION IV - REIMBURSABLE EXPENSES			
Direct Payments to Providers (FCCH Only)			
1000 Certificated Salaries	\$1,475,714		1,475,714
2000 Classified Salaries	709,779		709,779
3000 Employee Benefits	739,307		739,307
4000 Books and Supplies	398		398
5000 Services and Other Operating Expenses	19,915		19,915
6100/6200 Other Approved Capital Outlay	14,466		14,466
6400 New Equipment (program-related)			
6500 Replacement Equipment (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs. Rate 10.00 %. (Rate is Self-Calculating)	285,072		285,072
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$3,244,651	\$0	\$3,244,651
TOTAL ADMINISTRATIVE COST (included in section IV above)	\$453,143	\$0	\$453,143

FOR CDE-A&I USE ONLY:

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program

Requirements of the California Department of Education, Child Development Division:

Eligibility, enrollment, and attendance records are being maintained as required
(check YES or NO):

- ☒ YES
☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

- ☒ YES
☐ NO - Explain any discrepancies.

☐ NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

AUDITED ATTENDANCE AND FISCAL REPORT for General or Migrant Center-Based Programs					
Agency Name: <u>Community Action Partnership of Kern</u>		Vendor No. <u>Y320</u>			
Fiscal Year Ended: <u>June 30, 2018</u>		Contract No. <u>CMIG-7004</u>			
Independent Auditor's Name: <u>Brown Armstrong Accountancy Corporation</u>					
SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Infants (up to 18 months)					
Full-time-plus				2.006	
Full-time				1.700	
Three-quarters-time				1.275	
One-half-time				0.935	
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
On-half-time				0.770	
Three Years and Older					
Full-time-plus	533	0	533	1.180	628.940
Full-time	771	0	771	1.000	771.000
Three-quarters-time	125	0	125	0.750	93.750
One-half-time	9	0	9	0.550	4.950
Exceptional Needs					
Full-time-plus		0	0	1.416	0.000
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus	2,944	0	2,944	1.298	3,821.312
Full-time	901	0	901	1.100	991.100
Three-quarters-time	89	0	89	0.825	73.425
One-half-time				0.605	
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	5,372	0	5,372		6,384.477
DAYS OF OPERATION	245	0	245		
DAYS OF ATTENDANCE	4,289	0	4,289		
☐ NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.					
Comments - If necessary, attach additional sheets to explain adjustments:					

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2018 Contract No. CMIG-7004

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children. DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Infants (up to 18 months)					
Full-time-plus				2.006	
Full-time				1.700	
Three-quarters-time				1.275	
One-half-time				0.935	
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
On-half-time				0.770	
Three Years and Older					
Full-time-plus				1.180	
Full-time				1.000	
Three-quarters-time				0.750	
One-half-time	69	0	69	0.550	37.950
Exceptional Needs					
Full-time-plus				1.416	
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time	2	0	2	0.605	1.210
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	71	0	71		39.160

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2018 Contract No. CMIG-7004

Insert Any Commingled Contract No.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify):			
Subtotal			
Transfer from Reserve			
Family Fees for Certified Children Contract # CMIG-6004	\$1,748		\$1,748
Interest Earned on Apportionments			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start Program (EC § 8235(b))	1,779	0	1,779
Other (Specify):			
TOTAL REVENUE	\$3,527	\$0	\$3,527
SECTION IV - REIMBURSABLE EXPENSES			
Direct Payments to Providers (FCCH Only)			
1000 Certificated Salaries	\$114,771	\$0	\$114,771
2000 Classified Salaries	47,557	0	47,557
3000 Employee Benefits	55,354	0	55,354
4000 Books and Supplies	16	0	16
5000 Services and Other Operating Expenses	763	0	763
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Replacement Equipment (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs. Rate 10.00 %. (Rate is Self-Calculating)	21,668	0	21,668
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$240,129	\$0	\$240,129
TOTAL ADMINISTRATIVE COST (included in section IV above)	\$31,838	\$0	\$31,838
FOR CDE-A&I USE ONLY:			

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program

Requirements of the California Department of Education, Child Development Division:

Eligibility, enrollment, and attendance records are being maintained as required
(check YES or NO):

☒

YES

☐

NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable,
necessary, and adequately supported (check YES or NO):

☒

YES

☐

NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ **NO SUPPLEMENTAL REVENUES OR EXPENSES** - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

**AUDITED FISCAL REPORT
for Migrant Special Services**

Agency Name: Community Action Partnership of Kern Vendor No. Y320
 Fiscal Year End: June 30, 2018 Contract No. CMSS-7004
 Independent Auditor's Name: Brown Armstrong Accountancy Corporation

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-A	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION I - REVENUE			
RESTRICTED INCOME			
Other (Specify):			
Other (Specify):			
Subtotal			
INTEREST EARNED ON APPORTIONMENTS			
UNRESTRICTED INCOME			
Other (Specify):			
Other (Specify):			
TOTAL REVENUE	\$0	\$0	\$0
SECTION II - REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries	0	0	0
3000 Employee Benefits	0	0	0
4000 Books and Supplies	0	0	0
5000 Services and Other Operating Expenses	31,843	0	31,843
Indirect Costs. Rate: 10.00%	3,185	0	3,185
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$35,028	\$0	\$35,028
TOTAL ADMINISTRATIVE COSTS (included in section II above)	\$3,224	\$0	\$3,224
DAYS OF OPERATION	245	0	245
FOR CDE-A&I USE ONLY:			

COMMENTS - If necessary, attach additional sheets to explain adjustments:

AUDITED FISCAL REPORT
for CalWORKS, Alternative Payment or Family Child Care Home Programs

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2018 Contract No. CMAP-7000

Independent Auditor's Name: Brown Armstrong Accountancy Corporation

	Column A	Column B	Column C
SECTION I - REVENUE	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify):			
Subtotal			
TRANSFER FROM RESERVE <i>(Alternative Payment Only)</i>			
FAMILY FEES FOR CERTIFIED CHILDREN	122,157		122,157
INTEREST ON APPORTIONMENT PAYMENTS			
UNRESTRICTED INCOME			
Other (Specify):			
TOTAL REVENUE	\$122,157	\$0	\$122,157
SECTION II - REIMBURSABLE EXPENSES			
<i>Direct Payments to Providers</i>	5,753,809		\$5,753,809
1000 Certificated Salaries	511,472		511,472
2000 Classified Salaries	103,927		103,927
3000 Employee Benefits	12,897		12,897
4000 Books and Supplies	163,277		163,277
5000 Services and Other Operating Expenses	-		0
6100/6200 Other Approved Capital Outlay			
6400 New Equipment <i>(program-related)</i>			
6500 Replacement Equipment <i>(program-related)</i>			
Depreciation or Use Allowance			
Indirect Costs, Rate 10.00 %	428,878		428,878
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			
Other (Specify):			
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	6,974,260		\$6,974,260
TOTAL ADMINISTRATIVE COST <i>(included in Section II above)</i>	995,985		\$995,985
DAYS OF OPERATION	249		249
FOR CDE-A&I USE ONLY:			

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ **NO SUPPLEMENTAL REVENUES OR EXPENSES** - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

AUDITED RESERVE ACCOUNT ACTIVITY REPORT			
Agency Name: <u>Community Action Partnership of Kern</u>			
Fiscal Year End: <u>June 30, 2018</u>		Vendor No. <u>Y320</u>	
Independent Auditor's Name: <u>Brown Armstrong Accountancy Corporation</u>			
RESERVE ACCOUNT TYPE (Check One): ☒ Center Based ☐ Resource and Referral ☐ Alternative Payment	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
LAST YEAR:			
1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$3	\$0	\$3
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred from Contracts to Reserve Account	0		0
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)			
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$3	\$0	\$3
THIS YEAR:			
5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$0	\$0	\$0
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
CSPP - General			
Contract No.			
Contract No.			
CSPP - Professional Development			
Contract No.			
Contract No.			
Subtotal			
Other Contracts			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Subtotal			
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2018 (column A must agree with this year's CDFS 9530-A, Section IV)	\$3	\$0	\$3
COMMENTS - If necessary, attach additional sheets to explain adjustments:			

AUDITED RESERVE ACCOUNT ACTIVITY REPORT			
Agency Name: <u>Community Action Partnership of Kern</u>			
Fiscal Year End: <u>June 30, 2018</u>		Vendor No. <u>Y320</u>	
Independent Auditor's Name: <u>Brown Armstrong Accountancy Corporation</u>			
RESERVE ACCOUNT TYPE (Check One): ☐ Center Based ☐ Resource and Referral ☒ Alternative Payment	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
LAST YEAR:			
1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$322	\$0	\$322
2. Plus Transfers from Contracts to Reserve Account			
(based on last year's post-audit CDFS 9530, Section IV):			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred from Contracts to Reserve Account	0		0
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)			
	\$0	\$0	\$0
4. Ending Balance on Last Year's Post-Audit CDFS 9530			
	\$322	\$0	\$322
THIS YEAR:			
5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)			
	\$0	\$0	\$0
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
CSPP - General			
Contract No.			
Contract No.			
CSPP - Professional Development			
Contract No.			
Contract No.			
Subtotal			
Other Contracts			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Subtotal			
Total Transferred to Contracts from Reserve Account			
	0	0	0
7. Ending Balance on June 30, 2018 (column A must agree with this year's CDFS 9530-A, Section IV)			
	\$322	\$0	\$322
COMMENTS - If necessary, attach additional sheets to explain adjustments:			

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

No findings in the current year.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

No findings in the prior year.

**BROWN
ARMSTRONG**

**CERTIFIED
PUBLIC
ACCOUNTANTS**

**BAKERSFIELD OFFICE
(MAIN OFFICE)**

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FAX 661.324.4997
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SUITE 208
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23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

1919 GRAND CANAL BLVD
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WWW.BACPAS.COM

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

BROWN ARMSTRONG

Certified Public Accountants

The Board of Directors
Community Action Partnership of Kern
Bakersfield, California

We have audited the special purpose financial statements of Community Action Partnership of Kern (the Organization) for the year ended June 30, 2018, and have issued our report thereon dated November 29, 2018. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 8, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. There are no significant accounting estimates reflected in the Organization's June 30, 2018 special purpose financial statements.

The special purpose financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 29, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors of the Organization and is not intended to be, and should not be, used by anyone other than this specified party.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 29, 2018



MEMORANDUM

TO: Audit & Pension Committee

FROM: Tracy Webster, Chief Financial Officer 

DATE: January 14, 2019

RE: Agenda Item 5c, 2017 Information Returns and Attorney General Report –
Info Item

Community Action Partnership of Kern (CAPK) is required to file information returns annual with the Internal Revenue Service and the Franchise Tax Board. The 2017 returns were prepared by Brown Armstrong Accountancy Corporation from data provided by CAPK for the year ended February 28, 2018. The following information returns were submitted electronically by Brown Armstrong by the filing deadline date of January 15, 2018:

- 2017 IRS Form 990 – Return of Organization Exempt from Income Tax
- 2017 Form 199 California Exempt Organization Annual Information Return

Annually, CAPK is required to file the registration renewal fee report to the Attorney General's Registry of Charitable Trusts. The purpose of the report is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. Organizations with total gross revenue or assets of \$25,000 or more must also provide a copy of the IRS Form 990 with the renewal report. The report is required to be filed with the Attorney General no later than the date the IRS Form 990 is required to be filed with the IRS. CAPK met the filing deadline.

For your information, the information returns and the Attorney General report are attached.

Attachments:

2017 IRS Form 990 – Return of Organization Exempt from Income Tax
2017 Form 199 California Exempt Organization Annual Information Return
Annual Registration Renewal Fee Report to Attorney General of California

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning 3/01, 2017, and ending 2/28, 20 2018▶ **Do not send to the IRS. Keep for your records.**▶ **Go to www.irs.gov/Form8879EO for the latest information.****2017**Department of the Treasury
Internal Revenue Service

Name of exempt organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Name and title of officer

TRACY WEBSTERCFO

Employer identification number

95-2402760**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1 a Form 990 check here.....▶ ☒	b Total revenue , if any (Form 990, Part VIII, column (A), line 12).....	1 b <u>74,759,542.</u>
2 a Form 990-EZ check here.....▶ ☐	b Total revenue , if any (Form 990-EZ, line 9).....	2 b _____
3 a Form 1120-POL check here.....▶ ☐	b Total tax (Form 1120-POL, line 22).....	3 b _____
4 a Form 990-PF check here.....▶ ☐	b Tax based on investment income (Form 990-PF, Part VI, line 5)....	4 b _____
5 a Form 8868 check here.....▶ ☐	b Balance Due (Form 8868, line 3c).....	5 b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize BROWN ARMSTRONG ACCOUNTANCY CORPORATION to enter my PIN 17649 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Tracy Webster Date ▶ 1/14/19

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN

77047527800
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ CLINT W. BAIRD Date ▶ 1/14/19

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2017)

Form **8868**

(Rev. January 2017)

Department of the Treasury
Internal Revenue Service**Application for Automatic Extension of Time To File an
Exempt Organization Return**► **File a separate application for each return.**► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

OMB No. 1545-1709

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions.		Employer identification number (EIN) or
	COMMUNITY ACTION PARTNERSHIP OF KERN		95-2402760
	Number, street, and room or suite number. If a P.O. box, see instructions.		Social security number (SSN)
	5005 BUSINESS PARK NORTH		
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	BAKERSFIELD, CA 93309		

Enter the Return Code for the return that this application is for (file a separate application for each return)..... **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► CHRISTINE ANAMI

Telephone No. ► 661-336-5236 Fax No. ► 661-322-2237

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 1/15, 20 19, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 ____ or
- ☒ tax year beginning 3/01, 20 17, and ending 2/28, 20 18.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2017)

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 3/01, 2017, and ending 2/28, 2018

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C COMMUNITY ACTION PARTNERSHIP OF KERN
 5005 BUSINESS PARK NORTH
 BAKERSFIELD, CA 93309

D Employer identification number

95-2402760

E Telephone number

661-336-5236

G Gross receipts \$ 75,367,091.

F Name and address of principal officer:

SAME AS C ABOVE

H(a) Is this a group return for subordinates? Yes ☐ No ☒H(b) Are all subordinates included? Yes ☐ No ☐
If 'No,' attach a list. (see instructions)I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.CAPK.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1965

M State of legal domicile: CA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PROVIDE/ADVOCATE FOR RESOURCES THAT WILL EMPOWER MEMBERS OF THE COMMUNITY WE SERVE TO BE SELF-SUFFICIENT.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	1,069
	6	Total number of volunteers (estimate if necessary)	6	690
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	73,267,527.	73,196,960.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	812,219.	385,130.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,749.	16,530.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	695,065.	1,160,922.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	74,777,560.	74,759,542.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	35,594,055.	36,306,129.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25)		
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	39,002,689.	37,464,805.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	74,596,744.	73,770,934.
	19	Revenue less expenses. Subtract line 18 from line 12	180,816.	988,608.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	20,325,079.	21,012,720.
	22	Net assets or fund balances. Subtract line 21 from line 20	9,317,179.	9,016,212.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	1/14/19
	TRACY WEBSTER	CFO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	CLINT W. BAIRD	CLINT W. BAIRD	1/14/19
	Firm's name	Firm's EIN	PTIN
	BROWN ARMSTRONG ACCOUNTANCY CORPORATION	95-3109182	P01318969
	Firm's address	Phone no.	
	4200 TRUXTUN AVE STE 300 BAKERSFIELD, CA 93309-0668	(661) 324-4971	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☒ **X****1** Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 39,203,876. including grants of \$) (Revenue \$ 39,817,555.)

CHILD EDUCATION AND DEVELOPMENT SERVICES: TO PROVIDE COMPREHENSIVE CHILD EDUCATION AND DEVELOPMENT SERVICES FOR 2,738 INCOME ELIGIBLE CHILDREN SIX WEEKS TO FIVE YEARS OF AGE, AND THEIR FAMILIES. ALSO INCLUDES A STATEWIDE CHILD CARE PROGRAM TO PROVIDE CHILDREN OF MIGRANT FARM WORKERS WITH A SAFE, NURTURING AND EDUCATIONALLY GROWING ENVIRONMENT.

4b (Code:) (Expenses \$ 22,795,661. including grants of \$) (Revenue \$ 22,804,371.)

NUTRITION SERVICES: INCLUDES THE (1) CHILD AND ADULT CARE FOOD PROGRAM WHICH PROVIDES NUTRITIONAL LUNCH MEALS AND SNACKS TO THE 2,682 CHILDREN ENROLLED IN THE CHILD EDUCATION AND DEVELOPMENT SERVICES PROGRAM, (2) THE WOMEN, INFANTS AND CHILDREN PROGRAM WHICH PROVIDES TEMPORARY NUTRITIONAL ASSISTANCE AND COUNSELING FOR 19,770 PREGNANT AND NON-PREGNANT WOMEN, MEN AND GRANDPARENTS PER MONTH WHO ARE RAISING INFANTS AND CHILDREN WHO ARE NUTRITIONALLY AT RISK AND (3) THE FOOD BANK PROGRAM WHICH IS ONE OF THE LARGEST FOOD BANKS IN CALIFORNIA PROVIDING EMERGENCY FOOD ASSISTANCE AND DISTRIBUTING 13.5 MILLION POUNDS OF FOOD ANNUALLY.

4c (Code:) (Expenses \$ 4,225,560. including grants of \$) (Revenue \$ 4,313,638.)

ENERGY SERVICES: THE AGENCY PROVIDES UTILITY ASSISTANCE TO MORE THAN 6,500 HOUSEHOLDS ON AN ANNUAL BASIS. AN APPLICANT CAN ONLY RECEIVE THIS BENEFIT ONCE IN A 12 MONTH PERIOD. THE APPLICANT MUST RESIDE IN KERN COUNTY: HAVE A TOTAL HOUSEHOLD INCOME AT OR BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES AND HAVE A UTILITY BILL WITH AT LEAST 30 DAYS OF SERVICE.

WEATHERIZATION SERVICES: THE AGENCY PROVIDES ASSISTANCE TO MORE THAN 400 HOUSEHOLDS ON AN ANNUAL BASIS. A RESIDENT CAN RECEIVE WEATHERIZATION ASSISTANCE ONCE EVERY SEVEN YEARS. TO QUALIFY THE APPLICANT MUST RESIDE IN KERN COUNTY AND HAVE A TOTAL HOUSEHOLD INCOME AT OR BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES.

4d Other program services (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ 1,792,987. including grants of \$) (Revenue \$ 1,632,755.)

4e Total program service expenses ▶ 68,018,084.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.	X	
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Form 990 (2017)

BAA

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1 a 383		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	X	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2 a 1,069		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a		X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O	3 b		
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a		X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	X	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9 a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9 b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11 a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13 a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b		
c Enter the amount of reserves on hand	13 c		
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14 b		

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X****Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. 1 a 15		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent. 1 b 15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7 a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8 a	X	
b Each committee with authority to act on behalf of the governing body? 8 b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates? 10 a		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11 a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12 a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12 b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. 12 c		X
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15 a	X	
b Other officers or key employees of the organization 15 b	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16 a		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16 b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶

TRACY WEBSTER 5005 BUSINESS PARK NORTH BAKERSFIELD CA 93309 661-336-5236

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMES S. CAMP DIRECTOR	4 0	X						0.	0.	0.
(2) MARIAN PANOS DIRECTOR	0 0	X						0.	0.	0.
(3) FRED PLANE SECRETARY	4 0	X						0.	0.	0.
(4) GARTH CORRIGAN CHAIRMAN	4 0	X						0.	0.	0.
(5) CHARLIE RODRIGUEZ DIRECTOR	4 0	X						0.	0.	0.
(6) GUADALUPE PEREZ DIRECTOR	4 0	X						0.	0.	0.
(7) CURTIS FLOYD VICE-CHAIR	4 0	X						0.	0.	0.
(8) ANA VIGIL DIRECTOR	4 0	X						0.	0.	0.
(9) YOLANDA OCHOA DIRECTOR	4 0	X						0.	0.	0.
(10) WARREN PETERSON TREASURER	4 0	X						0.	0.	0.
(11) JIMMIE CHILDRESS DIRECTOR	4 0	X						0.	0.	0.
(12) CRAIG HENDERSON DIRECTOR	4 0	X						0.	0.	0.
(13) MIKE MAGGARD DIRECTOR	4 0	X						0.	0.	0.
(14) ENRIQUE SALAZAR, JR. DIRECTOR	4 0	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) SHARIF HASSAN DIRECTOR	4 0	X						0.	0.	0.
(16) JANE BENTON DIRECTOR	4 0	X						0.	0.	0.
(17) LORENA FERNANDEZ DIRECTOR	4 0	X						0.	0.	0.
(18) JEREMY T. TOBIAS CEO	40 0			X				180,567.	0.	33,464.
(19) CHRISTINE ANAMI CFO	40 0			X				136,083.	0.	15,595.
(20) YOLANDA GONZALES DIV. DIRECTOR	40 0					X		123,227.	0.	21,350.
(21) RALPH MARTINEZ DIV. DIRECTOR	40 0					X		107,691.	0.	20,764.
(22) CARMEN SEGOVIA DIV. DIRECTOR	40 0					X		101,972.	0.	22,986.
(23) EMILIO WAGNER DIV. DIRECTOR	40 0					X		100,846.	0.	23,346.
(24)										
(25)										
1 b Sub-total								750,386.	0.	137,505.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								750,386.	0.	137,505.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization										6

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
PLC SYSTEM SERVICES 11509 ORCHARD PARK DRIVE BAKERSFIELD, CA 93311	AC & HEATING	197,990.
CORDOVA CONSTRUCTION - ARTURO F. CORDOVA 6128 FILLMORE AVE. STOCKTON	GENERAL CONTRACTOR	116,420.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **2**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns.....	1 a				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c				
	d Related organizations.....	1 d				
	e Government grants (contributions).....	1 e 58,603,422.				
	f All other contributions, gifts, grants, and similar amounts not included above....	1 f 14,593,538.				
	g Noncash contributions included in lines 1a-1f: \$	14,481,152.				
	h Total. Add lines 1a-1f.....		73,196,960.			
Program Service Revenue	Business Code					
	2 a SHARED MAINTENANCE FEES	624200	212,223.	212,223.		
	b PROGRAM AND PARENT FEES	624200	172,907.	172,907.		
	c					
	d					
	e					
	f All other program service revenue....					
g Total. Add lines 2a-2f.....		385,130.				
Other Revenue	3 Investment income (including dividends, interest and other similar amounts).....		1,089.			1,089.
	4 Income from investment of tax-exempt bond proceeds. ▶					
	5 Royalties					
	6 a Gross rents.....	(i) Real 72,284.				
	b Less: rental expenses.....					
	c Rental income or (loss)....	72,284.				
	d Net rental income or (loss)..... ▶		72,284.			72,284.
	7 a Gross amount from sales of assets other than inventory.....	(i) Securities (ii) Other 599,345.				
	b Less: cost or other basis and sales expenses.....		583,904.			
	c Gain or (loss).....		15,441.			
	d Net gain or (loss)..... ▶		15,441.	15,441.		
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.....	a 73,051.				
	b Less: direct expenses.....	b 23,645.				
	c Net income or (loss) from fundraising events..... ▶		49,406.			49,406.
	9 a Gross income from gaming activities. See Part IV, line 19.....	a				
	b Less: direct expenses.....	b				
	c Net income or (loss) from gaming activities..... ▶					
10 a Gross sales of inventory, less returns and allowances.....	a					
b Less: cost of goods sold.....	b					
c Net income or (loss) from sales of inventory..... ▶						
Miscellaneous Revenue		Business Code				
11 a OTHER MISCELLANEOUS	624200	1,039,232.	1,039,232.			
b						
c						
d All other revenue.....						
e Total. Add lines 11a-11d.....		1,039,232.				
12 Total revenue. See instructions.....		74,759,542.	1,439,803.	0.	122,779.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	365,709.	0.	365,709.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	27,588,471.	25,337,778.	2,250,693.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,204,275.	1,085,736.	118,539.	
9 Other employee benefits.	4,778,569.	4,548,191.	230,378.	
10 Payroll taxes.	2,369,105.	2,156,203.	212,902.	
11 Fees for services (non-employees):				
a Management				
b Legal.	61,327.	19,584.	41,743.	
c Accounting	82,587.		82,587.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,154,646.	1,486,910.	667,736.	
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology				
15 Royalties				
16 Occupancy.	2,439,910.	2,341,849.	98,061.	
17 Travel.	569,310.	503,355.	65,955.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	299,408.	250,645.	48,763.	
20 Interest	107,272.	89,591.	17,681.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization.	1,179,263.	895,710.	283,553.	
23 Insurance.	279,495.	223,736.	55,759.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM COST	23,672,373.	23,672,373.		
b CONSUMABLE SUPPLIES	2,417,822.	2,310,751.	107,071.	
c REPAIRS AND MAINTENANCE	1,903,818.	1,824,609.	79,209.	
d INDIRECT EXPENSE	844,919.		844,919.	
e All other expenses	1,452,655.	1,271,063.	181,592.	
25 Total functional expenses. Add lines 1 through 24e.	73,770,934.	68,018,084.	5,752,850.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing		1	
	2 Savings and temporary cash investments	3,333,427.	2	3,850,166.
	3 Pledges and grants receivable, net	3,149,045.	3	3,672,278.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,119,850.	8	1,265,045.
	9 Prepaid expenses and deferred charges	364,365.	9	398,620.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 30,852,541.		
	b Less: accumulated depreciation	10b 19,025,930.	12,358,392.	10c 11,826,611.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	20,325,079.	16	21,012,720.	
Liabilities	17 Accounts payable and accrued expenses	4,774,222.	17	4,483,364.
	18 Grants payable		18	
	19 Deferred revenue	1,254,630.	19	1,728,320.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,154,442.	23	2,781,720.
	24 Unsecured notes and loans payable to unrelated third parties	125,000.	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	8,885.	25	22,808.
	26 Total liabilities. Add lines 17 through 25	9,317,179.	26	9,016,212.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	10,946,254.	27	11,926,069.
	28 Temporarily restricted net assets	61,646.	28	70,439.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances.	11,007,900.	33	11,996,508.
34 Total liabilities and net assets/fund balances.	20,325,079.	34	21,012,720.	

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Form 990 (2017)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	74,759,542.
2	Total expenses (must equal Part IX, column (A), line 25)	2	73,770,934.
3	Revenue less expenses. Subtract line 2 from line 1.	3	988,608.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)).	4	11,007,900.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O).	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)).	10	11,996,508.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
2 b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

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Form 990 (2017)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	49969652.	62242512.	68387777.	73196274.	73118223.	326914438.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	49969652.	62242512.	68387777.	73196274.	73118223.	326914438.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						326914438.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4.	49969652.	62242512.	68387777.	73196274.	73118223.	326914438.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	68,303.	81,215.	78,840.	79,174.	73,373.	380,905.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI.	63,760.	5,229.	16,107.	1,769.	3,921.	90,786.
11 Total support. Add lines 7 through 10.						327386129.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)).	14	99.86 %
15 Public support percentage from 2016 Schedule A, Part II, line 14.	15	99.84 %
16a 33-1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☒		
b 33-1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☐		
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐		
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ ☐		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17.	18	%
19a 33-1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization.		☐
b 33-1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization.		☐
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.		☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?

b A family member of a person described in (a) above?

c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a ☐ The organization satisfied the Activities Test. Complete line 2 below.b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer (a) and (b) below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8	

Section B – Minimum Asset Amount

		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

BAA

Schedule A (Form 990 or 990-EZ) 2017

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.....			
c From 2014.....			
d From 2015.....			
e From 2016.....			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013.....			
b Excess from 2014.....			
c Excess from 2015.....			
d Excess from 2016.....			
e Excess from 2017.....			

BAA

Schedule A (Form 990 or 990-EZ) 2017

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2017	2016	2015	2014	2013
OTHER REVENUE	\$ 3,921.	\$ 1,769.	\$ 16,107.	\$ 5,229.	\$ 63,760.
TOTAL	<u>\$ 3,921.</u>	<u>\$ 1,769.</u>	<u>\$ 16,107.</u>	<u>\$ 5,229.</u>	<u>\$ 63,760.</u>

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 501(c)(3) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization COMMUNITY ACTION PARTNERSHIP OF KERN	Employer identification number 95-2402760
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH AND HUMAN SERV PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 42,894,207.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	U.S. DEPT. OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 7,376,836.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
3	STATE OF CA - DEPT. OF EDUCATION PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 5,948,136.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number	
--------------------------------	--

95-2402760

Part II

[illegible]

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Employer identification number

95-2402760

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ _____ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held	
-----	N/A			
-----	(e) Transfer of gift Transferee's name, address, and ZIP + 4			Relationship of transferor to transferee

-----	(e) Transfer of gift Transferee's name, address, and ZIP + 4			Relationship of transferor to transferee

-----	(e) Transfer of gift Transferee's name, address, and ZIP + 4			Relationship of transferor to transferee

-----	(e) Transfer of gift Transferee's name, address, and ZIP + 4			Relationship of transferor to transferee

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

- Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Employer identification number

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate value of contributions to (during year).....		
3 Aggregate value of grants from (during year).....		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	☐ Yes ☐ No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	☐ Yes ☐ No	

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1..... ► \$ _____

(ii) Assets included in Form 990, Part X..... ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1..... ► \$ _____

b Assets included in Form 990, Part X..... ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
1 c Beginning balance	
1 d Additions during the year	
1 e Distributions during the year	
1 f Ending balance	

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Temporarily restricted endowment ☐ %
 The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		
(ii) related organizations		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?		

- (i) unrelated organizations
 (ii) related organizations

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		1,776,669.		1,776,669.
b Buildings		18,411,488.	10,451,593.	7,959,895.
c Leasehold improvements		5,949,582.	4,661,251.	1,288,331.
d Equipment		4,714,802.	3,913,086.	801,716.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				11,826,611.

BAA

Schedule D (Form 990) 2017

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ..		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ..		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ADVANCES PAYABLE	22,808.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ..	22,808.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	74,759,542.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2 a	
	b Donated services and use of facilities	2 b	
	c Recoveries of prior year grants	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	74,759,542.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)	5	74,759,542.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	73,770,934.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2 a	
	b Prior year adjustments	2 b	
	c Other losses	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	73,770,934.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)	5	73,770,934.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest instructions.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		AWARDS BANQUET (event type)	(event type)	NONE (total number)	(add column (a) through column (c))
REVENUE	1 Gross receipts	73,051.			73,051.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	73,051.			73,051.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	23,645.			23,645.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				23,645.
	11 Net income summary. Subtract line 10 from line 3, column (d)				49,406.

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
DIRECT EXPENSES	1 Gross revenue				
	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.
► Attach to Form 990.

► Go to www.irs.gov/form990 for instructions and the latest information

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☒ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If 'Yes' on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If 'Yes' on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?
If 'Yes,' describe in Part III

9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

X

X

X

X

X

X

X

X

X

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2017

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
JEREMY T. TOBIAS 1 CEO	(i) 170,280.	0.	10,287.	18,004.	15,460.	214,031.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
CHRISTINE ANAMI 2 CFO	(i) 128,719.	0.	7,364.	10,178.	5,417.	151,678.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
3	(i)						
	(ii)						
4	(i)						
	(ii)						
5	(i)						
	(ii)						
6	(i)						
	(ii)						
7	(i)						
	(ii)						
8	(i)						
	(ii)						
9	(i)						
	(ii)						
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2017

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Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art				
2 Art – Historical treasures				
3 Art – Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities – Publicly traded				
10 Securities – Closely held stock				
11 Securities – Partnership, LLC, or trust interests				
12 Securities – Miscellaneous				
13 Qualified conservation contribution – Historic structures				
14 Qualified conservation contribution – Other				
15 Real estate – Residential				
16 Real estate – Commercial				
17 Real estate – Other				
18 Collectibles				
19 Food inventory	X	1	1,528,117.	
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (.....)				
26 Other ▶ (.....)				
27 Other ▶ (.....)				
28 Other ▶ (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30 a		X
31		X
32 a		X
33		

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2017)

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

VOLUNTEER ESTIMATE

VOLUNTEERS PARTICIPATE FOR THE MOST PART IN THE FOOD BANK, YOUTH CENTERS IN SHAFTER AND BAKERSFIELD, HEAD START AND VOLUNTEER INCOME TAX ASSISTANCE PROGRAMS OF THE ORGANIZATION.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

COMMUNITY ACTION PARTNERSHIP OF KERN SHALL PROVIDE AND ADVOCATE FOR RESOURCES THAT WILL EMPOWER MEMBERS OF THE COMMUNITIES WE SERVE TO BE SELF-SUFFICIENT. COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK) IS THE FEDERALLY DESIGNATED ANTI-POVERTY AGENCY FOR KERN COUNTY AND HAS BEEN WORKING TO PROVIDE AN INTEGRATED NETWORK OF SERVICES SINCE 1965. THROUGH A VARIETY OF PROGRAMS AND IN COLLABORATION WITH OTHER COMMUNITY SERVICE AGENCIES, CAPK HELP PARTICIPANTS PURSUE THEIR EDUCATION GOALS, SECURE AND RETAIN EMPLOYMENT, MAINTAIN ADEQUATE HOUSING, RECEIVE MEDICAL SERVICES, OBTAIN ENERGY SUBSIDY AND WEATHERIZATION ASSISTANCE, ENCOURAGES PARENT PARTICIPATION, COUNTERACTS HUNGER AND MALNUTRITION, PROVIDES CHILD CARE AND PRESCHOOL EDUCATION, AND OTHER PERSONAL AND FAMILY DEVELOPMENT OPPORTUNITIES TO BUILD AND ACHIEVE INDIVIDUAL AND FAMILY SELF-SUFFICIENCY.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

OTHER PROGRAM SERVICES INCLUDE (1) COMPREHENSIVE INFORMATION AND REFERRAL SERVICES THAT LINK KERN COUNTY RESIDENTS TO COMMUNITY HEALTH AND HUMAN SERVICES AND SUPPORT. CAPK HAS BEEN DESIGNATED BY THE CALIFORNIA PUBLIC UTILITIES COMMISSION AS THE 2-1-1 PROVIDER FOR KERN COUNTY. SERVICES ARE AVAILABLE 24 HOURS A DAY, SEVEN DAYS A WEEK. (2) FREE TAX PREPARATION SERVICES TO LOW-TO-MODERATE INCOME INDIVIDUALS, FAMILIES AND SENIORS. (3) YOUTH SERVICES TO PROVIDE PROGRAMS THAT FOCUS ON NUTRITION, EDUCATION, RECREATION, TEEN PREGNANCY PREVENTION, AND ACTIVE HEALTHY LIVING.

Name of the organization

Employer identification number

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE CHIEF FINANCIAL OFFICER OF THE ORGANIZATION REVIEWS THE PREPARED FORM 990 BEFORE IT IS SIGNED BY THE CHIEF EXECUTIVE OFFICER OF THE ORGANIZATION AND BEFORE IT IS SUBMITTED TO THE IRS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

EVERY THREE YEARS AND PERIODICALLY DURING THIS TIME FRAME, AN INDEPENDENT SALARY SURVEY INCLUDING BENEFIT PACKAGE IS CONDUCTED. ALSO, THE RECENTLY ENACTED HEAD START ACT CONTAINS LANGUAGE REGARDING LIMITATIONS ON THE COMPENSATION OF HEAD START STAFF, INCLUDING THE CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER, AND OTHER KEY EMPLOYEES. SPECIFICALLY, IT PRECLUDES USING ANY FEDERAL FUNDS TO PAY ANY PART OF THE COMPENSATION OF AN INDIVIDUAL IF THAT INDIVIDUALS COMPENSATION EXCEEDS THE RATE PAYABLE FOR LEVEL II OF THE EXECUTIVE SCHEDULE (\$187,000 EFFECTIVE CALENDAR YEAR 2017). ANY CHANGE IN THE SALARY GRADE OF A POSITION IS APPROVED BY THE BOARD OF DIRECTORS BEFORE THE CHANGE IS IMPLEMENTED.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

COPIES OF THE ABOVE DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE, UPON REQUEST, AND ARE ALSO AVAILABLE FOR INSPECTION AT THE MAIN OFFICE OF THE ORGANIZATION.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number
95-2402760

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					
(2) -----					
(3) -----					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.						
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?
						Yes
(1) FRIENDSHIP HOUSE COMMUNITY CENTER 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309 95-2419401	COMMUNITY CENTER	CA	501 (C) (4)		CAPK	X
(2) ----- ----- ----- -----						
(3) ----- ----- ----- -----						
(4) ----- ----- ----- -----						

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												

(2) -----												

(3) -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) -----									

(2) -----									

(3) -----									

Part V Transactions With Related Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		1 a X
b	Gift, grant, or capital contribution to related organization(s)		1 b X
c	Gift, grant, or capital contribution from related organization(s)		1 c X
d	Loans or loan guarantees to or for related organization(s)		1 d X
e	Loans or loan guarantees by related organization(s)		1 e X
f	Dividends from related organization(s)		1 f X
g	Sale of assets to related organization(s)		1 g X
h	Purchase of assets from related organization(s)		1 h X
i	Exchange of assets with related organization(s)		1 i X
j	Lease of facilities, equipment, or other assets to related organization(s)		1 j X
k	Lease of facilities, equipment, or other assets from related organization(s)		1 k X
l	Performance of services or membership or fundraising solicitations for related organization(s)		1 l X
m	Performance of services or membership or fundraising solicitations by related organization(s)		1 m X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		1 n X
o	Sharing of paid employees with related organization(s)		1 o X
p	Reimbursement paid to related organization(s) for expenses		1 p X
q	Reimbursement paid by related organization(s) for expenses		1 q X
r	Other transfer of cash or property to related organization(s)		1 r X
s	Other transfer of cash or property from related organization(s)		1 s X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) -----													

(2) -----													

(3) -----													

(4) -----													

(5) -----													

(6) -----													

(7) -----													

(8) -----													

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2017

California e-file Return Authorization for Exempt Organizations

FORM

8453-EO

Exempt Organization name

Identifying number

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	75,367,091.
2	Total gross income (Form 199, line 8)	2	74,783,187.
3	Total expenses and disbursements (Form 199, Line 9)	3	73,794,579.

Part II Settle Your Account Electronically for Taxable Year 2017

4 ☐ Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
 6 Account number _____ 7 Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2017 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.**

Sign Here


 Signature of officer


 Date

CFO
 Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

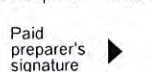
I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2017 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature		Date		Check if also paid preparer	☒	Check if self-employed	☐	ERO's PTIN	P01318969
Firm's name (or yours if self-employed) and address	BROWN ARMSTRONG ACCOUNTANCY CORPORATION 4200 TRUXTUN AVE STE 300 BAKERSFIELD CA				FEIN		95-3109182		
					ZIP Code		93309-0668		

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature		Date	_____	Check if self-employed	☐	Paid preparer's PTIN	_____
Firm's name (or yours if self-employed) and address	_____				FEIN		_____
	_____				ZIP code		_____

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2017

2017

California Exempt Organization
Annual Information Return

199

Calendar Year 2017 or fiscal year beginning (mm/dd/yyyy) 3/01/2017, and ending (mm/dd/yyyy) 2/28/2018.

Corporation/Organization name

COMMUNITY ACTION PARTNERSHIP OF KERN

Additional information. See instructions.

California corporation number

0490460

FEIN

95-2402760

PMB no.

Street address (suite or room)

5005 BUSINESS PARK NORTH

City

BAKERSFIELD

Foreign country name

State

CA

Foreign province/state/county

Zip code

93309

Foreign postal code

- A** First Return. ☐ Yes ☒ No
- B** Amended Return. ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust. ☐ Yes ☒ No
- D** Final Information Return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
 Enter date (mm/dd/yyyy) ☐
- E** Check accounting method:
 1 ☐ Cash 2 ☒ Accrual 3 ☐ Other
- F** Federal return filed? 1 ☐ 990T 2 ☐ 990-PF 3 ☐ Sch H (990)
 4 ☐ Other 990 series
- G** Is this a group filing? See instructions. ☐ Yes ☒ No
- H** Is this organization in a group exemption? ☐ Yes ☒ No
 If 'Yes,' what is the parent's name?
- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities?See instructions. ☐ Yes ☒ No**K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No

If 'Yes,' enter the gross receipts from nonmember sources. \$

L If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box.No filing fee is required. ☒**M** Is the organization a Limited Liability Company? ☐ Yes ☒ No**N** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No**P** Is federal Form 1023/1024 pending? ☐ Yes ☐ No

Date filed with IRS

CACA1112L 01/02/18

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	2,170,131.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B	3	73,196,960.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	75,367,091.
	5	Cost of goods sold	5	
	6	Cost or other basis, and sales expenses of assets sold	6	583,904.
	7	Total costs. Add line 5 and line 6.	7	583,904.
	8	Total gross income. Subtract line 7 from line 4.	8	74,783,187.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	73,794,579.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	988,608.
Filing Fee	11	Total payments	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Information F.	15	
	16	Penalties and Interest. See General Information J.	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Paid Preparer's Use Only	Signature of officer		Title	CFO
	Preparer's signature		Date	4/11/18
	Firm's name (or yours, if self-employed) and address	BROWN ARMSTRONG ACCOUNTANCY CORPORATION 4200 TRUXTUN AVE STE 300 BAKERSFIELD, CA 93309-0668		
	Check if self-employed	☐	Telephone	661-336-5236
			PTIN	P01318969
			FEIN	95-3109182
			Telephone	(661) 324-4971
	May the FTB discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No			

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts — complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.....	•	1	
	2	Interest.....	•	2	
	3	Dividends.....	•	3	
	4	Gross rents.....	•	4	72,284.
	5	Gross royalties.....	•	5	
	6	Gross amount received from sale of assets (See Instructions).....	•	6	599,345.
	7	Other income. Attach schedule..... SEE STATEMENT 1	•	7	1,498,502.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.....		8	2,170,131.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.....	•	9	
Expenses and Disbursements	10	Disbursements to or for members.....	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule..... SEE STMT 2	•	11	365,709.
	12	Other salaries and wages.....	•	12	27,588,471.
	13	Interest.....	•	13	107,272.
	14	Taxes.....	•	14	2,369,105.
	15	Rents.....	•	15	2,439,910.
	16	Depreciation and depletion (See instructions).....	•	16	1,179,263.
	17	Other Expenses and Disbursements. Attach schedule..... SEE STATEMENT 3	•	17	39,744,849.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.....		18	73,794,579.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash.....		3,333,427.	•	3,850,166.
2	Net accounts receivable.....		3,149,045.	•	3,672,278.
3	Net notes receivable.....			•	
4	Inventories.....		1,119,850.	•	1,265,045.
5	Federal and state government obligations.....			•	
6	Investments in other bonds.....			•	
7	Investments in stock.....			•	
8	Mortgage loans.....			•	
9	Other investments. Attach schedule.....			•	
10 a	Depreciable assets.....	28,986,714.		29,075,872.	
b	Less accumulated depreciation.....	18,404,991.	10,581,723.	19,025,930.	10,049,942.
11	Land.....		1,776,669.	•	1,776,669.
12	Other assets. Attach schedule..... STM 4		364,365.	•	398,620.
13	Total assets.....		20,325,079.		21,012,720.
Liabilities and net worth					
14	Accounts payable.....		4,774,222.	•	4,483,364.
15	Contributions, gifts, or grants payable.....			•	
16	Bonds and notes payable.....			•	
17	Mortgages payable.....		3,154,442.	•	2,781,720.
18	Other liabilities. Attach schedule..... STM 5		1,388,515.	•	1,751,128.
19	Capital stock or principal fund.....		11,007,900.	•	11,996,508.
20	Paid-in or capital surplus. Attach reconciliation.....			•	
21	Retained earnings or income fund.....			•	
22	Total liabilities and net worth.....		20,325,079.		21,012,720.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books.....	•	988,608.	7	Income recorded on books this year not included in this return. Attach schedule.....	•	
2	Federal income tax.....	•		8	Deductions in this return not charged against book income this year. Attach schedule.....	•	
3	Excess of capital losses over capital gains.....	•		9	Total. Add line 7 and line 8.....		
4	Income not recorded on books this year. Attach schedule.....	•		10	Net income per return. Subtract line 9 from line 6.....		988,608.
5	Expenses recorded on books this year not deducted in this return. Attach schedule.....	•					
6	Total. Add line 1 through line 5.....		988,608.				

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY
Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF.
► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH AND HUMAN SERV PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 42,894,207.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	U.S. DEPT. OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 7,376,836.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
3	STATE OF CA - DEPT. OF EDUCATION PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 5,948,136.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

95-2402760

[illegible]

Employer identification number

95-2402760

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____ **N/A**
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	N/A		
-----	(e) Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
-----	(e) Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

INCOME FROM SPECIAL EVENTS.....	\$	73,051.
OTHER INVESTMENT INCOME.....		1,089.
OTHER MISCELLANEOUS.....		1,039,232.
PROGRAM SERVICE REVENUE.....		385,130.
TOTAL	\$	<u>1,498,502.</u>

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JAMES S. CAMP 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	\$ 0.	\$ 0.	\$ 0.
MARIAN PANOS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 0	0.	0.	0.
FRED PLANE 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	SECRETARY 4.00	0.	0.	0.
GARTH CORRIGAN 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CHAIRMAN 4.00	0.	0.	0.
CHARLIE RODRIGUEZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
GUADALUPE PEREZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
CURTIS FLOYD 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	VICE-CHAIR 4.00	0.	0.	0.
ANA VIGIL 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
YOLANDA OCHOA 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

STATEMENT 2 (CONTINUED)
 FORM 199, PART II, LINE 11
 COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
WARREN PETERSON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	TREASURER 4.00	\$ 0.	\$ 0.	\$ 0.
JIMMIE CHILDRESS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
CRAIG HENDERSON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
MIKE MAGGARD 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
ENRIQUE SALAZAR, JR. 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
JEREMY T. TOBIAS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CEO 40.00	214,031.	18,004.	15,460.
CHRISTINE ANAMI 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CFO 40.00	151,678.	10,178.	5,417.
SHARIF HASSAN 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
JANEA BENTON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
LORENA FERNANDEZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
	TOTAL	\$ 365,709.	\$ 28,182.	\$ 20,877.

STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$ 82,587.
BANK CHARGES.....	17,053.
BOARD COSTS.....	21,876.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	299,408.
CONSUMABLE SUPPLIES.....	2,417,822.
DUES AND SUBSCRIPTIONS.....	33,287.
EMPLOYEE COSTS.....	24,499.
EQUIPMENT RENT/LEASE.....	116,366.
FINES/PENALTIES.....	4,660.
FIRST AID.....	12,503.
INDIRECT EXPENSE.....	844,919.
INSURANCE.....	279,495.
LEGAL FEES.....	61,327.
MISCELLANEOUS EXPENSE.....	159.
OTHER EMPLOYEE BENEFIT.....	4,778,569.
OTHER FEES.....	2,154,646.
OUTREACH.....	347,593.
PENSION PLAN CONTRIBUTIONS.....	1,204,275.
POSTAGE AND SHIPPING.....	46,647.
PRE-EMPLOYMENT PHYSICAL.....	82,631.
PRINTING AND PUBLICATIONS.....	124,371.
PROGRAM COST.....	23,672,373.
REPAIRS AND MAINTENANCE.....	1,903,818.
SPECIAL EVENT EXPENSES.....	23,645.
TAXES AND LICENSES.....	62,339.
TELEPHONE AND INTERNET.....	558,671.
TRAVEL.....	569,310.
TOTAL	<u>\$39,744,849.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

PREPAID EXPENSES AND DEFERRED CHARGES.....	398,620.
TOTAL	<u>\$ 398,620.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

ADVANCES PAYABLE.....	22,808.
DEFERRED REVENUE.....	1,728,320.
TOTAL	<u>\$ 1,751,128.</u>

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2017**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

Identifying number

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	75,367,091.
2	Total gross income (Form 199, line 8)	2	74,783,187.
3	Total expenses and disbursements (Form 199, Line 9)	3	73,794,579.

Part II Settle Your Account Electronically for Taxable Year 2017

4 ☐ Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
 6 Account number _____ 7 Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2017 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.**

**Sign
Here**

Signature of officer

Date

CFO
Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2017 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO
Must
Sign**

ERO's signature	CLINT W. BAIRD	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's PTIN
Firm's name (or yours if self-employed) and address	BROWN ARMSTRONG ACCOUNTANCY CORPORATION 4200 TRUXTUN AVE STE 300 BAKERSFIELD CA				FEIN 95-3109182 ZIP Code 93309-0668

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid
Preparer
Must
Sign**

Paid preparer's signature		Date	Check if self-employed ☐	Paid preparer's PTIN
Firm's name (or yours if self-employed) and address				FEIN ZIP code

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2017

**RENTAL INCOME WORKSHEET
FORM 990**
RENTAL PROPERTY

GROSS RENTAL INCOME.....	\$	72,284.
EXPENSES		
TOTAL EXPENSES.....	\$	0.
NET RENTAL INCOME OR LOSS \$ 72,284.		

**FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS**

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	68,018,084.	68,018,084.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	68,568,319.	385,130.	PART VIII, LINE 2, COL. A

**FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
CONSULTING	1,427,316.	1,269,722.	157,594.	
OTHER PROFESSIONAL FEES	36,388.	36,388.		
PAYROLL SERVICE FEES	196,409.		196,409.	
SOFTWARE SUPPORT/MAINTENANCE	494,533.	180,800.	313,733.	
TOTAL	\$ 2,154,646.	\$ 1,486,910.	\$ 667,736.	\$ 0.

**FORM 990, PART IX, LINE 24E
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	17,053.	720.	16,333.	
BOARD COSTS	21,876.		21,876.	
DUES AND SUBSCRIPTIONS	33,287.	20,397.	12,890.	
EMPLOYEE COSTS	24,499.	6,510.	17,989.	
EQUIPMENT RENT/LEASE	116,366.	99,997.	16,369.	
FINES/PENALTIES	4,660.		4,660.	
FIRST AID	12,503.	10,753.	1,750.	
MISCELLANEOUS EXPENSE	159.	159.		
OUTREACH	347,593.	341,422.	6,171.	
POSTAGE AND SHIPPING	46,647.	28,643.	18,004.	
PRE-EMPLOYMENT PHYSICAL	82,631.	71,702.	10,929.	
PRINTING AND PUBLICATIONS	124,371.	113,703.	10,668.	

FORM 990, PART IX, LINE 24E (CONTINUED)
OTHER EXPENSES

	(A) <u>TOTAL</u>	(B) <u>PROGRAM SERVICES</u>	(C) <u>MANAGEMENT & GENERAL</u>	(D) <u>FUNDRAISING</u>
TAXES AND LICENSES	62,339.	56,897.	5,442.	
TELEPHONE AND INTERNET	558,671.	520,160.	38,511.	
TOTAL	<u>\$ 1,452,655.</u>	<u>\$ 1,271,063.</u>	<u>\$ 181,592.</u>	<u>\$ 0.</u>

MAIL TO:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

WEB SITE ADDRESS:

www.ag.ca.gov/charities/

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-307, 311, and 312

Failure to submit this report annually no later than the 15th day of the 5th month after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number 61855

COMMUNITY ACTION PARTNERSHIP OF KERN

Name of Organization

5005 BUSINESS PARK NORTH

Address (Number and Street)

BAKERSFIELD, CA 93309-1651

City or Town, State and ZIP Code

Check if:

☐ Change of address

☐ Amended report

Corporate or Organization No. D-490460

Federal Employer I.D. No. 95-2402760

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 03 / 01 / 2017 ending 02 / 28 / 2018) list:

Gross annual revenue \$ 74,759,542 Total assets \$ 21,012,720

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

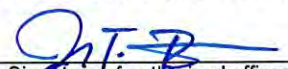
Note: If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, did non-program expenditures exceed 50% of gross revenue?		X
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		X
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		X
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	X	
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.		X
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		X
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	X	

Organization's area code and telephone number (661) 336 - 5236

Organization's e-mail address WWW.CAPK.ORG

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.


Signature of authorized officer

JEREMY T. TOBIAS

Printed Name

CHIEF EXECUTIVE OFFICER

Title

Date

12/14/18

COMMUNITY ACTION PARTNERSHIP OF KERN
2017/18 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

State Charity Registration Number: 61855
Corporate Number: D-0490460
Federal Employer I.D. No.: 95-2402760

PART B – QUESTION #6

Governmental funding for the period 3/1/17 to 2/28/18 was as follows:

U.S. Department of Agriculture

Women, Infants and Children
U.S. Department of Agriculture
California Department of Public Health
WIC Supplemental Nutrition Branch
3901 Lennane Drive
Sacramento, California 95834

Lavinia Fakih (916) 928-8827

The Emergency Food Assistance Program
U.S. Department of Agriculture
California Department of Social Services
Food Assistance Program Bureau
744 P Street, MS 8-16-04
Sacramento, California 95814

Vincent Schenck (916) 229-3338

Child and Adult Care Food Program/Summer Food Program
U.S. Department of Agriculture
California Department of Education
Nutrition Services Division
1430 N Street, Suite 1500
Sacramento, California 95814

Shakshi Sharma (916) 327-5456

COMMUNITY ACTION PARTNERSHIP OF KERN
2017/18 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

Supplemental Nutrition Assistance Program – Cal Fresh Outreach
U.S. Department of Agriculture
Infoline of San Diego County, dba 2-1-1 San Diego
3860 Calle Fortunada, Suite 101
San Diego, California 92123

Brian Nolan (858) 300-1206

Commodity Supplemental Food Program
U.S. Department of Agriculture
California Department of Social Services
744 P Street, MS 19-51
Sacramento, California 95814

Lori Coopwood (916) 229-3339

U.S. Department of Energy

Weatherization Assistance Program
U.S. Department of Energy
California Department of Community Services and Development
2389 Gateway Oaks Drive
Sacramento, California 95833

Darrell Scheidegger (916) 576-4356

U.S. Department of Health and Human Services

Head Start/Early Head Start
U.S. Department of Health and Human Services
Administration for Children and Families
90 7th Street, Ninth Floor
San Francisco, California 94103

Gabriela Aranda (415) 437-8423

COMMUNITY ACTION PARTNERSHIP OF KERN
2017/18 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

Community Services Block Grant and Low Income Home Energy Assistance Program
U.S. Department of Health and Human Services
California Department of Community Services and Development
2389 Gateway Oaks Drive
Sacramento, California 95833

Darrell Scheidegger (916) 576-4356

Child Care and Development Fund and Child Care and Development Block Grant
U.S. Department of Health and Human Services
California Department of Education
Child Development Division
1430 N Street, Suite 2213
Sacramento, California 95814

Kimberly Conover (916) 445-1068

Information and Education Grant
U.S. Department of Health and Human Services
California Department of Public Health
Maternal, Child & Adolescent Health Division
1615 Capitol Avenue
Sacramento, California 95814

Michael Neff (916) 341-6726

Hospital Preparedness – Emergency Response
U.S. Department of Health and Human Services
Kern County Department of Public Health
1800 Mt. Vernon Avenue
Bakersfield, California 93306

Matthew Constantine (661) 868-0300

COMMUNITY ACTION PARTNERSHIP OF KERN
2017/18 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

U.S. Department of Homeland Security

Emergency Food and Shelter
U.S. Department of Homeland Security
Federal Emergency Management Agency
United Way of Kern County Local Board
5405 Stockdale Hwy, Suite 200
Bakersfield, California 93309

Della Hodson (661) 834-1820

U.S. Department of Housing and Urban Development

Community Development Block Grant
U.S. Department of Housing and Urban Development
Kern County Planning & Natural Resources Department
1115 Truxtun Avenue, Fifth Floor
Bakersfield, California 93301

Community Development Block Grant
U.S. Department of Housing and Urban Development
City of Bakersfield
1600 Truxtun Avenue
Bakersfield, California 93301

Housing and Urban Development Continuum of Care Planning Grant
U.S. Department of Housing and Urban Development
City of Bakersfield
1600 Truxtun Avenue
Bakersfield, California 93301

COMMUNITY ACTION PARTNERSHIP OF KERN
2017/18 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

U.S. Department of Justice

Justice Assistance Grant
U.S. Department of Justice
California Board of State & Community Corrections
Kern County Probation Department
2005 Ridge Road
Bakersfield, California 93305

Jeremy Roberts (661) 868-4135

U.S. Department of Treasury

Volunteer Income Tax Assistance Program
U.S. Department of Treasury
Internal Revenue Service
401 W. Peachtree Street, Stop 420-D
Atlanta, Georgia 30308

Azell Turner (470) 639-2935

U.S. Department of Education

Quality Rating and Improvement System – San Joaquin
U.S. Department of Education
Department of Education-First 5 California
102 S. San Joaquin Street
Stockton, California 95202

Lani Schiff-Ross (209) 468-0250

California Children and Families Commission

First 5 California
First 5 Kern
2724 L Street
Bakersfield, California 93301

Roland Maier (661) 328-8888

COMMUNITY ACTION PARTNERSHIP OF KERN
2017/18 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

California Department of Community Services and Development

Low Income Weatherization Program
California Department of Community Services and Development
2389 Gateway Oaks Drive
Sacramento, California 95833

Darrell Scheidegger (916) 576-4356

California Department of Corrections and Rehabilitation

Shafter Youth Center
Board of State and Community Corrections
California Department of Corrections and Rehabilitation
2590 Venture Oaks Way, Suite 200
Sacramento, California 95833

Kathleen Howard (916) 324-2626

California Department of Education

Child Care Contracts (Migrant Alternative Payment, General Center Child Care,
State Preschool, Migrant Child Care and Migrant Specialized Services)
California Department of Education
Child Development Division
1430 N Street, Suite 2213
Sacramento, California 95814

Kimberly Conover (916) 445-1068

California Department of Social Services

Differential Response
California Department of Social Services
Kern County Network for Children
1212 18th Street
Bakersfield, California 93301

Jayne Stuart (661) 588-7949



LINNÉ STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833-4246
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

January 4, 2019

Jeremy Tobias, Executive Director
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

Dear Mr. Tobias:

Audit Transmittal Report (TR) 18-004 (FYE 2/28/18)

The Department of Community Services and Development (CSD) has performed a desk review of an audit report submitted to this office by the Community Action Partnership of Kern, or the auditor identified below. This review is conducted in accordance with the provisions of Office of Management and Budget (OMB) Title 2, Code of Federal Regulations (CFR), Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," Subpart F, Section §200.500 et seq.

Auditor: Brown Armstrong, CPAs

Audit Period: 3/1/17 – 2/28/18

Contract Numbers: 15B-3013, 15K-6006, 16B-4012, 16C-6012, 16F-5517, 17B-3012, 17F-2015, 18B-4012, and 18F-5015

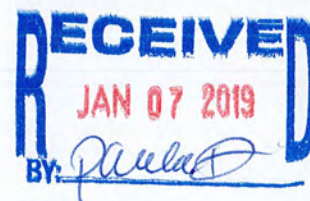
Report Date: November 29, 2018 **Date Received:** December 6, 2018

FAC Date: November 30, 2018

This desk review of the single audit report is to ensure that applicable standards have been met and to determine if there are outstanding matters that must be resolved before the audit is closed. Based on our review, we have the following comments and/or actions required:

CONTRACT NUMBERS: 15B-3013, 15K-6006, 16C-6012, 16F-5517, and 17F-2015

The terms of these contracts were covered in the audited period. Since there were no audit findings requiring corrective action, Audit Services Unit considers these contracts closed.



Jeremy Tobias
January 4, 2019

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)

The SSRE provided in your agency's audit report for contract number 15B-3013 is not in conformance to CSD's Supplemental Audit Guide. The SSRE lists revenues and expenditures for its weatherization, EHA, and toilet retrofit program. Please find enclosed two samples of the preferred format of the required SSRE. (See Enclosure A, page # A-1 through A-2)

Action Required:

1. In future audits, please review the SSREs to ensure it conforms the preferred format of the required SSREs. (See Enclosure A, page #A-1 through A-7)

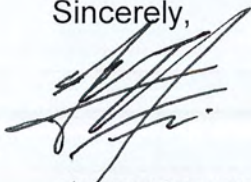
CONTRACT NUMBERS: 16B-4012, 17B-3012, 18B-4012, and 18F-5015

The terms of these contracts extend beyond the audit reporting period. Please ensure these contracts are included in the next Single Agency-Wide Audit; and revenues and expenditures are identified by contract numbers, components, and Federal Catalog numbers for the Federal Funding.

Our review did not disclose any other findings requiring corrective action that have not already been addressed. Therefore, the audit has been closed. If the agency has any questions or requires additional information, please reference the subject TR number. I may be contacted at (916) 576-5298 or Jeffry.Takili@csd.ca.gov.

Thank you for your dedication and commitment to serve low-income individuals and families throughout the state. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to, not only improve the lives of those living in poverty, but to reduce poverty in California.

Sincerely,



JEFFRY TAKILI
CSD Management Auditor
Audit Services Unit

Enclosures (7)

c: Garth Corrigan, Board Chair
Brown Armstrong, CPAs

ACME COMMUNITY DEVELOPMENT, INC.
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 14B-XXXX (WX)
FOR THE PERIOD JAN. 1, 2014 THROUGH MAR 31, 2015

Enclosure A

	1-Jan-14 through 30-Jun-14	1-Jul-14 through 31-Mar-15	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$456,987	\$532,776	\$989,763		\$989,763
Interest Income ⁽²⁾	\$123	\$283	\$406		
Other Income	\$0	\$0	\$0		
Total Revenue:	\$457,110	\$533,059	\$990,169		\$989,763
EXPENDITURES⁽¹⁾					
Administrative Costs					
Administrative Costs ⁽³⁾	\$12,984	\$29,359	\$42,343	\$41,937	\$41,937
Administrative Equipment (More than \$5,000)	\$5,607	\$11,324	\$16,931	\$16,931	\$16,931
Total Administrative Costs:	\$18,591	\$40,683	\$59,274	\$58,868	\$58,868
Weatherization Program Costs					
Intake	\$8,301	\$23,957	\$32,258	\$32,258	\$35,410
Outreach	\$15,354	\$29,789	\$45,143	\$45,143	\$49,007
Training & Technical Assistance	\$4,866	\$0	\$4,866	\$4,866	\$9,722
Direct Program Activities	\$198,563	\$569,101	\$767,664	\$768,070	\$757,259
Liability Insurance	\$10,598	\$14,013	\$24,611	\$24,611	\$29,013
Major Vehicle and Field Equipment (More than \$5k)	\$0	\$0	\$0	\$0	\$0
Minor Vehicle and Field Equipment (Less than \$5k)	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$0	\$0	\$0	\$0	\$0
General Operating Expenditures	\$26,912	\$29,441	\$56,353	\$55,947	\$50,484
Training and Technical Assistance-Solar H ₂ O Heating	\$0	\$0	\$0	\$0	\$0
Total Program Costs:	\$264,594	\$666,301	\$930,895	\$930,895	\$930,895
Total Expenses:	\$283,185	\$706,984	\$990,169	\$989,763	\$989,763

⁽¹⁾ Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

⁽²⁾ Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 15B-XXXX (WX)
FOR THE PERIOD JAN. 1, 2015 THROUGH NOV 30, 2016

Enclosure A

REVENUE	1-Jan-15 through 30-Jun-15	1-Jul-15 through 30-Jun-15	1-Jul-16 through 30-Nov-16	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$204,340	\$408,679	\$170,283	\$783,302		\$783,302
Interest Income ⁽²⁾	\$0	\$0	\$0	\$0		
Other Income	\$0	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0	\$0		
Total Revenue:	\$204,340	\$408,679	\$170,283	\$783,302		\$783,302
EXPENDITURES⁽¹⁾						
Weatherization Program Costs						
Intake	\$15,632	\$31,265	\$13,027	\$59,924	\$59,924	\$59,924
Outreach	\$15,827	\$31,653	\$13,189	\$60,669	\$60,669	\$60,669
Training & Technical Assistance	\$7,963	\$15,926	\$6,636	\$30,525	\$15,975	\$30,525
Direct Program Activities	\$128,468	\$256,937	\$107,057	\$492,462	\$572,981	\$492,462
Liability Insurance	\$4,727	\$9,455	\$3,940	\$18,122	\$18,954	\$18,122
Major Vehicle and Equipment (More than \$5k)	\$6,522	\$13,043	\$5,435	\$25,000	\$23,799	\$25,000
Minor Vehicle and Equipment (Less than \$5k)	\$0	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$6,913	\$13,826	\$5,761	\$26,500	\$26,500	\$26,500
General Operating Expenditures	\$15,026	\$30,052	\$12,522	\$57,600	\$0	\$57,600
Training & Technical Assistance-Solar H ₂ O Heating	\$3,261	\$6,522	\$2,717	\$12,500	\$4,500	\$12,500
Total Expenses:	\$204,340	\$408,679	\$170,283	\$783,302	\$783,302	\$783,302

⁽¹⁾ Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

⁽²⁾ Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 15B-XXXX (EHA16)
FOR THE PERIOD JAN. 1, 2015 THROUGH NOV 30, 2016

Enclosure A

	1-Jan-15 through 30-Jun-15	1-Jul-15 through 30-Jun-16	1-Jul-16 through 30-Nov-16	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$203,630	\$407,260	\$169,692	\$780,581		\$780,581
Interest Income ⁽²⁾	\$324	\$527	\$89	\$940		
Other Income	\$0	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0	\$0		
Total Revenue:	\$203,954	\$407,787	\$169,781	\$781,521		\$780,581
EXPENDITURES⁽¹⁾						
Assurance 16 Costs						
Assurance 16 Costs	\$32,190	\$64,380	\$27,325	\$123,895	\$123,395	\$123,395
Administrative Costs						
Administrative Costs ⁽³⁾	\$37,472	\$74,944	\$31,727	\$144,143	\$143,643	\$143,643
Administrative Equipment (More Than \$5,000)	\$0	\$0	\$0	\$0	\$0	\$0
Total A-16/Administration Costs:	\$69,662	\$139,324	\$59,052	\$268,038	\$267,038	\$267,038
ECIP HEAP Program Costs						
Intake	\$27,391	\$54,783	\$22,826	\$105,000	\$105,000	\$105,000
Outreach	\$14,348	\$28,696	\$11,957	\$55,000	\$55,000	\$55,000
Training & Technical Assistance	\$106	\$0	\$0	\$106	\$106	\$405
ECIP EHCS Diagnostics	\$9,539	\$19,078	\$8,449.35	\$37,067	\$36,567	\$36,567
ECIP EHCS Cooling Service Repair/Replacement	\$0	\$0	\$0	\$0	\$0	\$0
ECIP EHCS Heating Service Repair/Replacement	\$52,774	\$105,548	\$43,978	\$202,301	\$209,036	\$202,301
ECIP Water Heater Repair/Replacement	\$20,348	\$35,348	\$16,957	\$72,652	\$72,652	\$78,000
ECIP EHCS Other Program Costs	\$7,304	\$13,222	\$6,087	\$26,613	\$26,613	\$28,000
ECIP Wood, Propane, and Oil Payments	\$0	\$0	\$0	\$0	\$0	\$0
Severe Weather Energy Assist. & Trans. Svcs (SWEATS)	\$0	\$0	\$0	\$0	\$0	\$0
SWEATS Drought 2015	\$0	\$0	\$0	\$0	\$0	\$0
HEAP Wood, Propane, and Oil Payments	\$175	\$350	\$146	\$670	\$670	\$670
Liability Insurance	\$0	\$0	\$0	\$0	\$0	\$0
Major Vehicle and Equipment (More than \$5k)	\$0	\$0	\$0	\$0	\$0	\$0
Minor Vehicle and Equipment (Less than \$5k)	\$0	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
General Operating Expenditures	\$1,983	\$5,965	\$5,686	\$13,634	\$7,899	\$7,600
Automation Supplemental	\$0	\$0	\$0	\$0	\$0	\$0
Total Program Costs	\$133,968	\$262,989	\$116,086	\$513,043	\$513,543	\$513,543
Total Expenses:	\$203,630	\$402,313	\$175,137	\$781,081	\$780,581	\$780,581

⁽¹⁾ Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

⁽²⁾ Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 16B-XXXX (WX)
FOR THE PERIOD JAN. 1, 2016 THROUGH JUN 30, 2017

Enclosure A

	1-Jan-16 through 30-Jun-16	1-Jul-16 through 30-Jun-17	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$130,541	\$238,325	\$368,866		\$368,865
Interest Income ⁽²⁾	\$0	\$246	\$246		
Other Income	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0		
Total Revenue:	\$130,541	\$238,571	\$369,112		\$368,865
EXPENDITURES ⁽¹⁾					
Weatherization Program Costs					
Intake	\$9,836	\$19,672	\$29,508	\$29,509	\$29,509
Outreach	\$6,148	\$12,295	\$18,443	\$18,443	\$18,443
Training & Technical Assistance	\$12,400	\$0	\$12,400	\$18,443	\$18,443
Out of State Travel	\$0	\$0	\$0	\$0	\$0
Major Vehicle and Field Equipment (More than \$5k)	\$0	\$0	\$0	\$0	\$0
Minor Vehicle and Field Equipment (Less than \$5k)	\$2,000	\$0	\$2,000	\$2,000	\$2,000
General Operating Expenditures	\$21,667	\$49,377	\$71,044	\$65,000	\$65,000
Training & Technical Assistance-Solar H ₂ O Heating	\$0	\$0	\$0	\$0	\$0
Total Program Costs:	\$52,051	\$81,344	\$133,395	\$133,395	\$133,395
Weatherization Direct Program Costs					
Total Weatherization Activity Expenditures	\$78,490	\$156,980	\$235,470	\$235,470	\$235,470
Total Expenses:	\$130,541	\$238,324	\$368,865	\$368,865	\$368,865

⁽¹⁾ Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

⁽²⁾ Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 16B-XXXX (EHA16)
FOR THE PERIOD JAN. 1, 2016 THROUGH JUN 30, 2017

Enclosure A

	1-Jan-16 through 30-Jun-16	1-Jul-16 through 30-Jun-17	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$227,466	\$341,198	\$568,664		\$568,664
Interest Income ⁽²⁾	\$0	\$0	\$0		
Other Income	\$0	\$0	\$0		
Deferred Revenue Earned	\$0	\$0	\$0		
Deferred Grant Revenue	\$0	\$0	\$0		
Total Revenue:	\$227,466	\$341,198	\$568,664		\$568,664
EXPENDITURES⁽¹⁾					
Assurance 16 Costs					
Assurance 16 Costs	\$29,602	\$44,404	\$74,006	\$74,006	\$74,006
Administrative Costs					
Administrative Costs	\$29,567	\$44,351	\$73,918	\$73,918	\$73,918
Administrative Equipment (More Than \$5,000)	\$0	\$0	\$0	\$0	\$0
Out of State Travel	\$0	\$0	\$0	\$0	\$0
Total A-16/Administration Costs:	\$59,170	\$88,754	\$147,924	\$147,924	\$147,924
Program Support Costs					
Intake	\$28,336	\$42,504	\$70,840	\$70,840	\$70,840
Outreach	\$17,710	\$26,565	\$44,275	\$44,275	\$44,275
Training & Technical Assistance	\$7,084	\$10,626	\$17,710	\$17,710	\$17,710
Out of State Travel	\$0	\$0	\$0	\$0	\$0
Major Vehicle and Equipment (More than \$5k)	\$0	\$0	\$0	\$0	\$0
Minor Vehicle and Equipment (Less than \$5k)	\$160	\$240	\$400	\$400	\$400
General Operating Expenditures	\$25,600	\$38,400	\$64,000	\$64,000	\$64,000
Automation Supplemental	\$2,895	\$4,343	\$7,238	\$7,238	\$7,238
Total Program Support Costs	\$81,785	\$122,678	\$204,463	\$204,463	\$204,463
Program Services Costs					
ECIP Emergency Heating & Cooling Services (EHCS)	\$60,000	\$90,000	\$150,000	\$150,000	\$150,000
Severe Weather Energy Assist. & Trans. Svcs (SWEATS)	\$0	\$0	\$0	\$0	\$0
Wood, Propane, and Oil (ECIP & HEAP WPO)	\$26,511	\$39,766	\$66,277	\$66,277	\$66,277
Total Program Services Costs	\$86,511	\$129,766	\$216,277	\$216,277	\$216,277
Total Expenses:	\$227,466	\$341,198	\$568,664	\$568,664	\$568,664

⁽¹⁾ Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

⁽²⁾ Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT, INC.
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 16C-XXXX
FOR THE PERIOD JUL 1, 2016 THROUGH JAN. 31, 2017

Enclosure A

	1-Jul-16 through 31-Jan-17	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$265,363	\$265,363		\$265,363
Interest Income ⁽²⁾	\$0	\$0		\$0
Other Income	\$0	\$0		\$0
Deferred Revenue Earned	\$0	\$0		
Deferred Grant Revenue	\$0	\$0		
Total Revenue:	\$265,363	\$265,363		\$265,363
EXPENDITURES ⁽¹⁾				
Administration				
Administrative Costs	\$15,823	\$15,823	\$15,823	\$15,823
Administrative Equipment (\$5k or greater)	\$0	\$0	\$0	\$0
Administrative Out-of-State Travel	\$0	\$0	\$0	\$0
Total Administration Costs:	\$15,823	\$15,823	\$15,823	\$15,823
Training & Technical Assistance				
Training & Technical Assistance	\$12,265	\$12,265	\$12,268	\$15,118
Out-of-State Travel	\$0	\$0	\$0	\$0
Total Training & Technical Assistance:	\$12,265	\$12,265	\$12,265	\$15,118
Program Costs				
Liability Insurance	\$1,345	\$1,345	\$1,345	\$1,000
Major Vehicle and Equipment (\$5k or greater)	\$0	\$0	\$0	\$0
Intake	\$21,200	\$21,200	\$21,200	\$21,200
Outreach	\$15,000	\$15,000	\$15,000	\$15,000
Direct Program Activities	\$124,826	\$124,826	\$124,826	\$123,318
Minor Vehicle & Field Equip. (Less than \$5,000)	\$0	\$0	\$0	\$0
General Overhead Costs	\$22,025	\$22,025	\$22,025	\$20,000
Client Education	\$8,975	\$8,975	\$8,975	\$10,000
Auditomation Supplemental	\$5,000	\$5,000	\$5,000	\$5,000
Health & Safety Activities	\$38,904	\$38,904	\$38,904	\$38,904
Total Program Costs:	\$237,275	\$237,275	\$237,275	\$234,422
Total Expenses:	\$265,363	\$265,363	\$265,363	\$265,363

⁽¹⁾ Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

⁽²⁾ Interest Income should not be reported on the SEFA but will get reported in the SSRE

ACME COMMUNITY DEVELOPMENT INC
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 16F-XXXX
FOR THE PERIOD JAN. 1, 2016 THROUGH DEC. 31, 2016

Enclosure A

	1-Jan-16 through 30-Jun-16	1-Jul-16 through 31-Dec-16	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$271,486	\$407,230	\$678,716		\$678,716
Interest Income ⁽²⁾	\$0	\$0	\$0		
Other Income	\$0	\$0	\$0		
Total Revenue:	\$271,486	\$407,230	\$678,716		\$678,716
EXPENDITURES⁽¹⁾					
Administrative Costs					
Salaries & Wages	\$105,392	\$158,087	\$263,479	\$263,479	\$263,479
Fringe benefits	\$24,171	\$36,256	\$60,427	\$60,427	\$60,427
Operating Expenses	\$64,080	\$96,120	\$160,200	\$160,200	\$160,200
Equipment	\$0	\$0	\$0	\$0	\$0
Out-of-State Travel	\$2,000	\$3,000	\$5,000	\$5,000	\$5,000
Contract/Consultant Services	\$4,783	\$7,175	\$11,958	\$11,958	\$11,958
Other Costs	\$0	\$0	\$0	\$0	\$0
Total Administrative Costs:	\$200,426	\$300,638	\$501,064	\$501,064	\$501,064
Program Costs					
Salaries & Wages	\$46,077	\$69,116	\$115,193	\$115,193	\$115,193
Fringe benefits	\$12,464	\$18,695	\$31,159	\$31,159	\$31,159
Operating Expenses	\$8,998	\$13,498	\$22,496	\$22,496	\$22,496
Equipment	\$0	\$0	\$0	\$0	\$0
Out-of-State Travel	\$2,322	\$3,482	\$5,804	\$5,804	\$5,804
Subcontractor/Consultant Services	\$1,200	\$1,800	\$3,000	\$3,000	\$3,000
Other Costs	\$0	\$0	\$0	\$0	\$0
Total Program Costs	\$71,061	\$106,591	\$177,652	\$177,652	\$177,652
Total Expenses:	\$271,486	\$407,230	\$678,716	\$678,716	\$678,716

⁽¹⁾ Please note that the supplemental statements should be based on the budget line items contained in the contract and will need to be adjusted to incorporate the line items applicable to specific contracts.

⁽²⁾ Interest Income should not be reported on the SEFA but will get reported in the SSRE

COMMUNITY ACTION PARTNERSHIP *of* KERN
BUDGET & FINANCE COMMITTEE MEETING
5005 Business Park North, Bakersfield, CA
January 23, 2019
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

Janea Benton called the meeting to order at 12:03 pm at the Community Action Partnership of Kern administrative building, 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

Roll Call was taken with a quorum present.

Present: Janea Benton, Jimmie Childress, Guadalupe Perez, Ana Vigil

Absent: Warren Peterson

Others Present: Jeremy Tobias Chief Executive Officer; Ray Quan, Director of Human Resources; Carmen Segovia, Director of Health & Nutrition; Emilio Wagner, Director of Operations; Tracy Webster, Chief Financial Officer; other CAPK staff

3. **Approval of Agenda**

Motion was made and seconded to approve the Budget & Finance Committee Meeting Agenda as amended to include item 5a #7 and item 6c for January 23, 2019. Carried by unanimous vote (Vigil/Perez).

4. **Public Forum:**

No one addressed the committee.

5. **New Business**

a. Application Status Report and Funding Requests – Ralph Martinez, Director of Community Development – ***Action Item***

1. Bank of the West for CAPK Small Business Outreach
2. Bank of the West for CAPK Small Business Initiative
3. InterConnection.org for VITA Computer Grant (in-Kind)
4. California Department of Social Services – Office of Child Abuse Prevention for Kern County Road to Resilience Partnership
5. Bank of the Sierra for the Science, Technology, Engineering & Math (STEM) program
6. California Department of Public Health for Information & Education Program at Shafter Youth Center
7. Women's and Girl's Fund for Pre-Employment Education Program at Friendship House

Kathline Moessner, reported that the Application Status Reports and Funding Requests 1-4 above were presented to the PRE Committee Meeting on January 15, 2019 and approved. Additional Funding Requests 5-7 above were presented to the Budget & Finance Committee and approved.

Ana Vigil questioned why Funding Request #7 does not include the Shafter Youth Center, stating that rural areas need more help. Going forward, Ana suggested all Funding Requests that benefit Friendship House should also be extended to Shafter Youth Center.

Motion was made and seconded to approve the Application Status Report and Funding Requests. Carried by unanimous vote. (Perez/Vigil).

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

- Kern Head Start Budget to Actual for the Period Ended December 31, 2018
- Kern Early Head Start Budget to Actual for the Period Ended December 31, 2018
- San Joaquin Early Head Start Budget to Actual for the Period Ended December 31, 2018
- Early Head Start Child Care Partnerships Budget to Actual for the Period Ended December 31, 2018

Donna Holland provided the Kern Head Start Budget to Actual Report for the period ended December 31, 2018. At ten months (83%) into the budget period, overall Base Fund expenditures are at 76% of budget. Training & Technical Assistance (T&TA) funds are at 100% of budget. Carryover funds were used to purchase 4 replacement program vehicles and the remaining carryover funds are being utilized to make facility improvements at the Delano and Harvey L. Hall child development centers. The Non-Federal Share is at 98% of budget.

Janea raised a concern about the Home Depot credit card being carrying a past due balance of and asked staff to follow-up on the issue and report back to the Committee at the February meeting.

Donna Holland provided the Kern Early Head Start Budget to Actual Report for the period ended December 31, 2018. Ten months (83%) of the budget period have elapsed. Overall Base Fund expenditures are at 61% of budget and the Training & Technical Assistance funds are at 64% of budget. Special training focused on infants and toddlers, and will be reflected in the next report. Carryover funds were used to purchase a replacement food delivery van and a replacement program vehicle was purchased in January 2019.

Donna Holland provided the San Joaquin Early Head Start Budget to Actual Report for the Period Ended December 31, 2018. Eleven months (92%) of the budget period have elapsed and overall Base Fund expenditures are at 86% of budget. Training & Technical Assistance Funds are at 100% of budget and the Non-Federal Share is at 79% of budget.

Donna Holland provided the Early Head Start Child Care Partnerships Budget to Actual Report for the period ended December 31, 2018. Four months (33%) of the budget period have elapsed. Overall Base Fund expenditures are at 30% of budget. Training & Technical Assistance funds are incurred as needed and are currently at 3% of budget. The Non-Federal Share is at 72% of budget.

Janea wants to see a report or graphic to show only the percentage by month for the grant budget to actual. Donna will prepare a graph and present it at the February meeting.

A motion was made and seconded to receive and file the Head Start and Early Head Start Budget to Actual Reports. (Vigil/Perez)

c. Weatherization Inspector Revised Job Description – Margaret Palmer, Energy Program Administrator – **Action Item**

Margaret Palmer reported that the attached job description was presented to the Executive Committee

on December 12, 2018 and the Committee, with a recommendation to change the salary grade from a grade 7 to a grade 9. The Executive Committee requested staff provide additional documentation to indicate the exact changes to the job description, the market rates for comparable positions, and information on the point system that Human Resources uses to determine the salary grades, and further requested staff present the information to the Budget & Finance Committee Meeting for review and approval.

Margaret provided a summary of each attachment and stated that the grade change effects three employees; however, there would be no immediate salary change. The employees would continue working at the same rate of pay and be eligible for an increase based on performance during their regularly scheduled performance evaluation. Ray Quan further emphasized that despite the fact that additional tasks are included, it does not necessarily elevate the salary grade unless the responsibilities are above and beyond the current salary grade. Ray stated that the position was thoroughly reviewed through the standard point system and then matched with an external salary schedule to determine if CAPK's salaries are comparable.

Jimmie Childress asked if it wise to start elevating employee's salary without the education to match the salary grade. Ray Quan responded that for this particular job description, a lower level education along with the technical experience holds greater value than a higher education without the technical experience and stated there has to be a balance. Jimmie expressed concern that employees may flatten out and not be eligible for promotions without a degree. Jeremy Tobias stated that CAPK strives to promote employees from within if they meet the qualifications and stated that there are education assistance opportunities through CAPK.

Janea Benton requested HR to present information about the job point system and salary grading to the full Board at a future meeting.

A motion was made and seconded to approve the Weatherization Inspector Revised Job Description. Carried by unanimous vote. (Childress/Perez)

d. **Finance Director Report**

a. Discretionary Fund Update – Tracy Webster, Chief Financial Officer – ***Info Item***

Tracy Webster provided a copy of the Discretionary Fund Report and stated that balance is \$518,094 with a net increase of \$1,250 for the month of December, and the overall growth from beginning of the year is 8.9%

b. Financial Statements, December 2018 – Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster provided a copy of the Financial Statements for December 2018 and reported that it was not necessary to utilize the line of credit in for the month of December as the unrestricted funds were sufficient. The \$2 million line of credit with Wells Fargo Bank was renewed on January 11, 2019, for a period of one year. Janea Benton asked if \$2 million is sufficient given the state of the current government shutdown. Jeremy Tobias explained that the line of credit is enough at this time. However, that thinking could change in the future, but for now we are okay. He also explained that in most cases we may not be in a position to use the line of credit to operate programs due to other underlying circumstances.

The Central Kitchen budget to actual USDA revenue is exceeding budgeted revenue. Central Kitchen may potentially be affected by the government shutdown. If so, Central Kitchen would continue to operate and serve meals as the Head Start program has the ability to cashflow the meals. Once USDA is funded, Head Start will be reimbursed.

CDE Funded programs (CMAP) shows data for November, which indicates we are behind in the percentage for the maximum allowable amount, due to a large increase of \$1.38 million. Staff is working to enroll more families, and it is likely that we will be able to rollover funds to the next year.

The CDE programs (center-based, general child care, state preschool and migrant childcare) are programs that are blended with Head Start and we are on target to fully earn the contracts at the end of the funding year on June 30th.

At the time of reporting, the Finance Division showed two vacancies (Accounting Manager and Finance Manager) and just last week we had one Accountant leave so there are a total of three vacancies presently. Tracy pointed out that for the agency-wide budget, we are currently at 78% but should be at 83.3% and the primary reason is the Head Start Division is 78% of budget, which constitutes 70% of the overall agency budget, and due to the summer months being primarily dormant, it is expected the expenses will pick up in January and February. Other factors are timing delays.

The Indirect Fund revenue has exceeded expenditures by \$217,171. We are overperforming which is to our advantage and will lessen our dependence on use of the line of credit.

Motion was made and seconded to approve the Financial Statements for December 2018. Carried by unanimous vote. (Vigil/Perez)

c. Budget Revision: Energy Department – Tracy Webster, Chief Financial Officer – **Action Item**

Emilio Wagner reported that the attached memo is included as a follow-up request from the Board at the November 28, 2018 meeting whereby it was requested that a budget revision be prepared for the Energy Department based on the addition of the 2017 Department of Energy (DOE) contract.

Emilio explained the reason for the revision was that we were not expecting DOE funds so it was not included in the original budget. We were awarded about \$264,000 and the budget has been adjusted to include the additional funds. The other issue was that program costs and consultant services were over budget. There was a change to move subcontract labor and be identified separately on the general ledger. The change was made after the budget was submitted and it had not been modified until now. With the modification, the budget is balanced, and shows we are at 83% of budget for the year and on target.

Motion was made and seconded to approve the Budget Revision for the Energy Department. Carried by unanimous vote. (Vigil/Perez)

7. **Committee Member Comments**

8. **Next Scheduled Meeting**

Budget & Finance Committee Meeting
Wednesday, February 20, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

9. **Adjournment**

The Meeting was adjourned at 1:00 pm

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
PENDING - November & December, 2018

Date Approved	Date of App. Submission	Funding Source	Program/Proposal	Amount Requested
11/29/2017	12/4/2017	US Department of Agriculture	CAPK Food Bank Network Capacity Building & Emergency Preparedness Project	\$ 350,000
8/31/2018	8/1/2018	So Cal Gas Co	Clean Energy Project	\$ 25,000
8/15/2018	9/13/2018	HUD 2018 Continuum of Care Program Application	211 Kern Coordinated Entry	\$ 236,838
10/31/2018	11/2/2018	City of Bakersfield-CDBG	Food Bank Expansion Project	\$ 458,293
10/31/2018	11/5/2018	California Coastal Commission - Whale Tail Grants Program	SYC and FHCC EcoColumns curriculum/aquarium trip	\$ 15,000
10/31/2018	11/30/2018	Kern County CDBG	Food Bank Expansion Project	\$ 458,293
1/15/2019	11/30/2018	Bank of the West	Year 2-Small Business Initiative	\$ 25,000
11/28/2018	12/14/2018	California Department of Social Services	Food Bank Capacity Building	\$ 110,000
			3 Yr Funding for EKFRCC, SYC, FHCC to provide case management for pregnant/mothers with Substance Abuse History	
TBD	12/28/2018	California Office Child Abuse Prevention		\$ 1,800,000
TBD	12/28/2018	InterConnection	20 computers with monitors for VITA	N/A
TBD	12/28/2018	Bank of the Sierra	STEM FHCC and SYC	\$ 5,000

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
AWARDED - November & December, 2018

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested	Amount Awarded	Funding Period
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	EKFC Emergency Closet	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	FHCC Grow Fit	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
3/21/2018 (PRE)	4/18/2018	Kern Family Health Care	SYC Yoga and CPR	\$ 2,000	\$ 2,000	6/1/2018-12/31/2018
4/11/18 (PRE)	5/15/2018	Borax Visitors Center Foundation	East Kern Family Resource Center, East Kern Health Link	\$ 2,750	\$ 2,750	6/1/2018-12/31/2018
5/30/2018 (BOD)	6/13/2018	US FEMA, United Way of Kern County	Food Bank Emergency Food-Phase 35	\$125,000	\$ 93,230	1/1/2019-12/31/2019
6/27/2018 (BOD)	6/19/2018	Starbucks Foundation	PREP Works	\$50,000	\$ 30,000	01/01/2019-6/30/2019
N/A	8/22/2018	Molina Foundation	19,000 Children's books for CAPK/Community			N/A
9/26/2018 (BOD)	9/28/2018	California Department of Community Services and Development (CSD)	Cal EITC Outreach & Education	\$175,000	\$ 175,000	10/15/2018-5/30/2019
5/30/2018 (BOD)	10/1/2018	US Dept. Of Treasury, Internal Revenue Service	Kern VITA Partnership (2 years of Funding)	\$324,020	\$ 94,012	8/01/2018-7/31/2020
7/11/2018 (PRE)	10/16/2018	US Department of Health and Human Services	FHCC/SYC CAPK Teen Pregnancy Prevention Program	\$560,970	\$ 560,970	Pending
9/18/18 (PRE)	10/19/2018	C.A.R.E For Kids	Back Pack Buddies-Food Bank	\$10,000	\$ 10,000	1/1/2019-12/31/2019
TBD	10/31/2018	Bank of the West	Small Business Initiative Outreach Supplement	\$3,500	\$ 3,500	1/1/2019-12/31/2019
9/12/2018	12/5/2018	Wonderful Foundation	CAPK Food Bank Free Farmers Markets-Delano	\$50,000	\$ 50,000	1/1/2019-12/31/2019
9/12/2018	12/5/2018	Wonderful Foundation	CAPK Food Bank Free Farmers Markets-Wasco 2nd Year	\$50,000	\$ 30,000	1/1/2019-12/31/2019
Total Awards				\$ 1,055,462		

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
DECLINED -November & December, 2018

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested
	1/31/2018	Strategic Growth Council Transformative Climate Communities	Kern County Disadvantage Communities Study	\$ 250,000
1/17/2018 (PRE)	4/11/18	CA Board of State and Community Corrections	The Partnership for Advancement of Youth-2 years funding	\$ 492,850
10/25/17 (Board)	4/18/2018	City of Bakersfield/ Community Development Block Grant	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
10/25/2017 (Board)	4/18/2018	CDBG-County	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
5/16/18 (PRE)	7/2/2018	U.S. Administration for Community Living, Administration for Aging	SYC Happy, Healthy Seniors Program (3 Years)	\$ 150,000
3/14/2018	8/31/2018	US Department of Justice, Office of Violence Against Women	The East Kern Partnership-3yrs	\$ 500,000
6/27/2018	9/12/2018	Blue Shield of California	FHCC ART and Relationship Violence for Youth	\$ 250,000
7/31/2018	10/1/2018	Kern County Behavioral Health	Homeless Engagement and Linkage (HEAL) & Homeless Drop-in Center Project	\$1,484,774
7/31/2018	10/1/2018	Kern County Community Corrections Partnership CCP	FHCC Realignment, Reapplication (3 years of funding)	\$362,305
10/17/2018	10/4/2018	California Department of Community Services and Development (CSD)	CAPK VITA	\$125,000
9/26/2018	10/30/2018	InterConnection Foundation	20 Refurbished Desk Top Computers w/monitors for VITA	N/A
5/30/2018	12/12/2018	US Dept. of Justice Office of Justice Programs (DOJ OJP)	FHCC-Kern Partners in Reentry (3 years of Funding)	\$993,682

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

CFDA # N/A

Project Name: CAPK Small Business Outreach Supplement

Division Director: Ralph Martinez

Funder Name: Bank of the West
Grant Program Name: Community Development Division

Program Manager: Sheila Shegos

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

Funding Period: Jan. 1 – Dec. 31, 2019

A. Narrative description of funding request, including goals:

CAPK's Community Development Division is requesting \$3,500 from Bank of the West to fund an outreach and promotions campaign to support the Small Business Initiative in the second year of the \$75,000, three-year grant received from Bank of the West in 2017.

During 2019 Community Development will be launching training and support services for local low-to-moderate income small business owners and entrepreneurs who are identified, primarily, through CAPK Head Start and VITA programs. Funds from this new \$3,500 outreach grant will be used to create materials and promotional efforts aimed at engaging potential business owners and entrepreneurs in the underlying Small Business Initiative program.

B. Use of Funds:

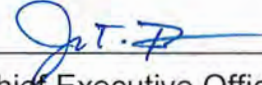
The \$3,500 grant will be used to develop and distribute outreach materials, create multimedia and social media campaigns, and host community awareness events to support the CAPK small business program.

C. Approvals:

1. _____
Division Director Date

3.  12/13/18
Chief Financial Officer Date

2.  _____
Director of Community Development
Date

4.  12/13/18
Chief Executive Officer Date

D. Board:

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ Board Approval

Date: _____

Date: _____

Date: _____

Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

Project Name: CAPK Small Business Initiative

Funder Name: Bank of the West

Grant Program Name: Community Development

Funding Period: 1/1/2019 – 12/31/2019
CFDA # N/A

Division Director: Ralph Martinez

Program Manager: Sheila Shegos

☐ **New Funding**

☒ **Re-Application**

A. Narrative description of funding request, including goals:

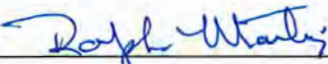
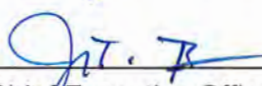
Community Action Partnership of Kern (CAPK) is requesting \$25,000 in funds from Bank of the West for year 2 of the three-year award for the CAPK Small Business Initiative (SBI). The purpose of this funding is to develop and deliver services to help low-to-moderate income small business owners and entrepreneurs start, strengthen, and grow small businesses in Kern County. As part of year one activities, CAPK has initiated the Small Business Advisory Committee—a group of business and industry professionals—to assist in identifying small business/community needs and resources available to Kern County's struggling small business owners and low-income entrepreneurs.

In year 2 of this project, with assistance of volunteer professionals with content expertise, the program will deliver a series of business development workshops with topics such as building a business plan, acquiring financing, and using social media. The CDS will also link/refer participants to community resources and partners, that assist with strengthening small businesses and start-ups. In addition, the workshops will offer personal finance topics using the Consumer Financial Protection Bureau's Your Money Your Goals curriculum.

B. Use of Funds:

The requested funds of \$25,000 will be used for a half-time Community Development Specialist to develop and provide training modules, conduct workshops, and link participants to other services.

C. Approvals:

1. _____ Division Director Date	3.  Chief Financial Officer Date
2.  12-13-18 Director of Community Development Date	4.  12/13/18 Chief Executive Officer Date

D. Board:

☐ Policy Council
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

Funding Period: 1/1/19 – 12/31/19

Project Name: VITA Computer Grant (In Kind)

CFDA #: N/A

Funder Name: InterConnection.Org

Division Director: Ralph Martinez

Grant Program Name: VITA

Program Manager: Sandi Truman

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK's VITA Program is reapplying for an in-kind donation requesting 20 computers & monitors from InterConnection.org, a nonprofit dedicated to supplying refurbished computers and technology training to underserved communities in the US and the World. The addition of 20 desktop computers will build upon on VITA's capacity to increase the number of Volunteers needed to file electronic State & Federal tax returns thereby enabling more access to Kern families and local businesses to have their returns processed.

For the 2017 Tax Season, VITA recruited 110 Volunteers who helped complete over 4,700 tax returns, collecting \$4.9 million in State & Federal refunds, \$3.6 million in State & Federal EITC's and generating \$8.5 million dollars for the local Kern economy.

B. Use of Funds:

The in kind contribution of Computers/Monitors will also include the latest operating systems Windows 10 and Microsoft Office Suite 365 which includes MS Word, Excel and other software applications.

C. Approvals:

1. _____
Division Director Date

2. Ralph Martinez 1-3-19
Director of Community Development Date

3. [Signature] 1/4/19
Chief Financial Officer Date

4. [Signature] 1/7/19
Chief Executive Officer Date

D. Board:

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ Board Approval

Date: _____

Date: _____

Date: _____

Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Public (Government)

Project Name: Kern County Road to Resilience Partnership

Funder Name: California Department of Social Services – Office of Child Abuse Prevention (OCAP)

Grant Program Name: Community Development (Friendship House, Shafter Youth Center). Health and Nutrition (East Kern Family Resource Center).

Funding Period: July 1, 2019 – June 30, 2022

Award Amount: \$1,800,000

CFDA 93.590 -- Community-Based Child Abuse Prevention Grants

Division Director: Ralph Martinez, Carmen Segovia

Program Manager: Lois Hannible, Angelica Truman, Whitney Hughes

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying to OCAP for up to \$1,800,000 in new funding from the California Department of Social Services. The program will create and maintain a cross-system collaborative of partners to serve pregnant mothers and infants living in economically disadvantaged areas of Kern County who are at risk for substance use and exposure during pregnancy.

The **Kern County Road to Resilience Partnership (KCRRP) Program** will 1.) Build and support a trauma-informed resiliency network in Kern County and 2.) Support the implementation of Healthy Families America (HFA) Home Visiting and evidence-based case management activities at program sites.

B. Use of Funds:

The requested funds in the amount of \$1,800,000 (\$600,000 per year for three years) will not require matching funds and will be used to cover personnel and operational expenses of the KCRRP Program. Funds will not be used to supplant existing federal or other sources of funding and will solely be used for the purposes outlined in the OCAP Road to Resilience Partnership RFA and to sustain the mission of existing CAPK programs.

C. Approvals:

1. <u>C. Segovia</u> <u>1/2/19</u> Division Director Date	3. <u>Ralph Martinez</u> <u>1/4/19</u> Chief Financial Officer Date
2. <u>Ralph Martinez</u> <u>1-3-19</u> Director of Community Development Date	4. <u>JIT. B</u> <u>1/7/19</u> Chief Executive Officer Date

D. Board:

☐ Policy Council

Date: _____

☐ PRE Presentation

Date: _____

☐ B&F Approval

Date: _____

☐ Board Approval

Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

Project Name: Science, Technology,
Engineering & Math (STEM)

Funder Name: Bank of the Sierra

Grant Program Name: Friendship House
Community Center (FHCC)

Funding Period: 6/1/19-12/31/19

CFDA # N/A

Division Director: Ralph Martinez

Program Manager: Lois Hannible

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

Community Action Partnership of Kern (CAPK) is requesting \$5,000 from Bank of the Sierra to help support the FHCC STEM program.

Program participants will complete several projects to build the most sought-after competencies in the job market such as problem solving; gathering and analyzing information; teamwork; and communication. STEM topics covered in the program may include Power and Energy; Mechanical Engineering; Environmental Engineering; Hardware Engineering; and Robotics.

B. Use of Funds:

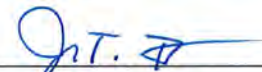
The requested funds of \$5,000 will go towards purchasing approximately 15 STEM kits for participants.

C. Approvals:

1. _____
Division Director Date

3.  1/14/19
Chief Financial Officer Date

2.  1-11-19
Director of Community Development
Date

4.  1/14/19
Chief Executive Officer Date

D. Board:

☐ Policy Council

☐ PRE Presentation

☐ B&F Approval

☐ Board Approval

Date: _____

Date: _____

Date: _____

Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Public (State & Federal)
Project Name: Information & Education (I&E)
Funder Name: California Department of Public Health (CDPH)
Grant Program Name: Shafter Youth Center
Funding Period: 7/1/2019-6/30/2021

CFDA # 93.994 (Pass Through)
Division Director: Ralph Martinez
Program Manager: Angelica Nelson
☐ **New Funding**
☒ **Re-Application**

A. Narrative description of funding request, including goals:

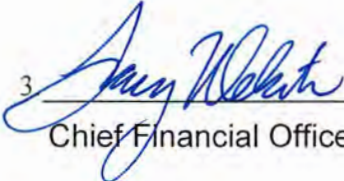
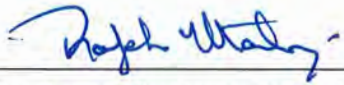
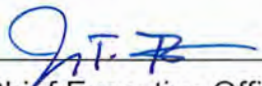
CAPK's Shafter Youth Center is re-applying to the California Department of Public Health (CDPH) for two years of funding of up to \$248,000, (\$124,000 per year), to provide health education to at-risk/high need adolescents (age 10-19) at the Shafter Youth Center through the I&E program. I&E will serve at least 250 of the target population using evidence-based pregnancy & sexually transmitted disease prevention curriculum.

I&E provides youth with comprehensive, medically accurate, unbiased sexual health education and clinical linkages to sexual and reproductive health services. I&E activities include, but are not limited to: adolescent pregnancy prevention, including providing information on abstinence and contraceptive methods such as long acting reversible contraceptives (LARCs); education on how to prevent transmission of STIs including Human Immunodeficiency Virus (HIV); promotion and referrals for STI screening and treatment; and education on life skills and healthy relationships.

B. Use of Funds:

The requested funds of up to \$248,000 will be used for personnel and program expenses, including a Program Supervisor and Health Educator, as well as operating expenses such as curriculum, general program supplies, training expenses, mileage, and outreach materials.

C. Approvals:

1. _____ Division Director Date	3.  Chief Financial Officer Date
2.  1-14-19 Director of Community Development Date	4.  1/15/19 Chief Executive Officer Date

D. Board:

☐ Policy Council	☐ PRE Presentation	☐ B&F Approval	☐ Board Approval
Date: _____	Date: _____	Date: _____	Date: _____

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Private

Project Name: Pre-Employment Education
Program

Funder Name: Women's and Girl's Fund

Grant Program Name: Friendship House
Community Center

Funding Period: 5/2/2019-12/31/2019

CFDA # N/A

Division Director: Ralph Martinez

Program Manager: Lois Hannible

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

Community Action Partnership of Kern (CAPK) is requesting \$25,000 in funds from the Women's and Girl's Fund for the year 2019. The purpose for this funding is to increase capacity for the PREP program at the Friendship House Community Center in 2019.

The six-month program will provide 50 girls ages 16-18 with pre-employment skills. PREP helps build confidence to create and work towards goals; conduct self-directed job searches; leadership through community service projects; paid work experience; and financial education.

B. Use of Funds:

The use of funds will go towards paying for the cost of a part-time program educator, food, mileage, and paid work experience.

C. Approvals:

1. _____
Division Director Date

2. Ralph Martinez 1-16-19
Director of Community Development Date

3. [Signature] 1/17/19
Chief Financial Officer Date

4. [Signature] 1/22/19
Chief Executive Officer Date

D. Board:

☐ Policy Council

Date: _____

☐ PRE Presentation

Date: _____

☐ B&F Approval

Date: _____

☐ Board Approval

Date: _____

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

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

Date: January 23, 2019

The following are highlights of the Kern Head Start Budget to Actual Report for the period March 1, 2018 through December 31, 2018. Ten months (83%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 76% of the budget.

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

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

Training & Technical Assistance Funds

Overall expenditures are at 100% of the budget. Base Funds are budgeted to cover anticipated additional expenses.

Carryover

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

- Replacement food delivery vans (3) – purchased;
- Replacement program vehicle (1) – purchased January 2019;
- Replacement maintenance utility vehicle (1) – purchased;
- Replacement convection oven (1) – purchased;
- Facility improvements at the Delano and Harvey L. Hall child development centers – work is in progress.

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

Non-Federal share is at 98% of the budget.

Community Action Partnership of Kern

Head Start - Kern

Budget to Actual Report

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

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

Month 10 of 12 (83%)

Prepared 01/11/2019

HEAD START

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	10,597,810	8,043,362	2,554,448	76%	24%
FRINGE BENEFITS	3,533,118	2,576,787	956,331	73%	27%
TRAVEL	5,000	0	5,000	0%	100%
EQUIPMENT	23,000	16,760	6,240	73%	27%
SUPPLIES	886,988	705,372	181,616	80%	20%
CONTRACTUAL	126,502	91,679	34,823	72%	28%
OTHER	3,764,462	2,955,635	808,827	79%	21%
INDIRECT	1,826,701	1,379,395	447,306	76%	24%
TOTAL BASE FUNDING	20,763,581	15,768,990	4,994,591	76%	24%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	45,946	57,845	(11,899)	126%	-26%
SUPPLIES	20,839	20,880	(41)	100%	0%
CONTRACTUAL	8,944	6,106	2,838	68%	32%
OTHER	150,787	141,831	8,956	94%	6%
INDIRECT	22,652	22,506	146	99%	1%
TOTAL TRAINING & TECHNICAL ASSISTANCE	249,168	249,168	0	100%	0%

CARRYOVER

EQUIPMENT	134,000	106,099	27,901	79%	21%
OTHER	343,802	25,859	317,943	8%	92%
INDIRECT	34,380	2,586	31,794	8%	92%
TOTAL CARRYOVER	512,182	134,544	377,638	26%	74%

GRAND TOTAL HS FEDERAL FUNDS	21,524,931	16,152,702	5,372,229	75%	25%
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HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,638,566	2,959,568	(321,002)	112%	-12%
CALIF DEPT OF ED	3,804,474	3,332,554	471,920	88%	12%
TOTAL NON-FEDERAL	6,443,040	6,292,122	150,918	98%	2%

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

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2018.

Administrative Cost for HS and EHS Kern 8.5%

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Bank of America	17,713				17,713	12/21/2018
Lowe's	4,748	165			4,913	12/25/2018
Smart & Final		444		(20)	424	12/31/2018
Save Mart	2,773				2,773	12/30/2018
Chevron & Texaco Business Card	6,896				6,896	1/5/2019
Home Depot	5,486	1,765	54	27	7,332	1/4/2019
	37,616	2,374	54	7	40,051	

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

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

Date: January 23, 2019

The following are highlights of the Kern Early Head Start Budget to Actual Report for the period March 1, 2018 through December 31, 2018. Ten months (83%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 61% of the budget.

Salaries & Fringe Benefits costs are low compared to this point in the budget period. Most of the savings were realized because reimbursement rates from California Department of Education increased significantly effective July 1, 2018.

Staff continuously monitor these categories to identify possible savings that may be used elsewhere in the program. A budget revision to use a portion of the savings to purchase program equipment was approved by Board of Directors on November 28. Approval by Office of Head Start is pending.

Equipment: The budget provided for the purchase of a replacement vehicle for Maintenance & Operations, the cost of which exceeded the original estimate. The overage will be covered by savings in another cost category.

Supplies: Staff are in the process of purchasing supplies to meet program needs through the end of the budget period.

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

Training & Technical Assistance Funds

Overall expenditures are at 64% of the budget. Training events specific to infant/toddler care were planned for the balance of the budget period.

Carryover

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

- Replacement food delivery van (1) – purchased;
- Replacement program vehicle (1) – purchased January 2019.

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

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

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

Month 10 of 12 (83%)

Prepared 01/11/2019

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	2,221,842	1,244,591	977,251	56%	44%
FRINGE BENEFITS	655,042	413,074	241,968	63%	37%
EQUIPMENT	30,000	34,690	(4,690)	116%	-16%
SUPPLIES	263,896	169,877	94,019	64%	36%
CONTRACTUAL	22,328	16,756	5,572	75%	25%
OTHER	535,893	405,252	130,641	76%	24%
INDIRECT	364,220	219,888	144,332	60%	40%
TOTAL BASE FUNDING	4,093,221	2,504,129	1,589,092	61%	39%
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	35,330	8,581	26,749	24%	76%
SUPPLIES	4,020	4,089	(69)	102%	-2%
CONTRACTUAL	3,656	3,347	309	92%	8%
OTHER	45,179	40,664	4,515	90%	10%
INDIRECT	8,819	5,645	3,174	64%	36%
TOTAL TRAINING & TECHNICAL ASSISTANCE	97,004	62,326	34,678	64%	36%
CARRYOVER					
EQUIPMENT	57,000	28,971	28,029	51%	49%
INDIRECT	0	0	0		
TOTAL CARRYOVER	57,000	28,971	28,029	51%	49%
GRAND TOTAL EHS FEDERAL FUNDS	4,247,225	2,595,426	1,651,799	61%	39%

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

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2018.

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

Non-Federal Share and In-Kind Year-to-Date Report

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

Report for period ending December 31, 2018 (Month 10 of 12)

Percent of year elapsed: 83%

LOCATION	FUNDED ENROLL- MENT	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Shafter	34	15,216	16,512	8,503	0	0	7,601	16,055	16,603	12,355	6,161	99,005	38,154	259%
East California	70	29,277	35,209	15,896	0	0	5,521	25,236	33,784	32,920	9,604	187,446	78,552	239%
Alberta Dillard	68	34,035	33,958	21,731	0	0	10,517	25,456	32,373	125	1,093	159,290	76,308	209%
Faith	34	12,847	12,659	7,030	0	0	4,741	9,021	10,035	10,994	11,650	78,976	38,154	207%
Pacific	62	16,766	16,247	13,908	11,839	11,369	12,835	11,695	16,779	12,327	9,582	133,347	69,575	192%
Martha J. Morgan	83	31,274	30,858	17,626	0	0	8,381	19,854	25,986	21,323	598	155,899	93,140	167%
San Diego Street	48	11,831	13,317	14,156	10,771	9,896	6,525	6,329	6,116	5,262	2,280	86,484	53,864	161%
Primeros Pasos	76	9,563	21,624	16,661	10,089	6,159	10,438	14,034	17,287	14,464	12,573	132,891	85,285	156%
Franklin	24	3,513	6,447	4,266	0	0	2,193	7,665	5,387	6,442	5,782	41,694	26,932	155%
Willow	72	22,239	25,426	14,557	0	0	8,989	15,578	13,228	13,787	7,544	121,347	80,796	150%
Fairfax	40	6,009	9,054	12,009	0	0	5,802	6,053	8,929	11,181	5,398	64,434	44,887	144%
Williams	34	10,911	10,920	6,048	0	0	4,715	6,104	219	7,017	5,933	51,867	38,154	136%
Delano	76	19,655	19,877	16,675	0	0	1,788	10,133	19,568	15,731	9,995	113,422	85,285	133%
Lamont	34	7,478	10,778	7,882	0	0	3,185	9,388	10,542	98	375	49,726	38,154	130%
Fairview	34	13,069	11,503	6,105	0	0	3,748	8,069	261	5,809	0	48,564	38,154	127%
Heritage	34	7,911	10,768	4,963	0	0	999	4,771	9,102	9,354	114	47,983	38,154	126%
Noble	34	9,452	10,102	3,947	0	0	0	11,785	10,943	245	229	46,702	38,154	122%
Vineland	20	8,266	7,254	2,213	0	0	428	1,680	7,137	0	0	26,979	22,443	120%
California City	34	7,639	8,452	5,366	0	0	0	3,626	7,925	6,695	4,531	44,235	38,154	116%
Harvey L. Hall	138	21,720	29,503	22,725	15,148	11,629	17,187	13,673	23,550	8,465	14,430	178,030	154,859	115%
Sterling	122	19,096	23,747	18,996	8,747	9,507	15,899	16,017	15,919	14,515	6,366	148,810	136,905	109%
Oasis	57	13,411	12,619	7,489	0	0	5,337	4,960	11,977	11,618	155	67,567	63,964	106%
Pete H. Parra	112	19,356	23,534	21,390	9,188	9,352	14,020	18,220	0	9,176	2,471	126,706	125,683	101%
Sunrise Villa	34	4,377	3,346	1,945	0	0	0	3,374	6,503	12,092	5,720	37,356	38,154	98%
Tehachapi	34	6,832	6,982	3,413	0	0	3,248	6,284	4,360	4,780	0	35,899	38,154	94%
Shafter HS/EHS	36	4,713	6,144	4,731	5,032	4,404	3,785	3,235	3,579	1,590	633	37,848	40,398	94%
Olildale	34	5,905	5,413	3,750	0	0	2,378	5,659	4,909	3,526	3,818	35,357	38,154	93%
Rosamond	100	19,580	24,699	13,748	0	0	6,900	18,650	16,601	2,268	131	102,577	112,217	91%
Planz	34	5,440	5,916	3,617	0	0	3,462	5,212	8,891	222	383	33,142	38,154	87%
Casa Loma	34	4,741	5,183	1,355	0	0	1,767	6,178	7,819	6,058	0	33,101	38,154	87%
Virginia	34	5,596	5,282	0	0	0	1,761	5,071	4,771	5,817	4,433	32,730	38,154	86%
Cleo Foran	34	5,926	8,272	3,789	0	0	1,727	4,324	7,499	53	0	31,590	38,154	83%
Home Base	225	17,049	17,202	15,282	12,474	13,790	7,071	10,638	409	8,128	1,577	103,619	126,244	82%
Seibert	34	6,818	4,353	2,998	0	0	2,382	7,260	3,969	857	2,341	30,978	38,154	81%
Pioneer	34	6,475	8,081	4,443	0	0	797	4,185	4,381	437	283	29,082	38,154	76%
McFarland	24	4,784	3,808	2,560	0	0	0	3,161	3,063	2,777	0	20,154	26,932	75%
Lost Hills	20	2,937	3,716	2,597	0	0	654	2,875	2,354	180	368	15,680	22,443	70%
Wesley	60	6,389	8,795	3,719	0	0	2,855	2,613	1,403	11,777	8,597	46,149	67,330	69%
Alicante	34	4,692	4,448	2,107	0	0	1,526	3,227	4,204	4,839	0	25,043	38,154	66%

Community Action Partnership of Kern

Head Start and Early Head Start

Non-Federal Share and In-Kind Year-to-Date Report

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

Report for period ending December 31, 2018 (Month 10 of 12)

Percent of year elapsed: 83%

LOCATION	FUNDED ENROLL- MENT	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Rafer Johnson	34	3,563	3,419	0	0	0	1,684	3,338	3,748	2,575	1,932	20,257	38,154	53%
Taft	78	6,592	6,061	1,103	0	0	926	5,255	7,432	2,693	5,654	35,714	87,529	41%
Mojave	34	4,209	4,167	2,109	0	0	413	0	0	0	0	10,896	38,154	29%
Broadway	44	0	0	0	0	0	4,490	5,784	255	2,763	0	13,291	49,375	27%
Roosevelt	34	2,820	4,408	1,913	0	0	0	559	0	165	367	10,233	38,154	27%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	0	NA
Program Services		920	1,867	0	0	0	0	0	0	0	0	2,787	67,661	4%
Policy Council and RPC		1,239	1,542	108	515	25	262	214	727	49	0	4,680	38,727	12%
SUBTOTAL IN-KIND	2,369	482,130	543,470	345,429	83,803	76,131	198,935	372,496	400,525	303,548	153,100	2,959,568	2,638,565	112%

State General Child Care*	156,851	158,335	88,070	0	0	131,037	157,382	123,976	173,111	139,379	131,363	1,259,503	1,293,059	97%
State Preschool*	252,099	284,045	170,865	0	0	93,318	137,363	183,593	187,215	301,775	273,455	1,883,729	2,302,208	82%
State Migrant Child Care*	27,786	29,131	3,478	0	0	14,020	21,959	19,352	27,448	23,858	22,291	189,322	209,207	90%
SUBTOTAL CA DEPT of ED	436,736	471,511	262,413	0	0	238,375	316,703	326,921	387,774	465,012	427,109	3,332,554	3,804,474	88%

GRAND TOTAL

*May include estimates

918,866 1,014,981 607,842 83,803 314,506 515,638 699,417 788,299 768,560 580,209 6,292,122 6,443,039 98%

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

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

Date: January 23, 2019

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2018 through December 31, 2018. Eleven months (92%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 86% of the budget.

The **Equipment** budget provides for two replacement vehicles, which are in the process of being purchased.

Expenses in all other categories are as expected at this point in the budget period.

Training & Technical Assistance Funds

Overall expenditures are at 100% of the budget.

Travel costs exceeded the amount budgeted. The overage was covered by decreased spending in other categories.

Non-Federal Share

Non-Federal share is at 79% of the budget. Documentation for much of December could not be tabulated in time to be included in this report; if the December total were to equal November, Non-Federal would be at 86%. Approval to waive a portion of the non-Federal share requirement is pending from Office of Head Start.

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

Budget Period: February 1, 2018 - January 31, 2019
Report Period: February 1, 2018 - December 31, 2018
Month 11 of 12 (92%)

Prepared 01/14/2019

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,097,074	2,714,140	382,934	88%	12%
FRINGE BENEFITS	827,018	737,622	89,396	89%	11%
TRAVEL	20,232	18,798	1,434	93%	7%
EQUIPMENT	47,500	0	47,500	0%	100%
SUPPLIES	135,535	111,468	24,067	82%	18%
CONTRACTUAL	11,923	8,640	3,283	72%	28%
OTHER	593,113	482,391	110,722	81%	19%
INDIRECT	445,116	386,468	58,648	87%	13%
TOTAL	5,177,511	4,459,527	717,984	86%	14%

TRAINING & TECHNICAL ASSISTANCE FUNDS

PERSONNEL	25,200	24,364	836	97%	3%
FRINGE BENEFITS	8,689	9,064	(375)	104%	-4%
TRAVEL	9,959	21,200	(11,241)	213%	-113%
SUPPLIES	7,961	3,839	4,122	48%	52%
CONTRACTUAL	3,500	0	3,500	0%	100%
OTHER	53,033	49,908	3,125	94%	6%
INDIRECT	10,833	10,800	33	100%	0%
TOTAL	119,175	119,175	0	100%	0%

GRAND TOTAL EHS FEDERAL FUNDS	5,296,686	4,578,702	717,984	86%	14%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,324,172	1,047,952	276,220	79%	21%
TOTAL NON-FEDERAL FUNDS	1,324,172	1,047,952	276,220	79%	21%

Centralized Administrative Cost	7.1%
Program Administrative Cost	2.6%
Total Administrative Cost	9.7%

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

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2018

Approval of Non-Federal Share waiver is pending

**Community Action Partnership of Kern
San Joaquin Early Head Start
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: February 1, 2018 through January 31, 2019
Report for period ending December 31, 2018 (Month 11 of 12)**

Percent of year elapsed: 92%

LOCATION	FUNDED ENROLL- MENT	Feb	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Home Base - Lodi	35	5,551	10,440	10,444	9,950	9,500	11,137	15,381	14,282	12,771	10,337	0	109,792	95,359	115%
Home Base - Manteca	12	3,628	4,255	2,461	2,207	152	1,409	5,305	5,011	6,137	5,212	0	35,777	32,694	109%
Chrisman	30	7,252	13,396	13,845	9,312	7,198	12,443	15,341	17,633	15,256	16,376	0	128,051	163,472	78%
Lodi UCC	30	12,131	13,605	11,935	13,879	8,702	12,859	12,447	11,575	14,106	10,960	0	122,198	163,472	75%
Home Base - Stockton	90	13,682	25,071	23,680	16,555	11,982	14,742	15,286	19,166	19,936	14,490	0	174,589	245,208	71%
Walnut	24	4,138	8,093	9,314	10,273	6,325	9,478	10,210	9,780	10,458	9,459	0	87,527	130,777	67%
St. Mary's	16	3,507	6,499	5,963	6,174	4,066	6,359	6,009	7,025	7,097	5,183	0	57,883	87,185	66%
California Street	24	5,705	9,601	8,203	9,043	4,715	8,147	8,543	8,732	9,919	8,672	0	81,280	130,777	62%
Kennedy	16	1,791	5,701	6,310	4,418	441	4,887	6,252	6,529	5,623	6,452	64	48,467	87,185	56%
Marci Massei	24	3,176	5,938	5,703	6,298	3,735	5,983	6,609	6,931	6,646	6,332	0	57,353	130,777	44%
Home Base - Tracy	12	1,484	2,342	1,064	1,059	0	836	509	1,410	2,501	1,344	0	12,549	32,694	38%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	0	0	
Program Services		10,954	12,376	16,171	16,673	11,973	10,738	11,350	10,738	11,678	10,615	8,655	131,920	21,858	604%
Policy Council		342	97	0	0	0	0	63	63	0	0	0	566	2,713	21%
SUBTOTAL IN-KIND	313	73,340	117,415	115,094	105,841	68,788	99,017	113,304	118,874	122,128	105,433	8,719	1,047,952	1,324,172	79%

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

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

Date: January 23, 2019

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2018 through December 31, 2018. Four months (33%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 30% of the budget. Expenses in the Personnel and Other categories appear low but are not concerning at this point in the budget period. Expenses in all other categories are as expected.

Training & Technical Assistance (T&TA)

Overall expenditures are at 3% of the budget. Training expenses are incurred as needed, rather than evenly each month; the funds will be fully expended by budget year-end.

Non-Federal Share

Non-Federal share is at 72% of the budget.

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

Budget Period: September 1, 2018 - August 31, 2019
Report Period: September 1, 2018 - December 31, 2018
Month 4 of 12 (33%)

Prepared 01/11/2019

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	130,082	31,047	99,035	24%	76%
FRINGE BENEFITS	33,248	10,276	22,972	31%	69%
SUPPLIES	1,750	140	1,610	8%	92%
CONTRACTUAL	462,028	146,755	315,273	32%	68%
OTHER	17,395	3,115	14,280	18%	82%
INDIRECT	64,398	19,122	45,276	30%	70%
TOTAL BASE	708,901	210,454	498,447	30%	70%

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	311	4,983	6%	94%
SUPPLIES	3,506	0	3,506	0%	100%
OTHER	6,473	199	6,274	3%	97%
INDIRECT	1,527	51	1,476	3%	97%
TOTAL TRAINING & TECHNICAL ASSISTANCE	16,800	561	16,239	3%	97%

GRAND TOTAL FEDERAL FUNDS	725,701	211,015	514,686	29%	71%
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NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	181,425	129,925	51,500	72%	28%
TOTAL NON-FEDERAL FUNDS	181,425	129,925	51,500	72%	28%

Centralized Administrative Cost	5.6%
Program Administrative Cost	1.0%
Total Administrative Cost	6.6%

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

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2018.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee

From: Margaret L. Palmer, Energy Program Administrator
Date: January 23, 2019
Subject: *Agenda Item 5d: Weatherization Inspector Revised Job Description – Action Item*

On December 12, 2018, the revised job description for Energy Weatherization Inspector was presented to the Executive Committee, with the recommendation for a change in the grade of the Inspector position from a Grade 7 to a Grade 9. The Executive Committee requested additional information regarding the changes in the job description, the market rates for comparable positions and the pointing system used by Human Resources to determine the grade, which are attached hereto as follows:

Attachment A: The revised Weatherization Inspector job description with additions highlighted. These additions to the job description were the basis for the increase in the grade, as proposed by HR.

Attachment B. The Wage Survey compiled by HR referencing comparable positions within the City of Bakersfield, County of Kern and other Central Valley Energy Departments, together with a comparison of CAPK rates for Grades 7, 8 and 9.

Attachment C. The CAPK Point Factor Evaluation Form as prepared by HR, with accompanying information regarding the Point Factor Evaluation Process which was used to determine the increase in the grade level.

Recommendation

Based on the additional information submitted herewith, Staff respectfully requests that the Board approve the proposed Weatherization Inspector Job Description as a Grade 9.

Attachments:

- A - Revised Weatherization Inspector Job Description
- B - Wage Survey
- C - Point Factor Evaluation

**COMMUNITY ACTION PARTNERSHIP of KERN
Energy Program
Weatherization Inspector**

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

Salary Range Grade 9 **FLSA Status:** Non-Exempt **Date Approved:** _____

SUMMARY:

Responsible for quality assurance of construction and/or weatherization work performed by the Weatherization Installers. Will be in direct contact with low-income, disadvantaged and elderly families during the inspection of construction and weatherization measures completed.

SUPERVISION RECEIVED:

Receives supervision from Weatherization Manager.

SUPERVISION EXERCISED:

None

DUTIES AND RESPONSIBILITIES:

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

A. Essential Job Specific Duties:

1. Conduct on-site inspections of homes weatherized by CAPK to ensure that the quality of work performed is consistent with federal, state, local and utility regulations.
2. Investigate and resolve client complaints in a timely manner; performing necessary follow-up inspections to ensure contractual compliance.
3. Train and mentor Weatherization Installers and Assessors on funding source requirements for weatherization measures and document completion.
4. Monitor production on assigned weatherization files, using independent judgment and discretion, to ensure that subcontractors are scheduled and groundwork corrections are completed in a timely manner.
5. Perform final quality control review of weatherized homes using mental and visual attention to detail to ensure that not only are funding source requirements for weatherization standards met, but also documentation and paperwork are complete and correct for audit purposes.
6. Ensure installation processes and materials used are appropriate for the weatherization measure(s) to prevent delays caused by errors in installation and/or materials.
7. Utilize weatherization specific diagnostic equipment such as blower door, duct blaster, infrared cameras, monoxers and manometers during inspections, when required.
8. Review weatherization files for any necessary paperwork corrections prior to funding source monitoring visits.
9. Accompany State Inspector during semi-annual field inspections.
10. Act as liaison between federal, state, local and utility funding sources and vendors.
11. Perform other duties as required.

B. Other Job Specific Duties:

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

4. Is proactive in the outreach effort to recruit and enroll families that qualify for CAPK programs.

MINIMUM QUALIFICATIONS:

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

Knowledge of:

Agency policies and procedures
Applicable federal, state, and local laws, codes, and regulations
Departmental policies and procedures
Modern office practices, methods, procedures and equipment, including computers
Word processing, spreadsheet, database, and other related software applications
Principles and methods of home weatherization
Problems and needs of the low-income, disadvantaged, and elderly

Ability to:

Complete on-line and in-person funding source training and successfully pass examinations, as required, within 6 months of employment

Deal with conceptual matters

Plan, organize, allocate and control substantial resources

Communicate effectively

Demonstrate good interpersonal skills

Effectively present the Energy Program to members of the general public

Maintain effective working relationships with staff, public and private agencies

Gather and analyze data

Understand and apply written regulations and instructions

Speak fluent Spanish/English (desirable)

EDUCATION AND EXPERIENCE:

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

1. A.A./A.S. degree in Business Administration or related field preferred (qualifying experience may be substituted for the required education on a year-for-year basis).
2. Five (5) to seven (7) years of progressively responsible administrative or management experience in construction and/or home inspection.

OTHER REQUIREMENTS

1. Must have use of an automobile with adequate insurance coverage and a valid California Driver's License, with an acceptable driving record substantiated by a copy of DMV records.
2. Travel is required in this position to various homes and worksites located throughout Kern County. CAPK provides an agency vehicle or mileage reimbursement to approved drivers.
3. At times, may require bending, stooping, twisting, reaching above and below shoulder level, crawling, kneeling, climbing, overhead reaching, lifting, and prolonged standing, sitting and driving.
4. During inspections, position may require working in dark cramped quarters and in conditions where you may be exposed to dust, sawdust, pollens, fiberglass and cellulose insulation.

WORK ENVIRONMENT:

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

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

ESSENTIAL PHYSICAL DEMANDS:

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

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

	LIFTING			CARRYING		
	NEVE R 0 HOU RS	OCCASI ONALLY UP TO 4 HOURS	FREQU ENTLY 4-8 HOURS	NEVE R 0 HOU RS	OCCASI ONALLY UP TO 4 HOURS	FREQU ENTLY 4-8 HOURS
0-10 lbs			x			x
11-25 lbs		x			x	
26-50 lbs		x			x	
51-75lbs	x			x		
76-100lb	x			x		
100lbs+	x					

ATTACHMENT B

Wage Survey Weatherization Inspector 2018

Source	Location	Wage	Education
City of Bakersfield Construction Supervisor I (entry level)	Bakersfield	\$24.68/hr to \$30.07/hr	High School or GED with 2 years of experience as in sub-professional engineering work or construction inspection or 2 years of college, including engineering-related courses and 1 year exp.
County of Kern Construction Project Inspector I (entry level)	Kern County	\$24.31/hr to \$29.67/hr	60 semester units or 90 quarter units for accredited college or university and 1 year directly related commercial construction experience or equivalent commination of education and experience sufficient to obtain knowledge and skill to perform essential duties.
Survey Conducted by David Weir of Fresno EOC and shared with CAPK. QCI (Quality Control Inspector)	Location	Wage	Education
	Sacramento	\$26.00/hr to \$27.00/hr	Not Provided
	Visalia	\$21.10/hr to \$28.76/hr	Not Provided
	Merced	\$23.49/hr to \$25.53/hr	Not Provided
Community Action Partnership of Kern Weatherization Inspector (QCI) <u>Current Grade 7</u> (using point factor evaluation process)	Current employees between \$22.00/hr and \$23.00/hr. approx..	\$17.02hr to \$23.02/hr	AA/AS degree. Qualifying experience may substitute for education on a year for year basis. 3 years to 5 years of progressively responsible administrative or management experience in home weatherization, construction and or home repair.
Community Action Partnership of Kern Weatherization Inspector (QCI) <u>Recommended Grade 9</u> (using point factor evaluation process)		\$21.18/hr to \$31.79/hr	AA/AS degree. Qualifying experience may substitute for education on a year for year basis. 5 to 7 years progressively responsible administrative or management experience in home weatherization, construction and or home inspection.

Additional Duties added to current job description.

1. Train and mentor Weatherization Installers and Assessors on funding source requirements for weatherization measures and document completion.
2. Monitor production on assigned weatherization files, using independent judgment and discretion, to ensure that subcontractors are scheduled and groundwork corrections are completed in a timely manner.
3. Perform final quality control review of weatherized homes using mental and visual attention to detail to ensure that not only are funding source requirements for weatherization standards met, but also documentation and paperwork are complete and correct for audit purposes.
4. Ensure installation processes and materials used are appropriate for the weatherization measure(s) to prevent delays caused by errors in installation and/or materials.
5. Review weatherization files for any necessary paperwork corrections prior to funding source monitoring visits.

Current CAPK Compensation Plan

Grade 9

\$	\$	\$
21.18	26.49	31.79

Grade 8

\$	\$	\$
18.43	23.02	27.64

Grade 7

\$	\$	\$
17.02	20.02	23.02

ATTACHMENT C

CAPK
Point Factor Evaluation Form

Position Title: Weatherization Inspector

Factor	Description	Level	Points
Education			3
Experience			4
Administrative			3
Complexity, Initiative and Ingenuity			3
Contacts			3
Equipment or Process			3
Confidential Information			3
Supervision of Others			1
Mental or Visual Demand			3

Total Points: 590Current Grade 7Recommended Grade 9

Prepared By: Mike Lackman, HR Manager

INTERNAL EQUITY ANALYSIS

POINT FACTOR EVALUATION PROCESS

The Point Factor method breaks down jobs into identifiable "compensable factors" by assigning weights, levels, and points to specific evaluation criteria. These criteria are then used to evaluate positions throughout the organization. The Point Factor method provides uniformity of evaluations, determines relative value of different jobs, and addresses comparable worth issues.

Steps:

1. Thoroughly review the job description of the position to be evaluated. Ensure completeness and accuracy.
2. Develop factors and definitions. Assign points and levels to each factor.
3. Using the Point Factor Descriptions, determine the appropriate level of each factor for each position. Review job descriptions in factor order, not job order. Therefore, work through all positions for each individual factor before moving on to the next factor. This keeps the reviewer(s) focused on the factor attributes for each position.
4. Record the level and associated points for each factor on the Point Factor Evaluation Form.
5. Total the number of points assigned to that position and record in upper right corner.
6. Develop spreadsheet to clearly highlight points assigned to each position. This will identify the relative value of that job to every other job within the organization.

POINTS ASSIGNED TO FACTORS AND LEVELS

FACTORS	WEIGHT	LEVELS					Maximum
		1	2	3	4	5	
1. SKILL	25.0%						
a. Education	10.0	20	40	60	80	100	100
b. Experience	15.0	30	60	90	120	150	150
2. RESPONSIBILITY	65.0%						
a. Administrative	15.0	30	60	90	120	150	150
b. Complexity/Decisions	15.0	30	60	90	120	150	150
c. Contacts	10.0	20	40	60	80	100	100
d. Process/Equipment	10.0	20	40	60	80	100	100
e. Confidential Information	5.0	10	20	30	40	50	50
f. Supervision of Others	10.0	20	40	60	80	100	100
3. EFFORT	10.0%						
a. Mental or Visual Demand	10.0	20	40	60	80	100	100
100.0%		Total Points:					1,000

POINT FACTOR DESCRIPTIONS

1A. SKILL: Education

This factor considers the basic knowledge requirements in terms of formal education, information, and mental development necessary to perform a job satisfactorily. It includes knowledge of: steps, procedures, practices, rules, policies, theories, and concepts, as well as the ability to communicate, reason and problem solve. This knowledge can be acquired through formal schooling, independent study, short courses or on-the-job training, or it may be innate. Specialized technical training for licensing or certification is included. It is assumed that all jobs require basic skills in reading, writing, and arithmetic (add, subtract, multiply and divide, decimals and fractions).

Consider the job requirement knowledge only and not the education the employee may have acquired, or Organization hiring policies relative to educational level or that "educational requirements must reflect advancement potential." To assist in determining the requirements, the degrees are expressed in relation to formal education steps.

Level 1: Requires the ability to understand and follow standard practices and instructions, keep routine records, operate an adding machine, office copier, use a computer terminal to obtain information; ability to check, proof, post and file; knowledge of standard practices and procedures including clerical routines. Equivalent to a high school diploma. ① Higher

Level 2: Requires the ability to read and understand written instructions, standard practices and procedures; some knowledge of a specialized field or process; intermediate skill in typing, transcribing, word processing, bookkeeping/accounting or office routines, data entry; ability to compose and/or edit standard business correspondence. Equivalent to a high school diploma plus additional training in a specialized or technical field.

Level 3: Requires knowledge of a general or technical field such as accounting, computer operations, general laboratory procedures, advanced word processing or data base applications, administrative support, mechanics, plant maintenance, etc. Equivalent to two years of college or an associate degree.

Level 4: Requires thorough knowledge or training in a profession, or in a specialized or technical field such as financial accounting, business administration or management, computer science/programming/MIS, marketing, engineering, plant management, etc. Equivalent to a bachelor's degree.

Level 5: Requires a broad knowledge of an advanced and technically specialized field, formal research and schooling beyond the bachelor's level. Equivalent to a master's degree, special licensure or certification (CPA, JD, etc.)

1B. SKILL: Experience or Job Knowledge

This factor considers the amount of previous similar or related work experience necessary to do the job under normal supervision. This factor is intended to appraise the length of experience to enable an average employee, with the necessary education, but having no previous applied experience, to perform the work proficiently. The level should include all essential preparatory training in subordinate occupations and be based on continuous progress rather than elapsed time.

Level 1: Up to one year

Level 2: One to three years

Level 3: Three to five years

Level 4: Five to ten years

Level 5: Over ten years

2-103

4-105

over 5-10

2A. RESPONSIBILITY: Administrative

This factor evaluates the requirement for organizing, coordinating, guiding, planning, budgeting, and controlling a variety of the administrative activities for a position, unit, department or division.

Level 1: Administrative responsibilities are simple and routine and generally related to one's own work. Position may involve minimal functional responsibility, generally limited to providing occasional functional advice and guidance to a limited group.

Level 2: Administrative responsibilities are moderately complex involving the same or similar moderately complex functions. Position involves frequent rendering of functional advice and guidance, but generally without responsibility for control or follow-up.

Level 3: Administrative responsibilities are moderately complex involving varied and moderately complex operations. Position may provide budget considerations and recommendations. Position involves provision of functional advice, counsel, and to diversified groups and may involve some functional control responsibilities.

Level 4: Administrative responsibilities are complex, highly diversified and involve several major aspect of an operation. Responsibilities include developing and administering a department or division budget. Position involves very complex functional control responsibilities relation to several major aspects of a function.

Level 5: Administrative responsibilities are very complex, highly diversified and involve all operating aspects of major organizational functions. Position involves ultimate functional control responsibilities relating to all aspect of business operations.

2B. RESPONSIBILITY: Complexity of Duties and Impact of Decisions

This factor evaluates the complexity of the work in terms of independent action, the extent to which duties are standardized, the exercise of good or independent judgment, the types of decisions made, the exercise of discretion, the closeness of supervision required or received, the resourcefulness or creative effort and planning required by the job.

Level 1: Duties are routine. Requires the ability to understand and follow instructions. Assignments are largely repetitive or standardized work; practices and procedures are specified. Exercises ordinary judgment, limited authority to select alternative work methods, work is closely supervised.

Level 2: Duties are semi-routine. Requires the ability to perform repetitive or generally standardized duties, works from instructions given or follows standard, general procedures. Makes decisions involving good judgment, and requires ordinary analysis of standard data. Work is checked, but not continuously.

Level 3: Duties are of a somewhat diversified nature involving a variety of applications where the employee is responsible for choice of action within prescribed limits or precedents. Works towards assigned objectives. Acts independently and uses good judgment to plan work, set priorities, assemble information, analyze facts or conditions regarding individual problems and situations, and to determine what action to take within limits of standard organization practice. Seeks advice on nonstandard situations. Decisions usually affect daily operations. Work is reviewed for application of sound judgment.

Level 4: Diversified work of a technical and involved nature requiring the use of analytical ability and independent thinking to complete assignments where only general practice, precedents, and functional principles are applicable.

Level 5: Requires the ability to plan and perform a wide variety of duties requiring general knowledge of organization policies, practices, methods, and procedures. Performs both difficult and/or unusual work that requires considerable independent judgment to solve problems, devise methods, modify, and adapt procedures to meet different or changing circumstances. Uses considerable initiative and ingenuity. Has general authority to make decisions which affect departmental, administrative or technical operations. Work is reviewed primarily through results obtained.

2C. RESPONSIBILITY: Contacts

This factor measures the tact, cooperation, skill in presenting facts, persuasiveness, and ability to inspire the confidence required in dealing with or influencing other people, either within or outside the organization. Consider the frequency and importance of association with others and their possible effects on organization operations, and employee, public and customer relations.

Level 1: Requires little or no contact with others except with immediate associates and own managers.

Level 2: Requires contact on generally routine matters (furnish or obtain information) within own department, and with other departments, customers, vendors, or the public. Usually supplies or seeks information where ordinary tact and courtesy are needed.

Level 3: Requires routine and non-routine contact (may involve corrections or adjustments) with subordinates and other departments, and regular contact with employees, customers, public, and others. Supplies and seeks information, handles reports and records, or provides services.

Level 4: Requires both inside and outside contacts of a non-routine nature on important matters requiring the exercise of personal influence, tactful judgment, and proper conduct to negotiate matters for the best interests of the organization. May make formal presentations, interview, negotiates, or coordinate work.

Level 5: Requires both inside and outside contacts of a non-routine nature that demand a high degree of tact, diplomacy, and judgment to solve problems and influence or persuade individuals (customers, employees, vendors or others) in a wide variety of positions to get results. Often involves strategy and timing to obtain willing action or consent. Regularly makes formal presentations, interviews, negotiates, or coordinates work.

2D. RESPONSIBILITY: Equipment or Process

This factor measures the degree of care required to prevent losses and safeguard the assets of the organization.

Level 1: Errors are minimal and can be easily detected by machinery and/or subsequent processes within the control procedure. Loss exposure is minimal.

Level 2: Regularly works with equipment/machinery or processes where accuracy, timeliness, and attention to detail are required. Loss exposure is moderate and generally has a time factor impact.

~ Level 3: Regularly works with equipment/machinery or processes where errors in judgment or decision making can be considerable to organization. Error may cause excessive cost or delay, internal confusion, customer dissatisfaction, etc.

~ Level 4: Errors would result in confusion and delay causing lost time in more than a specific phase of the operation or activity, or cause customer or employee dissatisfaction. Cost to detect, correct, and adjust could be somewhat serious in nature. Requires continuous monitoring of equipment/machinery or processes involving significant amounts of organization property.

Level 5: Work is of highly complex and difficult nature, not easily checked or subject to broad controls. Errors could result in very serious losses such as loss of contracts, unfavorable relationships with customers, or other complications requiring long range corrective measures. Very large monetary loss potential.

2E. RESPONSIBILITY: Confidential Information

This factor is intended to appraise the extent to which the job involves responsibility for safeguarding confidential information and documents, the disclosure of which could have an adverse effect on the Organization's relationship with customers, employees, suppliers, etc.

Level 1: Little responsibility for confidential information involved. Effect of disclosure or monetary loss would be negligible.

Level 2: Responsibility for confidential matters would be minor due to limited exposure or controls, or the full import of the information would not be readily understood by the employee.

Level 3: Involves some access to controlled confidential information, where the full import is apparent and disclosure could have an adverse effect on a specific phase of the operation.

Level 4: Involves constant access to confidential information such as correspondence, quotations, salary schedules, financial summaries, monies, processes, etc. where discretion and care are essential to safeguard against disclosure or release which could have an adverse effect on a major organization function.

Level 5: Involves responsibility to safeguard and control confidential data such as operating statements, financial reports, marketing information, salary information, etc. where considerable care and discretion are required to protect the organization from substantial loss.

2F. RESPONSIBILITY: Supervision of Others

This factor considers the number and type of employees supervised, the types of supervision involved, and the responsibility that goes with the job for planning, instructing, directing, appraising, organizing, coordinating, and interpreting. It measures the authority exercised, including the degree of responsibility for functions, costs, methods, personnel, and policies.

Level 1: Responsible only for own work. May explain work instructions to others.

Level 2: Responsible for assigning, instructing, and checking the work of one (1) to two (2) other employees of lower classification engaged in like or closely related work.

Level 3: Responsible for assigning, instructing, and checking the work of a group of three (3) to four (4) employees of lower classification engaged in like or related work.

Level 4: Responsible for assigning, instructing, and checking the work of a group of five (5) to seven (7) employees of lower classification engaged in like or related work or a smaller group engaged in more difficult and involved technical work.

Level 5: Responsible for assigning, instructing, and checking the work of a large group or subsection consisting of more than eight (8) employees.

3A. EFFORT: Mental or Visual Demand

This factor considers the amount of mental attention and concentration required on the job. It includes the alertness, attention, variety and amount of work handled, and the planning and coordination necessary to perform the work. This factor measures the intensity and continuity of the work rather than the complexity of work.

Level 1: Normal mental and visual attention are required. Light mental concentration on largely repetitive operations where continuity is only occasionally interrupted. Some irregularities and difficulties are encountered but are fairly infrequent or minor in nature.

Level 2: Frequent mental and visual attention where the work is generally routine or the nature of the work requires more visual attention than mental application and quality standards are controlled.

Level 3: Close mental or visual attention is continuously required. Work involves some irregularities, difficulties, may have frequent interruptions and work under some time pressures. Has both repetitive and varied tasks to perform. Must apply various methods, practices and policies, and give continuous general attention to the job.

Level 4: Concentrated mental and visual attention in performing complex work to very close limits of accuracy and quality; or in coordinating a high degree of manual dexterity with close visual attention for sustained periods.

Level 5: Intense and exacting mental and visual attention and accuracy of work is required. Must plan and lay out complex work, work under frequent time pressures, or with frequent interruptions or distracting conditions. Requires constant alertness and considerable mental concentration. Tasks are usually both difficult and varied, irregularities are common.

Community Action Partnership of Kern

Wage Comparability & Compensation Design



Trainers: Shelly R. Schwane, Consultant
Seth M. Finestack, Senior Manager

WIPELL

Objectives of a Compensation Plan

Strategic alignment • Reflect organization's mission and values • Support personnel recruitment and selection strategies • Motivate employees to help achieve program and organizational goals	Fair and equitable • Recognize the value each position brings to the organization • Pay salaries equitable for work being performed • Ensure equitable pay across departmental lines
Top talent • Attract and retain qualified employees • Ensure wages are comparable to similar work in organizations you compete with for employees	Consistency and accountability • Increase understanding of pay administration • Minimize inconsistent administration of pay • Increase manager accountability

WIPELL

Regulations



WIPELL

Regulations



OFFICE OF HEAD START

An Office of the Administration for Children & Families



Administration for Children & Families
Office of Head Start

WIPOLI

WIPOLI

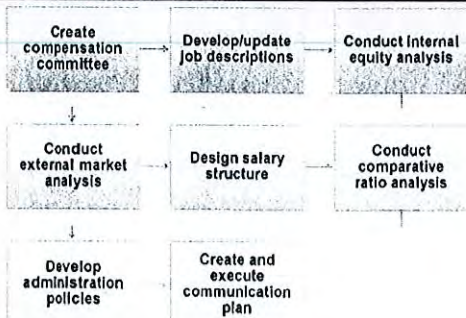
Compensation Philosophy

- Define clear and aligned goals
- Define market
- Determine level of competitiveness
 - Lag, meet, or lead market
- Identify the components of compensation
 - Base, incentives, benefits, perquisites
- Decide how to reward performance
 - Base vs variable pay

WIPOLI

WIPOLI

Compensation System



WIPOLI

WIPOLI

Internal Equity Committee

- Consists of:
 - Michele Nowell, HR Director
 - Mike Lackman, HR Manager
 - Jerry Meade, Program Design & Management Administrator
 - Manuel Barrera, Regional Migrant Administrator
 - Ken White, Food Bank Program Manager
- Evaluated *jobs* not *people*



Create
compensation
committee

WIPAC

slide 7

Job Descriptions



Develop/update
job descriptions

WIPAC

slide 8

Internal Equity Analysis

What

- Determines the relative value of each position to every other position within the organization on the basis of compensable factors

When

- Establishes a position's relative worth *within* the organization before or at the same time as the external analysis

Who

- Conducted by the compensation committee

Conduct
internal equity
analysis

WIPAC

slide 9

Point Factor Evaluation Method

Breaks jobs down into identifiable compensable factors by assigning levels and points within the evaluation criteria

- Uniformity of evaluations
- Determines relative value of different positions
- Addresses comparable worth issues



Conduct internal equity analysis

Worksheet 10

Point Factor Evaluation Method

Choose and define compensable factors:

Skills	Responsibilities	Effort	Working conditions
• Education • Experience • Complexity • Initiative • Ingenuity	• Contacts • Process or Equipment • Confidential Information • Safety of others • Supervision of others	• Physical demands • Mental or visual demands	• Working conditions • Unavoidable hazards

Establish and define levels within factors

Conduct internal equity analysis

Worksheet 11

Point Factor Evaluation Factors and Levels

Assign points to factors and levels

FACTORS	WEIGHT	1	2	3	4	5	Maximum
1. SKILLS 25.0%							
a. Education	10.0	20	40	60	80	100	100
b. Experience	15.0	30	60	90	120	150	150
2. RESPONSIBILITY 45.0%							
a. Administrative	15.0	30	60	90	120	150	150
b. Complexity/Decisions	15.0	30	60	90	120	150	150
c. Contacts	10.0	20	40	60	80	100	100
d. Equipment or Process	10.0	20	40	60	80	100	100
e. Confidential Information	5.0	10	20	30	40	50	50
f. Supervision of Others	10.0	20	40	60	80	100	100
3. EFFORT 10.0%							
a. Mental or Visual Demand	10.0	20	40	60	80	100	100
Total Points:							1000

Conduct internal equity analysis

Worksheet 12

Point Factor Evaluation Form

- Determine the appropriate level for each factor
- One factor at a time
- Make clear comments for reference
- Consistency is key
- Identify gaps or errors in job descriptions

Conduct
internal equity
analysis

Form 10

Point Factor Evaluation Sample Results

Job Title	Ed	Exp	Comp	Comm	Comm	Exp	Exp	Exp	Exp
Chief Executive Officer	80	100	120	130	140	150	160	170	180
Chief Financial Officer	80	100	120	130	140	150	160	170	180
Chief Marketing Officer	80	100	120	130	140	150	160	170	180
Chief Operations Officer	80	100	120	130	140	150	160	170	180
Chief Technology Officer	80	100	120	130	140	150	160	170	180
Chief Human Resources Officer	80	100	120	130	140	150	160	170	180
Chief Legal Officer	80	100	120	130	140	150	160	170	180
Chief Information Officer	80	100	120	130	140	150	160	170	180
Chief Compliance Officer	80	100	120	130	140	150	160	170	180
Chief Security Officer	80	100	120	130	140	150	160	170	180
Chief Sustainability Officer	80	100	120	130	140	150	160	170	180
Chief Diversity Officer	80	100	120	130	140	150	160	170	180
Chief Ethics Officer	80	100	120	130	140	150	160	170	180
Chief Privacy Officer	80	100	120	130	140	150	160	170	180
Chief Risk Officer	80	100	120	130	140	150	160	170	180
Chief Innovation Officer	80	100	120	130	140	150	160	170	180
Chief Customer Officer	80	100	120	130	140	150	160	170	180
Chief Partnerships Officer	80	100	120	130	140	150	160	170	180
Chief Communications Officer	80	100	120	130	140	150	160	170	180
Chief Social Media Officer	80	100	120	130	140	150	160	170	180
Chief Analytics Officer	80	100	120	130	140	150	160	170	180
Chief Data Officer	80	100	120	130	140	150	160	170	180
Chief AI Officer	80	100	120	130	140	150	160	170	180
Chief Blockchain Officer	80	100	120	130	140	150	160	170	180
Chief Quantum Officer	80	100	120	130	140	150	160	170	180
Chief Space Officer	80	100	120	130	140	150	160	170	180
Chief Cybersecurity Officer	80	100	120	130	140	150	160	170	180
Chief Digital Officer	80	100	120	130	140	150	160	170	180
Chief E-commerce Officer	80	100	120	130	140	150	160	170	180
Chief Mobile Officer	80	100	120	130	140	150	160	170	180
Chief Cloud Officer	80	100	120	130	140	150	160	170	180
Chief IoT Officer	80	100	120	130	140	150	160	170	180
Chief AR/VR Officer	80	100	120	130	140	150	160	170	180
Chief Blockchain Officer	80	100	120	130	140	150	160	170	180
Chief Quantum Officer	80	100	120	130	140	150	160	170	180
Chief Space Officer	80	100	120	130	140	150	160	170	180
Chief Cybersecurity Officer	80	100	120	130	140	150	160	170	180
Chief Digital Officer	80	100	120	130	140	150	160	170	180
Chief E-commerce Officer	80	100	120	130	140	150	160	170	180
Chief Mobile Officer	80	100	120	130	140	150	160	170	180
Chief Cloud Officer	80	100	120	130	140	150	160	170	180
Chief IoT Officer	80	100	120	130	140	150	160	170	180
Chief AR/VR Officer	80	100	120	130	140	150	160	170	180

Conduct
internal equity
analysis

Form 11

External Market Analysis

- Determines the market value of each position.
- Finding data is rarely a problem. Finding the "right" data can be the challenge.
 - Secure, reputable and reliable surveys
 - Sample size
 - Match job descriptions, not titles
 - Consider demographics
 - Age the survey

Conduct
external market
analysis

Form 12

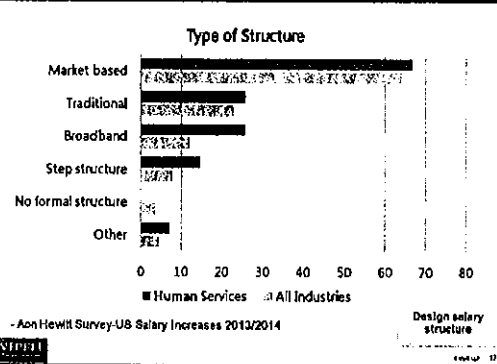
External Market Analysis

Source of Market Information	Survey or Source Name
Validated Compensation Surveys	CompData NFP Economic Research Institute NonProfit Times Center for Community Futures Head Start Center for Community Futures Community Action California Head Start Association AIRS (Intake and Referrals)
Local / Regional Peer Data	School Districts: DUSD, BCSD, POUUSD Peer Organizations: Fresno EOC, CAPSLO, Clínica Sierra Vista

Conduct external market analysis

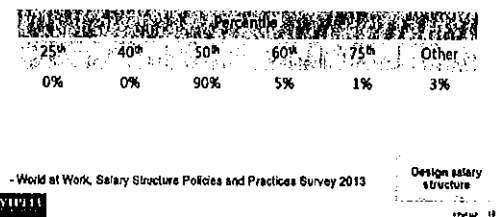
Worksheet 18

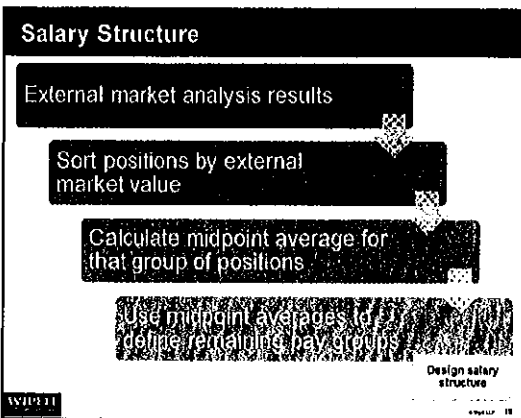
Trends

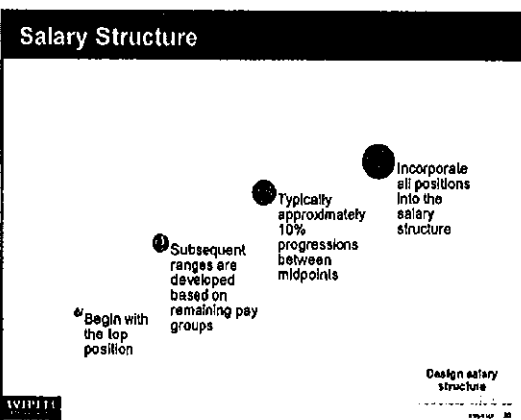


Trends

80% of organizations tie midpoints consistently to a single competitive percentile







- ### Salary Structure
- ❑ Evaluate the preliminary salary structure to determine if the pay groups make sense within the organization.
 - ❑ Consider the internal equity analysis to make any necessary adjustments.
 - Does the value of the position internally differ from the external market?
 - Is external market data unavailable given the uniqueness of the position?
- Design salary structure

Comparative Ratio Analysis

Determine where current rates of pay fall in relationship to the newly established salary structure midpoints.

- Tool for fairness and equity
- Implementation, planning, and budgeting



Conduct comparative ratio analysis

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Chapter 22

Plan Administration

- Outline plan goals and objectives
- Identify who has responsibility for which parts of the plan
- Describe how each step of the process occurs
- Include performance management process
- Outline link between performance goals and compensation
- Outline how pay adjustments will be handled
- Incorporate tools utilized

Develop administration policies

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Chapter 23

Plan Maintenance

Maintain the equity and consistency of the plan as the organization and market changes.

Develop a plan to ensure, at a minimum, the following are addressed on a regular and ongoing basis:

- Keep job descriptions current
- Conduct internal equity analysis on new or revised job descriptions
- Review pay ranges on an annual basis
- Conduct a full review at least every three years
- Manage employees falling outside the established salary structure ranges

Develop administration policies

WUOLU

Chapter 24

Thank you for bringing us to your agency!

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WIPFLI 25

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

	03/01/18- 11/30/18	12/01/18- 12/31/18	TOTAL
BEGINNING BALANCE (NOTE 1)	\$ 475,812.07	\$ -	\$ 475,812.07
CASH RECEIPTS			
2018 Awards Banquet Donations	71,974.47	-	71,974.47 a
Donations	2,158.43	-	2,158.43
Misc. Revenue	3,439.22	1,991.35	5,430.57
Interest Income/Union Administrative Fee	607.25	201.55	808.80
TOTAL CASH RECEIPTS	78,179.37	2,192.90	80,372.27
CASH DISBURSEMENTS			
Line of Credit Interest Expense	565.11	545.74	1,110.85
Line of Credit Unused Commitment Fee	2,229.72	-	2,229.72 b
2018 Awards Banquet Expenses	21,688.09	-	21,688.09 a
Volunteer Appreciation	2,716.77	-	2,716.77 c
Fundraising Expenses	3,244.00	-	3,244.00
Property Taxes - Campus Vacant Parcels	2,193.73	-	2,193.73
Miscellaneous Expenses	1,391.51	398.40	1,789.91
Indirect	3,118.95	(1.44)	3,117.51
TOTAL CASH DISBURSEMENTS	37,147.88	942.70	38,090.58
CASH PROVIDED (USED)	41,031.49	1,250.20	42,281.69
ENDING BALANCE	\$ 516,843.56		\$ 518,093.76
		Discretionary Cash	\$ 211,400.73
		Fund Raising Cash	307,190.41
			518,591.14
		Add: Prepaid	-
		Less: AP	(497.38)
			\$ 518,093.76

NOTES

1. For the year ended 2/28/18, the net increase to the Discretionary/Fund Raising Funds was \$54,300.66.
- a. As of 12/31/18, net 2018 awards banquet gain is \$55,039.85 (FYE 2/28/18 = \$4,753.47 + \$50,286.38 for 2018/19).
- b. Commitment fee for the period 12/31/17 to 9/30/18 that the \$2 million line of credit is equal to one-quarter percent (0.25%) per annum based on a 360 day year.
- c. Annual appreciation expense for the VITA volunteers.

Date Prepared: 01/15/2019

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET AND FINANCE COMMITTEE

JANUARY 23, 2019

FINANCIAL REPORT

TABLE OF CONTENTS

<u>SECTION</u>	<u>Pages (s)</u>
A. Schedule of Programs for the period March 1, 2018 through February 28, 2019	A1 - A4
B. Functional Classification by Fund	B1 - B2
C. Line of Credit Summary	C1
D. - Cash Summary as of December 31, 2018	D1
- Bank Reconciliations	D2 - D7
E. B of A Mastercard Summary and Statements	E1 - E16
F. Central Kitchen Budget to Actual December 31, 2018	F1
G. State Department of Education Contract - Earned Revenue	G1 - G2
H. Finance Division Monthly Report	H1
I. Financial Statements as of February 28, 2018	I1
J. Financial Statements as of December 31, 2018	J1
K. Agency-wide Budget to Actual as of December 31, 2018	K1 - K7
L. Indirect Fund Budget To Actual as of December 31, 2018	L1

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
<u>UNRESTRICTED</u>						
GENERAL FUND			NOT APPLICABLE	03/01/18 - 02/28/19	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/18 - 02/28/19	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/18 - 02/28/19	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/18 - 02/28/19	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/18 - 02/28/19	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/18 - 02/28/19	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/18 - 02/28/19	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/18 - 02/28/19	595	DONATIONS
<u>RESTRICTED</u>						
EARLY HEAD START/HEAD START	12,234,628	93.600	09CH9142 - 05 - 00	03/01/18 - 02/28/19	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP	885,275	93.600	09HP0036 - 03	09/01/17 - 08/31/18	110	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	2,564,103	93.600	09CH010071 - 04	02/01/18 - 01/31/19	117	U S DEPT OF HEALTH & HUMAN SERVICES
VITA	169,630	21.009	17VITA0187	08/01/16 - 07/31/18	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,469,183	93.569	18F - 5015	01/01/18 - 12/31/18	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	4,327,137 3,665,139 3,721,750 4,010,033	93.568	16B - 4012 17B - 3012 18B - 4012 19B - 5012	01/01/16 - 03/31/18 10/01/16 - 12/31/18 10/01/17 - 12/31/18 10/01/18 - 06/30/20	122-36 122-37 122-38 122-39	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	274,183	93.575	CCTR - 7050	07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	596,490	93.596	CCTR - 7050	07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000	93.575	CWAP - 7000	07/01/17 - 06/30/18	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	168,396	93.575	CSPP - 7119	07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	366,642	93.596	CSPP - 7119	07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
ECONOMIC EMPOWERMENT	150,000	93.590	EE - KERN - 17 - 20	PENDING - 02/29/20	171	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, OFFICE OF CHILD ABUSE PREVENTION
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE CAPACIT	10,000	93.074	659 - 2017	10/24/17 - 02/28/19	186	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	92,096	10.568/.569	15 - MOU - 00118	10/01/17 - 09/30/18	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TRADE MITIGATION BONUS OFFERING	\$2,000 PER TRUCK LOAD			10/1/18 - 09/30/19	106	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)	263,449	10.565	16 - 6017	10/01/17 - 09/30/18	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED	10.558	15 - 1248 - QJ	10/01/17 - 09/30/18	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)	4,121,940	10.557	15 - 10064	10/01/17 - 09/30/18	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CAL FRESH PROGRAM	15,999	10.561	16 - SUB - 00876	10/01/17 - 09/30/18	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
HUD CONTINUUM OF CARE PLANNING GRANT	12,000	14.267	N/A	03/01/18 - 06/30/18	428	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD UNITED WAY OF KERN COUNTY
COORDINATED ENTRY SERVICES	105,000	14.267	N/A	10/1/2018-7/31/19	428-240	U S DEPT OF HOUSING & URBAN DEVELOPMENT - KERN BEHAVIORAL HEALTH UNITED WAY OF KERN COUNTY
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN	14,000	84.412	N/A	07/01/17 - 06/30/18	117-005	U.S. DEPT OF EDUCATION - STATE OF CALIFORNIA, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
CCTR QRIS BLOCK GRANT	22,200		N/A	07/01/17 - 06/30/18	253-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
CSPP QRIS BLOCK GRANT	23,400		N/A	07/01/17 - 06/30/18	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
LIWP SOLAR PV PILOT	BASED ON WATTS INSTALLED		N/A	07/01/16 - 06/30/18	241	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, FRESNO ECONOMIC OPPORTUNITY COMMISSION
LIWP SINGLE FAMILY	501,488		PC06436	08/16/17 - 06/30/18	245	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY, RICHARD HEATH & ASSOCIATES, INC.
MIGRANT ALTERNATIVE PAYMENT	1,658,866		CMAAP - 7000	07/01/17 - 06/30/18	261	STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	1,458,400		CCTR - 7050	07/01/17 - 06/30/18	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	2,596,232		CSPP - 7119	07/01/17 - 06/30/18	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	236,499		CMIG - 7004	07/01/17 - 06/30/18	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT SPECIALIZED SERVICES	35,172		CMSS - 7004	07/01/17 - 06/30/18	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	175,000		N/A	10/15/18 - 06/30/19	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
INFORMATION & EDUCATION	80,000 80,000		16 - 10206	07/01/17 - 06/30/18 07/01/18 - 06/30/19	120	STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
TAX CHECK - OFF (FOOD BANK)	9,784		15 MOU - 00118	07/01/17 - 06/30/18	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)	242,296		N/A	07/01/17 - 06/30/18	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES	209,094		N/A	07/01/17 - 06/30/18	280	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
FIRST 5 KERN - HELPLINE 211	90,660		2015.2.5	07/01/17 - 06/30/18	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	134,418		2015.2.6	07/01/17 - 06/30/18	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	50,921		2017.2.01	07/01/17 - 06/30/18	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
REALIGNMENT FOR SUCCESS	138,906		236 - 2017	06/01/17 - 12/31/18	246	STATE OF CALIFORNIA, DEPT OF CORRECTIONS AND REHABILITATION, COUNTY OF KERN, COMMUNITY CORRECTIONS PARTNERSHIP
COUNTY OF KERN HELPLINE 211	44,738		105 - 2018	07/01/17 - 06/30/18	389	COUNTY OF KERN
GANG PREVENTION EDUCATION SERVICES	71,406		230 - 2017	07/01/17 - 06/30/18	335	COUNTY OF KERN, DEPT OF HUMAN SERVICES
READY KERN	1,098		N/A	06/28/17 - 06/30/18	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES
211 KINGS COUNTY	42,000		N/A	07/01/15 - 06/30/18	536-231	KINGS UNITED WAY
211 TULARE COUNTY	162,000		N/A	07/01/15 - 06/30/18	536-232	UNITED WAY OF TULARE COUNTY
211 MERCED COUNTY	27,400		N/A	10/22/15 - PENDING	536-233	UNITED WAY OF MERCED COUNTY
211 STANISLAUS COUNTY	60,000		N/A	07/01/17 - 06/30/18	536-234	UNITED WAY OF STANISLAUS COUNTY
PENDING	22,716		20121633	03/01/18 - 02/28/19	407-000	THE CALIFORNIA ENDOWMENT
FOOD BANK SOLAR	5,000		N/A	03/01/18 - 02/28/19	485	SOUTHERN CALIFORNIA GAS COMPANY
HUMAN RESOURCES	25,000		N/A	01/01/16 - 12/31/18	501-006	BLUE SHIELD
PREP WORKS - YOUTH CENTERS	30,000		N/A	08/01/17 - 07/31/18	444	STARBUCKS
PREP WORKS PROGRAM	25,000		N/A	07/01/17 - 06/30/18	448	WELLS FARGO FOUNDATION
EAST KERN EMERGENCY CLOSET	3,000		N/A	07/01/17 - 06/30/18	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
EAST KERN HEALTH LINK	24,701		N/A	01/01/18 - 02/28/19	454	DIGNITY HEALTH
FOOD BANK FREE FARMERS MARKET - WASCO	30,000		N/A	01/01/18 - 12/31/18	467	THE WONDERFUL COMPANY FOUNDATION

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

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT INITIATIVE	25,000		N/A	01/01/18 - 12/31/18	456	BANK OF THE WEST

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

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund				X		X
800	GAAP Fund						X
910	Community Development Pool				X		
915	Operations Pool			X	X		X
920	Facilities Pool						X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
108	Early Head Start	X					
109	Head Start	X					
110	Early Head Start Child Care Partnership	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
139	CACFP - San Joaquin		X				
	<u>Food Bank</u>		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
147	Commodity Supplemental Food Program		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
413	Resnick Foundation		X				
485	Southern California Gas Company (Solar)		X				
467	Wonderful Company Foundation		X				
504	Food Bank		X				
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
524	Energy			X			
	<u>VITA (Volunteer Income Tax Assistance)</u>						
149	Internal Revenue Service - VITA				X		
234	Cal EITC Free Tax Assistance				X		

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

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
	<u>Small Business Development</u>						
456	Bank of the West				X		
	<u>East Kern Family Resource Center</u>						
171	Economic Empowerment				X		
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
454	Dignity Health East Kern Health Link				X		
	<u>Youth Services</u>						
120	Information & Education				X		
242	Youth Authority				X		
246	Realignment for Success				X		
335	Gang Prevention				X		
444	Starbucks Foundation				X		
448	Wells Fargo Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-070	FHCC - Aggression Replacement Training				X		
	<u>2-1-1</u>						
164	Cal Fresh				X		
186	2-1-1 Hospital Preparedness Program				X		
284	First 5 Kern Help Me Grow				X		
288	First 5 Kern 2-1-1				X		
366	ReadyKern				X		
389	County of Kern 2-1-1				X		
428	2-1-1 United Way				X		
428-240	CES United Way				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2018/19

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/28/18	n/a				
03/30/18	n/a				
04/30/18	n/a				
05/31/18	\$ 565,000	\$ 565,000	1	\$ 90.26	5.75070%
06/30/18	n/a				
07/31/18	n/a				
08/31/18	\$ 255,000	\$ 255,000	3	166.11	5.85950%
09/28/18	\$ 615,000	\$ 615,000	2	308.74	6.01056%
10/31/18	\$ 785,000	\$ 785,000	1	132.07	6.05688%
11/30/18	\$ 425,000	\$ 425,000	2	215.93	6.09694%
12/31/18	n/a				

Note 1: Line of Credit agreement was entered into with Wells Fargo Bank as of January 11, 2019 for \$2 million and will terminate on January 15, 2020.

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

Note 3: Line of credit was not required for the month of December 2018.

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

Period	No. of Days in Period	Commitment Fee	Interest Rate
12/31/17 - 3/30/18	90 days	959.72	0.25%

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

COMMUNITY ACTION PARTNERSHIP OF KERN OPERATING CASH SUMMARY AS OF DECEMBER 31, 2018	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(237,435.16)
HEAD START/EARLY HEAD START	1,212,722.66
SUBTOTAL	975,287.50
CHILD DEVELOPMENT RESERVE No. 2	(155.12)
GENERAL CHILD CARE	42,908.92
MIGRANT A/P	427,661.43
MIGRANT CHILD CARE	(22,875.36)
MIGRANT SPECIALIZED SERVICES	15,543.21
STATE PRESCHOOL	313,498.40
SUBTOTAL	776,581.48
BAKERSFIELD CALIFORNIAN FOUNDATION	53.32
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(47,357.03)
EF&S	37,292.00
EFAP	(45,427.35)
FOOD BANK	235,174.81
FOOD BANK - STATE	55,208.65
SOCAL GAS	4,175.00
WONDERFUL FOUNDATION	(286.44)
SUBTOTAL	238,832.96
ENERGY	(127,229.29)
DOE WAP	(155,689.86)
LIHEAP	(1,376,236.37)
LIWP SOLAR PV	(1,133.35)
LIWP SINGLE FAMILY	11,079.78
WATER TANK	(51.61)
TRANSFER NEGATIVE BALANCE	1,649,260.70
SUBTOTAL	0.00
CALIFORNIA ENDOWMENT	
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	2,000.00
SUBTOTAL	2,000.00
211	(21,110.08)
BANK OF THE WEST	42,347.22
CAL FRESH	(12,217.72)
CALEITC	(1,641.27)
COST POOLS	(27,143.37)
COUNTY OF KERN - 2-1-1	44,738.00
CSBG	54,073.86
DIFFERENTIAL RESPONSE	(28,138.71)
DIGNITY HEALTH	11,192.10
DISCRETIONARY FUND	200,250.56
ECONOMIC EMPOWERMENT	(18,411.66)
FIRST 5 KERN 211	(10,392.35)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	114.09
FIRST 5 HELP ME GROW	(13,653.47)
FRIENDSHIP HOUSE	(13,939.41)
FUNDRAISING	307,190.41
GANG PREVENTION	(9,866.05)
GENERAL FUND	72,978.75
INDIRECT FUND	1,442,704.35
IRS - VITA	2,508.01
INFORMATION & EDUCATION	(81,132.65)
REALIGNMENT FOR SUCCESS	(6,880.82)
SHAFTER YOUTH CENTER	4,496.86
STARBUCKS FOUNDATION	30,236.05
UNITED WAY 211	47,228.37
WELLS FARGO FOUNDATION	1,831.15
WIC	(1,263,900.54)
LESS: ENERGY NEGATIVE BALANCE	(1,649,260.70)
ADD: LINE OF CREDIT	0.00
SUBTOTAL	(895,799.02)
TOTAL OPERATING CASH	1,096,902.92

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO BANK ACCOUNTS

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR THE MONTH ENDED
December 31, 2018

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

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT	12/31/18		1,805,581.11
Add: Ck #5341 106.82 Not a CAPK check		106.82	
LESS: OUTSTANDING CHECKS		708,225.47	
LESS OUTSTANDING ADP PAYROLL 12/29/18		505.25	
UNRECONCILED DIFFERENCE		(54.29)	
ADJUSTED BANK BALANCE AT	12/31/18		1,096,902.92
GENERAL LEDGER BALANCE AT	11/30/18		1,391,255.29
ADD: DEPOSITS		1,603,615.41	
ACH DEPOSITS		1,000.00	
ADP EFT DEPOSIT		31.17	
US TREAS DRAWDOWNS		3,366,085.56	
TRSFY FROM DOE GRANT		-	
TRSFY LINE OF CREDIT		-	
FUNDS FROM OTHER GRANTS		18,037.56	
LESS: CHECKS ISSUED (CURRENT MONTH)		2,184,766.23	
ADP PAYROLL 12/07/18		1,235,356.72	
ADP PAYROLL 12/21/18		1,266,892.96	
ADP PAYROLL 12/29/18		505.25	
EFTS FOR HRA/HSA/ STD/403B		82,009.41	
TO REIMBURSE INTERFUNDS FOR S/C CHGS (JUL-NOV 2018)		227.64	
REC LOAN PRINCIPAL/INT EXPENSES		9,468.95	
REPAY LINE OF CREDIT		448,790.70	
TRSFY VAC ACCR FOR HS/EHS		54,642.58	
CLIENT ANALYSIS SERVICE CHARGE		461.62	
UNRECONCILED DIFFERENCE - CORRECTED IN JANUARY POSTING TO XFR EXCESS COSTS FOR CCTR		0.01	
GENERAL LEDGER BALANCE AT	12/31/18		1,096,902.92

DIFFERENCE: -

PREPARED BY: Kam Taing TITLE: Controller DATE: 01/17/2019

APPROVED BY: Jany Webster TITLE: Chief Financial Officer DATE: 01/17/2019

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

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2018

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

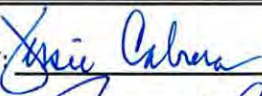
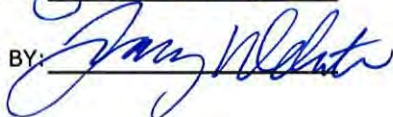
ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	12/31/18	535,555.41
DEPOSITS IN TRANSIT	0.00	
OUTSTANDING CHECKS	0.00	
OTHER	0.00	
ADJUSTED BANK BALANCE:	12/31/18	535,555.41

BALANCE PER G/L	11/30/18	480,804.13
ADD:		
DEPOSITS	0.00	
INTEREST	108.70	
ROUNDING ERROR		
BANK ACCOUNT TRANSFER FROM GENERAL FUND	54,642.58	
LESS:		
CHECKS	0.00	
CLIENT ANALYSIS SERVICE CHARGE	0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		
BALANCE PER G/L	12/31/18	535,555.41

DIFFERENCE: 0.00

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

PREPARED BY: 	TITLE: <u>Accountant</u>	DATE: <u>01/17/19</u>
APPROVED BY: 	TITLE: <u>Chief Financial Officer</u>	DATE: <u>01/17/19</u>

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

BANK RECONCILIATION FOR MONTH ENDING
12/31/2018

WELLS FARGO BANK, N.A.
P. O. BOX 63026
SAN FRANCISCO, CA 94163

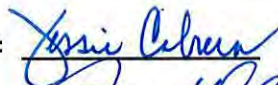
ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	12/31/2018	11,805.88
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	12/31/2018	11,805.88

BALANCE PER GENERAL LEDGER	11/30/18	11,150.17
ADD:		
DEPOSITS (Credit Card Donations & Shared Fee)	0.00	
BANKCARD DEPOSIT	742.25	
PAYPAL DEPOSIT	128.02	
INTEREST	8.74	
LESS:		
APPLIED MERCHANT DEBITS	164.04	
CLIENT ANALYSIS SERVICE CHARGE	29.83	
BANKCARD FEES	29.43	
CASH CONCENTRATION FEE	0.00	
FUND TRANSFER TO GENERAL FUND	0.00	
	0.00	
BALANCE PER GENERAL LEDGER:	12/31/2018	11,805.88

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

Difference: 0.00

PREPARED BY: 	TITLE: <u>Accountant</u>	DATE: <u>01/17/19</u>
APPROVED BY: 	TITLE: <u>Chief Financial Officer</u>	DATE: <u>01/17/19</u>

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

5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

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

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

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING: 12/31/18 593,142.37

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 12/31/18 593,142.37

BALANCE PER G/L 11/30/18 593,142.04

ADD: DEPOSITS 0.00

INTEREST 90.68

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 90.35

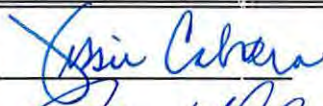
0.00

BALANCE PER G/L 12/31/18 593,142.37

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

DIFFERENCE: 0.00

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

PREPARED BY:  TITLE: Accountant

DATE: 01/15/19

APPROVED BY:  TITLE: Chief Financial Officer

DATE: 01/15/19

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

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2018

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

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING: 12/31/18 215.81

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 12/31/18 215.81

BALANCE PER G/L 11/30/18 42.35

ADD: DEPOSITS 0.00

INTEREST 0.03

BANK ACCOUNT TRANSFER FROM GENERAL FUND 227.64

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 54.21

BANK ACCOUNT TRANSFER TO GENERAL FUND

BALANCE PER G/L 12/31/18 215.81

DIFFERENCE: 0.00

PREPARED BY: 

TITLE: Accountant

DATE: 01/17/19

APPROVED BY: 

TITLE: Chief Financial Officer

DATE: 01/17/2019

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

Cardholder	Position	Amount Charged
Gloria Barbero	Administrator - EHS San Joaquin	\$ 432.59
Yolanda Gonzales	Director of Head Start/State Child Development Programs	3,017.43
Emily Gonzalez Demont	Assistant Director - Grants Management	(170.37)
Ralph Martinez	Director of Community Development	1,805.67
Raymond Quan	Director of Human Resources	205.97
Pritika Ram	Director of Administration	1,283.40
Carmen Segovia	Director of Health & Nutrition Services	2,689.01
Jeremy Tobias	Chief Executive Officer	1,604.14
Emilio Wagner	Director of Operations	6,845.33
	Total	\$ 17,713.17



GLORIA BARBERO

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$432.59

Minimum Payment Due \$10.00

Payment Due Date 01/17/19

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

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

Account Summary

Previous Balance \$0.00

Payments and Other Credits \$0.00

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$432.59

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$432.59

Credit Limit \$5,000

Credit Available \$4,567.41

Statement Closing Date 12/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Purchases and Other Charges		
11/27	11/26	THE KNOX COMPANY 6236872300 AZ	55480778330207318500903	382.59
12/13	12/12	USPS PO 0575250209 STOCKTON CA	05436848347000436913286	50.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$432.59

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

GLORIA BARBERO
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
November 22, 2018 - December 21, 2018

New Balance Total \$432.59

Minimum Payment Due \$10.00

Payment Due Date 01/17/19

Enter payment amount

\$

For change of address/phone number, see reverse side.

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



YOLANDA GONZALES

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$3,017.43

Minimum Payment Due \$30.17

Payment Due Date 01/17/19

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

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

Account Summary

Previous Balance \$6,334.29

Payments and Other Credits **-\$6,334.29**

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$3,017.43

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$3,017.43

Credit Limit \$10,000

Credit Available \$6,982.57

Statement Closing Date 12/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
12/14	12/14	CA Banking Center payment	34806005750004816683633	- 6,334.29
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$6,334.29
Purchases and Other Charges				
11/23	11/20	FOUR POINTS BAKERSFIEL BAKERSFIELD CA	55436878325263252861926	131.00
11/27	11/26	THE UPS STORE 2179 BAKERSFIELD CA	55432868331200298301605	94.00
11/28	11/27	THE UPS STORE 2179 BAKERSFIELD CA	55432868332200528252882	94.00
11/29	11/28	THE UPS STORE 2179 BAKERSFIELD CA	55432868333200767565639	188.00

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

YOLANDA GONZALES
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:

November 22, 2018 - December 21, 2018

New Balance Total \$3,017.43

Minimum Payment Due \$30.17

Payment Due Date 01/17/19

Enter payment amount

\$

For change of address/phone number, see reverse side.

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

Transactions

<i>Posting Date</i>	<i>Transaction Date</i>	<i>Description</i>	<i>Reference Number</i>	<i>Amount</i>
12/03	11/30	THE UPS STORE 2179 BAKERSFIELD CA	55432868335200251011072	94.00
12/04	12/03	VICTORY OUTREACH SW BA BAKERSFIELD CA	55310208338091408000040	101.25
12/05	12/03	OFFICE DEPOT #952 BAKERSFIELD CA	05436848338100075340261	97.56
12/05	12/04	THE UPS STORE 2179 BAKERSFIELD CA	55432868339200226361574	94.00
12/07	12/06	THE UPS STORE 2179 BAKERSFIELD CA	55432868341200729116745	188.00
12/10	12/07	THE UPS STORE 2179 BAKERSFIELD CA	55432868342200960542244	188.00
12/11	12/10	SMART AND FINAL 362 BAKERSFIELD CA	55263528345837000584057	161.94
12/12	12/11	THE UPS STORE 2179 BAKERSFIELD CA	55432868346200898470316	94.00
12/14	12/12	LUIGIS RESTAURANT AND BAKERSFIELD CA	85309618347701672771451	229.44
12/17	12/14	THE UPS STORE 2179 BAKERSFIELD CA	55432868349200648791208	94.00
12/17	12/14	WM SUPERCENTER #5134 BAKERSFIELD CA	05436848349400047105843	500.00
12/19	12/18	THE UPS STORE 2179 BAKERSFIELD CA	55432868353200658951109	188.00
12/19	12/18	THE UPS STORE 2179 BAKERSFIELD CA	55432868353200658951117	94.00
12/21	12/19	609 AMF 8003425263 EC BAKERSFIELD CA	05314618354100119073749	230.24
12/21	12/20	ESCAPEROOM 3034826649 CO	55429508354894974443837	156.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$3,017.43

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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



EMILY GONZALEZ DEMONT

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total **-\$170.37**
Minimum Payment Due **\$0.00**
Payment Due Date **01/17/19**

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

Account Summary

Previous Balance \$5,067.41
Payments and Other Credits **-\$5,237.78**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$0.00
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total **-\$170.37**

Credit Limit \$10,000
Credit Available \$10,000.00
Statement Closing Date 12/21/18
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
12/13	12/13	CA Banking Center payment	34706005760040722812022	- 5,067.41
12/18	12/11	ANAHEIM MAJESTIC GRDN ANAHEIM CA Arr: 10/15/18 Dep: 12/11/18 Inv: 1108358	55436878351173466921456	- 170.37
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$5,237.78

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

EMILY GONZALEZ DEMONT
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
November 22, 2018 - December 21, 2018

New Balance Total **-\$170.37**
Minimum Payment Due **\$0.00**
Payment Due Date **01/17/19**

Enter payment amount

\$

For change of address/phone number, see reverse side.

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



RALPH MARTINEZ

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,805.67

Minimum Payment Due \$18.06

Payment Due Date 01/17/19

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

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

Account Summary

Previous Balance \$3,509.09

Payments and Other Credits -\$3,757.68

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$2,054.26

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$1,805.67

Credit Limit \$10,000

Credit Available \$8,194.33

Statement Closing Date 12/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
12/13	12/13	CA Banking Center payment	34706005750004722768537	- 3,509.09
12/19	12/17	THE HOME DEPOT #1050 BAKERSFIELD CA	55541868352010180550983	- 128.64
12/19	12/17	THE HOME DEPOT #1050 BAKERSFIELD CA	55541868352010180550991	- 119.95
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				- \$3,757.68
Purchases and Other Charges				
11/28	11/27	SUBWAY 00999912 MIAMI FL	05410198332255175973183	116.94
12/03	12/01	STAYCLASSYP STAYCLASSY 6199611892 CA	55429508335894149528649	69.00

Account Number:

November 22, 2018 - December 21, 2018

New Balance Total \$1,805.67

Minimum Payment Due \$18.06

Payment Due Date 01/17/19

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

RALPH MARTINEZ
COMM ACTION PRTRNRSH KERN
COMM ACTION PRTRNRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Enter payment amount

\$

For change of address/phone number, see reverse side.

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

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/10	12/07	UNITED 01624291063080 800-932-2732 TX SHEGOS/SHEILAMARIE 01624291063080 Departure Date: 01/15/19 Airport Code: BFL UA LA DEN Departure Date: 01/15/19 Airport Code: DEN UA LA MSY Departure Date: 01/18/19 Airport Code: MSY UA SA SFO Departure Date: 01/18/19 Airport Code: SFO UA SA BFL	55432868342200094489742	438.40
12/10	12/07	VONS #1969 BAKERSFIELD CA	55310208342975017620574	48.57
12/13	12/11	THE HOME DEPOT #1050 BAKERSFIELD CA	55541868346010184537613	119.95
12/13	12/11	THE HOME DEPOT #1060 BAKERSFIELD CA	55541868346010184562041	128.64
12/13	12/11	THE HOME DEPOT #6687 BAKERSFIELD CA	55541868346010190846321	72.38
12/14	12/12	HOMEDPOT.COM 800-430-3376 GA	55541868347010191608307	41.97
12/14	12/12	THE HOME DEPOT #1050 BAKERSFIELD CA	55541868347010184505684	119.95
12/14	12/12	THE HOME DEPOT #1060 BAKERSFIELD CA	55541868347010184529536	128.64
12/14	12/12	THE HOME DEPOT #6687 BAKERSFIELD CA	55541868347010190733528	72.38
12/17	12/14	THE BLVD BAKERSFIELD CA	25247808349001447153630	659.11
12/17	12/14	HOMEDPOT.COM 800-430-3376 GA	55541868349010186415658	14.79
12/17	12/14	HOMEDPOT.COM 800-430-3376 GA	55541868349010186164249	11.77
12/17	12/14	HOMEDPOT.COM 800-430-3376 GA	55541868349010186318670	11.77
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$2,054.26

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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



RAYMOND T QUAN

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$205.97

Minimum Payment Due \$10.00

Payment Due Date 01/17/19

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

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

Account Summary

Previous Balance \$0.00

Payments and Other Credits \$0.00

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$205.97

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$205.97

Credit Limit \$10,000

Credit Available \$9,794.03

Statement Closing Date 12/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Purchases and Other Charges		
12/14	12/12	BLACK ANGUS-1087 BAKERSFIELD CA	55506298347200288301113	205.97
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$205.97

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

RAYMOND T QUAN
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:

November 22, 2018 - December 21, 2018

New Balance Total \$205.97

Minimum Payment Due \$10.00

Payment Due Date 01/17/19

Enter payment amount

\$

For change of address/phone number, see reverse side.

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BUSINESS CARD,
or make your payment online at
www.bankofamerica.com



PRITIKA RAM

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238**Mail Payments to:**BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796**Customer Service:**

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,283.40

Minimum Payment Due \$12.83**Payment Due Date 01/17/19****Late Payment Warning:** If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01**Minimum Payment Warning:** If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.**Account Summary**

Previous Balance \$2,856.40

Payments and Other Credits -\$3,696.40

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$2,123.40

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

New Balance Total \$1,283.40

Credit Limit \$10,000

Credit Available \$8,716.60

Statement Closing Date 12/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
11/23	11/21	MANDALAY - ADV DEP 8552755733 NV Arr: 11/21/18 Dep: 11/21/18 Inv: 0032413710	55310208326698324137104	- 285.00
11/23	11/21	MANDALAY - FRONT DESK 8552755733 NV Arr: 11/21/18 Dep: 11/21/18 Inv: 0031815794	55310208326698318157944	- 300.00
11/23	11/21	MANDALAY - FRONT DESK 8552755733 NV Arr: 11/21/18 Dep: 11/21/18 Inv: 0032248311	55310208326698322483112	- 228.00
12/13	12/11	MANDALAY - FRONT DESK 8552755733 NV	55310208346698288123278	- 27.00

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796PRITIKA RAM
COMM ACTION PRTRNRSH KERN
COMM ACTION PRTRNRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:

November 22, 2018 - December 21, 2018

New Balance Total \$1,283.40

Minimum Payment Due \$12.83**Payment Due Date 01/17/19****Enter payment amount**

\$																			
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For change of address/phone number, see reverse side.

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

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/13	12/13	Arr: 12/11/18 Dep: 12/11/18 Inv: 0028812327 CA Banking Center payment	34706005760027722869276	- 2,856.40
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$3,696.40
12/10	12/07	Purchases and Other Charges UNITED 01624291041612 800-932-2732 TX RAM/PRITIKA 01624291041612 Departure Date: 01/15/19 Airport Code: BFL UA LA DEN Departure Date: 01/15/19 Airport Code: DEN UA LA MSY Departure Date: 01/20/19 Airport Code: MSY UA SA DEN Departure Date: 01/20/19 Airport Code: DEN UA SA BFL	55432868342200094489726	438.40
12/11	12/10	COMMUNITY ACTION PARTN 2022657546 DC	55457028344083302244201	990.00
12/21	12/20	2-1-1 SAN DIEGO 8583001300 CA	55429508354637994666097	695.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$2,123.40

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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



CARMEN SEGOVIA

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$2,689.01
Minimum Payment Due \$26.89
Payment Due Date 01/17/19

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

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

Account Summary

Previous Balance \$3,408.71
 Payments and Other Credits -\$3,412.71
 Balance Transfer Activity \$0.00
 Cash Advance Activity \$0.00
 Purchases and Other Charges \$2,693.01
Fees Charged \$0.00
Finance Charge \$0.00
 New Balance Total \$2,689.01

Credit Limit \$20,000
 Credit Available \$17,310.99
 Statement Closing Date 12/21/18
 Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
12/07	12/07	RBT FAMOUS DAVE'S EasySavings NY	05587458341000000310282	- 4.00
12/13	12/13	CA Banking Center payment	34706005750004722911889	- 3,408.71
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$3,412.71
		Purchases and Other Charges		
11/23	11/23	ABBOTT LABORATORIES 800-258-7677 OH	55432868327200448167605	269.99
11/23	11/21	KERN CO PARKS AND REC 6618687000 CA	55480778327892012318945	30.00
11/29	11/27	THE HOME DEPOT 1060 BAKERSFIELD CA	55432868332200672089924	301.01

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

CARMEN SEGOVIA
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
November 22, 2018 - December 21, 2018

New Balance Total \$2,689.01
Minimum Payment Due \$26.89
Payment Due Date 01/17/19

Enter payment amount

\$

For change of address/phone number, see reverse side.

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

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/03	11/30	AMAZON.COM*M02VU2PS0 A AMZN.COM/BILLWA	55310208334083721948462	112.59
12/03	12/01	WALMART.COM 8009666546 AR	55500368335083323743767	193.16
12/03	12/02	WALMART.COM 8009666546 AR	55500368336083323743766	75.61
12/05	12/04	AMZN MKTP US*M08SI18S1 AMZN.COM/BILLWA	55310208338083703531829	128.68
12/05	12/04	AMZN MktP US*M03MT68M0 Amzn.com/billWA	55432868338200217822643	220.92
12/06	12/05	FAMOUS DAVE'S BAKERSFIELD CA	05436848340000394691012	100.00
12/07	12/06	AMZN MKTP US*M057Q8DP2 AMZN.COM/BILLWA	55310208340083314456008	45.66
12/07	12/06	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500368341837000231244	182.19
12/10	12/07	AMZN MKTP US*M07WJ42N2 AMZN.COM/BILLWA	55310208341083722054212	64.11
12/13	12/12	SAMSClub #4819 BAKERSFIELD CA	55483828347091005500397	125.62
12/14	12/13	EZCATERVILLA ITALIAN 8004881803 MA	55429508347719090509841	263.78
12/14	12/13	GIBBS INTERNATIONAL IN BAKERSFIELD CA	55309598348838000010180	41.50
12/17	12/13	KERN CO PARKS AND REC 6618687000 CA	55480778349892014514891	7.00
12/17	12/15	THE FIREHOUSE - WHITE BAKERSFIELD CA	05314618350000514896641	423.05
12/20	12/19	TOWN & COUNTRY TIRE 7602433141 CA	55547508353200693600038	108.14
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$2,693.01

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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



JEREMY T TOBIAS

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:

www.bankofamerica.com

Mail Billing Inquiries to:

BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:

1.800.673.1044, 24 Hours

TTY Hearing Impaired:

1.888.500.6267, 24 Hours

Outside the U.S.:

1.509.353.6656, 24 Hours

For Lost or Stolen Card:

1.800.673.1044, 24 Hours

Business Offers:

www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,604.14

Minimum Payment Due \$16.04

Payment Due Date 01/17/19

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

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

Account Summary

Previous Balance \$5,215.58

Payments and Other Credits -\$5,215.58

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$1,604.14

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$1,604.14

Credit Limit \$10,000

Credit Available \$8,395.86

Statement Closing Date 12/21/18

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
12/13	12/13	CA Banking Center payment	34706005750004722963203	- 5,215.58
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$5,215.58
Purchases and Other Charges				
11/23	11/16	HYATT REGENCY SONOMA W 7072841234 CA Arr: 11/12/18 Dep: 11/16/18 Inv: 7287991	55500368325722949366782	8.00
11/29	11/28	FOOD-EX BAKERSFIELD CA	25247808332004396129873	178.04
12/07	12/05	FOOD-EX BAKERSFIELD CA	25247808340000609197079	256.15

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

JEREMY T TOBIAS
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Account Number:
November 22, 2018 - December 21, 2018

New Balance Total \$1,604.14

Minimum Payment Due \$16.04

Payment Due Date 01/17/19

Enter payment amount

\$

For change of address/phone number, see reverse side.

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BUSINESS CARD,
or make your payment online at
www.bankofamerica.com

Transactions

<i>Posting Date</i>	<i>Transaction Date</i>	<i>Description</i>	<i>Reference Number</i>	<i>Amount</i>
12/10	12/07	ENTERPRISE CAR TOLLS 877-8601258 NY	85187388343900019613860	11.95
12/21	12/19	NATIONAL COMMUNITY ACT WASHINGTON DC	85140518354900019791652	1,000.00
12/21	12/19	NATIONAL COMMUNITY ACT WASHINGTON DC	85140518354900019796941	150.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$1,604.14

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	21.24% V	\$0.00	\$0.00

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



EMILIO WAGNER

Platinum Plus® for Business

November 22, 2018 - December 21, 2018

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
12/13	12/13	CA Banking Center payment	34706005750016723005701	- 2,829.95
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$2,829.95
Purchases and Other Charges				
11/27	11/26	Microsoft *Store Redmond WA	15270218330000091430637	99.00
12/04	12/03	SQU*SQ *TRANSPORTATION Orlando FL	55432868338200010423391	88.16
12/05	12/03	AMERICAN 0010275020192 BAKERSFIELD CA	55417348338873382144928	30.00

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

EMILIO WAGNER
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-1651

Payment Information

New Balance Total \$6,845.33

Minimum Payment Due \$68.45

Payment Due Date 01/17/19

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

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

Account Summary

Previous Balance \$2,829.95

Payments and Other Credits -\$2,829.95

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$6,845.33

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$6,845.33

Credit Limit \$10,000

Credit Available \$3,154.67

Statement Closing Date 12/21/18

Days in Billing Cycle 30

Account Number:
November 22, 2018 - December 21, 2018

New Balance Total \$6,845.33

Minimum Payment Due \$68.45

Payment Due Date 01/17/19

Enter payment amount

\$

For change of address/phone number, see reverse side.

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BUSINESS CARD,
or make your payment online at
www.bankofamerica.com

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		WAGNER/EMILIO 0010275020192 Departure Date: 12/03/18 Airport Code: EBC AA Y FEE		
12/07	12/06	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/02/18 Dep: 12/06/18 Inv: 470037	55480778340036002714340	426.87
12/07	12/06	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/02/18 Dep: 12/06/18 Inv: 470038	55480778340036002714357	426.87
12/10	12/07	CITY CAB OF ORL ORLANDO FL	05410198341090121389112	57.00
12/10	12/07	AMERICAN 0010275301665 ORLANDO FL WAGNER/EMILIO 0010275301665 Departure Date: 12/07/18 Airport Code: EBC AA Y FEE	55417348342873423486373	30.00
12/10	12/08	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/02/18 Dep: 12/08/18 Inv: 470037	55480778342036002719263	284.58
12/10	12/08	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/02/18 Dep: 12/08/18 Inv: 470038	55480778342036002719271	284.58
12/10	12/08	DOUBLETREE ORLANDO ORLANDO FL Arr: 12/03/18 Dep: 12/08/18 Inv: 00016226	55310208342036016226630	535.52
12/13	12/12	ONESTEPGPS.COM 18182548150 CA	55429508346717024268147	209.25
12/14	12/13	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/09/18 Dep: 12/13/18 Inv: 470735	55480778347036002722833	426.87
12/14	12/13	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/09/18 Dep: 12/13/18 Inv: 470732	55480778347036002722841	426.87
12/17	12/15	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/09/18 Dep: 12/15/18 Inv: 470732	55480778349036002727913	284.58
12/17	12/15	UNIVERSITY PLAZA WATER STOCKTON CA Arr: 12/09/18 Dep: 12/15/18 Inv: 470735	55480778349036002727921	284.58
12/19	12/19	Microsoft *Store Redmond WA	15270218353000099443840	99.00
12/20	12/18	AMTRAK .CO3520719027728 8008727245 DC ORTEGA/CHRISTOPHER 3520719027728 Departure Date: 12/20/18 Airport Code: WAC 2V YA SKN	55499678353823616366541	66.50
12/20	12/19	US DEPARTMENT LABOR 202-693-8494 DC	05134378354600044492491	800.00
12/20	12/19	WAL-MART #2557 BAKERSFIELD CA	55483828354091005785535	149.70
12/21	12/20	MINDBODY, INC 805-4762700 CA	85454918354900015490905	445.40
12/21	12/20	2-1-1 SAN DIEGO 8583001300 CA	55429508354637994758340	695.00
12/21	12/20	2-1-1 SAN DIEGO 8583001300 CA	55429508354637995248580	695.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$6,845.33

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	26.24% V	\$0.00	\$0.00

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

COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2018 TO FEBRUARY 28, 2019 (10 OF 12 MONTHS OR 83.3%)

Line Item	2018/19 Budget	3/1/18 - 12/31/18 Actual	% Expended	Available Budget
USDA Revenue (Note A)	1,265,857	1,332,571	105.3%	(66,714)
Head Start Subsidy	<u>1,151,461</u>	<u>737,172</u>	64.0%	<u>414,289</u>
Total Revenue	<u>2,417,318</u>	<u>2,069,742</u>	85.6%	<u>347,576</u>
Expenditures (Note B)				
Salaries	557,792	517,094	92.7%	40,698
Benefits	167,338	170,757	102.0%	(3,419)
Vehicle Gasoline, Repair/Maintenance	70,000	42,965	61.4%	27,035
Space Costs	101,200	98,751	97.6%	2,449
Supplies - Office & Food Service	114,900	120,351	104.7%	(5,451)
Equipment Purchase		7,271		(7,271)
Equipment Repair/Maintenance	6,000	7,277	121.3%	(1,277)
Communication	13,000	8,159	62.8%	4,841
Risk Insurance	12,700	7,929	62.4%	4,771
Printing	1,700	722	42.5%	978
Hiring & Employee Costs	1,800	213	11.8%	1,587
First Aid	2,600	281	10.8%	2,319
Home Base Socializations	9,568	-	0.0%	9,568
Raw Food/Vended Meals	<u>763,418</u>	<u>814,746</u>	106.7%	<u>(51,328)</u>
Sub Total	1,822,016	1,796,514	98.6%	25,502
Adult Meals Prepared	188,000	152,180	80.9%	35,820
Indirect	<u>219,302</u>	<u>121,048</u>	55.2%	<u>98,254</u>
Total Expenditures	<u>2,229,318</u>	<u>2,069,742</u>	92.8%	<u>159,576</u>

	Prior Period	December	Cum
Total Meals Prepared and Vended (Note C)	659,996	81,871	741,867
Total Meals Claimed	<u>505,629</u>	<u>59,827</u>	<u>565,456</u>
Difference	154,367	22,044	176,411

Percentage Claimed to Prepared/Vended	76.6%	73.1%	76.2%
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Note A: Source of USDA revenue is monthly report submitted to California Department of Education by Head Start/State Child Development Program Division. Revenue is reimbursement for meals claimed.

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

Note C: Total number of meals delivered to the centers and homebase excluding adult prepared and adult meals vended. The total represents the number of meals available to be served to center and homebase children.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/18 - 6/30/19 (5 OF 12 MONTHS = 41.67%)

Contract CMAP-7000	July 2018	Aug 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	June 2019	Total	%	% Earned to MRA
Provider Payments	\$ 376,158	\$ 491,901	\$ 544,337	\$ 547,287	\$ 531,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,491,128		
Add: Family Fees	<u>7,417</u>	<u>10,702</u>	<u>11,206</u>	-	-	-	-	-	-	-	-	-	<u>29,325</u>		
Net Provider Payments	\$ 383,575	\$ 502,603	\$ 555,543	\$ 547,287	\$ 531,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520,453	82.05%	
Maximum Reimbursable Amount (MRA) for Provider Payments													6,977,689		36.12%
Administration & Support Services Revenue															
Provider Payments	\$ 383,575	\$ 502,603	\$ 555,543	\$ 547,287	\$ 531,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520,453		
Reimbursement Rate	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%		
Revenue Earned	<u>\$ 81,364</u>	<u>\$ 106,613</u>	<u>\$ 117,842</u>	<u>\$ 116,091</u>	<u>\$ 112,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 534,641</u>		
Program Administration/Support Services Costs															
Indirect (10% x MTDC) Costs	46,513	88,735	61,861	69,199	61,365	-	-	-	-	-	-	-	327,672	10.67%	
Transfer Indirect to CSBG	41,959	58,585	59,837	60,999	58,657	-	-	-	-	-	-	-	280,038	7.28%	
Total Operating Costs	<u>-</u>	<u>-</u>	<u>(56,318)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(56,318)</u>		
	<u>\$ 88,472</u>	<u>\$ 147,320</u>	<u>\$ 65,380</u>	<u>\$ 130,198</u>	<u>\$ 120,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551,392</u>	17.95%	
Revenue Earned Over/(Under) Costs	<u>\$ (7,108)</u>	<u>\$ (40,707)</u>	<u>\$ 52,462</u>	<u>\$ (14,107)</u>	<u>\$ (7,291)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,750,74)</u>		
TOTAL COSTS - NET OF FAMILY FEES	<u>\$ 472,046</u>	<u>\$ 649,923</u>	<u>\$ 620,923</u>	<u>\$ 677,485</u>	<u>\$ 651,468</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,071,845</u>	100.00%	

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

Provider payments 2,520,453
Reimbursement Rate (17.5% / 82.5%) x 21.2121%
Revenue Earned 534,641

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

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

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

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2017/18 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/18 - 6/30/19 (6 OF 12 MONTHS = 50.00%)

	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-8049)														
Adjusted Days of Enrollment - Certified	5,122	6,145	4,840	5,773	4,656	4,388	-	-	-	-	-	-	30,925	
Reimbursement Rate per Child per Day	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	
Revenue Earned	\$ 245,773	\$ 294,816	\$ 232,230	\$ 276,991	\$ 223,399	\$ 210,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,483,761	50.42%
Maximum Reimbursable Amount (MRA)													\$2,943,028	
CALIFORNIA STATE PRESCHOOL (CSPP-8120)														
Adjusted Days of Enrollment - Certified	2,323	3,413	4,545	7,498	7,369	6,455	-	-	-	-	-	-	31,604	
Reimbursement Rate per Child per Day	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	<u>X \$48.28</u>	
Revenue Earned	\$ 112,176	\$ 164,802	\$ 219,408	\$ 361,998	\$ 355,791	\$ 311,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,525,841	48.73%
Maximum Reimbursable Amount (MRA)													\$3,131,270	
MIGRANT CHILD CARE (CMIG-8004)														
Adjusted Days of Enrollment - Certified	292	458	403	572	497	465	-	-	-	-	-	-	2,687	
Reimbursement Rate per Child per Day	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	<u>X \$47.98</u>	
Revenue Earned	\$ 14,020	\$ 21,959	\$ 19,352	\$ 27,448	\$ 23,858	\$ 22,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,928	50.68%
Maximum Reimbursable Amount (MRA)													\$254,377	

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

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

Note 3: CCTR's MRA for 2018/19 is \$613,955 greater than 2017/18.
CSPP's MRA for 2018/19 is \$163,872 greater than 2017/18.
CMIG's MRA for 2018/19 is \$17,878 greater than 2017/18.

Division/CFO: Tracy Webster, CFO		Month/Year: December 2018		
Program/Work Unit: Not Applicable		Controller: Kam Taing		
Services: Overall financial and accounting functions of the organization				
Activities	November 2018		Year to Date (3/1/18 -12/31/18)	
Description	Number	Amount	Number	Amount
Accounting Transactions Processed	19,510		121,008	
Bank Deposits	6	1,603,614	71	18,389,913
Wire Deposits	3	18,038	37	481,320
Head Start/IRS Drawdowns	5	3,366,086	51	27,614,679
Vendor Checks Issued	893	2,184,766	9,080	21,826,216
Payroll Disbursed		2,502,755		24,099,197
Grant Reports Prepared in November 2018	13		147	
Cal EITC				
Cal Fresh Outreach				
CSBG				
CSBG Discretionary				
Differential Response				
DOE				
Economic Empowerment				
Gang Prevention				
LIHEAP 2017				
LIHEAP 2018				
LIHEAP 2019				
Realignment for Success				
WIC				

Other: Total Division Staffing: 10 + 2 vacancies – Accounting Manager, & Finance Manager

CFO	Controller
Accounting Manager	Finance Manager
Accountant (2)	Accounting Specialist
Accounting Technician (4)	Accounting Clerk

Community Action of Partnership of Kern Agency Total

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

ASSETS

Cash in Bank	3,327,316.09
Cash - Vacation Reserve	522,349.93
Petty Cash	500.00
Accounts Receivable	3,672,278.07
Travel Advance	10,419.51
Prepaid Expense	388,196.42
Inventory	1,265,046.03
Net Fixed Assets - Unrestricted	2,590,181.40
Net Fixed Assets - Restricted	<u>9,236,431.72</u>

Total Assets 21,012,719.17

LIABILITIES AND NET ASSETS

Accounts Payable	1,883,875.63
Accrued Expenses	1,688,350.35
Accrued Vacation	911,138.65
Line of Credit	-
Note Payable	2,781,719.93
Advance Payable	22,808.43
Deferred Revenue	<u>1,728,320.00</u>

Total Liabilities 9,016,212.99

Total Net Assets 11,996,507.76

Total Liabilities and Net Assets 21,012,720.75

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

REVENUE

Grant Revenue	57,075,306.65
Donations	16,115,966.51
Other Revenue	1,513,176.00
In-Kind	<u>78,737.84</u>

Total Revenue 74,783,187.00

EXPENDITURES

Salaries	25,685,452.68
Benefits	7,818,215.82
Travel	504,082.04
Space Costs	5,103,043.63
Supplies	2,271,144.31
Consultant/Contract Services	1,493,279.77
Other Costs	2,107,414.67
Program Costs	23,672,373.07
Capital Expenditures	(0.00)
Indirect	5,060,831.66
In-Kind	<u>78,737.84</u>

Total Expenditures 73,794,575.49

Net Change in Assets 988,611.51

Net Assets, beginning 11,007,896.25

Net Assets, ending 11,996,507.76

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED)	
AS OF DECEMBER 31, 2018	
ASSETS	
Cash in Bank	1,701,534
Cash - Vacation Reserve	535,167
Petty Cash	500
Accounts Receivable	992,244
Travel Advance	298
Prepaid Expense	318,444
Inventory	1,267,997
Net Fixed Assets - Unrestricted	2,328,722
Net Fixed Assets - Restricted	<u>9,066,426</u>
Total Assets	16,211,331
LIABILITIES AND NET ASSETS	
Accounts Payable	1,082,284
Accrued Expenses	28,663
Accrued Vacation	523,559
Line of Credit	-
Note Payable	2,477,658
Advance Payable	92
Deferred Revenue	<u>(10,508)</u>
Total Liabilities	4,101,747
Total Net Assets	<u>12,109,584</u>
Total Liabilities and Net Assets	16,211,331

STATEMENT OF OPERATIONS (UNAUDITED)	
FOR THE PERIOD MARCH 1, 2018 TO DECEMBER 31, 2018	
REVENUE	
Grant Revenue	44,661,835
Donations	127,277
Other Revenue	4,303,609
In-Kind	<u>7,635,398</u>
Total Revenue	56,728,118
EXPENDITURES	
Salaries	22,198,888
Benefits	6,612,482
Travel	526,812
Space Costs	3,740,026
Supplies	1,506,406
Consultant/Contract Services	1,943,472
Other Costs	1,978,445
Program Costs	6,367,182
Capital Expenditures	285,695
Indirect	3,820,235
In-Kind	<u>7,635,398</u>
Total Expenditures	56,615,042
Net Change in Assets	113,076
Net Assets, beginning	11,996,508
Net Assets, ending	12,109,584

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 12-31-18 (83.3%)**

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	26,034,998	20,168,169	5,866,829	77%
BENEFITS	7,989,374	6,141,996	1,847,378	77%
TRAVEL	536,271	463,671	72,600	86%
SPACE COST	3,784,605	3,338,337	446,268	88%
SUPPLIES	1,796,041	1,408,620	387,421	78%
EQUIPMENT	211,038	285,301	(74,263)	135%
CONSULTANT/CONTRACT SERVICES	954,462	1,293,694	(339,232)	136%
OTHER COSTS	2,259,160	1,738,170	520,990	77%
PROGRAM COSTS	9,151,790	6,046,780	3,105,010	66%
INDIRECT	5,028,342	3,938,825	1,089,517	78%
TOTAL	57,746,081	44,823,563	12,922,518	78%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 12-31-18 (83.3%)**

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	20,001,314	15,612,031	4,389,283	78%
BENEFITS	6,306,887	4,869,251	1,437,636	77%
TRAVEL	323,189	277,787	45,402	86%
SPACE COST	2,763,629	2,482,017	281,612	90%
SUPPLIES	1,391,790	1,110,487	281,303	80%
EQUIPMENT	113,310	273,746	(160,436)	242%
CONSULTANT/CONTRACT SERVICES	697,686	605,356	92,330	87%
OTHER COSTS	1,273,028	997,824	275,204	78%
PROGRAM COSTS	6,935,676	4,665,926	2,269,750	67%
INDIRECT	3,489,828	3,021,294	468,534	87%
TOTAL	43,296,337	33,915,719	9,380,618	78%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 12-31-18 (83.3%)**

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	3,431,870	2,480,671	951,199	72%
BENEFITS	981,090	685,487	295,603	70%
TRAVEL	106,391	102,889	3,502	97%
SPACE COST	576,555	469,884	106,671	81%
SUPPLIES	214,757	209,608	5,149	98%
EQUIPMENT	97,728	11,555	86,173	12%
CONSULTANT/CONTRACT SERVICES	11,300	2,849	8,451	25%
OTHER COSTS	310,015	269,861	40,154	87%
PROGRAM COSTS	1,235,539	960,902	274,637	78%
INDIRECT	604,331	450,297	154,034	75%
TOTAL	7,569,576	5,644,003	1,925,573	75%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 12-31-18 (83.3%)**

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	1,300,000	1,229,399	70,601	95%
BENEFITS	377,000	310,643	66,357	82%
TRAVEL	60,000	49,850	10,150	83%
SPACE COST	200,000	149,266	50,734	75%
SUPPLIES	140,000	41,714	98,286	30%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	200,000	675,194	(475,194)	338%
OTHER COSTS	535,000	373,787	161,213	70%
PROGRAM COSTS	950,000	402,141	547,859	42%
INDIRECT	376,200	314,905	61,295	84%
TOTAL	4,138,200	3,546,900	591,300	86%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 12-31-18 (83.3%)**

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES	652,004	336,277	315,727	52%
SALARIES	150,654	111,496	39,158	74%
BENEFITS	32,701	25,189	7,512	77%
TRAVEL	102,402	60,800	41,602	59%
SPACE COST	25,419	31,983	(6,564)	126%
SUPPLIES	0	-	0	0%
EQUIPMENT	43,226	8,311	34,915	19%
CONSULTANT/CONTRACT SERVICES	66,152	36,054	30,098	55%
OTHER COSTS	20,025	11,187	8,838	56%
PROGRAM COSTS	101,673	59,987	41,686	59%
INDIRECT				
TOTAL	1,194,256	681,285	512,971	57%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 12-31-18 (83.3%)**

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	645,810	507,288	138,522	79%
BENEFITS	172,918	164,770	8,148	95%
TRAVEL	13,990	7,955	6,035	57%
SPACE COST	137,819	174,145	(36,326)	126%
SUPPLIES	21,875	12,695	9,180	58%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	2,250	1,984	266	88%
OTHER COSTS	48,705	34,111	14,594	70%
PROGRAM COSTS	10,550	3,908	6,642	37%
INDIRECT	452,760	89,204	363,556	20%
TOTAL	1,506,677	996,061	510,616	66%

**COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-18 TO 12-31-18 (83.3%)**

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,000	2,501	1,499	63%
BENEFITS	825	348	477	42%
TRAVEL	0	-	0	0%
SPACE COST	4,200	2,226	1,974	53%
SUPPLIES	2,200	2,133	67	97%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	0	-	0	0%
OTHER COSTS	26,260	26,533	(273)	101%
PROGRAM COSTS	0	2,717	(2,717)	not budgeted
INDIRECT	3,550	3,137	413	88%
TOTAL	41,035	39,595	1,440	96%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2018/19
BUDGET TO ACTUAL - 3/1/18 TO 12/31/18 (10 OF 12 MONTHS = 83.33%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	\$ 5,059,589	\$ 3,938,825	77.8%	\$ 1,120,764
Expenditures				
Salaries	2,820,260	2,097,378	74.4%	722,882
Benefits @ 24.11% actual	<u>674,091</u>	<u>458,175</u>	<u>68.0%</u>	<u>215,916</u>
Total Personnel Costs	3,494,351	2,555,553	73.1%	938,798
Operating Costs				
Travel	90,750	60,444	66.6%	30,306
Space Costs	187,900	152,392	81.1%	35,508
Supplies	138,400	89,691	64.8%	48,709
Consultant/Contract	630,725	634,638	100.6%	(3,913)
Other Operating Costs	<u>363,950</u>	<u>228,936</u>	<u>62.9%</u>	<u>135,014</u>
Total Operating Costs	1,411,725	1,166,101	82.6%	245,624
Total Expenditures	<u>\$ 4,906,076</u>	<u>\$ 3,721,654</u>	<u>75.9%</u>	<u>\$ 1,184,422</u>
Excess Indirect Revenue	<u>\$ 153,513</u>	<u>\$ 217,171</u>		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	\$ 1,223,465	\$ 868,416	71.0%	\$ 355,049
Operations	1,394,366	1,108,404	79.5%	285,962
Executive	536,935	452,553	84.3%	84,382
Community Development	704,410	481,212	68.3%	223,198
Finance	<u>1,046,900</u>	<u>811,068</u>	<u>77.5%</u>	<u>235,832</u>
	<u>\$ 4,906,076</u>	<u>\$ 3,721,654</u>	<u>75.9%</u>	<u>\$ 1,184,422</u>



MEMORANDUM

DATE: January 23, 2019

TO: Budget & Finance Committee

FROM:

Emilio Wagner, Director of Operations and
Tracy Webster, Chief Financial Officer

RE: Budget Revision – Energy Department

The Energy department is requesting a budget revision based on the addition of the 2017 Department of Energy (DOE) contract. The following represents changes to anticipated expenditures:

	ENERGY CONSERVATION					
	ORIGINAL ANNUAL BUDGET	CHANGE	ADJUSTED ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
	A		A	ENERGY	C	D
EXPENDITURES				-		
SALARIES	1,300,000	180,000	1,480,000	1,229,399	250,601	83%
BENEFITS	377,000	-	377,000	310,643	66,357	82%
TRAVEL	60,000	-	60,000	49,850	10,150	83%
SPACE COST	200,000	(20,000)	180,000	149,266	30,734	83%
SUPPLIES	140,000	(90,000)	50,000	41,714	8,286	83%
EQUIPMENT	0	(0)		-	-	
CONSULTANT/CONTRACT SERVICE	200,000	600,000	800,000	675,194	124,806	84%
OTHER COSTS	535,000	(80,000)	455,000	373,787	81,213	82%
PROGRAM COSTS	950,000	(460,000)	490,000	402,141	87,859	82%
INDIRECT	376,200	3,800	380,000	314,905	65,095	83%
TOTAL	4,138,200	133,800	4,272,000	3,546,900	725,100	83%

Staff recommends a change to the agency budget for 2018-19 for the Energy component.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors
From: Lisa Price, Program Governance Coordinator 
Date: January 30, 2019
Subject: *Agenda Item VIII(a)*: January Policy Council Report – **Action Item**

The Policy Council has met on two occasions since the last CAPK Board of Directors Meeting. The Council had its first meeting of the 2018 – 2019 term on November 29, 2018 and met again on December 18, 2018; quorum was established in both instances.

Action items presented to the Council by Jerry Meade, Program Design & Management Administrator at the November meeting were as follows:

- Early Head Start Expansion Application
- Kern Head Start & Early Head Star Budget Revision

Information specific to each action item was shared, separate from one another. Upon conclusion of each presentation a motion was made, and approval obtained for submission of each respective document to the Office of Head Start.

Additional “new business” actions items presented and subsequently voted on and approved by the Council included:

- Nomination and election of members to the various subcommittees of Policy Council including election of one Policy Council member to serve as representative on the CAPK Board of Directors.
- Nomination and election of three Policy Council representatives to attend the California Head Start Association Conference (CHSA) February 4-5, 2019 in Riverside, CA.
- Revision of monthly Policy Council standing meeting days from the fourth Thursday to the fourth Tuesday of the month.

The next Policy Council meeting will be held on Tuesday February 26, 2019.

COMMUNITY ACTION PARTNERSHIP OF KERN
POLICY COUNCIL MEETING MINUTES
November 29, 2018
5005 Business Park North ~ CAPK Main Office

1. **Call to Order** – Chairperson, Enrique Salazar Jr., called the meeting to order at 5:30 p.m.
 - a. Moment of Silence, Pledge of Allegiance
 - b. Reading of Promise of Community Action
“Community Action changes people’s lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.”
2. **Roll Call/Set Quorum** – Treasurer. Quorum was established.
Current PC Members Present: Jacqueline Boykin, Amber Dunlap, Daisy Valencia, Enrique Salazar Jr., Diana Reyes, Lindsey Harrison, Ana Lester, Jodi Sanchez, Ashley Sabo, Nila Hogan, Andrea Martinez, Bonnie Garcia, Mayra Zambrano, Mariely Torrez Othon, Estella Corrales, and Esther Maldonado.
3. **Approval of Agenda** – Chairperson (**ACTION)
 - a. A motion to approve the November 29, 2018, meeting agenda was made by Amber Dunlap; Jacqueline Boykin seconded; motion carried unanimously.
4. **Approval of Minutes** – Chairperson (**ACTION)

A motion to approve the October 30, 2018, Policy Council minutes was made by Amber Dunlap; Ashley Sabo seconded; motion carried unanimously.
5. **Presentation of Guests/Public Forum**

The following guests were in attendance: Shyann Nelson; Sandra Marroquin; Luis Angel Preciado; Bonnie Garcia; Alex Valencia; Carmen Bryos; Valentin Navarez; Jerry Meade, Program Design and Management Administrator; Lisa Price, Program Governance Coordinator; Bryan Lopez; Jennifer Ferrer; Donna Holland, Fiscal Administrator.

 - a. *(The public wishing to address the full Policy Council may do so at this time. Policy Council members may respond briefly to statements made or questions posed. However, the PC will take no action other than referring the item(s) to staff for study and analysis. Speakers are limited to five minutes each. If more than one person wishes to address the same topic, total group time for the topic will be 10 minutes. Please state your name before making your presentation. Thank you.)*

Ms Bryos and Mr Navarez from the Greater Bakersfield Legal Association shared that there was an upcoming County Board of Supervisor’s Meeting scheduled for December 11th. The topic of the County Sherriff funding supporting immigration activities will be discussed. The GBLA representatives stressed the importance of the public to be present and speak their mind on the topic of county taxes being used for Federal Immigration activities. It was shared that the protection of immigrants is a key focus in Kern. PC Member Diana Reyes asked if children would be allowed; the response being to the affirmative.
6. **Standing Committee Reports** (five minutes each)

School Readiness Committee – No report. Next meeting, TBD
Planning Committee – No report. Next meeting, TBD
Finance Committee – No report. Next meeting, TBD
By-Laws Committee – No report. Next meeting, TBD
7. **Presentations**
 - a. None
8. **New Business** – Chairperson (**ACTION)
 - a. Motion to approve Policy Council Community Representatives Lindsay Harrison & Ana Lester ~ Both Ms. Harrison and Ms. Lester shared their interest in returning to the Policy Council for their third year. A motion was made to approve both to be Community Representatives for the Policy Council by Daisy Valencia; Ashley Sabo seconded; motion carried unanimously.
 - b. Nomination and election of Policy Council Chairperson ~ Amber Dunlap was the sole nomination for the Chairperson, a motion was made to approve Amber to be Chairperson for the Policy Council by Mayra Zambrano; Jacqueline Boykin seconded; motion carried unanimously.
 - c. Nomination and election of Policy Council Vice-Chairperson ~ Diana Reyes was the sole nomination for the Vice-Chairperson, a motion was made to approve Diana to be Vice-Chairperson for the Policy Council by Enrique Salazar Jr.; Ashley Sabo seconded; motion carried unanimously.
 - d. Nomination and election of Policy Council Secretary ~ Mayra Zambrano was the sole nomination for the Secretary, a motion was made to approve Mayra to be Secretary for the Policy Council by Enrique Salazar Jr.; Esther Maldonado seconded; motion carried unanimously.

- e. Nomination and election of Policy Council Treasurer ~ Ashely Sabo was the sole nomination for the Treasurer, a motion was made to approve Ashley to be Treasurer for the Policy Council by Nila Hogan; Jacqueline Boykin seconded; motion carried unanimously.
- f. Nomination and election of Policy Council Parliamentarian ~ Jacqueline Boykin was the sole nomination for the Parliamentarian, a motion was made to approve Jacqueline to be Parliamentarian for the Policy Council by Enrique Salazar Jr.; Bonnie Garcia seconded; motion carried unanimously.
- g. Nomination and election of Policy Council Planning Committee Members ~ 5 members of the PC signed up to be members of the Planning Committee. Lead by Vice-Chair, Diana Reyes; Amber Dunlap, Jacqueline Boykin, Jodi Sanchez, and Nila Hogan chose the Planning committee. A motion to move these 5 members to sit on the Planning Committee was made by Ashely Sabo; Mayra Zambrano seconded; motion carried unanimously.
- h. Nomination and election of Policy Council Budget & Finance Committee Members ~ 4 members of the PC signed up to be members of the B&F Committee. Lead by Treasurer, Ashley Sabo; Mayra Zambrano, Jacqueline Boykin, Amber Dunlap and Mariely Torres Othon chose the B&F committee. A motion to move these 4 members to sit on the B&F Committee was made by Enrique Salazar Jr.; Diana Reyes seconded; motion carried unanimously.
- i. Nomination and election of Policy Council Head Start Board of Directors Representative ~ Nila Hogan was the sole nomination for the BOD Representative, a motion was made to approve Nila to be BOD Representative for the Policy Council by Enrique Salazar Jr.; Jacqueline Boykin seconded; motion carried unanimously.
- j. Request for approval of proposed Policy Council Meeting days and time ~ the council discussed the meeting time and day of the month for the upcoming PC meetings. A motion was made to hold PC meetings on the last Tuesday of the month starting at 5:30 PM by Mariely Torres Othon; Esther Maldonado seconded; motion carried unanimously.
- k. Early Head Start Expansion Application ~ Jerry Meade, Program Design & Management Administrator, requested approval from the PC to submit an application for EHS Expansion funding. He shared how the Administration for Children and Families announced the availability of \$140 million to be competitively awarded for the purpose of expanding access to high-quality, comprehensive early learning services for low-income infants and toddlers and their families. The funding opportunity announcement outlined the priorities of this funding and Kern County census data indicates communities in Kern are a priority. The Head Start and State Child Development division has identified three new toddler classrooms and two potential partners to expand Kern EHS Services by 24 in a center-based option and 72 in a child care partnership program options, for a total of 96 additional children receiving services in Kern County. The application, if approved to submit, would include a request for approximately \$1.6 million in ongoing operational funding and \$500,000 in one-time start-up funding to support the EHS expansion project. Mr. Meade shared that the start-up funding will address health and safety concerns for 12 toddler classrooms, curriculum, and materials needed for high-quality early learning settings. A motion was made to approve the submission of the EHS Expansion Application by Enrique Salazar Jr.; Nila Hogan seconded; motion carried unanimously.
- l. Kern Head Start & Early Head Start Budget Revision ~ Jerry Meade, Program Design & Management Administrator, requested approval from the PC to submit a Budget Revision request to the Office of Head Start. Mr. Meade shared that year-end savings of approximately \$669,000 are projected due to a surplus in the Personnel, Fringe, and Other cost categories in Head Start and Early Head Start program budgets. Included in the savings is the increase in California Department of Education funding which stemmed from increase reimbursement rates after the annual budget was prepared. The projected year-end savings will be earmarked for the purchase of equipment and child development facility maintenance and repair items. Program proposed to reallocate \$317,000 to Equipment. It was clarified that the balance of funds in remaining cost categories will be fully spent with previously approved projects. The budget revision proposed would allow for the replacement of equipment which requires approval from the Office of Head Start. The Equipment items include a maintenance van and commercial carpet cleaner equipment, a Steam Kettle and Commercial Dish Washing System for the Central Kitchen as well as, seven (7) program and utility vehicles as outlined in the attached Budget Detail. A motion was made to approve the submission of a budget revision to the Office of Head Start by Ana Lester; Lindsay Harrison seconded; motion carried unanimously.

9. **Communications**

- a. Kern Head Start Budget vs. Actual Expenditures, March 1, 2018 through October 31, 2018
- b. Kern Early Head Start Budget vs. Actual Expenditures, March 1, 2018 through October 31, 2018
- c. San Joaquin Early Head Start Budget vs. Actual Expenditures, February 1, 2018 through October 31, 2018
- d. Early Head Start Child Care Partnerships Budget vs. Actual Expenditures, September 1, 2017 through October 31, 2018
- e. Parent Local Travel & Child Care through October 31, 2018
- f. Parent Activity Funds through October 31, 2018
- g. Kern Head Start and Early Head Start Non-Federal Share and In-Kind Report, March 1, 2018 through October 31, 2018
- h. San Joaquin Early Head Start Non-Federal and In-Kind Report, February 1, 2018 through October 31, 2018
- i. Parents of a Mission – December 4, 11 & 18, 2018, CAPK Executive Conference Room
- j. Nutrition Advisory Committee Meeting – December 5, 2018, CAPK Board Room (English/Spanish)
- k. Recruitment & Selection Plan Meeting – December 6, 2018, CAPK Board Room
- l. Good Morning Christmas Music – December 15, 2018, Rabobank Theater Lobby
- m. Head Start/ Early Head Start School Readiness Meeting Dates

The Chairperson called for a motion to receive and file the November 29, 2018, Communications. Motion made by Enrique Salazar Jr. to receive and file the Communications items.

10. **Program Governance Report/Training** – Lisa Price, Program Governance Coordinator

Ms. Price thanked everyone for their service and is looking forward to the new 2018-2019 Council Year. She shared that the California Head Start Association Parent and Family Engagement Conference would be held in February 2019. She passed out information regarding the conference and that members of the council may have an opportunity to attend as in years past. Ms. Price expressed the importance of reviewing the information in detail with their families prior to the next PC Meeting. At the next meeting, elections will be held to select potential attendees. If a member volunteers to attend the conference, they MUST commit to the dates as once obligated, the funding cannot not be recovered. Mr. Meade shared that the number of attendees is being considered, but the availability of funds will be the deciding factor. More information will be available at the December meeting.

11. **Community Representative Report** – Ana Lester/Lindsay Harrison

Ms. Lester and Ms. Harrison thanked everyone for the warm welcome back on the council. They will begin providing information in the months to follow.

12. **Early Head Start San Joaquin Report** – Rashi Strother, Family Services and Governance Specialist

Ms. Strother shares her gratitude for new Policy Council members and is looking forward to the new year.

13. **Early Head Start Partnership Report** – Jennifer Ferrer, EHS Partnership Family Advocate

Ms. Ferrer shared information about an Open House the EHS Child Care Partnership held at Bakersfield College. She expressed her appreciation for WIC and Energy being in attendance and supporting BC families with potential services.

14. **Board of Directors Representatives Report** – Yolanda Ochoa, Board of Director's Representative

No Report as Ms. Ochoa was absent.

15. **Director's Report (HS/State Child Development)** – Yolanda Gonzales, Director of Head Start/State Child Development

Mr. Meade shared Ms. Gonzales' gratitude and appreciation for the members of the Policy Council. She looks forward to meeting the new council in December. There has been a lot of work from the Admin team with meeting the timelines for submission of the multiple grant application recently submitted. He indicated that he would keep the council informed of the grant announcements as they become available.

16. **Policy Council Chairperson/Announcements** – Amber Dunlap, Chairperson

Ms. Dunlap thanked the council for electing her to lead them through the coming year. She reminded the council of the importance of attendance as there are action items needing approval so the program business can be conducted.

17. **Adjournment** – Chairperson

The meeting was adjourned at 6:35 p.m. by the Chairperson.

COMMUNITY ACTION PARTNERSHIP OF KERN
POLICY COUNCIL MEETING MINUTES
December 18, 2018
5005 Business Park North ~ CAPK Main Office

1. **Call to Order** – Chairperson, Amber Dunlap, called the meeting to order at 5:30 p.m.
 - a. Moment of Silence, Pledge of Allegiance
 - b. Reading of Promise of Community Action
“Community Action changes people’s lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other.”
2. **Roll Call/Set Quorum** – Secretary. Quorum was established.
Current PC Members Present: Jacqueline Boykin, Amber Dunlap, Daisy Valencia, Enrique Salazar Jr., Diana Reyes, Lindsay Harrison, Ana Lester, Ashley Sabo, Nila Hogan, Andrea Martinez, Mayra Zambrano, Estella Corrales, and Yolanda Ochoa.
3. **Approval of Agenda** – Chairperson (**ACTION)
 - a. A motion to approve the Revised December 18, 2018, meeting agenda was made by Nila Hogan; Ashley Sabo seconded; motion carried unanimously.
4. **Approval of Minutes** – Chairperson (**ACTION)

A motion to approve the November 29, 2018, Policy Council minutes was made by Mayra Zambrano; Jacqueline Boykin seconded; motion carried unanimously.
5. **Presentation of Guests/Public Forum**

The following guests were in attendance: Shyann Nelson; Jerry Meade, Program Design and Management Administrator; Lisa Price, Program Governance Coordinator; Bryan Lopez; Debbie Connolly, EHS Partnership Coordinator; Donna Holland, Fiscal Administrator; LeTisha Brooks, Program Manager; and Leticia Villegas, Program Assistant/Translator.

 - a. *(The public wishing to address the full Policy Council may do so at this time. Policy Council members may respond briefly to statements made or questions posed. However, the PC will take no action other than referring the item(s) to staff for study and analysis. Speakers are limited to five minutes each. If more than one person wishes to address the same topic, total group time for the topic will be 10 minutes. Please state your name before making your presentation. Thank you.)*
6. **Standing Committee Reports** (five minutes each)

School Readiness Committee – No report. Next meeting, TBD
Planning Committee – No report. Next meeting, January 8, 2019
Finance Committee – No report. Next meeting, January 18, 2019
By-Laws Committee – No report. Next meeting, TBD
7. **Presentations**
 - a. None
8. **New Business** – Chairperson (**ACTION)
 - a. Motion to approve the submission of a Non-Federal Share Waiver, Donna Holland ~ Mrs. Holland shared with the council the need to submit a waiver for non-federal for the EHS San Joaquin County grant. She shared the effort over the last 4 years have brought the program closer to meeting the goal than ever. Program has moved from a 94% waiver of non-federal in 2016 to only 11% waiver of non-federal share in 2019. A motion was made to approve the submission of a non-federal share waiver for San Joaquin EHS for \$141,172 by Estela Corrales; Ana Lester seconded; motion carried unanimously.
 - b. Resignation of Jacqueline Boykin from PC Planning Committee ~ Mrs. Boykin resigned from the Planning Committee as she will exceed the maximum number of subcommittees she can participate in, as per the bylaws of the Policy Council, a motion was made to accept the resignation by Diana Reyes; Nila Hogan seconded; motion carried unanimously.
 - c. Nomination and election of the School Readiness Committee Members ~ 5 members of the PC signed up to be members of the School Readiness Committee. Lead by Secretary, Mayra Zambrano; Ana Lester, Daisy Valencia, Estela Corrales, and Lindsay Harrison chose the School Readiness committee. A motion to move these 5 members to sit on the School Readiness Committee was made by Andrea Martinez; Mayra Zambrano seconded; motion carried unanimously.
 - d. Nomination and election of the Bylaws Committee Members ~ 4 members of the PC signed up to be members of the Bylaws Committee. Lead by Jacqueline Boykin, Andrea Martinez, Enrique Salazar Jr., and Diana Reyes chose

the Bylaws committee. A motion to move these 4 members to sit on the Bylaws Committee was made by Estela Corrales; Diana Reyes seconded; motion carried unanimously.

- e. Nomination and election of Policy Council Planning Committee Members ~ 5 members of the PC signed up to be members of the Planning Committee. Lead by Vice-Chair, Diana Reyes; Amber Dunlap, Jodi Sanchez, and Nila Hogan chose the Planning committee. A motion to move these 5 members to sit on the Planning Committee was made by Lindsay Harrison; Jacqueline Boykin seconded; motion carried unanimously.
- f. Nomination and election of Policy Council Budget & Finance Committee Members ~ 4 members of the PC signed up to be members of the B&F Committee. Lead by Treasurer, Ashley Sabo; Jacqueline Boykin, Amber Dunlap and Mariely Torres Othon chose the B&F committee. A motion to move these 4 members to sit on the B&F Committee was made by Ashely Sabo; Diana Reyes seconded; motion carried unanimously.
- g. Request for approval of four Policy Council Members to attend the California Head Start Association (CHSA) Conference ~ the council discussed 4 members of the council attending the CHSA Parent Conference in Riverside, California to be held February 4-5, 2019. A motion was made by Ana Lester to have Jacqueline Boykin, Andrea Martinez, Yolanda Ochoa, and Estela Corrales attend the CHSA Conference and seconded Lindsay Harrison; motion carried unanimously.

9. **Communications**

- a. Kern Head Start Budget vs. Actual Expenditures, March 1, 2018 through November 30, 2018
- b. Kern Early Head Start Budget vs. Actual Expenditures, March 1, 2018 through November 30, 2018
- c. San Joaquin Early Head Start Budget vs. Actual Expenditures, February 1, 2018 through November 30, 2018
- d. Early Head Start Child Care Partnerships Budget vs. Actual Expenditures, September 1, 2017 through November 30, 2018
- e. Parent Local Travel & Child Care through November 30, 2018
- f. Parent Activity Funds through November 30, 2018
- g. Kern Head Start and Early Head Start Non-Federal Share and In-Kind Report, March 1, 2018 through November 30, 2018
- h. San Joaquin Early Head Start Non-Federal and In-Kind Report, February 1, 2018 through November 30, 2018
- i. ACF-PI-HS-18-06 – Fiscal Year (FY) 2019 Head Start Funding Increase
- j. Events at Beale Memorial Library ~ December 2018
- k. Homeless Youth Sleeping Bag Drive ~ Kern County Homeless Collaborative
- l. Society for Disabled Children Social Activity Calendar ~ 2019
- m. CAPK Head Start / Early Head Start School Readiness Committee Meeting Dates
- n. Policy Council Meeting Dates ~ 2018-2019

The Chairperson called for a motion to receive and file the Communication items (a)-(n). Motion made by Nila Hogan to receive and file the Communication items.

- 10. **School Readiness Report** – A video was played that introduced the council to the Education and Support Services Team. Leslie Mitchell, Education and Support Services Administrator, provided an introduction to her 4 supervisors, each of which gave an overview of their teams.
- 11. **Program Governance Report/Training** – Lisa Price, Program Governance Coordinator
Ms. Price thanked everyone for their service and is looking forward to the new 2018-2019 Council Year. She shared that the 2018-19 PC Year Shirts will be ordered. She shared a sample of the Shirt in blue that would be purchased. She requested that all members verify the sized needed with her at the end of the meeting.
- 12. **Community Representative Report** – Ana Lester/Lindsay Harrison
Ms. Harrison provided a handout on Holiday Parenting following the acronym HOLIDAY. The information gave tips and techniques for parenting through a Happy Holiday Season. Ms. Lester provided a packet of information regarding Winter Warmth for children. The information provided helpful hints on maintaining a safe environment for children with outdoor activities in inclement weather including Campfire Safety.
- 13. **Early Head Start San Joaquin Report** – Rashi Strother, Family Services and Governance Specialist
Ms. Strother introduced PC Parent Estela Corrales that gave the report. Ms. Corrales shared the success of an SJC Socialization that took place as well as First Aide/CPR training materials that were well received from the parents that participated.

14. **Early Head Start Partnership Report** – Debbie Connolly, EHS Partnership Coordinator
Ms. Connolly shared information about Holiday activities that took place in the EHS Child Care Partnership. She shared that our partners made many efforts to ensure all EHS Partnership children had a festive holiday season which included visits from Santa.
15. **Board of Directors Representatives Report** – Yolanda Ochoa, Board of Director's Representative
Ms. Ochoa shared that the same topics we discussed at the Board of Director's (BOD) Executive Committee meeting held on December 12th regarding the Non-Federal Share Waiver for San Joaquin EHS, which was also approved by the BOD.
16. **Director's Report (HS/State Child Development)** – Yolanda Gonzales, Director of Head Start/State Child Development
Ms. Gonzales expressed her gratitude and appreciation for the members of the Policy Council. She thanked Ana and Lindsay for returning to the council to represent the Community and by providing useful information for the council. She looks forward to getting to know the new council members and building relationships with the returning members in coming year. Ms. Gonzales shared her vision of the partnership between the program and the parents of children enrolled in the program working towards high quality learning opportunities for children. She shared the tremendous amount of work completed in the last few months to secure continued funding for the program. She shared the 12-days of Christmas activities that had been taking place over the last few days leading up to December 21st. Staff have enjoyed the activities and the spirit of the season has had a positive impact on the team morale. Ms. Gonzales directed the attention of the council to the CAPK Boxes placed in front of them and shared that a gift from the Executive Director and CAPK was theirs as thanks for their involvement in the program.
17. **Policy Council Chairperson/Announcements** – Amber Dunlap, Chairperson
Ms. Dunlap thanked the council and offered safe travels to all through the holiday season and new year.
18. **Adjournment** – Chairperson
The meeting was adjourned at 6:11 p.m. by the Chairperson.