COMMUNITY ACTION PARTNERSHIP *OF* KERN
BOARD OF DIRECTORS MEETING

5005 Business Park Drive, Bakersfield, CA
October 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. Roll Call

Janea Benton	Craig Henderson	Marian Panos
Jimmie Childress	Nila Hogan	Guadalupe Perez
Lorena Fernandez	Mike Maggard	Warren Peterson
Curtis Floyd	Jonathan Mullings	Fred Plane
Jose Gurrola	Yolanda Ochoa	Ana Vigil

II. Approval of Agenda

III. Approval of Meeting Minutes

a. Minutes of September 25, 2019 Board of Directors meeting – ***Action Item (p. 4-9)***

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

a. Presentation by Eben Schwartz, Marine Debris Program Manager with the California Coastal Commission will report on the beach clean-up event with the Friendship House Community Center and the Shafter Youth Center youth participants earlier this year.

b. Introduction of the new VITA Program Manager, Jacquelyn Guerra.

VI. New Business

a. Update and Direction on County & City Low Barrier Homeless Shelter – Sheila Shegos, Outreach & Grants Administrator – ***Action Item (p. 10-38)***

b. Ad Hoc Housing Committee Update – Pritika Ram, Director of Administration – ***Info Item (p. 39-40)***

c. Board Retreat Action Item: Capital Campaign / Fundraising – Pritika Ram, Director of Administration – ***Info Item (Verbal Report)***

d. Board Retreat Action Item: 2020 Board Governance Calendar – Pritika Ram, Director of Administration – ***Action Item (p. 41-43)***

e. Board Retreat Action Item: Update on Agency Customer Relations Management (CRM) Platform – Emilio Wagner, Director of Operations – ***Info Item (p. 44)***

VII. Committee Reports

a. Executive Committee Report – Jeremy Tobias, Chief Executive Officer – ***Action Item***
   i. Minutes from the October 10, 2019 Special Committee Meeting ***(p. 45-47)***
   ii. Employee Health Insurance Recommendation from Ad Hoc Committee ***(p. 48-49)***

b. PRE Committee Report – Pritika Ram, Director of Administration – ***Action Item***
   i. Minutes from the October 16, 2019 Committee Meeting ***(p. 50-52)***
   ii. Head Start Partnerships Presentation
   iii. September 2019 Program & Division Reports ***(p. 53-67)***
   iv. Application Status Reports and Funding Requests for September 2019 ***(p. 68-75)***
   v. September Head Start / State Child Development Enrollment Update and Meals Report ***(p. 76-77)***
   vi. Head Start & Early Head Start Kern Program Option ***(p. 78-79)***

c. Budget & Finance Committee Report – Tracy Webster, Chief Financial Officer – ***Action Item***
   i. Minutes from the October 23, 2019 Committee Meeting ***(p. 80-85)***
   ii. Application Status Report for September 2019, and Funding Requests ***(p. 86-93)***
   iii. Head Start and Early Head Start Budget to Actual Reports ***(p. 94-106)***
   iv. Application for Continued Funding of Early Head Start Child Care Partnership with Resolution ***(p. 107-110)***
   v. Application for Continued Funding of Head Start and Early Head Start Kern with Resolution ***(p. 111-114)***
   vi. Request to Approve Submission of the Fiscal Year 2020-2021 Continued Funding Application for California Department of Education Programs (CMAP, CSPP, CMIG, CMSS, CCTR) with Resolution ***(p. 115-116)***
   vii. 211 Kern and County of Kern Contract ***(p. 117-124)***
   viii. Coordinated Entry System and United Way of Kern Contract ***(p. 125-172)***
   ix. VITA and Wells Fargo Foundation Donation ***(p. 173-176)***
   x. VITA and Department of Treasury – Internal Revenue Service Grant Agreement Renewal ***(p. 177-178)***
   xi. Funding Request Profile: Kaiser Permanente Foundation for the CalFresh Healthy Living Program ***(p. 179)***
   xii. Updated Accounting & Financial Policies & Procedures Manual ***(p. 180-352)***
   xiii. Federal Financial Report ***(p. 353-357)***
   xiv. Proposed Budget & Finance Committee Agenda Restructure ***(p. 358-360)***
   xv. Discretionary Fund Update ***(p. 361)***
   xvi. Financial Statements for August 2019 ***(p. 362-425)***

VIII. Advisory Board Reports

a. Head Start Policy Council Report – Nila Hogan, Policy Council Representative – ***Action Item***
   i. October 2019 Policy Council Report ***(p. 426)***
   ii. September 24, 2019 Policy Council Minutes ***(p. 427-429)***

b. Friendship House Advisory Report – Carmen Segovia, Director of Health & Nutrition – ***Action Item (verbal report)***

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

X. Board Member Comments

XI. Closed Session

a. Conference with Real Property Negotiations
   Property Address: 5005 Business Park North, Bakersfield, CA 93309
   Agency Negotiator: Jeremy Tobias
   Negotiating Parties: Region IX
   Under Negotiation: Price and authority

b. Reconvene into Open Session

XII. Closed Session Report

XIII. Next Scheduled Meeting

Board of Directors Meeting
Wednesday, November 20, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, CA 93309

XIV. 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, October 25, 2019. Paula Daoutis, Administrative Coordinator

COMMUNITY ACTION PARTNERSHIP *OF* KERN
BOARD OF DIRECTORS MEETING

5005 Business Park North, Bakersfield, CA
September 25, 2019
12:00 pm

MEETING MINUTES

I. Call to Order

Chairman Curtis Floyd called the meeting to order at 12:05 pm at the Community Action Partnership of Kern Administrative Building, located at 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: Janea Benton, Jimmie Childress, Lorena Fernandez (arrived at 12:17 pm), Curtis Floyd, Jose Gurrola, Craig Henderson, Nila Hogan, Yolanda Ochoa, Guadalupe Perez, Fred Plane, Ana Vigil

Absent: Mike Maggard, Jonathan Mullings, Marian Panos, Warren Peterson

Others Present: Jeremy Tobias, Chief Executive Officer; Ray Quan, Director of Human Resources; Pritika Ram, Director of Administration; 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 September 25, 2019. Carried by unanimous vote. (Henderson/Gurrola).

III. Approval of meeting minutes

a. Minutes of the August 21, 2019 Board of Directors meeting.

Motion was made and seconded to approve the minutes of the August 21, 2019 meeting. Carried by unanimous vote. (Henderson/Hogan).

IV. Introduction of Guests/Public Forum:

No one addressed the Board.

V. Special Presentations

a. No special presentations were made.

VI. New Business

a. Health Insurance Broker Proposal for the 2020 Plan Year – Ray Quan, Director of Human Resources – ***Action Item***

Ray Quan provided a summary of the process that took place over the last year, which included the formation of an Ad Hoc Committee consisted of Board Members Fred Plane, Ana Vigil, Janea Benton, and Craig Henderson, to investigate a self-insurance and wellness plans. The committee, along with management staff, met with USI staff to discuss options available to CAPK.

Steve Hulbert from USI advised the Board of pros and cons of initiating a self-insurance plan and advised the Board that staff also reviewed self-insured models from other CAP agencies, CAP LAW, and traditional plan options from Dignity Health and Blue Shield.

As revealed at the last meeting, Blue Shield was the front runner and USI reports that CAPK is finally at a "market competitive" place with the Trio Plan and having reviewed the bids from two carriers, Blue Shield and Aetna, and staff recommends continuing with Blue Shield of California as CAPK's health insurance carrier for the 2020 plan year. The Ad Hoc Committee of the Board concurred with staff's recommendation.

Steve reported that Blue Shield will reduce CAPK's premium amount by $100,000 for the 2020 coverage year. The Board engaged in discussion on how best to pass along the savings to staff to help offset the increased premium amounts through payroll deduction. Board Chair Curtis Floyd directed the Ad Hoc Committee to reconvene within the next week to review options for utilizing the $100,000 credit to assist employees and bring their recommendation back before the Board.

Motion was made and seconded to approve the USI proposal for the 2020 Plan Year and to reconvene the committee to discuss the credit. Carried by a vote of 10 in favor and 1 opposed (Plane/Vigil).

b. Revised Attendance Policy (Full-Year & Part-Year) ***Action Item***

Ray Quan provided a background summary of how the existing plan was implemented with Board and SEIU approval. While the purpose of the policy was to terminate employees who violated the attendance limits, the lack of flexibility and the termination of employees who violated the attendance limits resulted in CAPK losing some good employees with longevity due to unforeseen circumstances.

The Attendance Policy was revised for both full-year and part-year employees to allow Division Directors flexibility to make recommendations to the Chief Executive Officer (CEO) on disciplinary actions to be taken, if any, based on the total situation, such as length of service, history of past attendance, position, past performance reviews and impact on Center operations, as well as any mitigating or extenuating factors. Staff met with the SEIU in a meet-and-confer to obtain their feedback and approval of the revised policies. Staff recommends Board approval of the revised Attendance Policies for Full-Year and Part-Year Employees.

The Board asked for more specific clarification and Jeremy Tobias explained that instead of automatic termination, the absences are considered the same as other areas of poor performance or concerns and will be incorporated as part of regular reviews and discipline. The Board also asked if the SEIU and CAPK's attorneys have reviewed the final version. Ray indicated that our CAPK attorney has not given final review.

Motion was made and seconded to defer the revised Attendance Policies for Full-Year and Part-Year Employees pending attorney review. Carried by unanimous vote. (Plane/Henderson).

c. 2020 Holiday Schedule – Ray Quan, Director of Human Resources – ***Action Item***

Ray Quan presented the proposed holiday schedule for 2020 and recommended Board approval.

Motion was made and seconded to approve the 2020 Holiday Schedule. Carried by unanimous vote. (Benton/Henderson)

d. Head Start / State Child Development Staffing Changes – Donna Holland, Fiscal Administrator – ***Action Item***

Donna Holland reminded the Board of recently approved changes, moving the Central Kitchen and the Child and Adult Care Food Program (CACFP) from the Director of Health & Nutrition to the Director of Head Start / State Child Development. The CACFP requires that functions under these programs be overseen by a Registered Dietitian and the Head Start / State Child Development Division proposes to add a Nutrition Coordinator position that will be responsible for overseeing and ensuring compliance with safety, sanitation monitoring, referrals for special dietary needs, nutrition education, and other related objectives. Staff recommends that nutrition-related functions and positions be moved from Education and Support Services to the Central Kitchen to facilitate more efficient and effective collaboration. Human Resources has evaluated and pointed the job description at a grade 9 and the Central Kitchen organizational chart has been revised to reflect the addition of these positions. Staff recommends approval of the Nutrition Coordinator position and the job description.

Jose Gurrola asked how the positions will affect the budget. Donna replied that only the Nutrition Coordinator is not included in the budget; however, the Head Start program can accommodate the position and will be included in next budget cycle. The specialist positions (2) are in the budget but proposed moving under the Nutrition Coordinator. All positions to be moved under Central Kitchen as communication between the kitchen manager and all staff is necessary.

The Board engaged in discussion about the Nutrition Coordinator position the requirement that this position be filled by a Registered Dietitian. Carmen Segovia is CAPK's only Registered Dietitian and the recent increase in her responsibilities no longer allows for her to manage that position. The Board urged staff to look for other options that would allow Carmen to continue to provide those services rather than hiring a new person, and to also look into the cost of hiring a consultant on a part-time basis.

Motion was made and seconded to approve the Nutrition Coordinator position and job description. Motion failed by a vote of 4 in favor, 6 opposed, and 1 abstention (Ochoa/Henderson).

e. Homeless Project Update – Jeremy Tobias, Chief Executive Officer – ***Info Item***

Jeremy Tobias advised the Board that both the County & City have approached CAPK to consider operating their respective homeless shelters. The County has indicated its intent to contract with CAPK to run the program. Jeremy will meet with County representatives next week to obtain additional information. The budget could be in the range of $1 - $2 million annually. The County owns property for their proposed site and they are moving forward with renovations. The City is still looking for property with no firm commitments at this time. The Homeless Ad Hoc Committee is involved with meetings with both the County & City. Curtis Floyd requested that Jeremy provide email updates to the Board on a continuous basis and Jeremy agreed and requested that all Board Members to watch their emails.

Fred Plane, a member of the Homeless Ad Hoc Committee, added that both entities are seeking approval from their respective Boards by mid-October with 120-day buildout, with the goal of being operational by January 2020. Although CAPK is not in the homeless business, both County & City officials believe CAPK can handle the complicated government contract.

f. Submittal of the Department of Community Services & Development (CSD) CalEITC Education & Outreach Contract #19T-9011 – Pritika Ram, Director of Administration – ***Action Item***

Pritika Ram reported that the CSD awarded CAPK a California Earned Income Tax Credit (CalEITC) Contract in the amount of $174,000 for the purpose of providing education & outreach through the VITA program. The contract term is October 1, 2019 to June 30, 2020. Staff recommends the Board of Directors authorize Jeremy T. Tobias, Chief Executive Officer, to act on behalf of the Board as CAPK's representative signatory with regard to the CalEITC Contract #19T-9011 and subsequent amendments during the contract period.

Motion was made and seconded to authorize Jeremy T. Tobias, Chief Executive Officer, to act on behalf of the Board as CAPK's representative signatory with regard to the CalEITC Contract #19T-9011 and subsequent amendments during the contract period. Carried by unanimous vote (Gurrola/Vigil).

VII. Committee Reports

a. PRE Committee Report – Sheila Shegos, Outreach & Grant Administrator – ***Action Item***
   i. Minutes of the September 11, 2019 Committee Meeting
   ii. VITA / Community Development Presentation
   iii. August Program & Division Reports
   iv. Application Status Reports and Funding Requests for August 2019
   v. July & August 2019 Head Start / State Child Development Enrollment Update and Meals Report
   vi. Application for Continued Funding of Early Head Start San Joaquin
   vii. Health & Safety Screening Kern with Resolution
   viii. Organizational Standards Update

Sheila Shegos reported the Committee met on September 11, 2019 and all action items presented were approved by the Committee.

Motion was made and seconded to approve the PRE Committee Report and all items presented, and further recommended approval of Resolution 2019-15. Carried by unanimous vote. (Henderson/Hogan).

b. Budget & Finance Committee Report – Tracy Webster, Chief Financial Officer – ***Action Item***
   i. Minutes from the September 18, 2019 Committee Meeting
   ii. Application Status Report for August 2019, and Funding Requests
   iii. Head Start and Early Head Start Budget to Actual Reports
   iv. Resolution to Approve the Submission of the San Joaquin County Office of Education Funding Application
   v. Application for Continued Funding of Early Head Start San Joaquin with Resolution
   vi. Resolution to Approve the Submission of the 2020 Low-Income Home Energy Assistance Program (LIHEAP) Contract #20B-2012
   vii. Energy Appliance Subcontractor Contracts
   viii. Gardening & Maintenance Contracts
   ix. Funding Request – 2019 California for all AmeriCorps
   x. Ridgecrest Emergency Response, California Department of Community Services & Development (CSD), CSBG Disaster Assistance Contract
   xi. Disgorgement Assistance Program (DAP) Contract with August Resolution
   xii. Discretionary Fund Update
   xiii. Financial Statements for August 2019

Tracy Webster reported that the Budget & Finance Committee met on September 18, 2019, and all action items were approved.

Motion was made and seconded to approve the Budget & Finance Committee Report and all items presented, including Resolutions 2019-13, 2019-14, 2019-16, 2019-17, 2019-18. Carried by unanimous vote (Benton/Henderson).

VIII. Advisory Board Reports

a. Head Start Policy Council Report – Nila Hogan, Policy Council Representative - ***Action Item***
   i. September 2019 Policy Council Report
   ii. August 20, 2019 Policy Council Meeting Minutes

Nila Hogan provided the Policy Council report for September 2019 and provided highlights from the August 20, 2019 meeting minutes.

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

b. Friendship House Advisory Board Report – Sheila Shegos, Outreach & Grant Administrator – ***Action Item***

Sheila Shegos provided a brief update on the Advisory Board's efforts regarding the upcoming Annual Fundraiser taking place on October 24, 2019.

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

IX. Chief Executive Officer's Report – Jeremy Tobias, Chief Executive Officer

a. Board Retreat Report
   i. Minutes from the August 17, 2019 Board Retreat
   ii. Board Retreat Action Items

Jeremy Tobias briefed the Board on the recent Board of Directors retreat and strategic planning session, and requested approval of the minutes from the August 17, 2019 Board Retreat meeting.

Motion was made and seconded to approve the minutes from Board Retreat on August 17 and Board Retreat Action Items. Motion carried by unanimous vote. (Fernandez/Benton).

b. Debrief of CAP National Convention in Chicago, held August 28-30, 2019

Jeremy Tobias provided a brief recap of the CAP National Convention held in Chicago, IL from August 28-30, 2019. There were many great sessions and one was of special interest, using solar energy as a social enterprise project for the Agency. CAP Solar, is a company that specializes in CAP agencies and Emilio will investigate this further to see if it is something that CAPK should be involved with. Jeremy also said he toured a low-income housing project and found it to be educational, and it generated ideas for CAPK. Nila Hogan also attended the tour and said she would forward her photos to Paula to disseminate to the Board. Janea Benton said that she attended a lot of great sessions and learned that CAPK is far above many other CAP agencies and she appreciated the opportunity to attend.

Jeremy announced that the next CAP Leadership conference will take place in San Juan Puerto Rico in January 2020. Paula has already sent out emails to inquire about Board interest in attending.

c. Board Attendance & Board Seats

Jeremy reported that Warren Peterson has contacted him and communicated that he is not able to be participate on CAPK's Board due to his out-of-state work commitment. Jeremy recommends replacing Warren to fill the Private Sector seat. If the Board agrees, Jeremy will request Warren's resignation.

Motion was made and seconded to authorize Jeremy Tobias to request Warren Peterson's resignation from the CAPK Board. Carried by unanimous vote. (Benton/Ochoa).

X. Board Member Comments

Ana Vigil said she attended the Feed the Need at the Fair and requested that more Board Members attend next year.

Yolanda Ochoa agreed with Ana and said it would be nice to have Board coverage at each of the three Fair entrances.

Jose Gurrola thanked Jeremy and staff for the work and good discussion by Board.

XI. Closed Session

XII. Closed Session Report

XIII. Next Scheduled Meeting

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

XIV. Adjournment

The meeting adjourned at 1:32 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Board of Directors



From: Sheila Shegos, Outreach and Grant Administrator

Date: October 30, 2019

Subject: *Agenda Item VI(a):* Update and Direction on County & City Low-Barrier Homeless Shelters **– Action Item**

State of Homelessness Overview

According to the National Alliance to End Homelessness there is a shortage of housing units that low-income people can afford. As the gap between income and housing costs grows, more people face homelessness. While families, children, and youth are all affected, it is the single adult population who experience the most homelessness.

The Kern County Homeless Collaborative (Point-in-Time/PIT Homeless Count) Reports:

- 1,330 unduplicated homeless people were counted countywide in shelters and on the streets on the night of January 30, 2019. This amounts to a 50% increase over the 885 homeless people counted in January 2018.
- This increase reflects a 118% increase in the number of homeless people—typically single adults—who were unsheltered on the night in question.
- By comparison, there was only a modest 2% increase in the numbers of people sleeping in emergency shelters and transitional housing programs.
- The Homeless Collaborative attributes the size of the increase to a near 49% increase in the number of volunteers participating in the count, from about 150 volunteers in 2018 to 300 volunteers in 2019. Rural cities and communities also increased their participation in the Count.
- Additionally, like other California cities and counties, Bakersfield and other Kern County areas are currently experiencing a rise in the homeless population due to a statewide shortage of affordable housing.

At the Homelessness Community Resources Forum Follow Up meeting on October 3rd at the Greater Bakersfield Chamber of Commerce:

1. Assemblyman Vince Fong, city and county officials and area service providers gathered to make clear decisive decisions, collaborate and execute solutions regarding county-wide homelessness. There was consensus and support to work together and find ways forward to open two low-barrier homeless shelters with city and county funding support.

Low-barrier Homeless Shelters

A low-barrier shelter is meant to provide a place to sleep for homeless individuals who cannot otherwise be admitted to more strict homeless shelters—to get them off the streets and into a safe environment where emergent and support services can be provided with the goal of ending homelessness.

KERN COUNTY SHELTER

At a special meeting of the Kern County Board of Supervisors scheduled for October 29th, Kern County staff is moving forward with state of emergency resolutions required to be able to offer a sole source contract to CAPK to provide homeless services.

As mentioned in the September 26th email to the CAPK board by CEO, Jeremy Tobias, Kern County officials are proposing a low-barrier homeless shelter situated on a county-owned site north of Golden State Ave., between M and O Streets and are moving quickly to renovate the space and contract an operator through sole-source to offer homeless day and overnight shelter services by early 2020. The 4-acre site will provide easily accessible shelter to approximately 150 homeless individuals. The shelter, which would operate for a two-to-five-year period, is expected to cost up to $2 million to construct and $1.5 million annually to operate.

The county-funded homeless shelter would give homeless adult men and women temporary living facilities while they work with case managers to find more permanent solutions. Shelter services would operate 24/7, 365 days. Proposed services, but not limited to the following include: onsite 211 Kern (information and referrals), Homeless Coordinated Entry Services/CES (intake, assessment and referrals), Homeless Management Information System/HMIS (data entry/collection), behavioral health and primary medical care services, individual case management, meals/snacks, restrooms and showers, personal care items, onsite laundry services, day program/activities, personal storage areas, and pet care and kennels/run area. County plans include outdoor green space, a designated smoking area and overnight parking for the homeless. To ensure efficiency in operations and quality services delivery, services will most likely be in phases, including the number of available beds, partner agencies and local system of care providers. As the shelter becomes fully operational community volunteers will offer much-needed supports and services to ongoing shelter operations.

Staff have been working closely with the county and a small committee of local providers on the county shelter site location and operational plans. The CAPK board ad hoc committee recently toured the proposed homeless shelter campus and a tour of the Merced County Community Action Agency Homeless Shelter was provided for CAPK and county staff on October 18th. The Merced Shelter added overnight shelter services in March of this year to their homeless day program.

CITY of BAKERSFIELD SHELTER

The City of Bakersfield is also proposing to open a low-barrier homeless shelter to support primarily homeless adult males in the Spring of 2020. Two potential sites have been identified by the city with plans to present to City Council members soon.

Reported at the October 3rd Homelessness Community Resources Forum mentioned above, increased community clean up and security efforts related to the homeless population are underway in homeless dense areas through city contracts with private companies.

Though not yet confirmed, it is proposed that a city RFP process will invite local providers to submit various plans to help run the city-supported facility. CAPK has met with city leadership several times and on October 15th met to discuss operations, specifically, food/meal services and to offer assistance with determining project scope and helping the city with their endeavor to work with providers and open a shelter. CAPK will continue to provide information and expertise on the project moving forward. There is potential for CAPK to help operate the city shelter and/or provide service components based on current discussions with city officials and in working with area services providers and others.

NEXT STEPS

To continue to assist and support county and city efforts to address homelessness as a state of emergency, and in a short timeframe for projects to be completed and fully operational, CAPK leadership and staff will work closely with local county and city officials (and area service providers) on the shelter projects with potential for fully operating and/or providing support services at both shelter sites. Should a sole source contract be offered to CAPK by the County of Kern following the October 29th Kern County Board of Supervisors meeting, and/or through the city shelter project RFP selection process, more information and details to the CAPK Board of Directors will follow.

RECOMMENDATION:

1. Authorize staff to continue to work closely with local officials/government entities, services providers and others tasked with opening the two low-barrier homeless shelters; and
2. Authorize the CEO to finalize negotiations and sign an operational contract with the County of Kern for a homeless shelter of up to 150 beds.

Attachments:
County of Kern – Low Barrier Navigation Center Documents

Kern County Administrative Office

County Administrative Center
1115 Truxtun Avenue, Fifth Floor • Bakersfield, CA 93301-4639
Telephone 661-868-3198 • FAX 661-868-3190 • TTY Relay 800-735-2929

RYAN J. ALSOP
County Administrative Officer

October 29, 2019

Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, CA 93301

PROPOSED RESOLUTIONS DECLARING A HOMELESS SHELTER CRISIS IN KERN COUNTY PURSUANT TO GOVERNMENT CODE SECTION 8698; DISPENSING WITH BID REQUIREMENTS AND ESTABLISHING AN EMERGENCY PROJECT TO EXPEDITE THE REPAIRS TO AND REPLACEMENT OF EXISTING COUNTY FACILITIES AND THE CONSTRUCTION OF A LOW BARRIER NAVIGATION CENTER ON COUNTY OWNED PROPERTY AT 2731-2735 O STREET; APPROVAL OF MID-YEAR CAPITAL PROJECT WITH UNANTICIPATED REVENUE AND RELEASE OF DESIGNATION; AND APPROVAL OF THE PROPOSED OPERATIONAL AND FUNDING FRAMEWORK FOR THE NAVIGATION CENTER
(Fiscal Impact: $3 million capital; $1.3 million operational; Not Budgeted; Discretionary)

The purpose of this letter is to request that your Board approve and adopt two proposed Resolutions to facilitate Kern County's ongoing efforts to address the steadily growing population of individuals experiencing homelessness in Kern County. The first proposed Resolution declares a homeless shelter crisis pursuant to Government Code Section 8698 et seq. to enable the County to utilize the applicable provisions of Government Code Sections 8698.1 et seq. to facilitate the creation and operation of a low barrier navigation center and day services and other related actions to provide shelter and services to Kern County's homeless population. The second proposed Resolution dispenses with bidding requirements and establishes an emergency project to repair and replace existing County facilities and to procure the necessary equipment, services, and supplies required to construct and operate the facilities related to the low-barrier navigation center facility. The need for this project was brought before your Board by the County Administrative Office on September 10, 2019 in response to an August 20, 2019 referral from Supervisor Maggard regarding the establishment of a low barrier housing and day-use facilities to address homelessness in downtown Bakersfield. At that meeting, your Board approved the construction and operation of a low barrier navigation center on the specified site, subject to final construction costs and development of an operational and funding plan.

Background

The September 2018 ruling by the Ninth Circuit Court of Appeals in *Martin v. City of Boise* prohibited cities from prosecuting individuals for camping on public property if there is no shelter space available. This ruling significantly impacted the existing homeless crisis, and community leaders and stakeholders have been working to respond adequately. While efforts are still being made to improve the lives of

homeless individuals, the risk and threat to the health and safety of those individuals and to the community has significantly increased, and the urgency to find solutions to the homelessness crisis has intensified.

Homelessness has reached a crisis level in the Bakersfield Metropolitan Area with the 2019 Point in Time (PIT) Count exhibiting an 118% increase in unsheltered adults from the previous year for a total of 643. The PIT Count, completed in January each year, indicates that nearly 80% of the County's total homeless reside in the Bakersfield Metropolitan Area. Because Kern County's existing shelters are at full capacity, there is a direct correlation between the lack of shelter space and this substantial increase. This data affirms the visible homelessness crisis which has led to a diminished quality of life for both the homeless and non-homeless Kern County residents alike. This growth poses a health and safety risk by indicating that hundreds of individuals do not have access to basic needs like shelter, food, water, and sanitation. Such risks breed disease as have been seen in Los Angeles County and San Diego County with outbreaks of Hepatitis A and Typhoid. The increase in the homeless population has also manifested in our County parks as arrests and citations have increased in 2019 by over 200% from the previous year. As of October 1, 2019, Park Ranger contacts with the homeless already exceeded the totals of 2017 and 2018 combined. The crisis poses an imminent threat to life, health, and property primarily to the homeless, business owners, and law enforcement. The concern only grows larger as the winter months approach.

To address these growing concerns, the County has focused on developing a targeted response to the homelessness crisis, and has mobilized its departments to provide services above and beyond those previously available to homeless individuals. In 2019, the County participated in and/or hosted more than 15 homeless resource fairs that connect individuals to services and housing across all communities in the County. In January, the County incentivized employee participation in the PIT Count, which is used to determine Federal homeless funding allocations. The County Administrative Office joined the Kern County Homeless Collaborative Governing Board in January of this year, and partnered with the City of Bakersfield in September to contribute funding for dedicated staff for the restructured Kern County Homeless Collaborative. Further recognizing the urgent and immediate need to address this growing crisis at the local level, your Board included $2 million designated for homelessness efforts as part of the FY 2019-20 adopted budget.

The County is working closely with a broad range of partners, including the local non-profit, faith-based and business communities, to implement strategies and connect people to permanent housing. Given the complexity and magnitude of the homelessness crisis and the limited supply of affordable permanent housing in the County, there is a significant and immediate need for interim housing in the County, including emergency shelters, to protect the safety, security and health of all County residents.

On September 26, 2019, California Governor Gavin Newsom signed 13 laws aimed at addressing this statewide crisis due to the growing number of people living on the streets.

Various municipalities throughout California grappling with homelessness challenges have declared the existence of a homeless shelter crisis, including the Cities of Berkeley, Emeryville, Los Angeles, Oakland, San Diego, the County of Santa Clara, and the City and County of San Francisco. Over the last few months, the evidence listed above shows a parallel crisis in Kern County due to overcapacity at existing Kern County shelters. Kern County has no more bed space for homeless individuals or those at risk of becoming homeless.

Your Board previously approved the Low Barrier Navigation Center located at 2731 O Street, in order to provide shelter, access to services, and ensure that the basic needs of homeless individuals are met. Pursuant to Assembly Bill 101, effective July 31, 2019, actions taken by your Board to approve a low barrier navigation center require no additional land use entitlements and furthermore such actions are exempt from the Division 13 of the Public Resources Code, the California Environmental Quality Act. Environmental review has been completed on the approved project. As a result, there are no further land use entitlements or environmental review necessary.

Declaration of Homeless Shelter Crisis

Government Code Sections 8698 et seq. permit your Board to declare a shelter crisis to address the need for emergency temporary shelters when a significant number of persons within the County are unable to obtain shelter, resulting in a threat to their health and safety. Under Government Code Section 8698 et seq., the provisions of any State or local regulatory statute, regulation or ordinance prescribing standards of housing, health, or safety shall be suspended to the extent that strict compliance would in any way prevent, hinder or delay the mitigation of the effects of the shelter crisis, including the establishment of emergency temporary shelters. In place of such housing, health, or safety standards, the County may enact health and safety standards to be operative during the housing emergency consistent with ensuring minimal public health and safety.

Approval of the proposed shelter crisis declaration will enable County staff to utilize the applicable provisions of Government Code Sections 8698.1 et seq. to facilitate the County's operational and funding framework for the creation and operation of a low barrier navigation center and day services to more expeditiously provide shelter and services to Kern County's homeless population.

Declaration of Emergency in Accordance with Public Contract Code Sections 20134 and 22050

Letting the low barrier navigation center project for bids requires an extensive process that would result in a project delay of at least three months. Such delay would exacerbate ongoing impacts to life, health, and property in the coming winter months. The immediate need for interim housing in the County, including emergency shelter, to protect the safety, security and health of all County residents supports the declaration of a shelter crisis pursuant to Government Code Section 8698 et seq. and the related suspension of various state and local regulations during the period of the emergency.

Public Contract Code Section 20134(a) provides that in cases of emergency, when repairs or replacements are necessary to permit the continued conduct of County operations or services, the Board of Supervisors may proceed at once to replace or repair any and all structures without plans and specifications adopted by the Board and without giving notice for bids to let a contract.

Public Contract Code Section 22050 provides that your Board, pursuant to a four-fifths vote, may delegate the authority to take immediate action to procure services and supplies to make the required repairs on an emergency project, without giving notice for bids to let contracts.

If today's recommended action is approved and the proposed resolution is adopted by your Board, then emergency repairs and replacements to the current structures at this location and emergency procurement of equipment, supplies, and services by the Chief General Services Officer would provide immediate relief to this area. The proposed actions would include the following:

1. Repair and removal of existing facilities on site,
2. Site upgrades, including but not limited to plumbing, utility, parking, and other infrastructure improvements,
3. Procurement and installation of modular facilities for use as low barrier navigation center facility to provide emergency shelter and services to 150 individuals,
4. Construction and furnishing of appropriate on-site office space to support the low barrier navigation center.

In order to approve this action, your Board must to make the following findings by a four-fifths vote:

1. That the emergency repair and replacement work required at 2731 O Street is necessary to permit the continued activities and essential operations or services; and
2. That the emergency will not allow for the delay that would result if the project were competitively bid, and that the action to immediately perform the required repairs and replacements on an emergency basis are necessary.

In order to facilitate this request, the General Services Division is requesting that your Board approve a mid-year capital project for the construction and improvements of the low barrier navigation center. The project will be funded with funds made available by the Kern County Hospital Authority Whole Person Care Pilot Funding under the Budget Act of 2019 (AB 74) and a portion of the designation for low barrier housing established by your Board during the Fiscal Year 2019-20 Budget adoption.

The following budgetary transactions are necessary:

1. Establish a capital project titled Navigation Center in Budget Unit 1960, expense key 8140-Navigation Center;
2. Recognize unanticipated revenue from the Kern County Hospital Authority in Budget Unit 1960 in the amount of $1,113,867 and establish appropriations in Budget Unit 1960, expense key 8140-Navigation Center; and
3. Release of $1,886,133 from the General Fund, Designation for Homelessness-Low Barrier Housing (2158) and establish appropriations in Budget Unit 1960, expense key 8140-Navigation Center.

<u>Approval of Proposed Operational and Funding Framework for Navigation Center</u>

Staff recommends the following operational and funding framework that creates a service-enriched center that aims to effectively move homeless individuals into housing.

As detailed in the attached documents, approximately half of the property site's 4.6 acres is proposed to be utilized. This allows for efficient use of funds and a reduction on security risks. The proposed site will contain two temporary, tension fabric buildings. One building encompasses the capacity of 150 beds, beginning with a phased approach of an initial 50 beds. The phased approach allows for the development during implementation with the ability to expand when needed. The second building encompasses operator staff and service provider space, warming kitchen, laundry area, and main dining/congregation area. Additional improvements in the proposed site include possession storage, pet kennels, administrative storage, restrooms, and showers.

The low barrier navigation center proposes a service-enriched center that address the major challenges and barriers that prevent the homeless population from seeking housing assistance and services. The main components included are behavioral health, substance use, medical services, and human services. Additional supportive services include job training and readiness, veterans' services, domestic violence services, youth and foster youth assistance, and housing navigation services.

Further details in the documents outline what staff has identified as necessary to provide clean, effective, and safe shelter, which include the following:

- Low Barrier Navigation Center Site Features
- Facility Management
- Security and Surveillance
- Access to Services
- Addressing Homeless Subpopulations
- Transition to Housing Process Map

Capital repairs and renovations for this project are projected to be an estimated $3 million. This estimate includes the housing and services structures, necessary repairs to existing structures, and start up purchases, which are to be one-time expenses. The total budget for capital revenue is approximately $3 million. This amount includes Kern Medical's commitment of $1.1 million from Whole Person Care Housing Funds and $1.9 million from designation through the 2019-2020 General Fund Budget adoption. Staff will continue to explore donations for various start up equipment.

Operating costs are estimated at $1.3 million annually and includes funding for facility staff, security, meals, and pet services, and includes contingency funding for service expansion. The operating costs derive from Senate Bill 2 – the Building Homes and Jobs Act, which is an ongoing revenue source estimated to provide the County with $1.7 million in its first year. Eligible uses include the operating and capital costs for navigation centers and emergency shelters.

Recommendations

County Counsel has reviewed the Resolutions, concurs with their findings and has approved the

proposed Resolutions as to form.

Therefore, IT IS RECOMMENDED that the Kern County Board of Supervisors:

1. Approve and adopt the attached Resolution declaring a homeless shelter crisis in Kern County pursuant to Government Code Section 8698 et seq.;

2. Approve and adopt the attached Resolution declaring an Emergency in accordance with Public Contract Code Section 22050 finding that the homeless shelter crisis will not permit the delay that would occur with the development of construction documents and procurement pursuant to a competitive bid process and that the emergency repair/replacement/construction work on the Navigation Center is necessary to permit the continued activities of essential operations or services;

3. Approve actions in accordance with Public Contract Code Sections 20134 and 22050 to undertake the immediate repair and replacement work and to procure the necessary equipment, services, and supplies for those purposes without giving notice for bids to let contracts in order to rapidly create an additional 150 beds for Kern County's homeless population;

4. Establish an emergency project in the General Fund, Capital Projects Budget Unit 1960 for construction of low barrier housing and day-use facilities on County-owned property to address homelessness;

5. Authorize the Auditor-Controller to process the specified budgetary adjustments and accounting transactions; and

6. Approve the proposed operational and funding framework for a low barrier navigation center on County owned property at 2731-2735 O Street.

Sincerely,

Ryan J. Alsop
County Administrative Officer

RA/AR ADM APM GEN Low Barrier Navigation Framework 10 29 19

Attachments

CC: County Counsel
General Services

BEFORE THE BOARD OF SUPERVISORS
COUNTY OF KERN, STATE OF CALIFORNIA

In the matter of: Resolution No._____

APPROVING THE RESOLUTION DECLARING A HOMELESS SHELTER CRISIS IN KERN COUNTY PURSUANT TO SB 850 (CHAPTER 48, STATUTES OF 2018 AND GOVERNMENT CODE SECTION 8698.2)

I, KATHLEEN KRAUSE, Clerk of the Board of Supervisors of the County of Kern, State of California, certify that the following resolution, on motion of Supervisor _____, seconded by Supervisor _____, was duly passed and adopted by the Board of Supervisors of the County of Kern at an official meeting on the ____ day of _____, 20__, by the following vote:

AYES:

NOES:

ABSENT:

KATHLEEN KRAUSE
Clerk of the Board of Supervisors
County of Kern, State of California

_____
Deputy Clerk

RESOLUTION

Section 1. WHEREAS:

(a) According to the 2019 Point-in-Time Homeless Census, Kern County currently has an estimated homeless population of approximately 1,330 persons on a given night, approximately 1,150 of whom reside within the City of Bakersfield and 643 of whom

are unsheltered in the Metropolitan Area (48%), resulting in a threat to their health and safety; and

(b) Kern County's homeless population includes veterans, women, children, youth, persons with disabilities, seniors and other vulnerable populations; and

(c) There is a shortage of available and affordable housing units in Kern County; and

(d) According to the California Housing Partnership, Kern County needs over 26,000 affordable rental units to meet the current local housing demand, which is currently averaging 300 units annually; and

(e) Although current programs offered by the County and local non-profit service providers are providing assistance to many persons living without permanent housing, a significant number of persons within the County still remain without the ability to obtain shelter; and

(f) Many of those unable to obtain shelter continue to reside on the streets, along creeks and pathways, in alleys and doorways, and in unauthorized encampments throughout the County; and

(g) Persons without shelter are also often without adequate sanitary facilities, are at risk from theft, crime and extreme weather conditions, and are without security; and

(h) Such conditions result in a critical threat to the physical and mental health and safety of those experiencing homelessness, including the recent Hepatitis A outbreak; and

(i) Such conditions also result in a threat to the natural environment and the public health and well-being of the surrounding community; and

(j) The Kern County Board of Supervisors has heard extensive testimony on the impacts of homelessness on persons without shelter as well as on the community at large; and

(k) On September 10, 2019, the Kern County Board of Supervisors formally approved construction and operation of a low barrier navigation center at 2731-2735 O Street, subject to an operational and funding plan, which includes support for emergency homeless services, pursuit of day services, and a permanent year-round shelter, and further directed that the County accelerate efforts to expand shelter options; and

(l) To address the overwhelming number of unsheltered homeless individuals, the County is pursuing a phased approach to increase permanent shelter capacity and strengthen pathways out of homelessness; and

(m) California Government Code sections 8698 through 8698.2 authorize the governing body of a county to declare a shelter crisis when a significant number of persons within the jurisdiction are without the ability to obtain shelter, resulting in a threat to their health and safety; and

(n) California Government Code section 8698.1 provides that, upon a declaration of a shelter crisis, the provisions of any state or local regulatory statute, regulation or ordinance prescribing standards of housing, health, or safety shall be suspended with respect to additional public facilities opened to the homeless, to the extent that strict compliance with those provisions would in any way prevent, hinder, or delay the mitigation of the effects of the shelter crisis; and

(o) Where the provisions of any state or local regulatory statute, regulation or ordinance prescribing standards of housing, health, or safety, are so suspended, California Government Code Section 8698.1 authorizes the County to adopt substitute standards to ensure public health and safety; and

(p) California Government Code section 8698.2 provides that, upon a declaration of a shelter crisis, a county may allow persons unable to obtain housing to occupy designated public facilities during the duration of the crisis.

Section 2. NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Kern, State of California, hereby finds, determines, declares, orders, and resolves as follows:

1. The facts recited herein are true, and this Board has jurisdiction to consider, approve, and adopt this Resolution, and incorporates and makes all the findings recommended by Staff, whether verbally or in their written reports.

2. A significant number of persons within the jurisdiction of Kern County are without the ability to obtain shelter, and the situation has resulted in a threat to the health and safety of those persons.

3. Pursuant to the authority set forth in California Government Code Sections 8698 through 8698.2, the Board of Supervisors hereby declares a shelter crisis in the Kern County.

4. The Board of Supervisors directs the County Administrative Officer or his designee to utilize the applicable provisions of Government Code Sections 8698.1 et seq. arising from this shelter crisis declaration to facilitate the County's operational and funding framework for the creation and operation of a low barrier navigation center and day services and other related actions to provide shelter and services to Kern County's homeless population.

5. The Clerk of the Board of Supervisors shall transmit copies of this to the following:

County Counsel
County Administrative Office
General Services

BEFORE THE BOARD OF SUPERVISORS

COUNTY OF KERN, STATE OF CALIFORNIA

In the matter of: Resolution No. _____

DISPENSING WITH BID REQUIREMENTS PURSUANT TO PUBLIC CONTRACT CODE SECTION 20134(a) AND AUTHORIZING PURCHASING AGENT TO EXECUTE PURCHASE ORDERS PURSUANT TO PUBLIC CONTRACT CODE SECTION 22050 IN ORDER TO EXPEDITE REPAIRS TO AND REPLACEMENT OF EXISTING COUNTY FACILITIES AND CONSTRUCTION OF LOW BARRIER NAVIGATION CENTER.

I, KATHLEEN KRAUSE, Clerk of the Board of Supervisors of the County of Kern, State of California, hereby certify that the following resolution, on motion of Supervisor _____, seconded by Supervisor _____, was duly and regularly adopted by the Board of Supervisors of the County of Kern at an official meeting thereof on the _____day of _____, 2019, by the following vote and that a copy of the resolution has been delivered to the Chairman of the Board of Supervisors.

AYES:

NOES:

ABSENT:

KATHLEEN KRAUSE
Clerk of the Board of Supervisors
County of Kern, State of California

_____
Deputy Clerk

RESOLUTION

Section 1. WHEREAS:

(a) The County of Kern ("County") owns property located at 2731 "O" Street, Bakersfield, CA, 93301 (the "Site"); and

(b) In September 2018, the Ninth Circuit Court of Appeals, in *Martin v. City of Boise* prohibited cities from prosecuting individuals from camping on public property if no shelter space is available; and

(c) In January 2019, the point in time count of homeless individuals indicated a one-hundred eighteen percent increase in unsheltered adults in Kern County, to a total of 643; and

(d) On July 31, 2019, Assembly Bill 101 took effect, providing that the construction of a low barrier navigation center would be a use by right in certain areas, requiring no special land use entitlements or additional environmental review; and

(e) On August 20, 2019, Supervisor Maggard referred to staff the establishment of low barrier housing and day-use facilities to address homelessness in downtown Bakersfield; and

(f) On September 10, 2019, the Kern County Board of Supervisors approved the low barrier navigation center project at the 2731 "O" Street location, subject to an operational and budgeting plan; and

(g) On September 26, 2019, California Governor Gavin Newsom signed 13 laws aimed at addressing the statewide homelessness crisis resulting from the growing number of people living on the streets; and

(h) On October 29, 2019, the Kern County Board of Supervisors declared a shelter crisis in Kern County pursuant to Government Code Sections 8698, et seq., proclaiming the existence of a situation in which a significant number of persons are without the ability shelter, resulting in a threat to their health and safety; and

(i) The impact of homelessness and the risk and threat to the health and safety of those experiencing homelessness is evident. While ongoing efforts have begun to make progress in strengthening the community's capacity to address homelessness over the long term, this crisis requires a rapid and focused response by the County. A recommended plan of action has been developed that requires an immediate and expedited response to rapidly provide County services to persons experiencing homelessness in Kern County; and

(j) Public Contract Code section 20134(a) provides that in cases of emergency, when repairs or replacements are necessary to permit the continued conduct

of County operations or services, the Board of Supervisors may proceed at once to replace or repair any and all structures without adopting plans and specifications; and

(k) Public Contract Code section 20134(a) provides that in cases of emergency, the Board of Supervisors may let a contract without giving notice for bids so long as it complies with the provisions of Public Contract Code section 22050; and

(l) Public Contract Code section 22050 provides that in cases of emergency and pursuant to a four-fifths vote, the Board of Supervisors may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts; and

(m) Public Contract Code section 22050 provides that in cases of emergency and pursuant to a four-fifths vote, the Board of Supervisors may also delegate the authority to procure the necessary equipment, services, and supplies to a specified and appropriate county officer; and

(n) Public Contract Code Section 22050(c)(1) requires staff to report on the emergency at its next regularly scheduled meeting and every 14 days thereafter until the emergency is terminated; and

(o) This project is exempt from the requirements of further review under the California Environmental Quality Act ("CEQA") pursuant to sections 15269(b), 15301, 15302, 15061(b)(3) of the State CEQA Guidelines, and pursuant to sections 65660(b) and 65913.4 of the Government Code, in that it is an emergency repair to an existing public facility necessary to maintain service essential to the public health, safety or welfare, and as otherwise provided by the CEQA Guidelines.

Section 2. NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Kern, State of California, hereby finds, determines, declares, orders, and resolves as follows:

1. The facts recited herein are true, and this Board has jurisdiction to consider, approve, and adopt this Resolution, and incorporates and makes all the findings recommended by Staff, whether verbally or in their written reports.

2. This project is exempt from the requirements of further CEQA review pursuant to sections 15269(b), 15301, 15302, and 15061(b)(3) of the State CEQA Guidelines, and sections 65660(b) and 65913.4 of the Government Code, in that it is an emergency repair to an existing public facility necessary to maintain services essential to the public health, safety or welfare, and as otherwise provided by the CEQA Guidelines.

3. In order to reduce the risk of possible health and safety concerns, and to permit the continued activities of essential operations or services, the existing facilities on the Site need to be replaced immediately and modular structures purchased and installed on site to provide shelter for homeless individuals currently living without

shelter and sanitation.

4. There is insufficient time to prepare and approve plans and specifications and let the project for competitive bid due to the imminent serious health and safety issues caused by the large population living without shelter.

5. The Purchasing Agent is authorized, pursuant to Public Contract Code section 22050, to contract for the necessary equipment, supplies, and services without adopting plans and specifications and without putting the project out to competitive bid.

6. Pursuant to the provisions of Public Contract Code section 20134(a), the contractor(s) shall be paid the actual cost of the use of machinery and tools and of material, and labor and of workers' compensation insurance expended by them in doing the work, plus not more than fifteen percent (15%) to cover all profits and administration.

7. Pursuant to the provisions of Public Contract Code section 20134(a), no more than the lowest current market prices shall be paid for the materials needed for the repairs whenever possible.

8. The Purchasing Agent is authorized, pursuant to Public Contract Code section 20134 and 22050, to execute a purchase order for the necessary equipment, supplies, and services to repair and removal existing facilities on site, perform site work necessary to accommodate low barrier navigation center facility; procure and install modular facilities for use as shelter facilities; and construct and furnish appropriate on-site office space to support the low barrier navigation center.

9. In accordance with Public Contract Code Section 22050(c)(1), staff shall report on the status of the Public Contract Code emergency at its next regularly scheduled meeting and every 14 days thereafter until the emergency is terminated. The next update will occur at the regularly scheduled Board of Supervisors meeting on November 5, 2019.

10. The Clerk of the Board of Supervisors shall send copies of this Resolution to:

(a) County Administrative Office
(b) County Counsel
(c) General Services

#24M 6492

Kern County's Low Barrier Navigation Center Operation and Funding Framework

Low Barrier Navigation Center Site

This proposal includes two temporary, tension fabric structures, which several cities and counties have utilized. These structures include sturdy framing and HVAC systems. The first structure provides a basic housing area with an estimated 8,400 square feet to accommodate a capacity of 150 single level beds and sectioned to allow both adult men and women. This includes the necessary spacing per shelter resident. Additional capacity can be achieved with the purchase of bunk beds. The second structure provides a fully customizable administrative and services building with an estimated 4,500 square feet. This structure includes space for facility staff, service providers, an exam room, a warming kitchen, laundry area, intake space, and full visibility into a dining/congregation area. Foundational work and preparation is needed and is included in the funding plan. **Exhibit A: Site Plan is attached.**

Item	Square Footage	Details
Housing Structure	8400 square ft.	• Open housing area • Partition for male and female quarters • Single layer beds • Bed bug resistant mattresses • HVAC • Foundational Work Needed
Admin/Services Structure	4500 square ft.	• Operator Staff Office Space • Service Provider Office Space • Exam Room • Staff Break Room • Warming Kitchen • Laundry Service • Interview Rooms • Dining/Congregation Area • HVAC • Foundational Work Needed

The table above provides description of the main components of both the housing structure and the administrative/services structure and square footage. Placement of both structures can be seen on Exhibit A which displays the detailed site plan.

3 "Ps"- Pets, Possessions, and Partners

Pets

Dogs will have a separate space with kennels for each animal as recommended. Services include food, vaccinations, and microchip. Spay and neuter services are considered as a phased in effort. Also included in the site plan is a fenced-in dog run area. Pet services will be the responsibility of the owner.

Possessions

Possessions will be allowed to shelter residents who will have access to 1-2 plastic totes to be kept at their sleeping area. An assigned 60-gallon trash bin can be accessed for additional items and are to be stored in a separate designated area on-site. Any possessions in excess will be donated and/or thrown out. No weapons, drug paraphernalia, or unsanitary items will be allowed in the center. Day-use visitors will be assigned only a 60-gallon trash bin.

Partners

Partners are allowed in the center and there are designated sleeping space for both men and women.

Common Misconceptions of a Low Barrier Shelter

Low barrier is no barriers....

There are general rules that each individual will have to abide by to make sure the center is safe, clean, and effective. Those individuals intending to stay will need to show positive progress towards housing and financial independence, which varies person to person. It is low barrier to allow those homeless individuals struggling to maintain sobriety and want help or those who have one of the three "Ps" that are holding them from receiving help.

It will bring more homeless...

While the County's objective is to assist homeless individuals in getting off the street and obtaining housing, the hope is to utilize outreach services to begin the intake process where they are. Security in and around the perimeter will encourage our homeless to come in or route them to other services.

They can do drugs at the shelter...

Homeless can come in under the influence of drugs and/or alcohol; however procedures will be put in place to provide an appropriate corrective action and/or termination should this occur during their time at the center.

Facility Management

An operator will operate, maintain, staff, and coordinate services and resources to shelter residents experiencing homelessness. The operator will work collaboratively with the on-site service providers and other local homeless service providers.

It is critical that the operator create an intake process that works with both the Coordinated Entry System and the Homeless Management Information System (HMIS). Both systems collect data to determine effectiveness and are requirements of State and Federal funding agencies.

The County intends to work closely with the operator to be a good and responsive neighbor and provide a safe and clean environment. Further details will be negotiated with the selected operator and subject to Board approval of an agreement.

Below details a suggested staffing plan:

Staffing Plan	
Shelter Manager	1
Administrative Clerk	1
Shelter Coordinator-Daytime	4
Shelter Coordinator-Nighttime	2
Case Manager	2
Janitorial Worker	1
TOTAL	11

The staffing plan provides both a shelter manager position and administrative clerk position. The administrative clerk position will provide support for the shelter manager position. Positions also included are shelter coordinators to provide general supervision at all times. Case manager positions are essential to the success of the homeless individual and provide another referral method to other services. A janitorial worker position will manage laundry services and general sanitation duties.

Security and Surveillance

Security

Two (2) security staff will be in place 24 hours a day, 7 days a week to ensure safety for both shelter residents and the surrounding areas. One staff member will be inside the perimeter of the shelter and a second will supervise outside the perimeter. Adjustments can be made at any time.

Surveillance

Cameras will be placed throughout the facility. Over the past few weeks, the site plan has been altered to reduce the number of blind spots and other security risks observed.

Good Neighbor Policy

Development of policies and protocols that create transparency with the community and allow prompt response to issues that may arise.

This includes a neighborhood clean-up program that provides some incentive to mobilize shelter residents to clean the surrounding neighborhood. It is the intent of the County to improve the area where many County services are housed. Many other shelter locations have experiences success with similar initiatives.

Intake Process

The site design permits intake to occur through a single-entry point with pedestrian access from both M Street and O Street. This allows access from either direction and limits traffic on Golden State Avenue. A single entry creates greater visibility to traffic coming into the center. Operator staff will perform the initial intake process to every visitor to make the necessary bed assignment and referrals to services.

Intake is proposed to occur through three main avenues for the low barrier navigation center which include: referral through outreach services, law enforcement referrals, and walk-ins.

The suggested primary method for intake is through outreach and engagement. Utilizing outreach services, such as Flood Ministries, further develops the relationship outreach staff has with our homeless and increases the likelihood of engagement. Outreach meets homeless individuals where they are currently located and promotes the use of the navigation center.

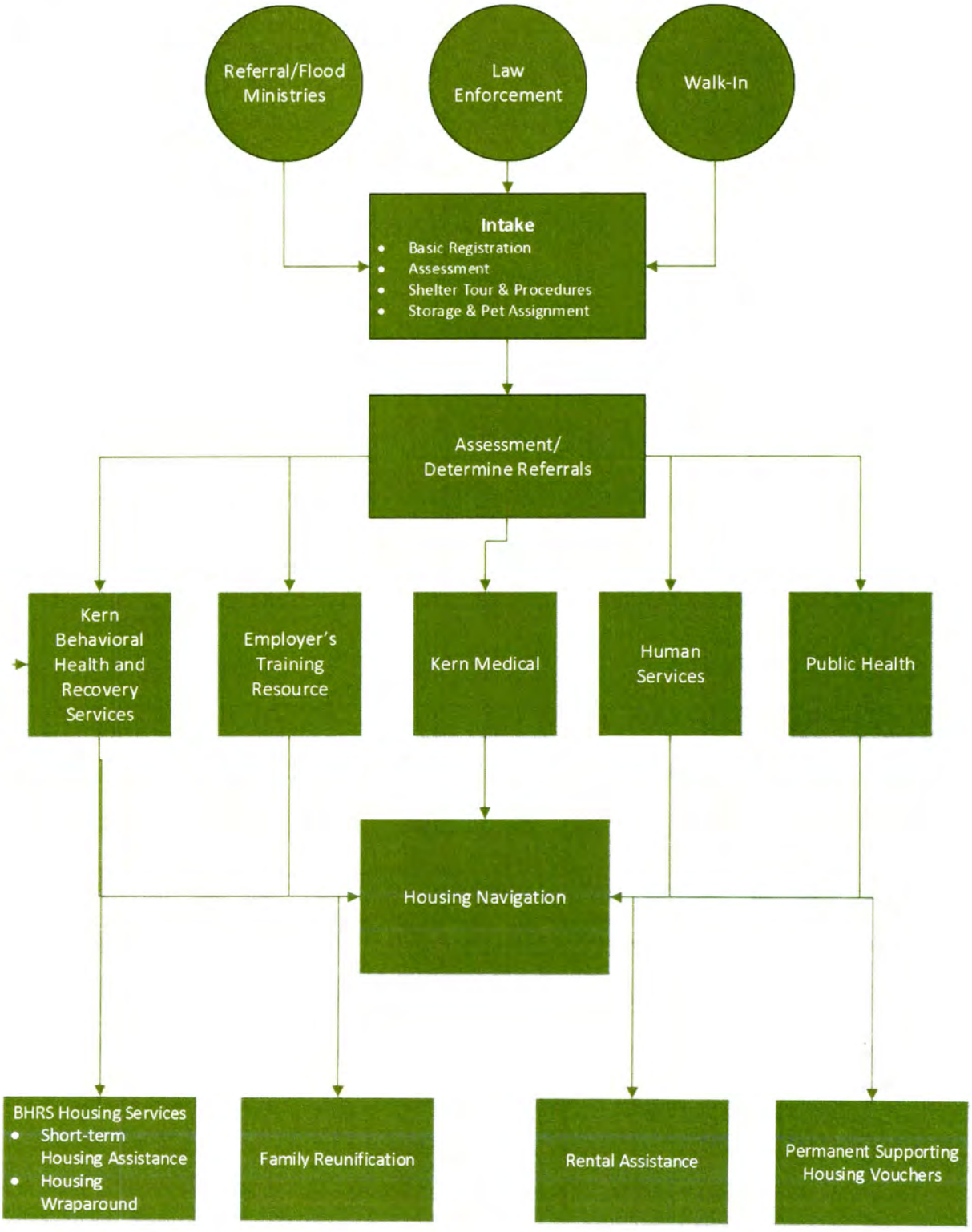
Law enforcement can provide referrals for individuals when dispatched to address situations involving homeless. The navigation center provides another resource for law enforcement to refer homeless individuals in the effort of reducing repeated calls for service.

Walk-in is also a method of intake. Anyone can stay as long as general rules are followed and bed availability exists. Security will monitor walk-in traffic and discourage loitering around the center.

Day-Use Clients

Anyone experiencing homelessness will be able to have reprieve from the conditions of living on the streets and have access to services. The County's objective is to provide day access to the navigation center to develop a relationship that leads to housing and expands service delivery to each person. Day access gives service providers an opportunity to engage with our homeless population over time and in one location. Another objective is to promote day access to alleviate pressures experienced by our surrounding buildings and businesses in order to improve our downtown area.

Low Barrier Navigation Center Process Flow



Shelter Service Providers

Service Providers	Service
Kern Behavioral Health & Recovery Services	Behavioral Health
	Substance Use
	Sobering Station-Kentucky St (Spring 2020)
Kern Medical	$1.1 million Capital Funds
	Shower C-Train
	Medical Care Under Whole Person Care
	Job Readiness
	Housing Navigation
Human Services	General Assistance
	Linkage to Kern Medical's Whole Person Care
Animal Services & Marley's Mutts	Vaccinations
	Food Delivery
	Pet Supplies
Housing Authority of Kern	Voucher and rental assistance (Whole Person Care)
Community Action Partnership of Kern	Coordination Entry System (CES)
Employer's Training Resource	Job training and placement programs.

Service providers indicated in this table have committed to providing services at the navigation center or already provide services to the homeless population. A general description of services to be offered are listed above. Each provider has vast experience working with each other and this population.

Addressing Subpopulations

In an effort to be effective, it is vital to be knowledgeable of the subpopulations that exist within the homeless population. The County's objective is to prevent homelessness where possible and ensure that all available services are offered for the benefit of the homeless client. The table below displays various subpopulations and potential service providers to assist them.

Sub-Populations	Service
Youth	Engage with the Dream Center to serve youth 18-24 specifically those transitioning out of the foster care system.
Veterans Services	Linkage to Veteran benefits and employment
Domestic Violence	Accept referrals from the Family Justice Center to adults fleeing domestic violence
Seniors	Access services for homeless seniors through Adult Protection Services or explore conservatorship where appropriate
Job Assistance	Detail job training programs in coordination with Employer's Training Resource
Volunteers	A partnership with CityServe will develop a volunteer program to assist with various operations on site.

Low Barrier Navigation Center Funding Plan

Capital Funding Plan

Source	Revenue Total	Budgeted Total	Expense Total	Description
Whole Person Housing Fund (Kern Medical)	$1,113,867	$3,000,000	$2,200,000	Tension Fabric Structures (2) & Foundational Work
			$730,000	Site Preparation
FY 2019-2020 General Fund Designation	$1,886,133		$45,000	Shelter Start Up Purchases
			$25,000	Office Start Up Purchases
TOTAL			$3,000,000	
			$0	**Over/(Under)**

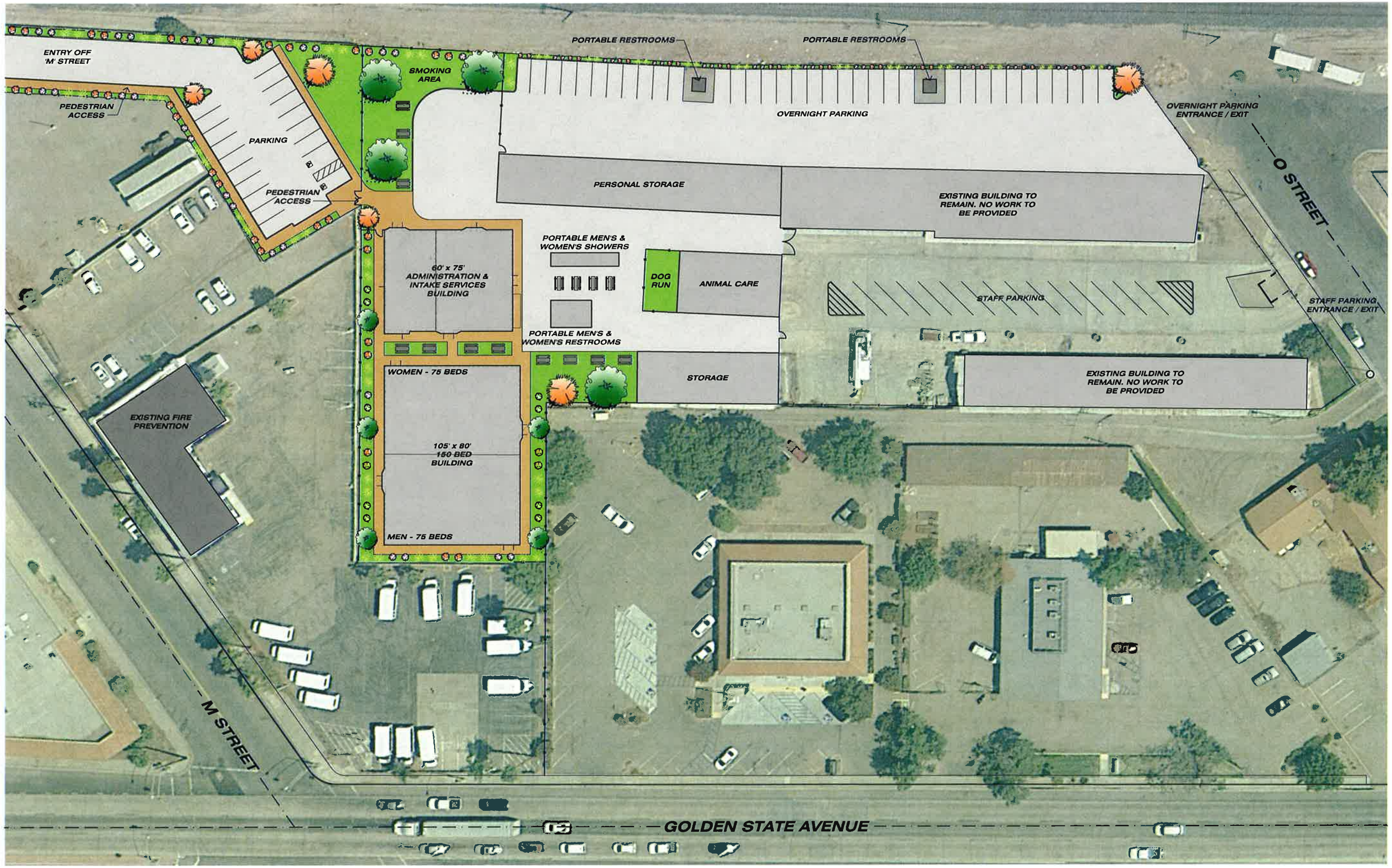
Operating Funding Plan				
Source	**Revenue Total**	**Budgeted Total**	**Expense Total**	**Description**
SB 2- Permanent Local Housing Allocation	$1,707,046	$1,707,046	$570,000	Salaries & Benefits
			$110,000	Meals
			$33,500	Pet Services
			$400,000	Security and Safety
			$65,000	Janitorial & Laundry
			$35,000	General Services & Supplies
			$86,500	Contingency
TOTAL			$1,300,000	
			($407,046)	**Over/(Under)**

The table above show a proposed funding plan for both capital and operating costs and revenue. The majority of the capital funding plan is the costs for the two temporary, tension fabric structures and other start up repairs and purchases. Some purchases can be offset through donations. The revenue sources are limited to funding capital costs and are one-time revenue.

State Bill 2 through the Permanent Local Housing Allocation (PLHA), which is a dedicated funding source generated by a real estate recording fee, funds the operating budget. The initial allocation is estimated at $1.7 million and is eligible to be used for navigation centers.

Proposed Timeline

Date	Description
October 29, 2019	• Request for Board Approval of Operational and Funding Framework • Establish Emergency Project
November 2019	• Finalize Site Plan Design • Begin Site Construction
December 2019	• Finalize Center's Policies and Procedures • Complete Construction
January 2020	• Navigation Center is operational



GENERAL SERVICES DEPARTMENT
1115 TRUXTUN AVENUE
BAKERSFIELD, CA 93301

SCHEMATIC SITE PLAN

KC LOW BARRIER NAVIGATION CENTER
GOLDEN STATE HIGHWAY
BAKERSFIELD, CALIFORNIA 93301
EXHIBIT 'A'

NORTH

SCALE: 0 10' 30' 50' 100'

DATE: 10-25-19

SEQUENCE: 711941 COUNTY OF KERN BT:45
JV:

FISCAL YEAR: 19-20
BUDGET TRANSFER

TOTAL: $3,772,266.00
DESCRIPTION: BUDGET TRANSFER

TRANS CODE	FUND	FUND NAME	DEPT	DIV	REV/EXP	PY	AMOUNT	DOCUMENT/REF NO
From:								
4999	00001	GENERAL	2158		2990		$1,886,133.00	BUDGETARY CLEARING
To:								
1901	00001	GENERAL	1960		8140		$1,886,133.00	NAVIGATION CENTER

EXPLANATION OF PURPOSE AND AUTHORITY THEREFOR:

To release designation to fund capital project for the Low Barrier Navigation Center

REFERENCE:

CAO COMMENTS:

This transfer is recommended for the reason stated above and pending Board approval of Item # 1 on the 10/29/2019 A.M. agenda.

REVENUE CODES:

APPROVALS:

DEPARTMENT: ELSA MARTINEZ 10/24/2019
CAO ANALYST: ELSA MARTINEZ 10/24/2019
CAO SUPERVISOR: ELSA MARTINEZ 10/24/2019
CAO FINANCE: ELSA MARTINEZ 10/24/2019
CAO CLERK: KEESHA COLLINS 10/24/2019
CLERK OF THE BOARD: (BOARD APPROVAL DATE:)
AUDITOR:

PREPARED BY: ELSA MARTINEZ DEPT: 1020 DATE: 10/22/2019 PROCESSED DATE:

SEQUENCE: 711939 COUNTY OF KERN BT:46
JV:

FISCAL YEAR: 19-20
BUDGET TRANSFER

TOTAL: $2,227,734.00
DESCRIPTION: BUDGET TRANSFER

TRANS CODE	FUND	FUND NAME	DEPT	DIV	REV/EXP	PY	AMOUNT	DOCUMENT/REF NO
From:								
3401	00001	GENERAL	1960		3865		$1,113,867.00	STATE AID
To:								
1901	00001	GENERAL	1960		8140		$1,113,867.00	NAVIGATION CENTER

EXPLANATION OF PURPOSE AND AUTHORITY THEREFOR:

To recognize unanticipated revenue from the Kern County Hospital Authority Whole Person Care Pilot Funding.

REFERENCE:

CAO COMMENTS:

This transfer is recommended for the reason stated above and pending Board approval of Item # 1 on the 10/29/2019 A.M. agenda.

REVENUE CODES:

APPROVALS:

DEPARTMENT: ELSA MARTINEZ 10/24/2019
CAO ANALYST: ELSA MARTINEZ 10/24/2019
CAO SUPERVISOR: ELSA MARTINEZ 10/24/2019
CAO FINANCE: ELSA MARTINEZ 10/24/2019
CAO CLERK: KEESHA COLLINS 10/24/2019
CLERK OF THE BOARD: (BOARD APPROVAL DATE:)
AUDITOR:

PREPARED BY: ELSA MARTINEZ DEPT: 1020 DATE: 10/22/2019 PROCESSED DATE:

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors

From: Pritika Ram, Director of Administration

Date: October 30, 2019

Subject: *Agenda Item VI(b):* Affordable Housing Ad Hoc Committee Update – **Info Item**

This memo serves as an update on the Ad Hoc Affordable Housing Committee. Members of the Committee were updated during the Board Retreat on August 17, 2019:

Board: Curtis Floyd, Chairman, Jose Gurrola, and Jimmie Childress
Partners: Bonita Steele, Kern Community College District, and Stephen Pelz, Housing Authority of Kern County
Staff: Sheila Shegos, Outreach & Grant Administrator, Emilio Wagner, Director of Operations, and Pritika Ram, Director Administration

Updates from the meeting:

Housing Assessment and Client Survey. We have met with Yvonne Delgadillo, CEcD, MNA with Aspire Advisors with the California Community Economic Development Association (CCEDA). After discussing our needs and the direction from the committee, Yvonne is proposing to conduct a housing needs assessment and the competitive analysis through an MOU, which includes the following:

- Executive Summary
- Housing Needs Assessment
    - Electronic & written questionnaire to assess housing needs & current challenges of existing clients and potential clients (English/Spanish)
    - Request basic demographic, socioeconomic data
- Competitive Analysis of Housing Partners throughout Kern County
    - Written report that identifies housing partners in the area and the type of housing/assistance they offer
    - List potential partnership opportunities
    - Identify funding sources available in the area for housing purposes
- Recommendations/Next Steps
    - List recommendations
    - Identify next steps for Phase 2, including items CCEDA could assist with.

Grant Opportunities. Staff and the Committee have discussed a grant application through the Strategic Growth Council for the Affordable Housing Sustainable Communities (AHSC) program, but given our lack of experience, as described in the draft NOFA, and no recent projects, we have decided not to pursue the AHSC grant. CAPK needs to have other projects underway/operational to demonstrate experience,

in order to score higher, including partnering with another Agency. However, the City of Bakersfield has released multiple grant opportunities relating to capital development under the 2020-21 Funding Handbook, including HOME Investment Partnerships, Emergency Solutions Grant, and Community Development Block Grants programs, which are due on Friday, November 22, 2019. Staff are reviewing options for projects around the CAPK Cottonwood and Feliz Road parcels.

Property Focus. Since CAPK has site control and available parcels of land for development, we will be focusing the housing assessment and potential grant applications around the Feliz Road and Cottonwood area, by the Food Bank and the Pete Parra Center.
Specifications on the Property:

a. Address: 1913 Feliz Road, Bksfld 93307. CAPK owns 6.85 acres
b. Address: 500 Washington Street, Bksfld 93307. CAPK owns 3.91 acres.
c. We currently are using about 4 acres on the same parcel for our Head Start childcare center, warehouse/maintenance, and the Food Bank.

The available parcels are zoned at M-1 Light Industrial and adjacent residential or commercial districts.

Next Steps:

- MOU and Client Survey with CCEDA
- Zoning Changes, including Conditional Use Permits
- Researching a Foundation or LLC options
- Researching and/or applying for grants around capital development
- Continued participation the local Affordable Housing Coalition

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors

From: Pritika Ram, Director of Administration

Date: October 30, 2019

Subject: *Agenda Item VI(d):* Board Retreat Action Item: 2020 Board Governance Calendar – **Action Item**

This memo serves as a follow up to the September 25, 2019 Board Retreat Action Items memo. Under the Board Training and Governance section, the Board requested the Agency create an agenda of standing items by Division that require Board approval.

The calendar identifies key documents and reports by each Division that require Board approval on an annual basis by various funding sources, state and Federal regulations, including the general operation of business. *Establishing a governance calendar is an effective way to ensure that a Board's routine obligations are being met. Governance calendars can help make meetings orderly and productive, ensure that committees are fulfilling their long-term responsibilities, and evaluate whether goals are being met, and why. - Devon Francis, Fiduciary Investment Advisors, LLC*

Recommendation:
Staff recommends the approval of the 2020 Board Governance Calendar, effective January 01, 2020 to December 31, 2020. The items listed within the calendar are subject to change depending on Division/Program and Agency updates.

Attachment:
2020 Board Governance Calendar

2020 GOVERNANCE AGENDA

	January	February	March	April	May	June	July	August	September	October	November	December
FINANCE DIVISION												
IRS 990	x											
Agency Audited financial statements (single, special, and pension)	x											
Finance Policy and Procedures[1]										x		
Agency Annual Budget	x											
CSD – CSBG											x	
HUMAN RESOURCES DIVISON												
Payroll and Holiday Schedule										x		
Employee Policy Manual[2]	x											
Employee Health Insurance									x			
SEIU contract[3]					x							
OPERATIONS DIVISION												
Information and Technology Policy and Procedure	x											
Operational Policy and Procedure	x											
Risk Insurance renewal	x											
Worker's Compensation renewal						x						
HEAD START DIVISION												
Baseline School readiness learning Outcomes	x											
Self-Assessment for Early Homebase and Childcare Partnership	x											
Self-Assessment for Kern					x							
Self-Assessment for San Joaquin			x									
Program Planning Calendar for Kern and San Joaquin Counties, including the Partnership grant			x									
Selection Criteria for Enrollment		x										
Community Assessment					x							
Data Analysis – Children learning outcomes					x							
Program Self Evaluation (State)					x							

	January	February	March	April	May	June	July	August	September	October	November	December
Parent Survey information					x							
School Readiness Goals							x					
Refunding Grants for Kern and San Joaquin									x			
Program Information Report (PIR)									x			
Baseline School Readiness Learning Outcomes (information)												x
Salary Compensation schedule[4]					x							
COMMUNITY DEVELOPMENT DIVISION												
CSD Organizational Standards	x	x	x	x	x	x	x	x	x	x	x	x
Strategic Plan									x			
Community Needs Assessment						x						
EXECUTIVE DIVISION												
CEO annual review										x		
Board and Standing Committee Board Roster	x											
Board and Standing meeting Calendar											x	
Bylaws (every two years)								x				
Conflict of Interest policy[5]	x											
Oath of Confidentiality[6]	x											
Calendar for Committees											x	

1 Every two years
2 Every two years
3 Every three years
4 Every three years
5 Every two years
6 Every two years

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Board of Directors



From: Emilio G. Wagner, Director of Operations

Date: October 30, 2019

Subject: *Agenda Item VI(e)*: Board Retreat Action Item: Update on Agency Customer Relations Management (CRM) Platform – ***Info Item***

Background:

As the Board is aware, Wipfli has been engaged to assist in the discovery, planning and proof of concept of a centralized intake and database platform. The development of the platform will allow for the following enhancements; referrals to other CAPK programs, reporting of services, client interactions and potential streamlining of internal processes.

Wipfli has to this point interviewed each program and department to understand their intake processes, data collected and any areas their current software may be lacking. As a result of the interviews the data was aggregated and analyzed to produce potential software options that address the needs. A demonstration of both Salesforce and Microsoft Dynamics 365 (D365) were presented to the future end users to make the selection. Both systems are similar in their capability and potential. The deciding factor came down to the cost of licensing. Both require two levels of licensing; which the following outlines their respective cost per user:

Salesforce Lighting Unlimited	$72.00
Salesforce Lighting Enterprise	$36.00
Microsoft D365 Customer Engagement Full	$28.75
Microsoft D365 Team Member	$2.50

Although final user counts have not been fully identified, it is anticipated that there may be approximately 60 full seat licenses and 150 team member licenses. The estimated cost annually for the use of D365 is approximately $54,000.

Current Events:

With the selection made the build out of the proof of concept (POC) has begun. The POC will consist of integrating data from both the Energy and 211 programs. The selection was based on the current partial integration between the two programs. 211 currently takes the calls for utility assistance and schedules the on-site appointments for the client intake. Since the Energy software has connectors available, updates in 211 can be made within D365. The updates will then push to the Energy software.

Once the concept is proven in the next two months Wipfli will be able to provide a budgetary number to perform the remaining platform build out. Based on cost and availability of funding the project could take between 1 – 2 years to complete. Once a budget number is received, staff will begin researching funding sources that may assist with the build out of the environment. In addition, with the help of Wipfli we will be reaching out to Microsoft's non-profit division to seek potential funding assistance.

COMMUNITY ACTION PARTNERSHIP *OF* KERN
BOARD OF DIRECTORS
EXECUTIVE COMMITTEE MEETING
5005 Business Park North
October 10, 2019
12:00 pm

MINUTES

1. **Call to Order**

Chairperson Curtis Floyd 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: Curtis Floyd, Janea Benton, Yolanda Ochoa, Guadalupe Perez (arrived at 12:18 pm), Fred Plane

Absent: Warren Peterson

Others Present: Jeremy Tobias, Chief Executive Officer; Raymond Quan, Director of Head Start; Pritika Ram, Director of Administration; 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 October 10, 2019. (Benton/Plane).

4. **Public Forum:**

No one addressed the Committee.

5. **New Business**

a. Employee Health Insurance Recommendation from Ad-Hoc Committee – Ray Quan, Director of Human Resources – **Action Item**.

Ray Quan reported that the Ad-Hoc Committee met to discuss the best use of the one-time $100,000 credit from Blue Shield. A split of 50/50 will help to defray agency costs and employee contributions through payroll deductions by funding an Employee Wellness Program. CFO Tracy Webster provided the cost details to the Committee.

Fred Plane reported from the Ad-Hoc Committee perspective and said it was important to establish a Wellness Program which incentivizes employees to maintain regular wellness check-ups at no cost to them and reduces the cost of premiums to the employee. Although there will be an increase over the amount of premiums paid in 2019, the increase is minimal when employees participate in the Wellness Program. The Wellness program is an important first step if CAPK is looking to be self-insured in the future.

Curtis Floyd asked if the committee considered other options. Jeremy Tobias responded that there were two possible options, and both were presented to the Ad-Hoc Committee for consideration.

Janea Benton, also an Ad-Hoc Committee Member, said the HRA allows employees to continue to receive benefits for emergency services or surgical procedures. Although there is a small increase to employee premiums this year, there are no guarantees that we can offer the same rates in the following years. The Employee Wellness Program will entice employees to see their doctors on a regular basis to maintain good health.

The Committee stressed that the communication must be clear to employees to let them know that the $100,000 credit received by Blue Shield may not be available next year which, may lead to a greater increase in premium costs in 2021.

Motion was made and seconded to approve the Employee Health Insurance Recommendation from the Ad-Hoc Committee. Carried by unanimous vote. (Benton/Plane)

6. **Committee Member Comments**

Fred Plane asked Jeremy to provide an update on the homeless activity.

Jeremy Tobias reported that staff is meeting with the City & County. Both are interested in establishing shelters with CAPK's involvement. The City's plans are further behind than the County as their proposed site was not approved. The City is currently looking at other locations and have narrowed it down to two site options. Once a site is approved, the City wants to prepare the site for use, then hand it off to a contractor for operations and they believe CAPK is a viable candidate. The City will do an RFP and has also asked CAPK to provide the cost for our Central Kitchen to provide meals.

The County has a site behind the Veteran's offices on Golden State Highway. The County owns the site and they are proceeding with an estimated open date in January 2020. The County is also going to prepare the site and is looking for an operator, and they potentially want CAPK to be the sole-source operator. The County will go to their Board to seek approval and it appears as though CAPK is the only candidate as of now. Jeremy stated that staff is cautiously proceeding and has requested documents from the County to produce for the CAPK Board meeting on October 30.

Jeremy said we don't know for certain where these discussions will take us, we may not be involved in either project, or we could possibly be the operator at one or both sites. Jeremy said there is also some discussions that the county and city efforts should combine at some point into one site. Some individuals question if there are enough resources to staff both sites. Both have said they will want the homeless to stay at the facility during the day and they will need to provide appropriate services.

Both City & County facilities are planning to accept pets, partners, and provide storage for possessions.

Jeremy said that if Measure N money will be used to fund this project, he may need to step down from the oversight committee or recuse himself from the vote.

The liability insurance may be very high on these projects, and the County is investigating ways to provide the required level of insurance. Jeremy cautioned that we will need to pay close attention to this issue.

Additional information is expected to be presented to the full Board on October 30, 2019.

7. **Next Scheduled Meeting**

   Executive Committee Meeting
   Wednesday**,** December 18, 2019
   12:00 p.m.
   5005 Business Park North
   Bakersfield, California 93309

8. **Adjournment**

   The meeting adjourned at 12:31 pm

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Executive Committee of the Board of Directors

From: Raymond Quan, Director of Human Resources

Date: October 10, 2019

Subject: *Agenda Item 5a:* Employee Health Insurance Recommendation from Ad-Hoc Committee - **Action Item**

Background:

At the Board of Directors meeting on September 25, 2019, the Board approved the recommended proposal for the renewal of the 2020 Employee Health Insurance Plan. The 10.3% overall increase to the Employee Health Insurance Plan will result in a moderate increase to the employee's bi-weekly premiums through payroll deduction for the 2020 plan year. USI also advised the Board that Blue Shield will provide Community Action Partnership of Kern (CAPK) with a one-time credit in the amount of $100,000 during the plan year. The Board indicated their desire to utilize the $100,000 credit to benefit the employees by reducing the burden of health plan cost increases. The Board approval included the direction that the Ad-Hoc Committee meet and review options with the directive to provide a recommendation to the Board.

The Employee Health Benefits Ad-Hoc Committee met on October 4, 2019 to consider the most cost-effective option to CAPK while minimizing the financial impact to CAPK employees. The Committee reviewed two possible options and decided to utilize the $100,000 credit to fund an Employee Wellness Program with a $100 financial incentive to employees enrolled in the Blue Shield Health Insurance Plan for 2020. To qualify for the $100 incentive, eligible employees will be required to receive an annual wellness exam by their physician. This exam is free, with no co-pay and the purpose is promotion of good health and preventative care.

With Open Enrollment for the Employee Health Insurance Plan commencing in November, it is necessary to convene a special meeting of the Executive Committee to act on the Ad-Hoc Committee's recommendation prior to the scheduled October 30, 2019 meeting of the Board of Directors.

Recommendation:

The Employee Health Insurance Ad-Hoc Committee and staff recommend approval to initiate an Employee Wellness Program to encourage employees to obtain annual exams by their physician, which qualifies them to receive a $100 incentive to effectively reduce their overall health insurance costs.

Attachment:
Proposal 1 Chart to change rates to share increase between employer and employee

PROPOSAL 1 (Change rates to share increase between employer and employee)

		2019 Current Contributions					2020 Option (Facility Coinsurance 20% to 40%) (same ER: PPO/HSA match TRIO)									
Blue Shield TRIO HMO/ Eye Med	**Enrollment as of 8/19**	**Current**	**ER Contrib $**	**ER %**	**EE Contrib $**	**EE %**	**Option**	**ER Contrib $**	**$100,000 Credit**	**$100 Wellness Contrib**	**Total ER Contrib $**	**ER %**	**EE Contrib $**	**EE %**	**$ Diff**	**% Diff**
Employee	263	532.72	399.52	75.0%	133.20	25.0%	587.65	442.27	(17.01)	8.33	433.59	75.3%	145.38	24.7%	12.18	9.1%
Employee + Spouse	55	1,170.64	845.87	72.3%	324.77	27.7%	1,291.48	936.38	(17.01)	8.33	927.70	72.5%	355.10	27.5%	30.33	9.3%
Employee + Child	27	1,170.64	845.87	72.3%	324.77	27.7%	1,291.48	936.38	(17.01)	8.33	927.70	72.5%	355.10	27.5%	30.33	9.3%
Employee + Family	116	1,517.98	1,096.28	72.2%	421.70	27.8%	1,674.52	1,213.58	(17.01)	8.33	1,204.90	72.5%	460.94	27.5%	39.24	9.3%
	461	**4,946,202**	**3,619,243**	**73.2%**	**1,326,959**	**26.8%**	**5,456,372**	**4,006,505**	**(94,080)**	**46,100**	**3,958,525**	**73.4%**	**1,449,866**	**26.6%**	**122,907**	**9.3%**
							510,169	387,262			339,282					
							10.3%	10.7%			9.4%					
Blue Shield HMO/ Eye Med																
Employee	15	692.02	399.60	57.7%	292.42	42.3%	763.51	443.16	(17.01)	8.33	434.48	58.0%	320.35	42.0%	27.93	9.6%
Employee + Spouse	2	1,521.06	846.01	55.6%	675.05	44.4%	1,678.34	938.23	(17.01)	8.33	929.55	55.9%	740.11	44.1%	65.06	9.6%
Employee + Child	0	1,521.06	846.01	55.6%	675.05	44.4%	1,678.34	938.23	(17.01)	8.33	929.55	55.9%	740.11	44.1%	65.06	9.6%
Employee + Family	3	1,971.91	1,096.47	55.6%	875.44	44.4%	2,175.66	1,215.99	(17.01)	8.33	1,207.31	55.9%	959.67	44.1%	84.23	9.6%
	20	**232,058**	**131,705**	**56.8%**	**100,353**	**43.2%**	**256,036**	**146,062**	**(4,082)**	**2,000**	**143,980**	**57.0%**	**109,974**	**43.0%**	**9,621**	**9.6%**
							23,978	14,357			12,274					
							10.3%	10.9%			9.3%					
Blue Shield PPO/HSA/ Eye Med																
Employee	5	737.25	604.05	81.9%	133.20	18.1%	813.45	668.07	(17.01)	8.33	659.39	82.1%	145.38	17.9%	12.18	9.1%
Employee + Spouse	0	1,620.49	1,295.72	80.0%	324.77	20.0%	1,788.11	1,433.01	(17.01)	8.33	1,424.33	80.1%	355.10	19.9%	30.33	9.3%
Employee + Child	0	1,620.49	1,295.72	80.0%	324.77	20.0%	1,788.11	1,433.01	(17.01)	8.33	1,424.33	80.1%	355.10	19.9%	30.33	9.3%
Employee + Family	4	2,101.11	1,679.41	79.9%	421.70	20.1%	2,318.29	1,857.35	(17.01)	8.33	1,848.67	80.1%	460.94	19.9%	39.24	9.3%
	9	**145,088**	**116,855**	**80.5%**	**28,234**	**19.5%**	**160,085**	**129,237**	**(1,837)**	**900**	**128,300**	**80.7%**	**30,848**	**19.3%**	**2,614**	9.3%
							14,997	12,382			11,445					
							10.3%	10.6%			9.8%					
TOTAL MEDICAL ANNUAL PREMIUM	**490**	**5,323,348**	**3,867,803**		**1,455,546**		**5,872,492**	**4,281,804**	**(100,000)**	**49,000**	**4,230,805**		**1,590,688**		**135,142**	
$ CHANGE TO 2019							**549,144**				**363,002**		**135,142**			
% CHANGE TO 2019							**10.3%**				**9.4%**		**9.3%**			

COMMUNITY ACTION PARTNERSHIP *of* KERN
BOARD OF DIRECTORS
PROGRAM REVIEW & EVALUATION COMMITTEE MEETING
October 16, 2019
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

   Committee Member Jose Gurrola called the meeting to order at 12:00 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: Jose Gurrola, Nila Hogan, Marian Panos

   Absent: Jonathan Mullings, Yolanda Ochoa

   Others present: Raymond Quan, Director of Human Resources; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; and other CAPK staff.

3. **Approval of Agenda**

   Motion was made and seconded to approve the Program Review and Evaluation Committee meeting agenda for October 16, 2019. Carried by unanimous vote. (Hogan/Panos)

4. **Public Forum:**

   No one addressed the Committee.

5. **Program Presentation:**

   Esperanza Contreras, Partnership Administrator, provided an update on the Head Start Partnerships, which includes Home Base, the Home Visiting Program & Child Care Partnership. The Home Base program serves 124 children and the home educators visit the homes to provide instruction and ensure the learning objectives are being met. The new Home Visiting Program (HVP) aims to support positive health development and positive outcomes for pregnant and parenting women, families, and infants. As of October, 89 families are enrolled. All enrolled in the HVP program must be a CalWorks client to participate. There are 2 liaisons that refer to the program and if families do not qualify for HVP, they are referred to the HS/EHS programs. CAPK was allotted 200 slots for the 2-year grant period. The Child Care Partnerships include Bakersfield College (32 children), Blanton (16 children), Garden Pathways (11 children), and the newest partnership Taft College (42 children).

   Esperanza also showed photos of the Jewett site that will house the Partnership Staff and classrooms when renovations are completed, which is expected in approximately six weeks.

6. **New Business**

   a. September 2019 Program and Division Reports – Pritika Ram, Director of Administration – ***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

Pritika Ram provided a summary of the highlights for the programs during the month of September 2019.

Motion was made and seconded to approve the September 2019 Program & Division Reports Carried by unanimous vote. (Panos/Hogan)

b. Application Status Report and Funding Requests for September 2019 – Pritika Ram, Director of Administration – ***Action Item***

Pritika Ram presented the Application Status reports and noted the new format being used to report on the status. Pritika also reported that two Funding Requests for Bank of the West for the CAPK Small Business Initiative and National Head Start Association for the Jewett Garden Project were submitted in September.

Motion was made and seconded to approve the Application Status Report and Funding Requests for September 2019. Carried by unanimous vote. (Hogan/Panos).

c. September 2019 Head Start / State Child Development Enrollment Update and Meals Report – Ginger Mendez, HS State Enrollment / Attendance Manager – ***Action Item***

Ginger Mendez provided a summary of the HS/EHS report and reported on the enrollment percentages for HS/EHS Kern, EHS Partnerships, and EHS San Joaquin. Enrollment issues with EHS Partnerships are primarily due to the ongoing renovations of classrooms and the Jewett Center. The Office of Head Start has been made aware of these short-term issues. Ginger also noted that 2 major recruitment events were held in September and the centers also conducted focused recruitment for their immediate communities and the enrollment for the October report will reflect the results of these efforts. Percentages for children with disabilities were met by EHS Kern and EHS San Joaquin. HS Kern and EHS Partnership are below the 10% requirement but those numbers are expected to rise in the coming months. The average daily attendance for all centers is 98%.

Ginger also provided the compliance report that reflects the ongoing monitoring to measure progress towards meeting program goals, objectives, and compliance with program policies and procedures and State & Federal regulations. The follow-up is ongoing for any item requiring improvement and is completed through Corrective Action Plans in Child Plus, along with individualized trainings for staff.

Ginger reported that a total of 60,274 meals were served in the month of September to equal 81%.

Marian Panos stated that she would like to recommend two individuals to participate on the Recruitment & Selection Plan Committee and said she will forward the names to Ginger.

Motion was made and seconded to approve the Head Start / State Child Development September 2019 Enrollment Update and Meals Report. Carried by unanimous vote. (Panos/Hogan).

d. Head Start & Early Head Start Kern Program Option – Jerry Meade, Program Design and Management Administrator – ***Action Item***

Jerry Meade reported that the Head Start and State Child Development Division has developed the refunding application for their 2020-2021 funding year for the HS/EHS Kern grant, which includes proposed changes to the program options. The proposed options were included in the agenda packet and Jerry summarized each of the options and justification. Staff recommends Committee approval of the 2020-2021 program options for the 2020-2021 school year beginning July 2020.

Motion was made and seconded to approve the proposed program options HS/EHS Kern for the 2020-2021 school year beginning July 2020. Carried by unanimous vote. (Hogan/Gurrola).

7. **Committee Member Comments**

The Committee thanked staff for their work.

8. **Next Scheduled Meeting**

Program Review & Evaluation
Wednesday, November 6, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

9. **Adjournment**

The meeting adjourned at 12:45 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Administration/Pritika Ram	**Month/Year:** September 2019	
Program/Work Unit: 2-1-1 Kern County	**Staffing: 22 (1 Vacancy)**	**Program Manager:** **Irene Fonseca** Choose an item.

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, provides status updates on pending application, and mails applications to clients for the CAPK Energy Program utility assistance services. 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	4,986	4,426	560(11%)	8,350
Kings County	183	162	21(11%)	*
Tulare County	818	734	84(10%)	*
Mountain Valley (Mariposa and Merced Counties)	139	121	18(13%)	*
Stanislaus County	982	847	135(14%)	*
Total	7,108	6,290	818(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	Homeless Shelter	Utility Assistance
Top 3 Unmet Needs	Rental Assistance	Transportation	Developmental Screenings

Other Services		**Month**	**YTD**
LIHEAP	Calls Answered	5,824	35,054
Weatherization	Calls Routed through 2-1-1	318	4,455
Mental Health	Calls Answered	262	2,255
Website Visitors	Visitors to CAPK's 2-1-1 Kern web page	4,572	39,963
VITA	Calls Routed through 2-1-1	N/A	6,944

CalFresh Enrollments	Onsite enrollment into CalFresh (Supplemental Nutrition Assistance Program (SNAP/food stamps)	**Submitted**	**Approved**	**Pending**
		25	**5**	**20**

Coordinated Entry System (CES)	Entry point for the homeless population in Kern County.	**211 Homeless Calls**	**QRT's Received**	**Assessments Completed**
		718	**50**	**201**

Outreach Activities	**Outcomes**
- Tehachapi Community Health Fair and Senior Resource Day - Arbor Village Homeless Resource Fair - Discovery Church Resource Fair - Lake Isabella Homeless Resource Fair	– 211 Kern - informational cards: 250 – 211 Kern - informational cards: 100 – 211 Kern- informational cards: 100 – 211 Kern- informational cards: 50

Highlights: 211 Program Manager and 211 CES Program Specialist concluded the Kern County Trauma Informed Care training series. This invaluable training began in March and concluded in October.
Effective September 2019, United Way Merced has terminated their contract with 211 Kern. Their program services are being absorbed by United Way California. We are in the process of reaching out to other agencies to offer 211 services.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Div./Director: Head Start/State Child Development/ Yolanda Gonzales		**Month/Year**: September 2019
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.		

Activities	Status			
Meals & Snacks	**Total # Prepared**	**Breakfast**	**Lunch**	**Snack**
Central Kitchen prepared for the HS/EHS centers	**71,300**	**25,284**	**22,272**	**23,744**
Home Base Meals	**181**	**36**	**117**	**28**
Total	**71,481**	**25,320**	**22,389**	**23,772**

Other:

1. The Central Kitchen is now under the direction of Yolanda Gonzales, Director of Head Start, she has taken over for Carmen Segovia, Director of Health & Nutrition Services. Lorenzo Maldonado, Food Service Manager, will report to Donna Holland, Fiscal Administrator. Donna Holland will direct the Central Kitchen as of September 11, 2019. The Central Kitchen staff are looking forward to working with the new directors and the Head Start team.
2. The Central Kitchen had the opportunity to provide 117 meals for the Home Base centers at the Kern County Fair for their field trip. Michael Olcott, Chief Executive Officer, provided CAPK with a section of the fair grounds so that the home base educators can have their event. Tables were set up in a shaded area that has a canopy. For the event Michael Olcott reserved the area for the home base socialization. This is the second year that Kern County Fair staff have provided CAPK with access to the grounds. The staff at the Kern County Fair are very helpful and have made it easy for the Central Kitchen to deliver the food to the event.
3. In the month of September the Central Kitchen has seen mechanical problems with the older vans. There were four vans sent in for repairs for censors, passenger door, windshield wiper motors and rear access doors. Kern County Superintendent of Schools maintenance department keeps our vehicles operating properly. They are quick to respond to any problem the Central Kitchen may have with the delivery vans.
4. The Central Kitchen experience an increase in vandalism in the month. The parking lot flood lights were vandalized. The covers that provides access to the wiring were removed and the copper wiring completely pulled out of one light post. The second light post had the wiring that hanging out and left exposed. The wires that were pulled out were live wires and were a hazard. PLC Service repaired the light posts and secured the cover by welding them on. This was done under the direction of Dan Ripoli, Facility Manager of Operations. Dan Ripoli had the electrician come in and do the repairs without any disruption to the Central Kitchen's operations.

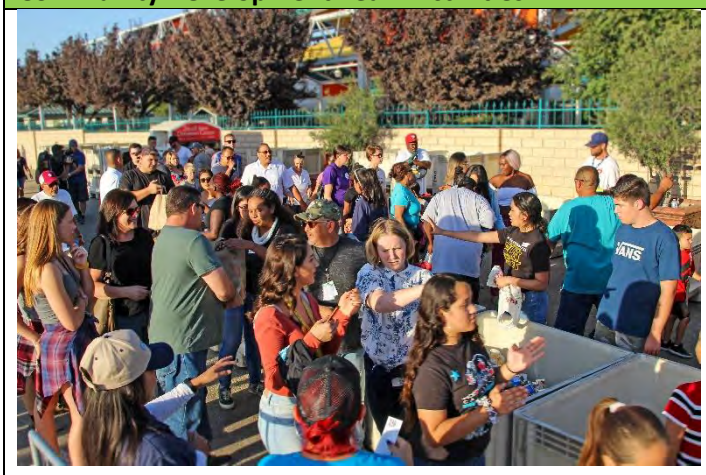
COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Pritika Ram		**Month/Year:** September 2019
Program/Work Unit: Community Development Division	**Total Staffing**: 6	**Program Manager/Supervisor:** Sheila Shegos

Services: Grant research on funding resources and opportunities, proposal preparation, and special projects. Media and public relations, agency and program promotional materials, advocacy, social media and website management, special events and fundraising, English-Spanish translations.

Community Development Team Activities



Thousands of people made a difference in Kern County on Sept. 24 by donating food during the Feed the Need event at the Kern County Fair. CAPK Food Bank staff collected a total of 46,100 pounds of food during the event. The Outreach Team supported the event with marketing materials, online and email promotion and through extensive media coverage.

Outreach Teams also hosted the final Molina Foundation book distribution event and delivered more than 11,000 books to community partners including the United Way, Kern Literacy Council and Assistance League Bakersfield.

The Grants Team has fully implemented GrantHub for the team and will be developing a roll-out plan and training for agency managers and directors. The system will allow for greater efficiency in planning, tracking and reporting of funding applications and related tasks. The team also prepared for the 2nd annual Grants Day to be held on October 3rd. Grants Day gives the team an opportunity to connect with CAPK programs and let them know how we can assist them with research and grant development. The team will be hosting a two day Your Money Your Goals Train the Trainer event October 17th and 18th, facilitated by the Consumer Financial Protection Bureau, for CAPK and outside partners.

Advocacy	• Hosted asthma event for California Senator Melissa Hurtado at CAPK main offices.
Outreach	• Supported CAPK WIC team on Telemundo spot regarding new federal public charge rule. • Attended First 5 California event at the East Kern Family Resource Center. • Worked on Outreach e-request portal for tracking and management of outreach requests. • Created versions of 2020 Census flyers in multiple languages including Spanish, Punjabi and Tagalog.
Special Events	• Began planning process for 2020 Humanitarian Awards Banquet. • Launched ticket website and promotional efforts for Friendship House Gala on Oct. 24. • Hosted CAPK Outreach Day to provide resources and collaboration with program staff. • Attended grand opening of Launchpad with Kern Initiative for Talent & Entrepreneurship group • CDD working alongside CSUB MPA Student group in Strategic Planning efforts.
Grants	• National Head Start and Scotts Miracle-Gro: Head Start Jewett Community Garden Project. • Bank of the West: 3rd year Small Business Initiative. • CDBG City and County Applications: Food Bank Expansion Project. • Whale Tail: Youth Centers Beach trips. • Contacted by IRS about receiving additional funding for the 2nd year of the grant. Will be processing contract in October.
Research	• Complete Count Census. • Capacity and program funding for East Kern Family Resource Center, VITA and youth centers. • Affordable housing for low-to-moderate income. • Funding for the Food Bank Expansion Project.
Projects	• Homeless Low Barrier Shelters: City and County. • CAP Report Dissemination to staff, partners, and community. • 2020 Census, Kern County Census Committee. • Completing certification for ROMA.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		**Month/Year:** September/ 2019
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 Case Managed Families	Differential Response F5K School Readiness Economic Empowerment	21 5 3	195 33 47
Children enrolled in center-base program		2	18
Adults in Court Mandated Parenting Classes		12	23
Services to Walk-ins	Services e.g., faxing and photocopying legal documents (such as 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	89	606
Emergency Supplies Closet and Other Services	Food (individuals)	8	100
	Clothing (individuals)	20	189
	Photocopies (individuals) HEAP Application Supporting Docs	844 59	4952 579

Other: The EKFRC is waiting for approval of a federal grant that would fund a collaborative community center for East Kern. The Economic Empowerment program is hosting a meeting for the parents of the children at the Friendship House to inform the parents what was taught during the Economic Empowerment sessions and to offer the same type of financial education to them.

Staffing: We are fully staffed

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		**Month/Year: September 2019**
Program/Work Unit: Energy	**Total Program Staffing**: 32	**Program Manager/Supervisor:** Margaret L. 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.		

		Status	
Activities	**Description**	**Households Served**	
		Month	**YTD**
1. Low Income Home Energy Assistance Program (LIHEAP Utility Assistance -2019)	Assistance with utility bill payments	**1,067**	**5250**
2. Low Income Home Energy Assistance Program (LIHEAP) Weatherization Assistance (2019)	• Assistance with residential repair/weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.) • Energy-efficient appliance installation	**19** **18**	**192** **260**
3. Department of Energy Weatherization Assistant Program (DOE-WAP) (2018)	• Assistance with residential repair/weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.) • Energy-efficient appliance installation	**6** **1**	**48** **16**
5. Total Value of Services (utility payments only)		**$697,862**	**$3,132,543**
		Results	
6. Energy calls received (from 2-1-1)		**6886**	
		HEAP	**Wx**
7. Number of LIHEAP applications Received		**1115**	**84**
8. Number of LIHEAP applications Completed		**1067**	**19**
9. Number of LIHEAP applications in Progress		**1149**	**65**
10. Outreach Events attended	9/11 – Presentation at Bakersfield College 9/11 – Farmers Market in 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:** September 2019
Program/Work Unit: Food Bank	**Total Staffing**: 17	**Program Manager:** Jaime Orona
Services: Partners with 147 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 (August)	35,745	315,410
	Poundage Received all Programs	1,824,120	15,358,625
	Total Poundage Distributed, All Sites	1,531,848	14,983,087
	Total Distributed pounds 2018	1,084,143	9,802,782
Food Sourcing	**Produce Received: 291,00** pounds of produce (donated or purchased) & different produce items: • Target: Mixed produce • Walmart: Mixed produce • CAFB: Zucchini, • Cal-Organics: • Go Free: sweet potatoes • Wonderful Citrus: oranges • Bolthouse: Carrots • Grimmway: Romaine, cabbage, potatoes, carrots, & cauliflower • Kingsburg Orchards: Plums, peaches, apricots, & nectarines • Varsity Produce: Onions		
Food Drives: Feed the Need, 46,100 lbs.	**Farmers Markets:** New Life, Wasco: 400 families & 30, 525 lbs distributed, Delano: 520 families & 37,415 lbs. distributed, & Catholic Charities		

Other:

- This month we exceeded the number of pounds shipped for all of 2018 by 1,411,935. From Jan-Dec 2018 we shipped 13,571,152
- This month we resumed our Backpack Buddies program; which provides breakfast and lunch items for children on the weekend. We are delivering a total of 300 bags between Buttonwillow, Greenfield, and now Standard School.
- On Sept 4th, we participated in Bakersfield College's Student Involvement festival. We gave out water, snacks, pizza and carrots.
- On Sept 7th, we participated in the CSF Medical Event; a Health and Resource Fair. We provided: fruit, vegetables, canned and dry goods, baby food, and water.
- On Sept 8th, we participated in the Dia de Familia event in Delano; Providing fresh fruit and vegetables.
- On Sept 10th, we donated assorted fruit for 200 people for an event held by the Boys & Girls Club.
- Sept 19th CAFB held their 2019 Annual members meeting in Oakland, CAPK Food Bank Program Manager attended.
- On Sept 20th 20 staff members from Wells Fargo came to our Food Bank and helped us bag produce; at total of 8,896 lbs.
- On Sept 21st, we participated in the Pop-Up Homeless event in Bakersfield. Providing canned and dry goods, as well as produce and water for the homeless.
- On Sept 24th, we had our annual Feed the Need food drive at the Kern County Fair. We received 46,100 lbs. of canned and dry goods.
- On Sept 26th, employees of the company Aera Energy came to help sort through and box the cans that we had received from the Feed the Need food drive.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Health & Nutrition Services/Carmen Segovia		**Month/Year:** September 2019
Program/Work Unit: Friendship House	**Total Program Staffing: 2**	**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.	10	60
Summer Program Recreational activities, educational games, and activities.		130
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.		26
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.		
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**.**	200	3439
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.		109

Other:

- Adventist Health Bakersfield hosted a free mobile immunization clinic at the Friendship House on September 20th.
- Congressman T.J. Cox will be visiting the CAPK Friendship House on Thursday, October 3 at 3pm.
- The Friendship House will be hosting a free Fall Carnival on Thursday, October 31 from 5pm-8pm.
- The Friendship House Advisory Board is presenting One Night on Bourbon Street Gala at the Bakersfield Museum of Art on Thursday, October 24 at 5:45pm. Proceeds will benefit program youth at the CAPK Friendship House. Tickets are $50 in advance and $60 at the door. Tickets and sponsorships can be obtained by visiting www.capk.org or by contacting Jewelle Scales at (661) 407-3929 or friendshiphouse1957@gmail.com.
- The Mexican Consulate will be providing Consulate services at the Friendship House from September 30-October 3. Those interested should call (877) 639-4835 for an appointment.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Human Resources/Raymond Quan		**Month/Year:** September 2019
Program/Work Unit: HR/Staffing	**Total Division Staffing**: 8	**Program Manager/Supervisor:** Mike Lackman/Dawn Bledsoe
Services: All functions and activities related to 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	845	
	Subs/Temps	19	
	Total Staff	**864**	
New Hires	**All divisions and programs**		
	Regular	12	**95**
	Subs/Temps	2	**44**
	Total New Hires	14	**139**
Leaves of Absence	Full-time Leave	29	
Terminations	**All divisions and programs**		
	Voluntary	9	110
	Involuntary	0	57
	Total Terminations	**9**	**160**
Staffing	**Vacancy**	31	192
	Total Applications Received	**191**	**1,455**
Payroll	**3 Pay Periods** **Total Hours Paid**	132,567	
	Total Gross Payroll	**$2,509,329**	

Projects	***Completed:***
HR/Payroll-Electronic Job Requisitioning *HR-Pension Plan Correction* *HR-Recruitment Issues* *HR-Licensing Issues* *Online Recruitment*	1. *Capital Report-Kevin McCarthy Chamber Luncheon 09/02/2019* 2. *Site Supervisors Meeting 09/04/2019* 3. *VITA Staffing Meeting 09/05/2019* 4. *PRE-Committee Meeting 09/11/2019* 5. *USI Meeting on health insurance 09/13/2019* 6. *Meeting with SEIU to discuss potential layoff 09/19/2019* 7. *Budget & Finance Committee Meeting 09/20/2019* 8. *Board of Directors Meeting 09/25/2019*

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Health & Nutrition Services/Carmen Segovia		**Month/Year:** September 2019
Program/Work Unit: Migrant Childcare AP Program (MCAP)	**Total Staffing**: 19, *Vacancies-3* *2 Family Specialists & 1 Service Clerk*	**Program Manager/Supervisor:** Susana Magana
Services: The Migrant Childcare Alternative Payment Program is a voucher-based childcare program for migrant agriculturally working families. The program has six entry counties: Kern, Kings, Madera, Merced, Tulare, and Fresno. Once enrolled, families can continue childcare services as they migrate throughout the state following agricultural work. The program's current Fiscal Year is July 1, 2019, to June 30, 2020. **This report is for the service month of August 2019, which was processed in the month of September 2019.*		

Activities	County	Total	% by County
Active Enrollments	Kern*	461	43%
	Madera	94	9%
	Merced	0	0
	Tulare	220	21%
	Kings	74	7%
	Fresno	207	20%
	Total	1056	**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 visiting fields, packing facilities, laundromats, markets, etc. posting recruitment flyers to inform the community of the service that program provide. The program manager is meeting with different community agencies to promote and educate them about the program.

On 10/2-10/4 manager attended the CAPPA conference along with 5 other staff in Sacramento CA. The training had many workshops that were extremely informative. They provided clarification on the implementation of 12-month eligibility and a review of the new auditing tool.

The MCAP program received an increase of $1.1 million dollars in the first part of September. The Program has been in existence for 19 years and our current contract is the highest contract amount that the MCAP program has ever had. In 2016 our contract amount was $5.3 million; in 2017 $5.8 million and in 2018 $6.9 million. Our current contract amount for FY 19-20 is $9,584,682.00. Staff will continue to work hard to enroll eligible families to earn our contract and show the State that the MCAP program is a greatly needed asset to the migrant community.

On 9/27 staff participated in an all staff meeting held at the Kern MCAP office. Tom Ming from Pension Mark provided a quick overview of the importance of saving for retirement. Staff had the opportunity to meet with him individually. Also, during the meeting manager presented the enrollment projections for the FY to ensure that we meet our full contract.

Upcoming Activities

10/9 Program manager will be participating in a meeting in Visalia at Assembly Member Devon Mathis office to discuss the MCAP program.

Staff will be attending Every Child CA Fall TA conference on October 16th-18th.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		**Month/Year:** September 2019
Program/Work Unit: Business Services/ Maintenance & Operations/Information Technology/Risk Management	**Total Division Staffing:** 23	**Program Manager/Supervisor:** Dan Ripoli, Douglas Dill, Kerri Davis, Laurie Sproule
Services: Facility repair and maintenance, procurement, information technology, risk insurance, vehicle registration, contracts, facility leases and facility planning.		

		STATUS	
Activities	**Description**	**Received**	**Completed March 1, 2019 to Date**
Business Services			
Purchase Orders Processed		157	1216
Contracts/Leases Processed		28	146
Request for Proposals (RFP)	Gardening and Maintenance		Completed
	Mental Health Consultant		Completed
	Finance and HR Management Assessment		Completed
	Auto Mechanic		In Progress
Leases	4600 Panama Lane –WIC		In Progress
	741 Palm Ave. -WIC		In Progress
	525 Roberts Lane –WIC		In Progress
	1001 Main Street 401 Willow Dr. -HS		In Progress
	401 Willow Dr. - HS		In Progress
	6505 James Street –WIC		In Progress
	5055 California Ave. -HR		In Progress
	650 James St. -WIC		Completed
Contracts	Primarius –Food Bank		In Progress
	Game Time –San Diego St. -HS		In Progress
	Game Time –E. California Ave. -HS		In Progress
	Game Time –Cleo Foran –HS		In Progress
	Wipfli LLP		In Progress
	Child 360 –HS		In Progress
	Child –Family Psychology Clinic –HS		In Progress
	Pyramid Model Consortium –HS		In Progress
	MailFinance -All		In Progress
	M&S Security		In Progress
	ACI –Jewett –HS		Completed
	Learning Genie -HS		Completed
	Valley Wide Refrigeration -CK		Completed
	Cal Fresh Lease Agreement		Completed
	Robert B. Moss –Amendment I -HS		Completed
	Exact Staff –Energy		Completed
	Vital Signs -HS		Completed
	San Joaquin Interiors -HS		Completed
	Percival Locksmith -HS		Completed
	ACI –WIC		Completed

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Maintenance & Operations		**Work in Progress**	**03/01/2019 to Date Closed**
Facility Work Orders Processed	Repair and maintenance of CAPK facilities and vehicles.	81	473
Projects	• We have started demolition at the "Jewett" facility and will start construction next week. We are doing construction in two phases, phase one Head Start and Early Head Start and phase 2 Home Visiting Initiative (HVI) • Cleo Foran Renovation: construction has started to add EHS and includes restroom reconfiguration, addition of walls, kitchen FRP new flooring throughout, new shed, hardi-board siding, concrete ramps, pour downplay surface, paint of exterior building and wrought iron railings. • East Cal: We are waiting on County permits to start EHS renovations. • We have closed out our old work order system Facility Dude as it was no longer supported by the company. We now are using the upgraded work order system from Facility Dude called The WorxHub, this was implemented in August 2019.	In Progress In Progress In Progress Completed	
Information Technology		**Received**	**03/01/2019 to Date Closed**
Help Desk Work Orders Processed	Technical assistance to employees, repairs, troubleshooting, coordination of services with IT services subcontractor	1926	1870
Projects	• AT&T E-rate Installation • Mitel Upgrades • WIC Computer upgrades • WIC Wise	In Progress In Progress In Progress In Progress	
Risk Management		**Reported**	**01/01/2019 to Date**
Workers Compensation Incidents	• For Report Only • First Aid • Medical Treatment • Modified Duty • Lost Time • Non-Industrial (not work related) • Under Investigation	10 1 0 0 0 0 0	72 22 5 7 2 4 1
General Liability		1	1
Property Incidents		5	19
Vehicle Incidents		1	12
Projects	Charter for Operational Risk Management Advisory Committee Safety & Security Policies for Front Desk Workplace Violence Prevention Program Operational Risk committee Update Vehicle Safety Program Safety Meetings Monthly Maintenance & Energy	In progress In progress In progress In progress In progress In progress	

- **Other:** The Jewett facility will share space with Head Start, Early Head Start, and Home Visiting Initiative (HVI) the site should be ready to open mid-November 2019.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Health & Nutrition Services/ Carmen Segovia		**Month/Year:** September 2019
Program/Work Unit: Shafter Youth Center	**Total Program Staffing:** 2.5	**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	Participants	
Description	**Month**	**YTD**
After-School Program Tutoring, homework assistance, recreation, health & nutrition education.	6 new	31
Teen Pregnancy and Sexually Transmitted Infections Prevention (Information and Education) (#"s as of 7/1/2019) Informing and educating teens ages 12-19 years on preventing pregnancy and the spread of sexually transmitted infections. **GRANT ENDED June 30, 2019**		109
Evening Program – Open Basketball, Zumba	20 – 45 per night	
Summer Program Academics, sports, recreation, health & nutrition education, themed weeks with coordinated guest speakers.		92

Other:

- Shafter Youth Center has added a Fitness Boot Camp to the evening program. About 40 people came in the first night to work out with weights and resistance bands. Sessions are free to the community and are held Mondays and Wednesdays from 6:30-8:30 pm.

- SYC kids took their much-awaited field trip to Tomo Kanhi State Historic Park on September 28th. After being rained out of their original date back in May, kids enjoyed great weather and so much information on a long trail. The students had the opportunity to learn about the Kawaiisu Indians from that area—what they ate, hunted, gathered, their medicine, the homes, also how they cooked and traveled. Students even had the opportunity to see inside a Kawaiisu cave and view Kawaiisu pictographs. It was a wonderful day full of education for the children. This trip was made possible by the National Park Trust and a generous grant we were awarded. As part of their stewardship project, the kids held a penny drive to donate to the park. Kids collected $204.11 and presented the check to the State Park representatives.
- United Farm Workers Foundation held a workshop on citizenship papers and processes, serving about 30 clients. Another date is set for October, where 120 appointments have already been reserved.
- Dignity Health Community Health Initiative held a community workshop on Suicide Prevention Awareness for Women in the Latin Community. Recognizing the signs of suicide among women was that topic for the day. Clients had an opportunity to learn the signs and were offered ways to help one another in the event they see a friend in need.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT












COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Director of Administration, Pritika Ram		**Month/Year** September 2019
Program/Work Unit: VITA	**Total Program Staffing**: 4	**Program Manager/Supervisor:** Jackie Guerra
Services: Train and certify volunteers, provide free tax preparation and electronic filing for low-moderate income individuals and families and assist clients with ITIN (Individual Tax Identification Number) applications.		

		Results			
Activities	**Description**	**Month**		**YTD**	
		Dollars	**# of Tax Returns**	**Dollars**	**# of Tax Returns**
Refunds	Federal Refunds	$13,332	26	$4,679,891	
	Federal EITC	$23,531	12	$3,108,836	1,584
	Federal Total	**$36,863**		**$7,788,727**	
	State Refunds	$2,978	26	$683,341	
	California EITC	$7,981	7	$319,801	1,429
	State Total	**$10,959**		**$1,003,120**	
Total Credits & Refunds	**State & Federal**	**$47,822**	55	**$8,882,378**	**5,113**

Additional Comment/Notes:

- New Program Manager Jackie Guerra hired 9/13/19.
- Currently recruiting for VITA Site Coordinator and Admin Assistant positions.
- Orientations done weekly for new Volunteer recruitment. 22 confirmed returning volunteers and 19 people have attended orientation, moving forward with training and certification.
- Awarded CSD grant (CAL EITC) $174,000, $60,000 of which will go to CSET (Tulare County partner).
- Meeting with CSET held to discuss next tax season.
- Transitioning into new tax software Taxslayer.
- 211 will handle call volume and appointments for all CAPK VITA sites as well as United Way of Kern County's call volume and appointments.
- IRS offered VITA additional funding of $28,204 for year 2 of the grant. The 2nd year contract will be completed in October.
- Creating Policy and Procedures for VITA program.
- Creating call script for 211 and scope of services VITA provides to taxpayers.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		**Month/Year: Sept 2019**
Program/Work Unit: WIC	**Total Program Staffing**: 72 staff 2 vacancies	**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.

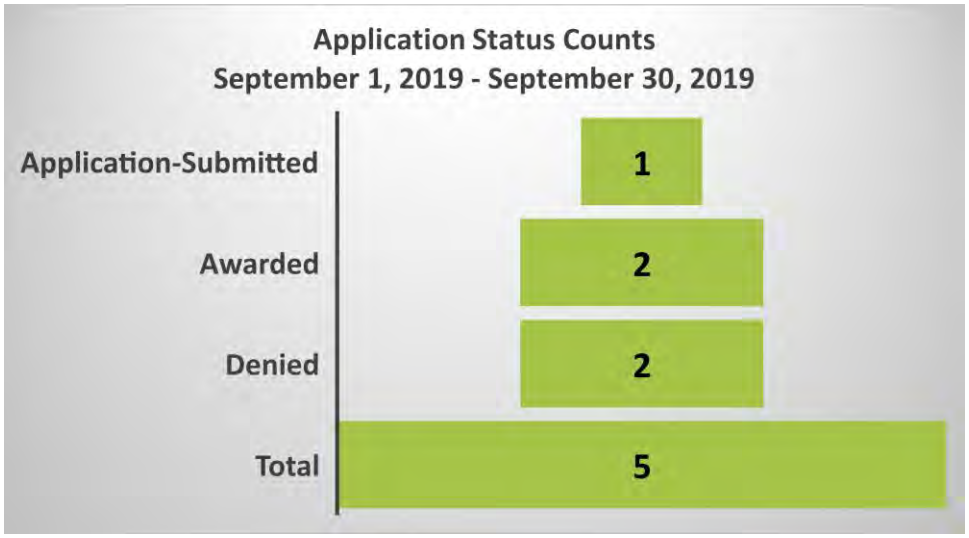
		Participation 10/1/18 – 9/30/19			
Description		**Case Load**	**Month**	**Central Valley Avg.**	**State Avg.**
Total	All services September 2019	**20,370**	**15,082 74%**	**76.55**	**60.5%**

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	36	Mojave	133
	Bakersfield		Oildale	368
			Ridgecrest	612
	E. California	1,515	Rosamond	693
	Niles Street	2,127	Shafter	1,277
	Montclair	356	Tehachapi	399
	Friendship House	78	Wasco	1,716
	Panama	1,249		
	Boron	8	San Bernardino County	
	Buttonwillow	81	Adelanto	1,818
	California City	701	Big Bear	198
	Delano	924	Crestline	277
	Edwards Air Force	*	Needles	147
	Lost Hills	93	Phelan	**
***included in Ridgecrest number**			Mobile WIC	284
			** included in Adelanto numbers**	

Projects

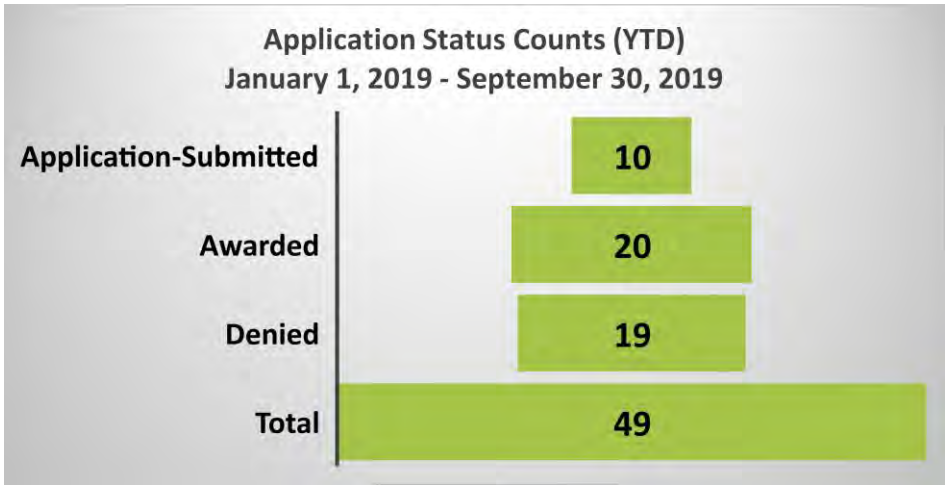
- CAPK WIC continues to exceed the State average in participation.
- CAPK WIC received 52 eligibility requests through the CAPK website. Of those 31 new participants and 20 families were enrolled. We were unable to contact 15 of these requests and 7 had appointments but did not show.
- CAPK WIC continues to have a Facebook and Instagram presence. Facebook has 653 followers and Instagram has 547 followers
- Jasmin Garcia attended the final session of the Leadership Academy in Sacramento on 9/25/19. This is a series of workshops sponsored by California WIC Association. She was accepted into the Academy from several other applicants.
- Jaquelin Byrd attended the State Outreach Committee meeting in Sacrament 9/10/19 – 9/11/19. She continues to have a active role in the committee and brings ideas to the committee and brings others back for our agency. She will be on the committee for the next 3 year contract period.
- Jaqueline collaborated with CAPK Community Development and appeared on Public Access television to explain Public Charge and WIC's role in the process. Enrollment in WIC is not a criterion for Public Charge determination. She also had a radio interview.
- CAPK WIC continues to prepare for the "roll out" of eWIC on 2/18/20 when we change operating systems and begin issuing the WIC Card instead of food vouchers.

Community Development
Application Status Report September 2019



September 1, 2019 – September 30, 2019

Status	Dollars	Count
Application-Submitted	$25,000	1
Awarded	$185,285	2
Denied	$152,000	2
Total	**$362,285**	**5**
	Win Percentage	**50%**



January 1, 2019 – September 30, 2019 (YTD)

Status	Dollars	Count
Application-Submitted	$2,804,913	10
Awarded	$2,408,227	20
Denied	$5,564,964	19
Total	**$10,778,104**	**49**
	Win Percentage	**51%**

Community Development
Application Status Report September 2019

Project Name	Funder	CAPK Program	Amount Requested	Amount Awarded	Decision Date	Deadline	Date Submitted	Status
East Kern Earthquake Relief	**Kern Community Foundation**	**Food Bank**	**$20,000**	**$0**	**9/13/2019**	**8/30/2019**	**8/30/2019**	**Denied**
VITA Financial Empowerment	**Wells Fargo**	**VITA**	**$50,000**	**$11,285**	**9/11/2019**	**6/24/2019**	**6/24/2019**	**Awarded**
2019 Free Tax Preparation Assistance Grant	**CA Department of Community Services and Development (CSD)**	**VITA**	**$132,000**	**$0**	**9/11/2019**	**8/12/2019**	**8/9/2019**	**Denied**
Cal EITC Outreach & Education - 2019	**CA Department of Community Services and Development (CSD)**	**VITA**	**$174,000**	**$174,000**	**9/11/2019**	**8/19/2019**	**8/16/2019**	**Awarded**
Small Business Initiative Year 3 Renewal Proposal	**Bank of the West**	**CDD**	**$25,000**	**$0**		**9/30/2019**	**9/30/2019**	**Application-Submitted**
Ridgecrest Earthquake Relief	CA Department of Community Services and Development (CSD)	Food Bank	$177,018	$177,018	8/27/2019	8/9/2019	8/9/2019	Awarded
PREP Works for Girls-LOI	Women's & Girls Fund	FHCC/SYC	$25,000	$0	7/22/2019	11/9/2018	11/9/2018	Awarded
East Kern Health Link	Dignity Health	EKFRC	$75,000	$0	7/22/2019	6/28/2019	6/28/2019	Denied
Food Bank General Operating Support	Stater Bros. Charities	Food Bank	$15,000	$5,000	7/19/2019	6/30/2019	7/17/2019	Awarded
Emergency Food & Shelter, Phase 36	United Way of Kern County	Food Bank	$175,000	$79,598	7/17/2019	7/9/2019	7/9/2019	Awarded
Ocean STEM	State of California Coastal Conservancy	FHCC/SYC	$13,558	$0	7/10/2019	4/8/2019	4/8/2019	Denied

Community Development
Application Status Report September 2019

CAPK Healthy Living program	Kern County Department of Public Health	Health & Nutrition	$1,491,998	$1,491,998	7/2/2019	2/28/2019	2/28/2019	Awarded
Museum on the Move	Target	SYC	$2,000	$2,000	6/28/2019	6/20/2019	6/19/2019	Awarded
Food Bank Expansion Project	Kern County	Food Bank	$458,293	$0	6/21/2019	11/30/2018	11/30/2018	Denied
Food Bank Expansion Project	Bank of America	Food Bank	$50,000	$0	6/6/2019	2/22/2019	2/22/2019	Denied
Mentoring	Kern County Department of Human Services		$158,400	$70,000	6/6/2019	4/2/2019	4/2/2019	Awarded
STEM/PREP	Union Bank	FHCC/SYC	$25,000	$0	6/1/2019	2/15/2019	2/17/2018	Denied
CAPK Small Business Initiative	US Bank	CDD	$20,000	$0	5/30/2019	5/14/2019	5/13/2019	Denied
East Kern Health Link-Outreach	Borax	EKFRC	$4,000	$3,000	5/26/2019	3/30/2019	3/20/2019	Awarded
Whale Tail Grants Program	California Coastal Commission	FHCC/SYC	$8,000	$8,000	5/23/2019	5/9/2019	5/9/2019	Awarded
Back Packs for Homeless	Kern Family Health Care	211/KCHC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
Museum on the Move	Kern Family Health Care	SYC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
Museum on the Move	Kern Family Health Care	FHCC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
Emergency Closet	Kern Family Health Care	EKFRC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
CAPK Food Bank Truck	Virginia and Alfred Harrel Foundation	Food Bank	$35,000	$35,000	5/14/2019	4/15/2019	4/15/2019	Awarded
CAPK Small Business Initiative LOI	US Bank	CDD	$20,000	$0	5/6/2019	4/30/2019	4/29/2019	Awarded

Community Development
Application Status Report September 2019

Kern Youth Reinvestment Project	California Board of State and Community Corrections	FHCC/SYC/211	$225,000	$0	5/1/2019	3/29/2019	3/29/2019	Denied
STEM	Bank of the Sierra	FHCC/SYC	$5,000	$0	4/22/2019	12/31/2018	12/28/2018	Denied
Information and Education	California Department of Public Health	FHCC/SYC	$249,420	$0	4/4/2019	1/11/2019	1/11/2019	Denied
Kinship	Kern County Department of Human Services	FHCC/SYC	$158,400	$0	3/15/2019	2/4/2019	2/4/2019	Denied
Food Bank Expansion Project	City of Bakersfield	Food Bank	$458,293	$0	3/8/2019	11/2/2018	11/2/2018	Denied
Road to Resilience Partnerships FY 2019/2022	CA Department of Social Services, Office of Child Abuse Prevention	FHCC/SYC/EKFRC	$1,800,000	$0	2/26/2019	12/28/2018	12/28/2018	Denied
Case management for pregnant/mothers with SA history	CA Department of Social Services, Office of Child Abuse Prevention	FHCC/SYC/EKFRC	$1,800,000	$0	2/26/2019	12/28/2018	12/28/2018	Denied
PREP Works for Girls	Women's & Girls Fund	FHCC/SYC	$25,000	$0	2/15/2019	1/25/2019	1/25/2019	Denied
PREP Works for Girls	Women's & Girls Fund	FHCC/SYC	$25,000	$0	2/15/2019	1/25/2019	1/25/2019	Denied
East Kern Health Link	Friends of Mercy Foundation	EKFRC	$10,000	$0	2/14/2019	1/28/2019	1/23/2019	Denied
East Kern Health Link-LOI	Friends of Mercy Foundation	EKFRC	$10,000	$0	2/14/2019	1/28/2019	1/23/2019	Denied
211 Kern Coordination of Care Triage Services	US Department of Housing and Urban Development (HUD)	211 Kern	$268,371	$236,838	2/6/2019	9/18/2018	9/13/2018	Awarded

Community Development
Application Status Report September 2019

Eco Columns and Aquarium Trip	California Coastal Commission	FHCC/SYC	$15,000	$0	1/29/2019	11/5/2018	11/5/2018	Denied
Food Bank Trucks	California Department of Social Services	Food Bank	$110,000	$101,490	1/29/2019	12/14/2018	12/14/2018	Awarded
Food Bank Support	So Cal Gas Co	Food Bank	$25,000	$5,000	1/8/2019	8/1/2018	8/1/2018	Awarded
Computers Donations	InterConnection	VITA	$0	$0	1/7/2019	12/31/2018	12/28/2018	Awarded
Your Money Your Goals Cohort-Technical Assistance	Bureau of Consumer Financial Protection	CDD	$0	$0	1/1/2019	10/26/2018	10/25/2018	Awarded
Enterprise Holdings	Enterprise Holdings	Food Bank	$1,500	$0		2/1/2019		Withdrawn
Healthy Stores Refrigeration Grant Program	California Department of Food and Agriculture	Food Bank	$135,000	$0		4/25/2019		Withdrawn
FHCC/SYC reading Program	Dollar General	FHCC	$0	$0		5/16/2019		Withdrawn
Economic Development and Social Mobility	Bank of America		$0	$0		6/28/2019		Withdrawn
2020-2021 CAP	CA Department of Community Services and Development (CSD)	CAPK	$0	$0		6/30/2019	6/30/2019	Application-Submitted
EKFRC School Readiness Initiative & Case Management	First 5 Kern	EKFRC	$808,863	$0		7/30/2019	7/30/2019	Application-Submitted
211 Kern 2019 CoC Coordinated Entry	US Department of Housing and Urban Development (HUD)	211 Kern	$236,838	$0		7/30/2019	7/29/2019	Application-Submitted
211 Kern Help Me Grow	First 5 Kern	211 Kern	$892,242	$0		7/30/2019	7/30/2019	Application-Submitted

Community Development
Application Status Report September 2019

211 Kern _ I&R Services	First 5 Kern	211 Kern	$726,970	$0		7/31/2019	7/30/2019	Application-Submitted
Statewide Park Development and Community Revitalization Program	California Department of Parks and Recreation, Office of Grants and Local Services	FHCC	$0	$0		8/5/2019		Withdrawn
STEM/PREP-Special Ask	AERA Energy	FHCC/SYC	$41,810	$0		8/23/2019	8/23/2019	Application-Submitted
Lincoln Street Perinatal Program - Bakersfield Recovery Services	Dignity Health		$7,000	$0		8/30/2019		Abandoned
Free Farmers Market Wasco-2019/2020	Wonderful	Food Bank	$50,000	$0		8/31/2019	8/30/2019	Application-Submitted
Free Farmers Market Delano-2019/2020	Wonderful	Food Bank	$50,000	$0		8/31/2019	8/30/2019	Application-Submitted
Kern Family Health Care	Kern Family Health Care	211 Kern	$50,000	$0		9/30/2019		Withdrawn
FHCC STEM Lab	Walmart	FHCC	$5,000	$0		12/31/2019	7/26/2019	Application-Submitted
Food Bank C Train	Walmart	Food Bank	$5,000	$0		12/31/2019	7/26/2019	Application-Submitted
Small Business Initiative	Walmart	CDD	$5,000	$0		12/31/2019	7/26/2019	Application-Submitted

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: 1/1/2020-12/31/2019
CFDA#: N/A

Division Director: Pritika Ram

Program Manager: James Burger

☐ ***New Funding***
☒ ***Re-Application***

A. *Narrative description of funding request, including goals:*

Community Action Partnership of Kern (CAPK) is requesting $25,000 in funds for year 3 of the three-year award for the CAPK Small Business Initiative (SBI) 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.

In year 3 of this project, the SBI's Community Development Specialist (CDS), with assistance of volunteer business professionals from a total of 9 partner organizations with content expertise, will deliver a series of business development workshops, and hold one-on-one meetings with the participants in order to determine what level of business knowledge the participant has. CAPK SBI will refer clients to partner organizations to begin or continue their small business venture. In addition, the workshops will offer personal finance assistance and mentoring through the use of 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, workshops and support to participants.

C. *Approvals:*

1. _____
Division Director — Date

2. _____ 10/7/19
Director of Community Development — Date

3. _____ 10/7/19
Chief Financial Officer — Date

4. _____ 9/8/19
Chief Executive Officer — Date

D. *Board:*

☐Policy Council — Date: _____
☐PRE Presentation — Date: _____
☐B&F Approval — Date: _____
☐Board Approval — Date: _____

Community Action Partnership of Kern
Funding Request Profile

Source of Funds: Private
Project Name: Jewett Garden Project
Funder Name: National Head Start Association
Grant Program Name: Head Start
Funding Period: Jan. 1, 2020 – Dec. 31, 2020
CFDA # N/A

Division Director: Yolanda Gonzales
Program Manager: TBD

☒ ***New Funding.***
☐ ***Re-Application***

A. *Narrative description of funding request, including goals:*

CAPK is requesting $5,000 from the National Head Start Association and Scott Miracle-Gro, Gro More Good Garden Grants. In addition to the funds, the Scotts Miracle-Gro Foundation provides supplies to build a school/community garden including raised beds, weed cloth, tub trugs, child-sized hand tools, child-sized shovels, hose and reel, child-sized watering cans, adult and child-sized gloves, tomato towers, pots, seeds, organic soils and fertilizers, plants, garden planting guides, and curriculum.

The purpose of the grant is to teach children, families, and communities how to grow their own fresh produce and increase the consumption of fresh produce in low-income communities. If awarded, the garden will be part of the new Jewett Head Start Center, with a groundbreaking ceremony in January.

B. *Use of Funds:*

The funds of $5,000 will be used for additional garden supplies and materials.

C. *Approvals:*

1. Yolanda Gonzales 10/7/19
Division Director Date

2. 10/7/19
Director of Community Development Date

3. 10/7/19
Chief Financial Officer Date

4. 10/8/19
Chief Executive Officer Date

D. *Board:*

☐Policy Council Date: _____
☐PRE-Presentation Date: _____
☐B&F Approval Date: _____
☐Board Approval Date: _____

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales		**Month/Year:** September 2019
Program/Work Unit: Head Start/Early Head Start		**Program Manager:** Ginger Mendez **Supervisor:** Donna Holland

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	ENROLLED
Head Start Kern	September 2019		1317	99.8%
Early Head Start Kern	September 2019		446	85%
Early Head Start Partnership	September 2019		152	39%
Early Head Start San Joaquin	September 2019		313	100%
TOTAL Funded Enrollment			**2132**	
CHILDREN WITH DISABILITIES			**GOAL**	**ACTUAL**
Head Start Kern	Identified as having an IEP		10%	6.9%
Early Head Start Kern	Identified as having an IFSP		10%	10.1%
Early Head Start Partnership	Identified as having an IFSP		10%	4%
Early Head Start San Joaquin	Identified as having an IFSP		10%	16%
OVER INCOME			**GOAL**	**ACTUAL**
Head Start Kern			<10%	9.5%
Early Head Start Kern			<10%	4.5%
Early Head Start Partnership			<10%	5%
Early Head Start San Joaquin			<10%	9.9%
AVERAGE DAILY ATTENDANCE (Program Wide Goal > 85%)			98%	

HIGHLIGHTS:

Enrollment: 2 major recruitment events were staffed this month; March Against Violence and Celebrating Recovery, as well as the sites conducting focused recruitment for their immediate communities.

TOTAL DIVISION STAFFING:

Currently Employed	Vacant Positions	On Family/Medical Leave	
		Continuous	Intermittent
623	15	24	106

COMPLIANCE:

The Head Start/State Child Development program uses ongoing monitoring to measure progress towards meeting program goals, objectives and compliance with program policies and procedures and state and Federal regulations.

During the month of September 2019:

101 Health Child File Reviews were completed.

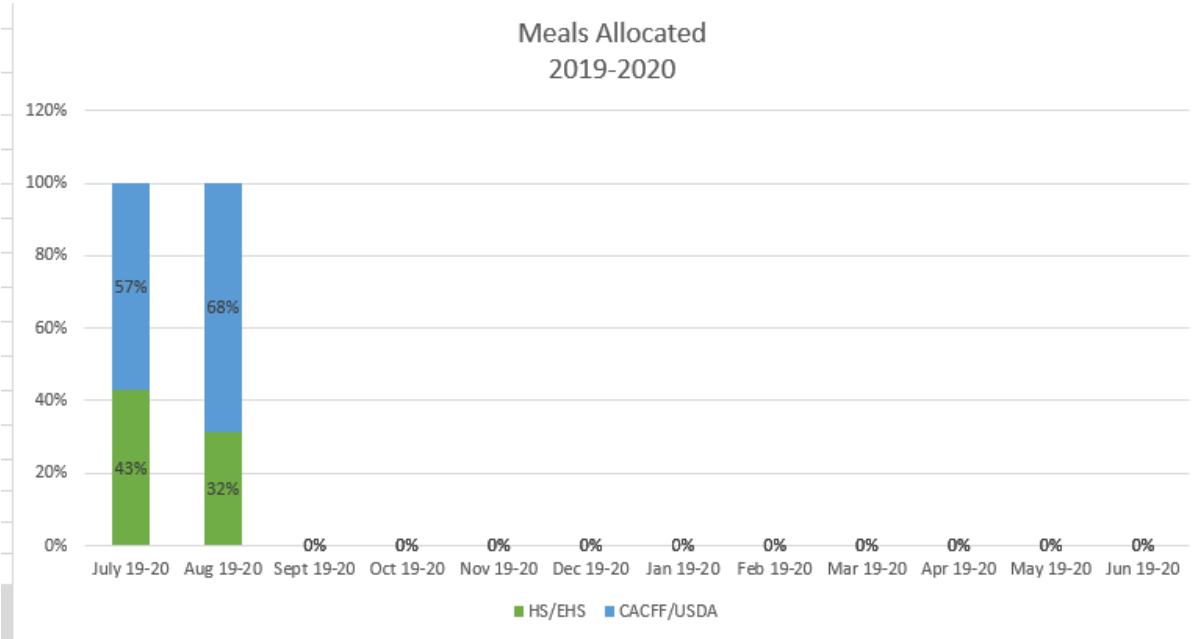
128 Nutrition Child File Reviews were completed.

Risk Assessments were completed for the EHS San Joaquin grant.

Follow-up is ongoing for any identified needs improvement. This task is completed through Corrective Action Plans in Child Plus. Individualized trainings are being provided for staff.

CACFP:

Total Meals Requested			Meals Allocated		
Central Kitchen	Vendor Kitchen	**Total Meals**	CACFP/USDA	HS/EHS	**August 2019**
46,401	13,873	60,274	41,260	19,014	81%



COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Program Review and Evaluation Committee

From: Jerry Meade, PDM Administrator

Date: October 16, 2019

Subject: *Agenda Item 6d:* Head Start & Early Head Start Kern Program Option – **Action Item**

The Head Start and State Child Development Division has developed the refunding application for their 2020-2021 funding year for the 09CH011132 HS/EHS Kern grant. The application includes proposed changes to the program options. Below you will find the current and proposed program options followed by the justification for proposed changes.

HEAD START 2019/2020 CURRENT Program Options		**HEAD START 2020/2021 PROPOSED Program Options**		**Difference**
HS Part Day/Yr. DOUBLE Session (AM/PM)	128	**HS** Part Day/Yr. DOUBLE Session (AM/PM)	128	0
HS Part Day/Yr. SINGLE Session (AM/PM)	320	**HS** Part Day/Yr. SINGLE Session (AM/PM)	35	-285
HS Part Day/Yr. (5.75 hours)	77	**HS** Part Day/Yr. (5.75 hours)	252	175
HS / CSPP Part Yr. (8 hours)	597	**HS / CSPP** Part Yr. (8 hours)	587	-10
HS / CSPP Full Year (8+ hours)	175	**HS / CSPP** Full Year (8+ hours)	295	120
HS / CMIG Full Year (8+ hours)	20	**HS / CMIG** Full Year (8+ hours)	20	0
Total HS Enrollment	**1317**	**Total HS Enrollment**	**1317**	**0**

HEAD START 2019/2020 CURRENT Program Options		**HEAD START 2020/2021 PROPOSED Program Options**		**Difference**
EHS / CCTR Full Day/Yr.	180	**EHS / CCTR** Full Day/Yr.	180	0
EHS Kern ONLY Full Day/Yr.	142	**EHS Kern ONLY** Full Day/Yr.	146	4
EHS Home Base	124	**EHS Home Base**	120	-4
Total EHS Enrollment	**446**	**Total EHS Enrollment**	**446**	**0**

Justification:

The proposed Head Start program options are consistent with the program's goal to meet the needs of providing full day services for our families working toward self-sufficiency through employment and/or attending school. The Pre-k slot movement consists of reducing the 3.5-hour program option and increasing program options with a longer day. The additional Pre-K classrooms were realized with the addition of Jewett, Muroc School District, and the completion of Major Renovations at existing HS facilities. There will not be a change to the HS funded enrollment of 1317.

The proposed Early Head Start program options were derived from one additional toddler classroom becoming available to serve 8 slots. Program proposes to reduce the class size from 8 to 6 in two classrooms based on the classroom size (4 slots total), and the additional 4 slots will be reduced from EHS Home Base. There will not be a change to the EHS funded enrollment of 446.

Changes to the program options proposed in this refunding application, once approved, would become effective in the 2020-2021 School Year beginning in July 2020.

Recommendation
Staff recommends the PRE Committee approve the 2020-2021 Program Options for Head Start and Early Head Start Kern.

COMMUNITY ACTION PARTNERSHIP *of* KERN
BUDGET & FINANCE COMMITTEE MEETING
5005 Business Park North, Bakersfield, CA
October 23, 2019
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

Committee Chair Janea Benton called the meeting to order at 12:01 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

Absent: Ana Vigil

Others Present: Jeremy Tobias, Chief Executive Officer; Yolanda Gonzales, Director of Head Start / State Child Development; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; Tracy Webster, Chief Financial Officer

3. **Approval of Agenda**

Motion was made and seconded to approve the Budget & Finance Committee Meeting Agenda. Carried by unanimous vote (Perez/Childress).

4. **Public Forum:**

No one addressed the Committee.

5. **New Business**

a. Application Status Report and Funding Requests - ***Action Item***

1. Bank of the West for the CAPK Small Business Initiative
2. National Head Start Association for the Jewett Garden Project

Pritika Ram provided the Application Status reports for the month of September and reported that all action items were approved by the PRE Committee on October 16, 2019.

Motion was made and seconded to approve the Application Status Report and Funding Requests. Carried by unanimous vote. (Childress/Perez).

b. Head Start and Early Head Start Budget to Actual Reports for the Period Ended September 30, 2019 – ***Info Item***

1. Kern Head Start Budget to Actual for the Period Ended September 30, 2019
2. Kern Early Head Start Budget to Actual for the Period Ended September 30, 2019
3. San Joaquin Early Head Start Budget to Actual for the Period Ended September 30, 2019
4. Early Head Start Child Care Partnerships & Expansion Budget to Actual for the Period Ended September 30, 2019

Donna Holland provided the Head Start Kern Budget to Actual Report for the Period Ended September 30, 2019. Three months (37.5%) of the eight-month budget period has elapsed and overall Base Fund expenditures are at 33% of budget. Training & Technical Assistance Funds (T&TA) are at 25% of budget and Non-Federal Share is at 29% of budget.

Donna Holland provided the Early Head Start Kern Budget to Actual Report for the Period Ended September 30, 2019. Three months (37.5%) of the eight-month budget period, Base Funds are at 24% of budget, T&TA expenditures are at 44% of the budget. Donna also reported that CAPK was awarded additional funds for the purpose of converting four (4) pre-k classrooms to (6) toddler classrooms and constructing and furnishing additional modular classrooms at (4) CAPK facilities. Start-up activities are in progress and the overall expenditures are at 5% of budget.

Donna Holland provided the San Joaquin Early Head Start Budget to Actual Report for the Period Ended September 30, 2019. Eight months (67%) of the budget period have elapsed and overall Base Fund expenditures are at 61% of budget. T&TA Funds are at 67% of budget and the Non-Federal Share is at 62% of budget.

Donna Holland provided the Early Head Start Child Care Partnerships & Expansion Budget to Actual Report for the period ended September 30, 2019. Effective September 1, 2019, funds formerly awarded under Early Head Start Child Care Partnerships were rolled into Early Head Start Child Care Expansion. The Budget to Actual period is from March 1, 2019 through September 30, 2019. Seven months (58%) of the budget period have elapsed. Overall Base Fund expenditures are at 5% of budget. T&TA funds are incurred as needed and are currently at 1% of budget and the Non-Federal Share is at 0% of budget.

c. Application for Continued Funding of Early Head Start Child Care Partnership with Resolution – ***Action Item***

Donna Holland reported that the Head Start Division is requesting approval to submit an application for the 2020-2021 funding of the Early Head Start Child Care Partnership (EHS CCP). There are no requested changes to the program deliver options for this grant and the application will describe the program design, goals, and approach to delivery for the funding period of March 1, 2020 to February 28, 2021. The due date for the application is December 1, 2019 and staff recommends approval to submit the application with resolution.

Motion was made and seconded to approve with resolution, the submission of the Application for Continued Funding of Early Head Start Child Care Partnership. Carried by unanimous vote. (Childress/Perez).

d. Application for Continued Funding of Head Start and Early Head Start Kern with Resolution – ***Action Item***

The Head Start Division is requesting approval to submit an application for 2020-2021 funding of the Head Start and Early Head Start Kern grant. The PRE Committee approved the HS/EHS Kern Program Options for the second year of the current funding cycle at the October 16, 2019 meeting. The application for continued funding to be submitted will describe the program design, goals and approach to delivery for the funding period of March 1, 2020 to February 28, 2021. Staff recommends approval with resolution to submit an application for 2020-2021 funding of the Head Start and Early Head Start Kern grant.

Janea Benton asked if grant funds offer the possibility of adding new sites. Donna replied that the site locations can change but we cannot change the number of children being served per the contract. Any

change to the contract sites requires approval from the CAPK Board and the Office of Head Start.

Motion was made and seconded to approve with resolution, the Application for Continued Funding of the Head Start and Early Head Start Kern for the 2020-2021 budget period. Carried by unanimous vote (Childress/Perez).

e. Request to Approve Submission of the Fiscal Year 2020-2021 Continued Funding Application for California Department of Education Programs (CMAP, CSPP, CMIG, CMSS, CCTR) with Resolution – ***Action Item***

Jerry Meade provided a detailed summary of the Migrant Alternative Payment Program, State Preschool, Migrant Child Care / Specialized Services, and General Child Care funds that are partnered with Head Start and Early Head Start funds to provide full-day center-based services. Staff requests approval to submit the Continued Funding Application for California Department of Education programs with Resolution.

Motion was made and seconded to approve with resolution, the submission of the Fiscal Year 2019-2020 Continued Funding Application for California Department of Education Programs. Carried by unanimous vote (Childress/Perez).

f. 211 Kern and County of Kern Contract – ***Action Item***

Pritika Ram reported that through CAPK's 211 Kern Call Center program, there is an opportunity to renew the County of Kern contract for the term of July 1, 2019 to June 30, 2020 in the amount of $45, 000, which represents a slight increase from the prior year. Staff recommends approval to proceed with the County of Kern contract for 211 Information & Referral services for the 2019-2020 contract period.

Motion was made and seconded to the County of Kern contract for 211 Information & Referral services for the 2019-2020 contract period. Carried by unanimous vote (Childress/Benton)

g. Coordinated Entry System & United Way of Kern Contract – ***Action Item***

Pritika Ram reported that through CAPK's 211 Kern Call Center / Coordinated Entry System program, we have entered into a new contract with United Way of Kern County for funding under the California Emergency Solutions & Housing program (CESH) in the amount of $57,000 beginning October 3, 2019 and expiring on July 24, 2024. The contract provides funding to support one (1) additional Homeless Navigator position to support the CES team. Staff recommends Board approval of the United Way of Kern County – California Emergency Solutions & Housing program agreement for the 2019-2024 contract period and authorize the Chief Executive Officer to execute the agreement.

Motion was made and seconded to approve the United Way of Kern Cunty – California Emergency Solutions & Housing program agreement for the 2019-2024 contract period and authorize CEO Jeremy T. Tobias to execute the agreement. Carried by unanimous vote (Childress/Perez)

h. VITA and Wells Fargo Foundation Contract – ***Action Item***

The Volunteer Income Tax Assistance (VITA) program has received a donation in the amount of $11,285 of unrestricted funds from the Wells Fargo Foundation to support the VITA program and financial education workshops. These funds will be used to leverage with local service providers and those who offer financial education services to support CAPK's clients as they receive their income tax returns. Staff requests Board approval of the Wells Fargo Foundation donation for the VITA Program.

Motion was made and seconded to approve Wells Fargo Foundation donation for the VITA Program. Carried by unanimous vote (Childress/Perez).

i. VITA and Department of Treasury Internal Revenue Service Grant Agreement Renewal – ***Action Item***

Pritika Ram reported that the VITA program has received funding through the Department of Treasury – Internal Revenue Service for the second year of a two-year grant. An additional allocation of $28,204 is available to bring the total up to $122,216 for the term of August 1, 2019 to July 31, 2020. $34,000 (28%) will be shared with CAPK's partner agency, United Way of Kern County.

Jimmie Childress asked if there were any plans to extend the outreach to High Schools to inform students who are working part-time jobs about VITA and filing their tax returns. Pritika responded that staff will look into this option.

Motion was made and seconded to approve the 2019-2020 Internal Revenue Service contract for the VITA program. Carried by unanimous vote (Childress/Perez).

j. Funding Request Profile: Kaiser Permanente Kern Community Foundation for the CalFresh Healthy Living Program - ***Action Item***

Carmen Segovia reported on a new funding request for $30,000 from Kaiser Permanente Kern Community Foundation to provide health and nutrition education to childcare providers who receive vouchers through CAPK Migrant Childcare Assistance Program (MCAP). The requested funds will be used for staffing, mileage, and program supplies.

Motion was made and seconded to approve the funding request for the Kaiser Permanente Kern Community Foundation CalFresh Healthy Living Program. Carried by unanimous vote (Childress/Perez).

k. Updated Accounting & Financial Policies & Procedures Manual – ***Action Item***

Tracy Webster reported that the Financial Policies & Procedures Manual is being updated to meet the requirements of 2 CFR Part 200, Uniform Guidance (OMB Super Circular). The policies and procedures are in compliance with federal regulations, provide internal controls, and are efficient. Tracy also stated that the policies and procedures were also updated to reflect changes in Generally Accepted Accounting Principles as a result of recent pronouncements from the Financial Accounting Standards Board. Staff recommends the Budget & Finance Committee approve the updated Accounting & Financial Policies & Procedures Manual.

Motion was made and seconded to approve the updated Accounting & Financial Policies & Procedures Manual. Carried by unanimous vote (Childress/Perez).

l. Federal Financial Report – ***Info Item***

Tracy Webster reported that the Federal Financial Reports for Head Start & Early Head Start Kern were filed prior to the September 30, 2019 deadline.

m. Proposed Budget & Finance Committee Agenda Restructure – ***Action Item***

Tracy Webster reported that staff has responded to a request from the Budget & Finance Committee to

restructure the Committee Agenda. A draft of the proposed agenda, which includes a Consent Agenda, was provided to the Committee for review. Items proposed to remain under New Business are: Head Start & Early Head Start Budget to Actual; Resolutions to approve submissions of new funding; Resolutions to approve continued funding of existing programs; Revisions to the Accounting & Financial Policies & Procedures; Chief Financial Officer Report. The items proposed to move to Consent include the following: Application status reports and funding requests; Awards of contract based on competitive RFP; Consultant agreements.

Janea Benton asked the Committee if they wanted to set a dollar limit to approve funding requests. Tracy stated that all items on the Consent Agenda are approved by the Board. However, if the Committee or Board Member would like to remove an item from the Consent Agenda, the item will be added under New Business.

Janea suggested that funds from the Discretionary Account and the Indirect Account be used for staffing needs, if necessary, to keep programs running. Janea also requested that program staff present to the Budget & Finance Committee on a monthly basis to report on their financial needs, capacity, and how the grants we apply for are impacting staff and the community. Janea feels it is necessary to hear directly from the program staff so the Board can provide support when applicable.

Jeremy Tobias suggested that staff prepare a program calendar for reporting at the 2020 meetings. Tracy recommended tabling this item to the November meeting to allow staff time to prepare the program calendar. The Committee agreed with tabling this item to November.

6. **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 reported that the unrestricted cash balance is $542,540 as of September 30, 2019 and there was a net decrease of $491 in the month of September.

Jimmie Childress asked if the Board can authorize use of available Discretionary Account funds for the purpose of start-up costs that may be required to move forward with a future housing project if approved by the Board. Jeremy Tobias replied that both the Discretionary and Indirect Account funds can possibly be used for such projects with Board approval. However, terms and conditions will need to be in place before accessing funds from either or both accounts.

b. Financial Statements, September 2019 – Tracy Webster, Chief Financial Officer – ***Action Item***

Tracy Webster presented a copy of the Financial Statements for September 2019 and reported that it was not necessary to utilize the line of credit in the month of September.

Central Kitchen, expenditures are currently at 48.7% as of September 30, 2019 and USDA revenue was at 49.9%. Expenditures are below the target of $58.3% at month 7 in the budget period.

As previously reported, CMAP received an increase of $1,126,877 over the prior year. It is expected that Alternative Payment will receive an additional increase to the 2019-2020 contract before the end of October. The additional funds will open more childcare subsidy slots; however, it may prove to be a challenge to fully enroll in the current year. Enrollment is currently at 11.15%

Tracy reported that the Finance Division is fully staffed and has completed the final portion of the agency audit. The financial statements are complete and are set to be published in November.

Agency expenditures are currently at 47% for the year. The Indirect Fund budget to actual report for month end September 30, 2019 showed that revenue exceeded expenditures by $146,069 which is 28% of the budget indirect revenue. Overall expenditures are 53.6% of budget and is less than 58.33% at month 7 of the 12-month budget period.

Motion was made and seconded to approve the Financial Statements for September 2019. Carried by unanimous vote. (Perez/Benton)

7. **Committee Member Comments**

No comments.

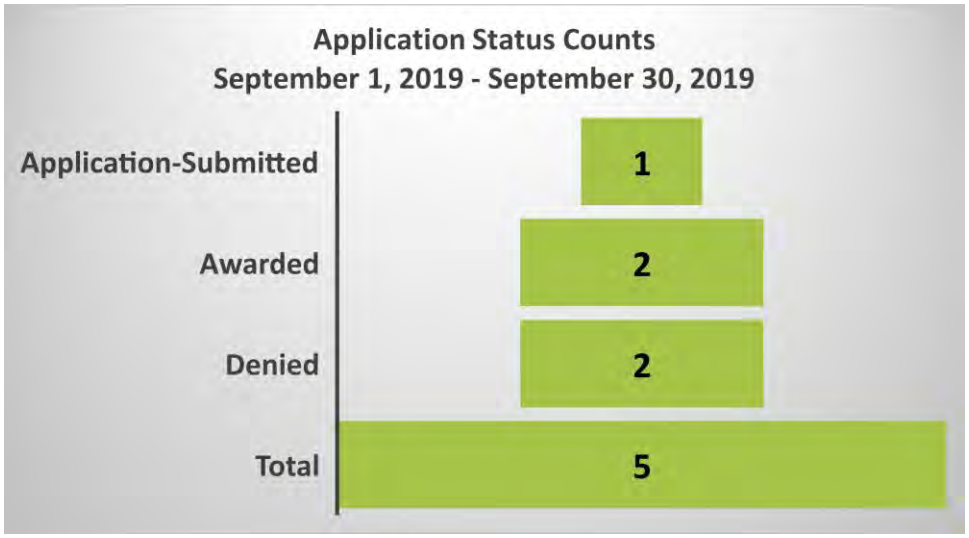
8. **Next Scheduled Meeting**

Budget & Finance Committee Meeting
Wednesday, November 13, 2019
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

9. **Adjournment**

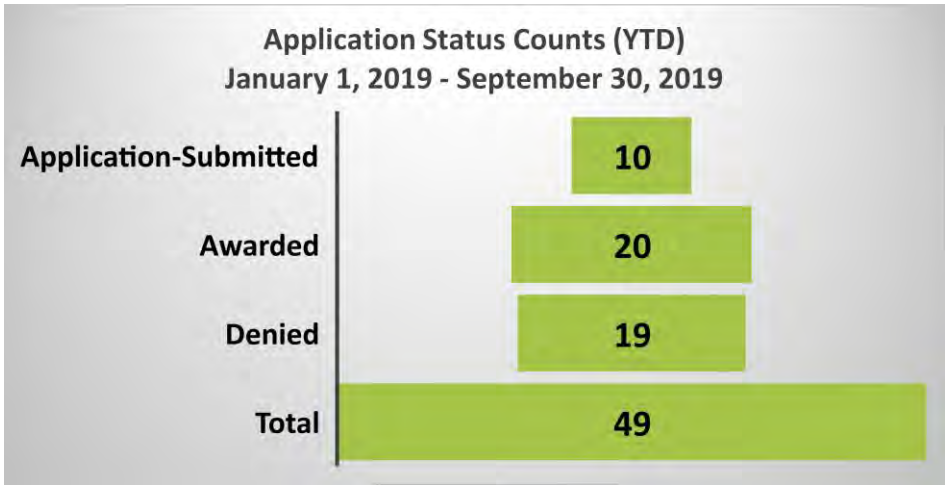
The Meeting was adjourned at 12:51 pm

Community Development
Application Status Report September 2019



September 1, 2019 – September 30, 2019

Status	Dollars	Count
Application-Submitted	$25,000	1
Awarded	$185,285	2
Denied	$152,000	2
Total	**$362,285**	**5**
	Win Percentage	**50%**



January 1, 2019 – September 30, 2019 (YTD)

Status	Dollars	Count
Application-Submitted	$2,804,913	10
Awarded	$2,408,227	20
Denied	$5,564,964	19
Total	**$10,778,104**	**49**
	Win Percentage	**51%**

Community Development
Application Status Report September 2019

Project Name	Funder	CAPK Program	Amount Requested	Amount Awarded	Decision Date	Deadline	Date Submitted	Status
East Kern Earthquake Relief	**Kern Community Foundation**	**Food Bank**	**$20,000**	**$0**	**9/13/2019**	**8/30/2019**	**8/30/2019**	**Denied**
VITA Financial Empowerment	**Wells Fargo**	**VITA**	**$50,000**	**$11,285**	**9/11/2019**	**6/24/2019**	**6/24/2019**	**Awarded**
2019 Free Tax Preparation Assistance Grant	**CA Department of Community Services and Development (CSD)**	**VITA**	**$132,000**	**$0**	**9/11/2019**	**8/12/2019**	**8/9/2019**	**Denied**
Cal EITC Outreach & Education - 2019	**CA Department of Community Services and Development (CSD)**	**VITA**	**$174,000**	**$174,000**	**9/11/2019**	**8/19/2019**	**8/16/2019**	**Awarded**
Small Business Initiative Year 3 Renewal Proposal	**Bank of the West**	**CDD**	**$25,000**	**$0**		**9/30/2019**	**9/30/2019**	**Application-Submitted**
Ridgecrest Earthquake Relief	CA Department of Community Services and Development (CSD)	Food Bank	$177,018	$177,018	8/27/2019	8/9/2019	8/9/2019	Awarded
PREP Works for Girls-LOI	Women's & Girls Fund	FHCC/SYC	$25,000	$0	7/22/2019	11/9/2018	11/9/2018	Awarded
East Kern Health Link	Dignity Health	EKFRC	$75,000	$0	7/22/2019	6/28/2019	6/28/2019	Denied
Food Bank General Operating Support	Stater Bros. Charities	Food Bank	$15,000	$5,000	7/19/2019	6/30/2019	7/17/2019	Awarded
Emergency Food & Shelter, Phase 36	United Way of Kern County	Food Bank	$175,000	$79,598	7/17/2019	7/9/2019	7/9/2019	Awarded
Ocean STEM	State of California Coastal Conservancy	FHCC/SYC	$13,558	$0	7/10/2019	4/8/2019	4/8/2019	Denied

Community Development
Application Status Report September 2019

CAPK Healthy Living program	Kern County Department of Public Health	Health & Nutrition	$1,491,998	$1,491,998	7/2/2019	2/28/2019	2/28/2019	Awarded
Museum on the Move	Target	SYC	$2,000	$2,000	6/28/2019	6/20/2019	6/19/2019	Awarded
Food Bank Expansion Project	Kern County	Food Bank	$458,293	$0	6/21/2019	11/30/2018	11/30/2018	Denied
Food Bank Expansion Project	Bank of America	Food Bank	$50,000	$0	6/6/2019	2/22/2019	2/22/2019	Denied
Mentoring	Kern County Department of Human Services		$158,400	$70,000	6/6/2019	4/2/2019	4/2/2019	Awarded
STEM/PREP	Union Bank	FHCC/SYC	$25,000	$0	6/1/2019	2/15/2019	2/17/2018	Denied
CAPK Small Business Initiative	US Bank	CDD	$20,000	$0	5/30/2019	5/14/2019	5/13/2019	Denied
East Kern Health Link-Outreach	Borax	EKFRC	$4,000	$3,000	5/26/2019	3/30/2019	3/20/2019	Awarded
Whale Tail Grants Program	California Coastal Commission	FHCC/SYC	$8,000	$8,000	5/23/2019	5/9/2019	5/9/2019	Awarded
Back Packs for Homeless	Kern Family Health Care	211/KCHC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
Museum on the Move	Kern Family Health Care	SYC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
Museum on the Move	Kern Family Health Care	FHCC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
Emergency Closet	Kern Family Health Care	EKFRC	$2,000	$2,000	5/21/2019	3/15/2019	3/15/2019	Awarded
CAPK Food Bank Truck	Virginia and Alfred Harrel Foundation	Food Bank	$35,000	$35,000	5/14/2019	4/15/2019	4/15/2019	Awarded
CAPK Small Business Initiative LOI	US Bank	CDD	$20,000	$0	5/6/2019	4/30/2019	4/29/2019	Awarded

Community Development
Application Status Report September 2019

Kern Youth Reinvestment Project	California Board of State and Community Corrections	FHCC/SYC/211	$225,000	$0	5/1/2019	3/29/2019	3/29/2019	Denied
STEM	Bank of the Sierra	FHCC/SYC	$5,000	$0	4/22/2019	12/31/2018	12/28/2018	Denied
Information and Education	California Department of Public Health	FHCC/SYC	$249,420	$0	4/4/2019	1/11/2019	1/11/2019	Denied
Kinship	Kern County Department of Human Services	FHCC/SYC	$158,400	$0	3/15/2019	2/4/2019	2/4/2019	Denied
Food Bank Expansion Project	City of Bakersfield	Food Bank	$458,293	$0	3/8/2019	11/2/2018	11/2/2018	Denied
Road to Resilience Partnerships FY 2019/2022	CA Department of Social Services, Office of Child Abuse Prevention	FHCC/SYC/EKFRC	$1,800,000	$0	2/26/2019	12/28/2018	12/28/2018	Denied
Case management for pregnant/mothers with SA history	CA Department of Social Services, Office of Child Abuse Prevention	FHCC/SYC/EKFRC	$1,800,000	$0	2/26/2019	12/28/2018	12/28/2018	Denied
PREP Works for Girls	Women's & Girls Fund	FHCC/SYC	$25,000	$0	2/15/2019	1/25/2019	1/25/2019	Denied
PREP Works for Girls	Women's & Girls Fund	FHCC/SYC	$25,000	$0	2/15/2019	1/25/2019	1/25/2019	Denied
East Kern Health Link	Friends of Mercy Foundation	EKFRC	$10,000	$0	2/14/2019	1/28/2019	1/23/2019	Denied
East Kern Health Link-LOI	Friends of Mercy Foundation	EKFRC	$10,000	$0	2/14/2019	1/28/2019	1/23/2019	Denied
211 Kern Coordination of Care Triage Services	US Department of Housing and Urban Development (HUD)	211 Kern	$268,371	$236,838	2/6/2019	9/18/2018	9/13/2018	Awarded

Community Development
Application Status Report September 2019

Eco Columns and Aquarium Trip	California Coastal Commission	FHCC/SYC	$15,000	$0	1/29/2019	11/5/2018	11/5/2018	Denied
Food Bank Trucks	California Department of Social Services	Food Bank	$110,000	$101,490	1/29/2019	12/14/2018	12/14/2018	Awarded
Food Bank Support	So Cal Gas Co	Food Bank	$25,000	$5,000	1/8/2019	8/1/2018	8/1/2018	Awarded
Computers Donations	InterConnection	VITA	$0	$0	1/7/2019	12/31/2018	12/28/2018	Awarded
Your Money Your Goals Cohort-Technical Assistance	Bureau of Consumer Financial Protection	CDD	$0	$0	1/1/2019	10/26/2018	10/25/2018	Awarded
Enterprise Holdings	Enterprise Holdings	Food Bank	$1,500	$0		2/1/2019		Withdrawn
Healthy Stores Refrigeration Grant Program	California Department of Food and Agriculture	Food Bank	$135,000	$0		4/25/2019		Withdrawn
FHCC/SYC reading Program	Dollar General	FHCC	$0	$0		5/16/2019		Withdrawn
Economic Development and Social Mobility	Bank of America		$0	$0		6/28/2019		Withdrawn
2020-2021 CAP	CA Department of Community Services and Development (CSD)	CAPK	$0	$0		6/30/2019	6/30/2019	Application-Submitted
EKFRC School Readiness Initiative & Case Management	First 5 Kern	EKFRC	$808,863	$0		7/30/2019	7/30/2019	Application-Submitted
211 Kern 2019 CoC Coordinated Entry	US Department of Housing and Urban Development (HUD)	211 Kern	$236,838	$0		7/30/2019	7/29/2019	Application-Submitted
211 Kern Help Me Grow	First 5 Kern	211 Kern	$892,242	$0		7/30/2019	7/30/2019	Application-Submitted

Community Development
Application Status Report September 2019

211 Kern _ I&R Services	First 5 Kern	211 Kern	$726,970	$0		7/31/2019	7/30/2019	Application-Submitted
Statewide Park Development and Community Revitalization Program	California Department of Parks and Recreation, Office of Grants and Local Services	FHCC	$0	$0		8/5/2019		Withdrawn
STEM/PREP-Special Ask	AERA Energy	FHCC/SYC	$41,810	$0		8/23/2019	8/23/2019	Application-Submitted
Lincoln Street Perinatal Program - Bakersfield Recovery Services	Dignity Health		$7,000	$0		8/30/2019		Abandoned
Free Farmers Market Wasco-2019/2020	Wonderful	Food Bank	$50,000	$0		8/31/2019	8/30/2019	Application-Submitted
Free Farmers Market Delano-2019/2020	Wonderful	Food Bank	$50,000	$0		8/31/2019	8/30/2019	Application-Submitted
Kern Family Health Care	Kern Family Health Care	211 Kern	$50,000	$0		9/30/2019		Withdrawn
FHCC STEM Lab	Walmart	FHCC	$5,000	$0		12/31/2019	7/26/2019	Application-Submitted
Food Bank C Train	Walmart	Food Bank	$5,000	$0		12/31/2019	7/26/2019	Application-Submitted
Small Business Initiative	Walmart	CDD	$5,000	$0		12/31/2019	7/26/2019	Application-Submitted

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: 1/1/2020-12/31/2019
CFDA#: N/A

Division Director: Pritika Ram

Program Manager: James Burger

☐ ***New Funding***
☒ ***Re-Application***

A. *Narrative description of funding request, including goals:*

Community Action Partnership of Kern (CAPK) is requesting $25,000 in funds for year 3 of the three-year award for the CAPK Small Business Initiative (SBI) 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.

In year 3 of this project, the SBI's Community Development Specialist (CDS), with assistance of volunteer business professionals from a total of 9 partner organizations with content expertise, will deliver a series of business development workshops, and hold one-on-one meetings with the participants in order to determine what level of business knowledge the participant has. CAPK SBI will refer clients to partner organizations to begin or continue their small business venture. In addition, the workshops will offer personal finance assistance and mentoring through the use of 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, workshops and support to participants.

C. *Approvals:*

1. _____
Division Director — Date

2. _____ 10/7/19
Director of Community Development — Date

3. _____ 10/7/19
Chief Financial Officer — Date

4. _____ 9/8/19
Chief Executive Officer — Date

D. *Board:*

☐Policy Council — Date: _____
☐PRE Presentation — Date: _____
☐B&F Approval — Date: _____
☐Board Approval — Date: _____

Community Action Partnership of Kern
Funding Request Profile

Source of Funds: Private
Project Name: Jewett Garden Project
Funder Name: National Head Start Association
Grant Program Name: Head Start
Funding Period: Jan. 1, 2020 – Dec. 31, 2020
CFDA # N/A

Division Director: Yolanda Gonzales
Program Manager: TBD

☒ ***New Funding.***
☐ ***Re-Application***

A. *Narrative description of funding request, including goals:*

CAPK is requesting $5,000 from the National Head Start Association and Scott Miracle-Gro, Gro More Good Garden Grants. In addition to the funds, the Scotts Miracle-Gro Foundation provides supplies to build a school/community garden including raised beds, weed cloth, tub trugs, child-sized hand tools, child-sized shovels, hose and reel, child-sized watering cans, adult and child-sized gloves, tomato towers, pots, seeds, organic soils and fertilizers, plants, garden planting guides, and curriculum.

The purpose of the grant is to teach children, families, and communities how to grow their own fresh produce and increase the consumption of fresh produce in low-income communities. If awarded, the garden will be part of the new Jewett Head Start Center, with a groundbreaking ceremony in January.

B. *Use of Funds:*

The funds of $5,000 will be used for additional garden supplies and materials.

C. *Approvals:*

1. Yolanda Gonzales 10/7/19
Division Director Date

2. 10/7/19
Director of Community Development Date

3. 10/7/19
Chief Financial Officer Date

4. 10/8/19
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 September 30, 2019 – **Info Item**

Date: October 23, 2019

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year project period. The first-year budget period is July 1, 2019 through February 29, 2020. The Budget to Actual Report for this grant reflects the prorated award.

The following are highlights of the Kern Head Start Budget to Actual Report for the period July 1, 2019 through September 30, 2019. Three months (37.5%) of the eight-month budget period have elapsed.

Base Funds
Overall expenditures are at 33% of the budget, which is on trend with expenditures at this point in the prior budget period.

Training & Technical Assistance Funds
Overall expenditures are at 25% of the budget. Staff have identified most training costs for the eight-month budget period, which will fully exhaust these funds

Non-Federal Share (Head Start and Early Head Start Combined)
Non-Federal share is at 29% of the budget.

Start-up
CAPK was awarded additional funds for the purpose of:

- Converting 4 pre-k classrooms to 6 toddler classrooms;
- Constructing and furnishing additional modular classrooms at 4 CAPK facilities.

The funding award was issued on July 27, 2019. Start-up activities began immediately and are in progress. Overall expenditures are at 3% of the budget.

Community Action Partnership of Kern
Head Start - Kern
Budget to Actual Report
Budget Period: July 1, 2019 - February 29, 2020
Report Period: July 1, 2019 - September 30, 2019
Month 3 of 8 (37.5%)

Prepared 10/15/2019

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	6,160,963	1,838,403	4,322,560	30%	70%
FRINGE BENEFITS	2,113,158	753,828	1,359,330	36%	64%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	478,360	106,852	371,508	22%	78%
CONTRACTUAL	51,529	24,787	26,742	48%	52%
CONSTRUCTION	0	0	0		
OTHER	1,703,978	773,611	930,367	45%	55%
INDIRECT	1,012,615	336,466	676,149	33%	67%
TOTAL BASE FUNDING	**11,520,603**	**3,833,947**	**7,686,656**	**33%**	**67%**

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	2,376	5,685	(3,309)	239%	-139%
SUPPLIES	17,206	1,403	15,803	8%	92%
CONTRACTUAL	5,657	0	5,657	0%	100%
OTHER	82,389	19,580	62,809	24%	76%
INDIRECT	10,763	2,667	8,096	25%	75%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**118,391**	**29,335**	**89,056**	**25%**	**75%**

START-UP

SUPPLIES	0	0	0		
CONSTRUCTION	1,812,348	55,183	1,757,165	3%	97%
OTHER	0	0	0		
INDIRECT	0	5,480	(5,480)		
TOTAL CARRYOVER	**1,812,348**	**60,664**	**1,751,684**	**3%**	**97%**

GRAND TOTAL HS FEDERAL FUNDS	**13,451,342**	**3,923,945**	**9,527,397**	**29%**	**71%**

HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,319,728	371,683	948,045	28%	72%
CALIF DEPT OF ED	2,953,796	849,375	2,104,421	29%	71%
TOTAL NON-FEDERAL	**4,273,524**	**1,221,058**	**3,052,466**	**29%**	**71%**

Budget reflects Notice of Award **#09CH011132-01-01** (adjusted for Child Care Food Subsidy).

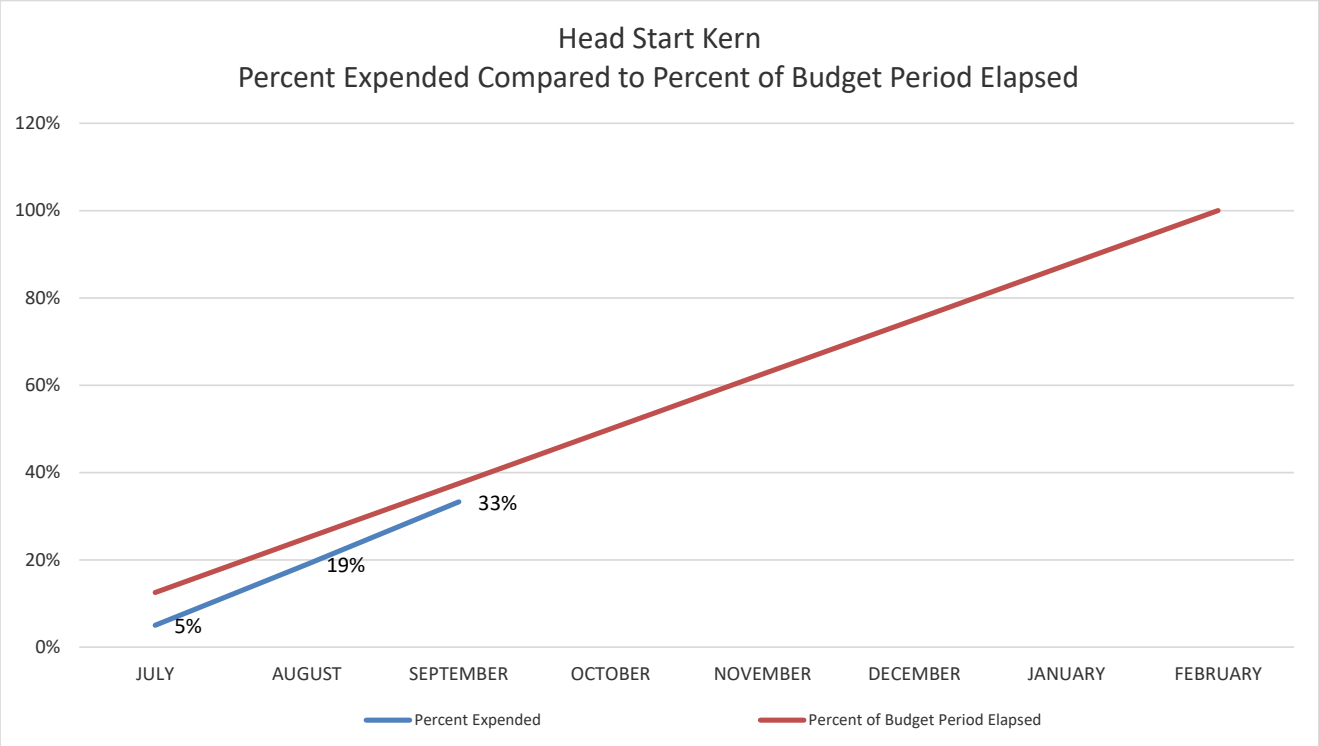
Award is prorated for ***eight months (07/01/2019 - 02/29/2019)***

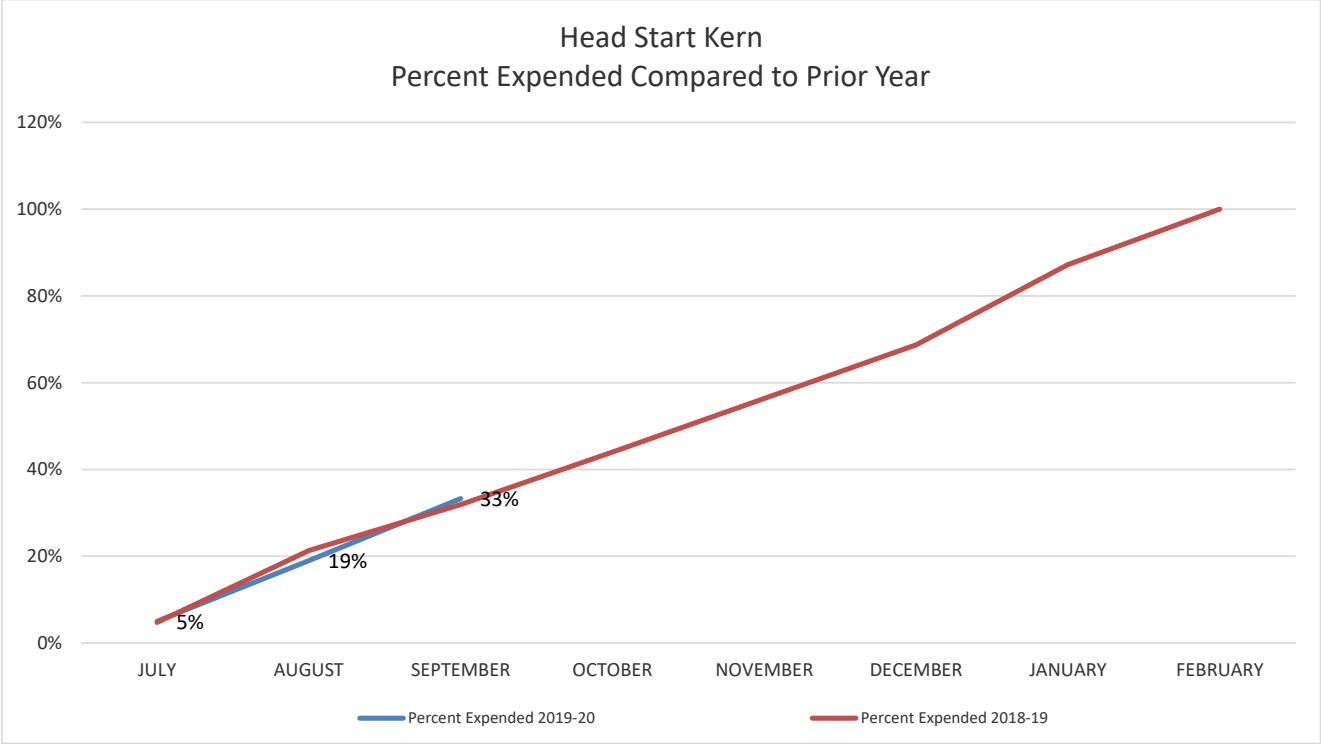
Actual expenditures include posted expenditures and estimated adjustments through 09/30/2019.

Administrative Cost for HS and EHS Kern **10.2%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Wells Fargo	33,223				**33,223**	9/30/2019
Lowe's	12,558	1,413			**13,970**	9/25/2019
Smart & Final					**0**	not available
Save Mart					**0**	not available
Chevron & Texaco Business Card	10,228				**10,228**	10/6/2019
Home Depot	7,383				**7,383**	10/4/2019
	63,391	**1,413**	**0**	**0**	**64,804**	


Head Start Kern
Percent Expended Compared to Percent of Budget Period Elapsed
120%
100%
80%
60%
40%
20%
0%
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
5%
19%
33%
Percent Expended
Percent of Budget Period Elapsed


Head Start Kern
Percent Expended Compared to Prior Year
120%
100%
80%
60%
40%
20%
0%
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
5%
19%
33%
Percent Expended 2019-20
Percent Expended 2018-19

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Budget & Finance Committee

From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Early Head Start – Kern
Budget to Actual Report for the Period Ended September 30, 2019 – **Info Item**

Date: October 23, 2019

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year project period. The first-year budget period is July 1, 2019 through February 29, 2020. The Budget to Actual Report for this grant reflects the prorated award.

The following are highlights of the Kern Head Start Budget to Actual Report for the period July 1, 2019 through September 30, 2019. Three months (37.5%) of the eight-month budget period have elapsed.

Base Funds
Overall expenditures are at 24% of the budget, which is on trend with expenditures at this point in the prior budget period.

Training & Technical Assistance Funds
Overall expenditures are at 44% of the budget. Staff have identified most training costs for the eight-month budget period, which will fully exhaust these funds.

Start-up
CAPK was awarded additional funds for the purpose of:

- Converting 4 pre-k classrooms to 6 toddler classrooms;
- Constructing and furnishing additional modular classrooms at 4 CAPK facilities.

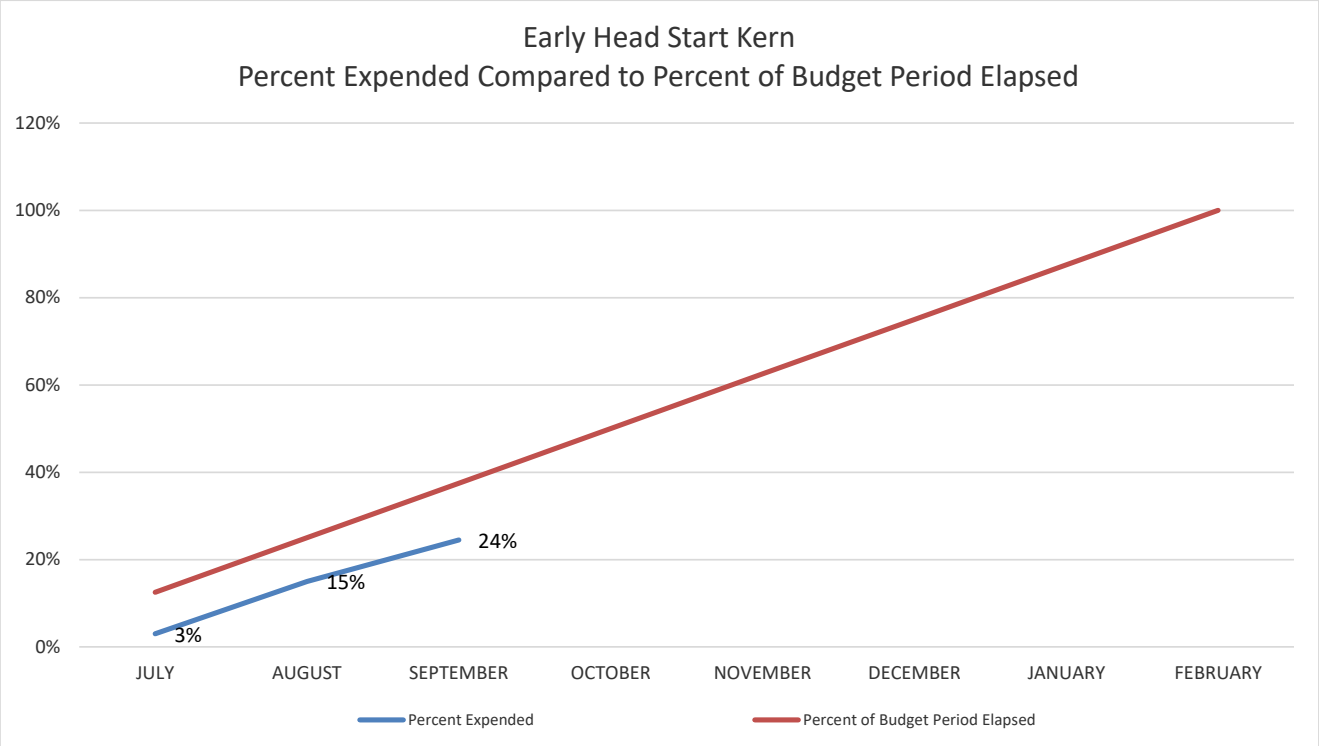
The funding award was issued on July 27, 2019. Start-up activities began immediately and are in progress. Overall expenditures are at 5% of the budget.

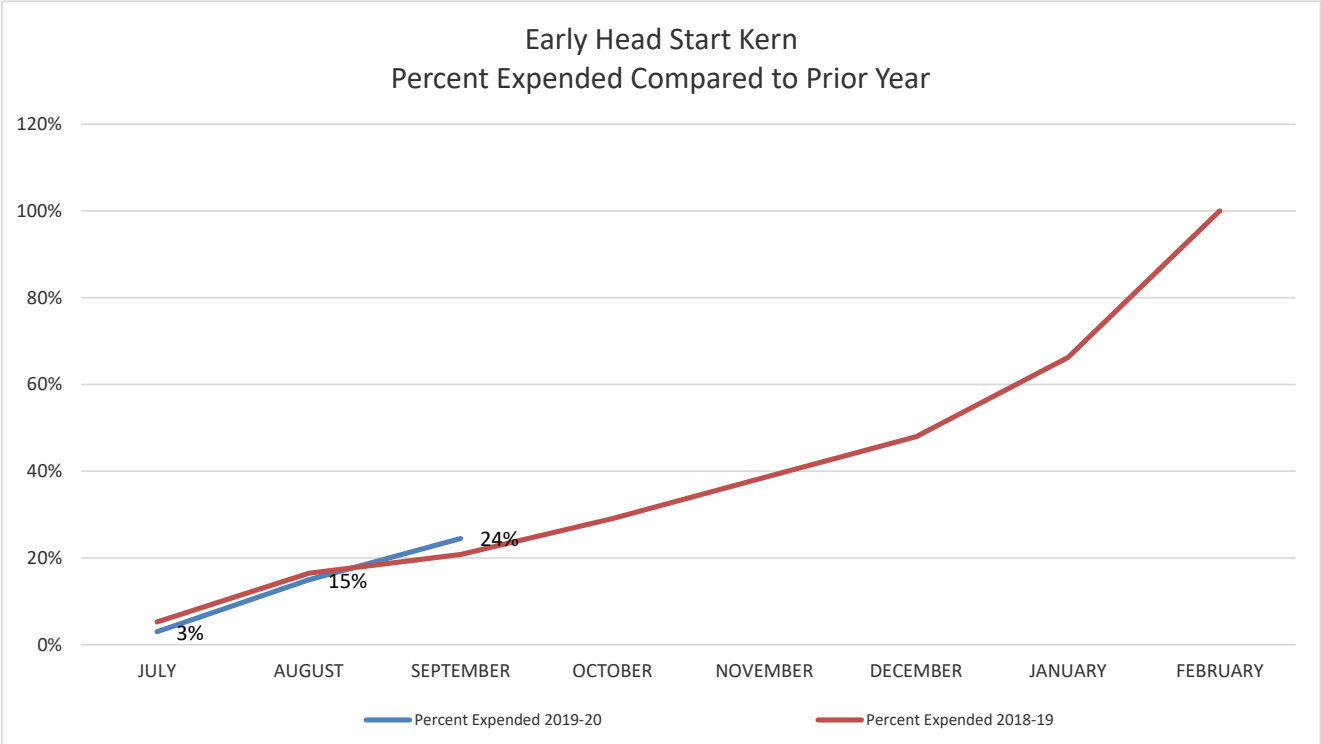
Community Action Partnership of Kern
Early Head Start - Kern
Budget to Actual Report
Budget Period: July 1, 2019 - February 29, 2020
Report Period: July 1, 2019 - September 30, 2019
Month 3 of 8 (37.5%)

Prepared 10/15/2019

BASE FUNDS	**BUDGET**	**ACTUAL**	**REMAINING**	**% SPENT**	**% REMAINING**
PERSONNEL	3,290,313	752,437	2,537,876	23%	77%
FRINGE BENEFITS	1,173,251	254,749	918,502	22%	78%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	267,240	40,297	226,943	15%	85%
CONTRACTUAL	17,923	25,611	(7,688)	143%	-43%
CONSTRUCTION	0	0	0		
OTHER	456,628	202,027	254,601	44%	56%
INDIRECT	513,644	125,326	388,318	24%	76%
TOTAL BASE FUNDING	**5,718,999**	**1,400,447**	**4,318,552**	**24%**	**76%**
TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	24,205	3,964	20,241	16%	84%
SUPPLIES	3,319	547	2,772	16%	84%
CONTRACTUAL	5,793	0	5,793	0%	100%
OTHER	68,856	39,994	28,862	58%	42%
INDIRECT	10,217	4,451	5,766	44%	56%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**112,390**	**48,956**	**63,434**	**44%**	**56%**
START-UP					
SUPPLIES	349,500	60,165	289,335	17%	83%
CONSTRUCTION	1,492,427	0	1,492,427	0%	100%
OTHER	295,325	31,217	264,108	11%	89%
INDIRECT	0	9,105	(9,105)		
TOTAL CARRYOVER	**2,137,252**	**100,487**	**2,036,765**	**5%**	**95%**
GRAND TOTAL EHS FEDERAL FUNDS	**7,968,641**	**1,549,889**	**6,418,752**	**19%**	**81%**

Budget reflects Notice of Award **#09CH011132-01-01** (adjusted for Child Care Food Subsidy).
Award is prorated for ***eight months (07/01/2019 - 02/29/2019)***
Actual expenditures include posted expenditures and estimated adjustments through 09/30/2019.


Early Head Start Kern
Percent Expended Compared to Percent of Budget Period Elapsed
120%
100%
80%
60%
40%
20%
0%
24%
15%
3%
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
Percent Expended
Percent of Budget Period Elapsed


Early Head Start Kern
Percent Expended Compared to Prior Year
120%
100%
80%
60%
40%
20%
0%
24%
15%
3%
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
Percent Expended 2019-20
Percent Expended 2018-19

Community Action Partnership of Kern
Head Start and Early Head Start
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: July 1, 2019 through February 28, 2020
Report for period ending September 30, 2019 (Month 3 of 8)

Percent of year elapsed: 37.5%

LOCATION	Enroll-ment	July	Aug	Sep	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Shafter	20	3,439	9,391	9,544	22,374	14,889	150%
Sunrise Villa	20	0	1,729	8,119	9,848	14,889	66%
Fairfax	40	0	3,644	10,618	14,263	29,779	48%
Virginia	40	0	2,575	11,651	14,226	29,779	48%
Broadway	40	0	3,825	9,961	13,786	29,779	46%
Alberta Dillard	80	0	7,819	18,115	25,934	59,557	44%
Shafter HS/EHS	26	3,464	1,819	2,820	8,103	19,356	42%
Delano	76	0	7,157	15,253	22,410	56,579	40%
Harvey L. Hall	156	14,027	15,072	16,691	45,790	116,136	39%
Sterling	124	11,837	10,155	13,241	35,233	92,313	38%
Primeros Pasos	80	4,041	8,164	7,548	19,753	59,557	33%
Wesley	60	0	5,475	9,098	14,573	44,668	33%
Alicante	20	1,832	1,410	1,610	4,852	14,889	33%
Willow	55	0	2,994	9,343	12,337	40,946	30%
Heritage	40	0	0	8,666	8,666	29,779	29%
East California	56	0	2,966	8,870	11,835	41,690	28%
Lamont	40	0	0	8,450	8,450	29,779	28%
San Diego Street	40	2,001	1,447	4,609	8,057	29,779	27%
Pete H. Parra	128	11,208	12,873	474	24,555	95,291	26%
Rosamond	80	0	0	10,867	10,867	59,557	18%
Planz	20	0	2,549	125	2,674	14,889	18%
California City	34	0	1,809	2,668	4,477	25,312	18%
McFarland	20	0	0	2,437	2,437	14,889	16%
Tehachapi	34	0	1,006	3,028	4,034	25,312	16%
Seibert	40	0	0	3,759	3,759	29,779	13%
Home Base	124	3,054	1,596	150	4,801	46,157	10%
Taft	66	0	4,565	312	4,877	49,135	10%
Martha J. Morgan	44	0	2,425	166	2,591	32,756	8%
Vineland	20	0	595	292	887	14,889	6%
Fairview	40	0	1,280	349	1,629	29,779	5%
Oasis	57	0	1,770	249	2,019	42,434	5%
Mojave	20	0	0	125	125	14,889	1%
Cleo Foran	23	0	0	0	0	17,123	0%
Administrative Services		0	0	0	0	0	NA
Program Services		1,372	0	23	1,396	26,302	5%
Policy Council and RPC		0	0	64	64	27,093	0%
SUBTOTAL IN-KIND	**1,763**	**56,276**	**116,111**	**199,296**	**371,683**	**1,319,728**	**28%**
State General Child Care*		164,884	149,146	142,941	456,971	1,181,518	39%
State Preschool*		94,393	98,908	160,287	353,589	1,654,126	21%
State Migrant Child Care*		14,766	12,732	11,317	38,816	118,152	33%
SUBTOTAL CA DEPT of ED		**274,043**	**260,787**	**314,546**	**849,375**	**2,953,796**	**29%**
GRAND TOTAL		**330,319**	**376,898**	**513,842**	**1,221,058**	**4,273,524**	**29%**

*May include estimates

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Budget & Finance Committee

From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Early Head Start – San Joaquin
Budget to Actual Report for the Period Ended September 30, 2019 – **Info Item**

Date: October 16, 2019

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2019 through September 30, 2019. Eight months (67%) of the 12-month budget period have elapsed.

Base Funds
Overall expenditures are at 61% of the budget, which is on trend compared to last year at this time.

Training & Technical Assistance Funds
Overall expenditures are at 67% of the budget. The combined personnel and fringe benefits expenses are at 64% of the budget.

Non-Federal Share
Non-Federal share is at 62% of the budget.

Community Action Partnership of Kern

Early Head Start - San Joaquin County

Budget to Actual Report

Budget Period: February 1, 2019 - January 31, 2020

Report Period: February 1, 2019 - September 30, 2019

Month 8 of 12 (67%)

Prepared 10/15/2019

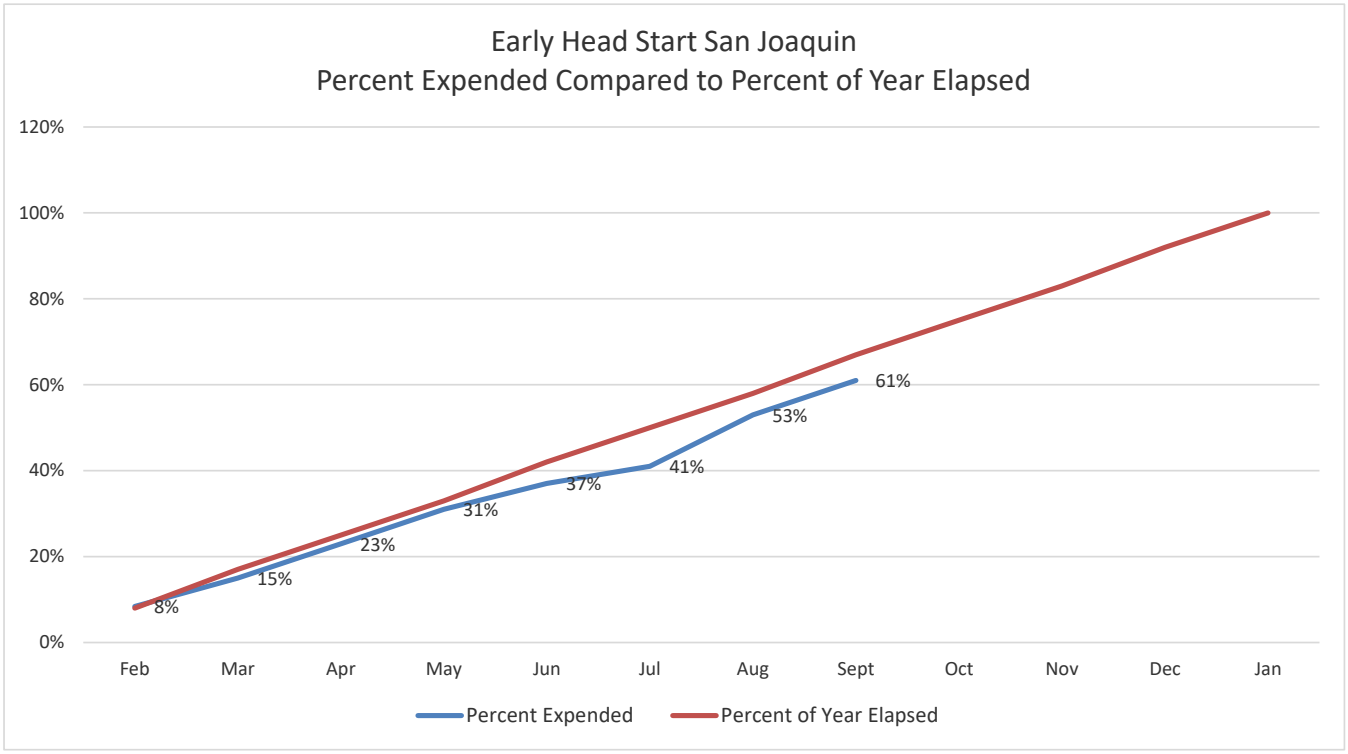
BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,114,932	1,931,019	1,183,913	62%	38%
FRINGE BENEFITS	923,567	541,526	382,041	59%	41%
TRAVEL	20,232	15,416	4,816	76%	24%
SUPPLIES	140,925	95,771	45,154	68%	32%
CONTRACTUAL	12,078	5,429	6,649	45%	55%
OTHER	600,638	342,212	258,426	57%	43%
INDIRECT	456,781	283,090	173,691	62%	38%
TOTAL	**5,269,153**	**3,214,463**	**2,054,690**	**61%**	**39%**
TRAINING & TECHNICAL ASSISTANCE FUNDS					
PERSONNEL	39,312	17,478	21,834	44%	56%
FRINGE BENEFITS	11,534	9,730	1,804	84%	16%
TRAVEL	15,673	9,798	5,875	63%	37%
SUPPLIES	7,900	0	7,900	0%	100%
CONTRACTUAL	3,500	7,680	(4,180)	219%	-119%
OTHER	30,423	27,806	2,617	91%	9%
INDIRECT	10,833	7,247	3,586	67%	33%
TOTAL	**119,175**	**79,739**	**39,436**	**67%**	**33%**
GRAND TOTAL EHS FEDERAL FUNDS	**5,388,328**	**3,294,202**	**2,094,126**	**61%**	**39%**

NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,347,083	835,227	511,856	62%	38%
TOTAL NON-FEDERAL FUNDS	**1,347,083**	**835,227**	**511,856**	**62%**	**38%**

Centralized Administrative Cost	7.0%
Program Administrative Cost	2.5%
Total Administrative Cost	**9.6%**

Budget reflects Notice of Award #09CH010071-05-01

Actual expenditures include posted expenditures and estimated adjustments through 09/30/2019


Early Head Start San Joaquin
Percent Expended Compared to Percent of Year Elapsed
120%
100%
80%
60%
40%
20%
0%
Feb
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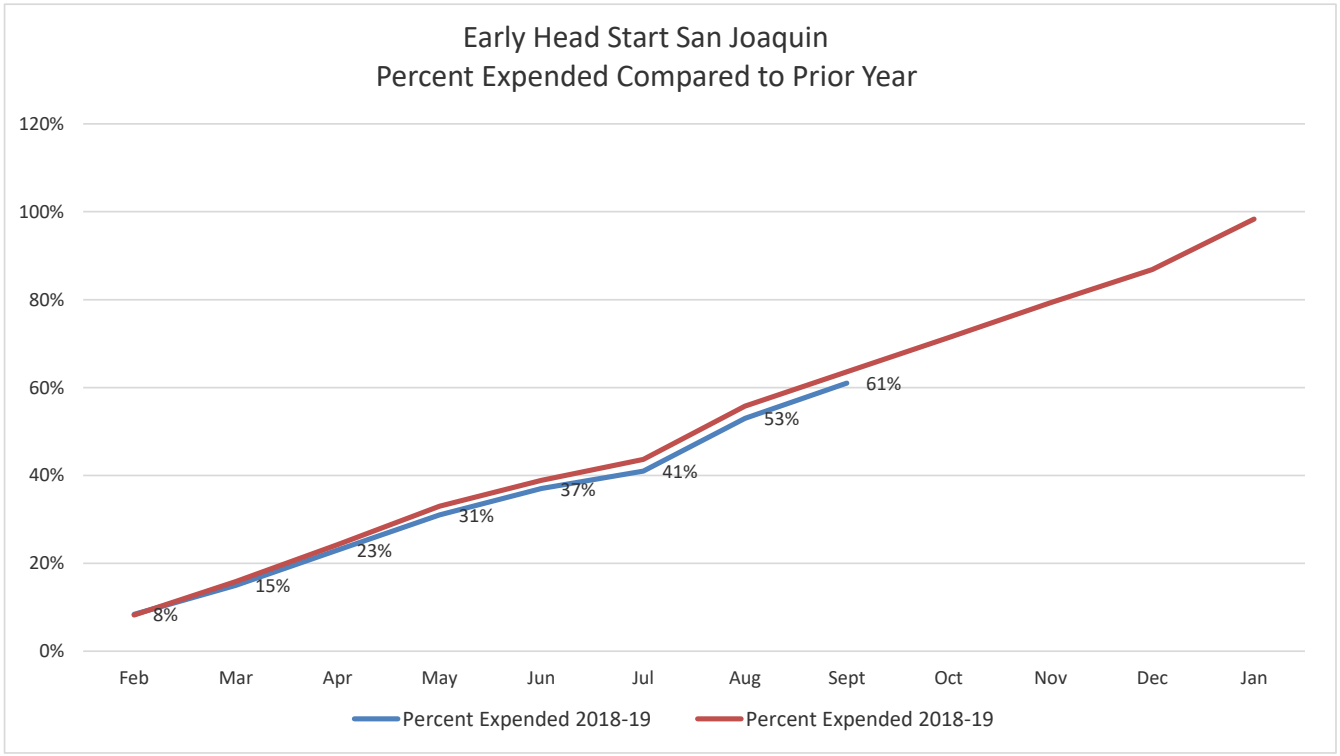
23%
31%
37%
41%
53%
61%
Percent Expended
Percent of Year Elapsed


Early Head Start San Joaquin
Percent Expended Compared to Prior Year
120%
100%
80%
60%
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Nov
Dec
Jan
8%
15%
23%
31%
37%
41%
53%
61%
Percent Expended 2018-19
Percent Expended 2018-19

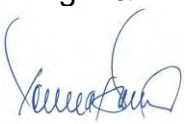
Community Action Partnership of Kern
San Joaquin Early Head Start
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: February 1, 2019 through January 31, 2020
Report for period ending September 30, 2019 (Month 8 of 12)

Percent of year elapsed: 67%

LOCATION	FUNDED ENROLL-MENT	Feb	March	April	May	June	July	Aug	Sep	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Home Base - Lodi	35	12,150	16,320	16,251	16,904	2,077	10,424	9,958	3,913	87,996	97,040	91%
Home Base - Manteca	12	3,172	5,472	4,045	5,249	2,063	3,395	4,433	67	27,895	33,271	84%
Walnut	24	11,221	13,005	12,719	10,174	9,667	11,556	13,927	12,300	94,568	133,083	71%
Lodi UCC	30	11,372	11,887	12,830	10,884	8,821	10,755	14,080	12,001	92,631	166,354	56%
Home Base - Stockton	90	18,088	24,844	20,686	23,400	11,753	17,235	13,715	33	129,753	249,531	52%
Kennedy	16	7,180	5,402	7,181	4,740	2,063	5,560	6,831	5,517	44,474	88,722	50%
St. Mary's	16	5,144	6,702	5,927	4,858	3,210	5,422	5,956	5,572	42,791	88,722	48%
Chrisman	30	12,312	16,785	11,548	8,606	3,809	8,606	14,242	200	76,107	166,354	46%
Marci Massei	24	5,173	6,050	6,373	5,055	4,171	6,333	13,332	10,446	56,933	133,083	43%
California Street	24	9,349	9,973	9,716	7,545	5,825	6,346	7,270	100	56,123	133,083	42%
Home Base - Tracy	12	233	1,607	1,689	2,025	0	683	504	0	6,742	33,271	20%
Administrative Services		251	1,678	0	0	0	0	0	0	1,928	0	
Program Services		11,721	11,575	21,921	30,939	8,655	13,104	10,247	8,655	116,817	21,858	534%
Policy Council		57	187	0	175	48	0	0	0	467	2,713	17%
SUBTOTAL IN-KIND	**313**	**107,421**	**131,485**	**130,886**	**130,555**	**62,162**	**99,418**	**114,497**	**58,803**	**835,228**	**1,347,083**	**62%**

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 + Expansion Budget to Actual Report for the Period Ended September 30, 2019 – **Info Item**

Date: October 23, 2019

Effective September 1, 2019, funds formerly awarded under Early Head Start Child Care Partnerships (grant #09HP0036) were rolled into Early Head Start Child Care Expansion (grant #09HP000163).

The following are highlights of the Early Head Start Child Care Partnerships & Expansion Budget to Actual Report for the period March 1, 2018 through September 30, 2019. Seven months (58%) of the 12-month budget period have elapsed.

Base Funds
Overall expenditures are at 5% of the budget.

Training & Technical Assistance (T&TA)
Overall expenditures are at 1% of the budget.

Non-Federal Share
Non-Federal share is at 0% of the budget.

Community Action Partnership of Kern
Early Head Start Child Care Partnerships + Expansion
Budget to Actual Report
Budget Period: March 1, 2019 - February 29, 2020
Report Period: March 1, 2019 - September 30, 2019
Month 7 of 12 (58%)

Prepared 10/15/2019

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	608,125	35,977	572,148	6%	94%
FRINGE BENEFITS	192,825	8,870	183,955	5%	95%
SUPPLIES	46,656	3	46,653	0%	100%
CONTRACTUAL	766,959	37,837	729,122	5%	95%
OTHER	153,605	4,374	149,231	3%	97%
INDIRECT	167,944	4,560	163,384	3%	97%
TOTAL BASE FUNDING	**1,936,114**	**91,620**	**1,844,494**	**5%**	**95%**

TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	3,088	560	2,528	18%	82%
SUPPLIES	14,930	0	14,930	0%	100%
OTHER	26,696	95	26,601	0%	100%
INDIRECT	4,471	65	4,406	1%	99%
TOTAL TRAINING & TECHNICAL ASSISTANCE	**49,185**	**720**	**48,465**	**1%**	**99%**

START UP					
SUPPLIES	258,000	2,400	255,600	1%	99%
OTHER	196,545	0	196,545	0%	100%
INDIRECT	45,455	240	45,215	1%	99%
TOTAL START UP	**500,000**	**2,640**	**497,360**	**1%**	**99%**

GRAND TOTAL EHS FEDERAL FUNDS	**2,485,299**	**94,980**	**2,390,319**	**4%**	**96%**

NON-FEDERAL SHARE

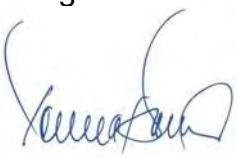
SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	528,694	0	528,694	0%	100%
TOTAL NON-FEDERAL	**528,694**	**0**	**528,694**	**0%**	**100%**

Budget reflects Notice of Award **#09HP000163-01-01**

Actual expenditures include posted expenditures and estimated adjustments through 09/30/2019.

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Budget and Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5c:* Application for Continued Funding of Early Head Start Child Care Partnership with Resolution – **Action Item**

Date: October 23, 2019

Head Start is requesting approval to submit an application for 2020-2021 funding of the Early Head Start Child Care Partnership (EHS CCP) Kern grant #09CH000163.

The budget detail for HS/EHS Kern being presented today represents the second year of funding after the formerly two partnership grants were combined in the September 1, 2019 award. Program is not requesting changes to the program deliver options for this grant. The EHS CCP application is due December 1, 2019.

The HS/EHS Kern application to be submitted will describe the program design, goals and approach to delivery for the funding period 03/01/2020 – 01/28/2021. CAPK will maintain serving a total of 152 children. For EHS, program will partner with other providers in the community to serve 128 infant and toddlers. Additionally, program will serve 24 center-based toddlers in a direct service model.

The funding levels for this 12-month period 03/01/2020 through 02/28/2021 are:
Early Head Start

- $2,296,838 for program operations;
- $ 56,185 for training and technical assistance.

Total Funding

- $2,353,023

The attached budget detail provides allocated expenses by major category. Revisions (if any) are detailed in the right-hand column.

Recommendation:
Staff recommends the Budget and Finance Committee approve with resolution submission of the continued funding application with the budget detail presented for Early Head Start Child Care partnership 09CH000163 for the 2020-2021 budget period.

Attachments:
EHS Partnership Budget Detail Summary
Resolution #2019-19

EARLY HEAD START
Child Care Partnerships and Center Based Expansion
Child and Adult Care Food Program
2020-2021 BUDGET

BUDGETED EXPENSES	2019-2020	2020-2021	Variance	Comments
PERSONNEL	**674,963**	**704,216**	**29,253**	
FRINGE BENEFITS	**215,426**	**208,046**	**(7,380)**	
TRAVEL	**5,294**	**5,294**	**-**	Travel incidental to training
EQUIPMENT		**-**		
SUPPLIES				
Office Supplies	6,220	4,945	(1,275)	
Child and Family Services Supplies	23,790	13,590	(10,200)	
Food Services Supplies	14,400	5,880	(8,520)	
Other Supplies	19,511	20,151	640	
SUPPLIES	**63,921**	**44,566**	**(19,355)**	
CONTRACTUAL				
Software support/maintenance	975	4,712	3,737	
Payments to Child Care Partners	991,968	1,004,844	12,876	
CONTRACTUAL	**992,943**	**1,009,556**	**16,613**	
OTHER				
2. Rent	62,064	62,324	260	
4. Utilities	20,682	22,350	1,668	
5. Building & Child Liability Insurance	2,328	3,150	822	
6. Maintenance, Repair, Other Occupancy	14,655	18,310	3,655	
9. Nutrition Services	29,400	52,920	23,520	
10. Child Services Consultants	15,940	3,000	(12,940)	
13. Parent Services	1,720	1,010	(710)	
15. Publications/Advertising/Printing	4,135	3,250	(885)	
16. Training & Staff Development	22,922	29,393	6,471	
17. Other	21,300	8,330	(12,970)	
OTHER	**195,146**	**204,037**	**8,891**	
INDIRECT	**205,330**	**208,245**	**2,915**	10% de minimus
TOTAL BUDGETED EXPENSES	**$ 2,353,023**	**$ 2,383,960**	**$ 30,937**	

EARLY HEAD START
Child Care Partnerships and Center Based Expansion
Child and Adult Care Food Program
2020-2021 BUDGET

REVENUES	**2019-2020**	**2020-2021**	**Variance**	
Early Head Start Program Operations	2,296,838	2,296,838	-	
Early Head Start Training & Technical Assistance	56,185	56,185	-	
Estimated Child & Adult Care Food Program	29,400	30,937	1,537	
TOTAL REVENUES	**2,382,423**	**2,383,960**	**1,537**	

SUMMARY

TOTAL REVENUES	2,383,960
TOTAL BUDGETED EXPENDITURES	2,383,960
DIFFERENCE	**0**
ESTIMATED ADMINISTRATIVE COST	**7.67%**

Includes Non-Federal Share

NOTES:

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

The Non-Federal Share required by Early Head Start will be $588,256. The non-federal portion of child subsidies used by Child Care Partners to fund services, estimated at approximately $477,043, will be used toward non-federal share. The remainder will be furnished by volunteers, professionals, and other contributors.

RESOLUTION # 2019-19

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Refunding Application for Early Head Start Child Care Partnership

The Board of Directors of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on October 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 Early Head Start Child Care Partnership, Grant #09CH000163, has requested to submit an application for continued funding for the 2020-2021 budget year; and

WHEREAS, the Office of Head Start requires that an authorized signatory be named for the Head Start and Early Head Start Kern contract; 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 a continued funding application for Early Head Start Child Care Partnership; 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 continued funding application for Head Start and Early Head Start Kern, #09CH000163.

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

_____ _____

Curtis Floyd, Chair Date
CAPK Board of Directors

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Budget and Finance Committee



From: Donna Holland, Fiscal Administrator

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

Date: October 23, 2019

Head Start is requesting approval to submit an application for 2020-2021 funding of the Head Start (HS) and Early Head Start (EHS) Kern grant #09CH011132.

At the October 16, 2019 PRE Committee meeting, Jerry Meade, PDM Administrator presented and subsequently received approval for the HS/EHS Kern Program Options for the second year of the current funding cycle. The budget detail for HS/EHS Kern being presented today is the final component for the application due December 1, 2019.

The HS/EHS Kern application to be submitted will describe the program design, goals and approach to delivery for the funding period 03/01/2020 – 01/28/2021. CAPK will maintain serving a total of 1,763 children. For HS, program will serve 1317 in center-based. For EHS, program will serve a total of 446; 330 in center-based and 116 in home based.

The funding levels for this 12-month period 03/01/2020 through 02/28/2021 are:
Head Start
- $17,093,360 for program operations;
- $ 177,586 for training and technical assistance.

Early Head Start
- $8,578,498 for program operations;
- $ 168,586 for training and technical assistance.

Total Funding
- $26,018,586

The attached budget detail provides allocated expenses by major category. Revisions (if any) are detailed in the right-hand column.

Recommendation:
Staff recommends the Budget and Finance Committee approve with resolution submission of the continued funding application with the budget detail presented for Head Start and Early Head Start Kern 09CH011132 for the 2020-2021 budget period.

Attachments:
HS/EHS Kern Budget Detail Summary
Resolution #2019-20

HEAD START & EARLY HEAD START KERN
CHILD AND ADULT CARE FOOD PROGRAM
CALIFORNIA DEPARTMENT OF EDUCATION
2020-2021 BUDGET

BUDGETED EXPENDITURES

Head Start/Early Head Start Program Operations, Child & Adult Care Food Program, California Department of Education	2019-2020 BUDGET	2020-2021 BUDGET	VARIANCE increase (decrease)	Comments
PERSONNEL	**18,653,380**	**19,426,846**	**773,466**	4.5% Increases for FSWs
FRINGE BENEFITS	**5,885,138**	**6,498,092**	**612,954**	Increase to health insurance coverage
TRAVEL	**39,872**	**81,276**	**41,404**	In-state travel moved from Other category
EQUIPMENT	**-**	**-**	**-**	
SUPPLIES				
Office Supplies	304,500	287,000	**(17,500)**	
Child and Family Services Supplies	566,026	521,025	**(45,001)**	
Food Services Supplies	80,000	80,000	**-**	
Other Supplies (e.g. janitorial)	190,788	168,793	**(21,995)**	
TOTAL SUPPLIES	**1,141,314**	**1,056,818**	**(84,496)**	
CONTRACTUAL				
Administrative Services	30,000	104,000	**74,000**	Legal fees
Training & Technical Assistance	17,174	17,174	**-**	
Other Contracts	74,178	73,098	**(1,080)**	
TOTAL CONTRACTUAL	**121,352**	**194,272**	**72,920**	
OTHER				
Rent	546,440	653,220	**106,780**	
Mortgage	386,000	297,840	**(88,160)**	
Utilities, Telephone	729,500	888,503	**159,003**	Increased utilities cost
Building & Child Liability Insurance	102,700	107,200	**4,500**	
Building Maintenance/Repair	901,086	922,194	**21,108**	
Local Travel (children)	500	500	**-**	
Nutrition Services	761,012	742,033	**(18,979)**	
Child Services Consultants	22,000	64,540	**42,540**	
Volunteers	11,280	11,280	**-**	
Parent Services	50,890	51,445	**555**	
Publications/Advertising/Printing	93,200	102,500	**9,300**	
Training or Staff Development	251,867	210,459	**(41,408)**	In-state travel moved to Travel category
Other	477,575	463,800	**(13,775)**	
TOTAL OTHER	**4,334,050**	**4,515,514**	**181,464**	
INDIRECT	**2,236,049**	**2,298,165**	**62,116**	
BUDGETED EXPENDITURES	**32,411,155**	**34,070,983**	**1,659,828**	

HEAD START & EARLY HEAD START KERN
CHILD AND ADULT CARE FOOD PROGRAM
CALIFORNIA DEPARTMENT OF EDUCATION
2020-2021 BUDGET

REVENUES

STATE & FEDERAL REVENUES	2018-2019 BUDGET	2019-2020 BUDGET	VARIANCE increase (decrease)	Comments
Head Start/EHS Program Operations	25,202,974	26,018,030	815,056	
Estimated Child & Adult Care Food Program	882,735	1,080,589	197,854	
Estimated California Department of Education	6,325,446	6,972,364	646,918	
TOTAL STATE & FEDERAL REVENUES	**32,411,155**	**34,070,983**	**1,659,828**	

SUMMARY - 2019-2020

TOTAL REVENUES	34,070,983
TOTAL BUDGETED EXPENDITURES	34,070,983
DIFFERENCE	**0**

ESTIMATED ADMINISTRATIVE COST RATE: **11.43%**

Includes Non-Federal Share

NOTES:

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

Non-federal share of funding required by Head Start and Early Head Start will be $6,300,744. The state portion of California Department of Education funds, estimated at approximately $4,430,000, will be used toward non-federal share. The remainder will be provided by volunteers, professionals, and other contributors.

RESOLUTION # 2019-20

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Refunding Application for Head Start/Early Head Start Kern

The Board of Directors of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on October 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 and Early Head Start Kern, Grant #09CH011132, has requested to submit an application for continued funding for the 2020-2021 budget year; and

WHEREAS, the Office of Head Start requires that an authorized signatory be named for the Head Start and Early Head Start Kern contract; 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 a continued funding application for Early Head Start San Joaquin; 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 continued funding application for Head Start and Early Head Start Kern, #09CH011132.

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

_____ _____

Curtis Floyd, Chair Date
CAPK Board of Directors

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Budget & Finance Committee

From: Jerry Meade, PDM Administrator

Carmen Segovia, Director of Health and Nutrition

Date: October 23, 2019

Subject: *Agenda Item 5e:* Request to Approve Submission of the Fiscal Year 2020-2021 Continued Funding Application for California Department of Education Programs (CMAP, CSPP, CMIG, CMSS, CCTR) with Resolution – **Action Item**

The Migrant Alternative Payment Program (CMAP) provides childcare services to migrant agricultural working families through local childcare providers. The program provides services through six (6) entry counties: Kern, Kings, Fresno, Madera, Merced, Tulare, and throughout California.

State Preschool, Migrant Child Care/Specialized Services, and General Child Care funds are partnered with Head Start and Early Head Start funds to provide full-day center-based services for children of families needing childcare in order to work or attend school or job-training. The number of children to be served with these funds effective July 1, 2020 will be 1,092. This is an increase of 118 children over the prior year.

The funds will be used to continue the Migrant Alternative Payment, State Preschool, Migrant Child Care, Migrant Specialized Services, and General Child Care, with the following estimated funding:

- Migrant Alternative Payment (CMAP): $9,584,682 (increased $1,126,877)
- State Preschool (CSPP): $4,391,087 (increased $138,287)
- Migrant Child Care (CMIG): $ 262,648 (increased $8,271)
- Migrant Specialized Services (CMSS): $ 39,396 (increased $1,240)
- General Child Care (CCTR) $3,038,982 (increased $95,954)

Recommendation

Staff recommends the Budget & Finance Committee approve with resolution the submission of the Fiscal Year 2019-2020 Continued Funding Application for California Department of Education programs.

Attachment:
Resolution #2019-21

RESOLUTION # 2019-21

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Submission of the 2020-2021 California Department of Education Continued Funding Application

The Board of Directors of Community Action Partnership of Kern, located at 5005 Business Park North, Bakersfield, CA 93309, met on October 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, program is requesting to submit to submit the California Department of Education continued funding application for State Preschool (CSPP), Migrant Child Care (CMIG), General Child Care (CCTR), Migrant Specialized Services (CMSS) and Migrant Alternative Payment (CMAP) from July 1, 2020 through June 30, 2021; and

WHEREAS, the California Department of Education requires that an authorized signatory be named for the refunding application: and

NOW, THEREFORE, be it resolved that the Executive Committee of the 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 CDE Continued Funding Application.

APPROVED by a majority vote of the Executive Committee of Community Action Partnership of Kern, this 30th day of October 2019.

_____ _____

Curtis Floyd, Chair Date
CAPK Board of Directors

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee

From: Pritika Ram, Director of Administration

Date: October 23, 2019

Subject: *Agenda Item 5f*: 211 Kern and County of Kern Contract - **Action Item**

Through our 211 Kern Call Center program, we have renewed the County of Kern contract for the term beginning July 01, 2019 to June 30, 2020 in the amount of $45,000.00, a slight increase from the prior year by $262.00. The scope of services is to provide 2-1-1 Informational and Referral services through a rapid telecommunications system for all residents to obtain services about government services.

Currently, this contract is listed as part of the Special Services budget for Non-profit Contributions under the County budget, which can expose the 211 Call Center contract to not be renewed and/or limit any substantial increases in dollars and scope of work in future years. Staff are in conversations with the County to reassess their needs and discuss the benefits of an alternative contract, such as, a vital service and/or a direct services contract.

Recommendation:

Staff recommends Board approval of County of Kern County for 2-1-1 Information and Referral services for the 2019-20 contract period.

Attachment:
Agreement for Call 2-1-1 Information and Referral Services County of Kern 2019-20

AGREEMENT
FOR
CALL 2-1-1 INFORMATION AND REFERRAL SERVICE
(County of Kern – Community Action Partnership of Kern)

THIS AGREEMENT ("**Agreement**"), made effective this _____ ("**Effective Date**"), is by and between the COUNTY OF KERN, a political subdivision of the State of California ("**COUNTY**"), and the COMMUNITY ACTION PARTNERSHIP OF KERN, a California non-profit corporation ("**PARTNERSHIP**"). COUNTY and PARTNERSHIP are referred to herein individually as "**Party**" and collectively as "**Parties**".

RECITALS:

The Board of Supervisors of the COUNTY may enter into agreements with organizations providing advice, assistance, and information to low-income, elderly, and disadvantaged residents of Kern County.

The Board of Supervisors desires a rapid telecommunication system for all residents to obtain information and referral about government services by calling 2-1-1.

PARTNERSHIP is actively collaborating with many community agencies to maintain and expand a 2-1-1 calling system in Kern County.

Funds were appropriated in the Fiscal Year 2019-20 County Budget in the sum of Fourty Five Thousand ($45,000) Dollars to be used by contracting with PARTNERSHIP to provide a 2-1-1 Informational and Referral System ("**2-1-1 System**").

NOW, THEREFORE, the Parties agree as follows:

1. During the term beginning July 1, 2019 and ending June 30, 2020, PARTNERSHIP will use the funds provided under this Agreement to operate the 2-1-1 System in Kern County.

2. In full consideration for all services rendered by PARTNERSHIP, COUNTY agrees to pay, and PARTNERSHIP agrees to accept, the sum of Forty Five Thousand ($45,000) Dollars.

3. PARTNERSHIP shall be solely responsible for all costs and expenses of implementing and maintaining the 2-1-1 System. COUNTY'S sole obligation under and pursuant to the terms and provisions of this Agreement shall be the payment specified in **Paragraph 2**.

4. In the performance of all services under this Agreement, PARTNERSHIP shall be, and acknowledges that it is, in fact and law, an independent contractor and not an agent or employee of the COUNTY. PARTNERSHIP has and retains the right to exercise full supervision and control over the manner and methods of providing services to the COUNTY under this Agreement. PARTNERSHIP retains full supervision and control over the employment, direction, compensation and discharge of all persons assisting PARTNERSHIP in the provision of services under this Agreement. With respect to PARTNERSHIP'S employees, PARTNERSHIP shall be solely responsible for the payment of wages, benefits and other compensation compliance with all occupational safety, welfare and civil rights laws, tax withholding and payment of employee taxes, whether federal State or local, and compliance with any and all other laws regulating employment.

5. PARTNERSHIP agrees to maintain and make available to the County accurate books and records relative to all of its activities under this Agreement. Partnership shall permit the County to audit,

examine and make excerpts and transcripts from such records, and to conduct audits of all invoices, materials, or other data related to all other matters covered by this Agreement. Partnership shall maintain such data and records in an accessible location and condition for a period of not less than three years from the conclusion of the term specified in **Paragraph 1**, or until after the conclusion of any audit, whichever occurs last.

6. PARTNERSHIP agrees to indemnify, defend and hold harmless, the COUNTY, the COUNTY'S Board members, agents, elected and appointed officials and officers, employees, volunteers and authorized representatives from any and all losses, liabilities, charges, damages, claims, liens, causes of action, awards, judgments, costs and expenses, of whatever kind or nature (including, but not limited to, reasonable attorneys' fees of counsel retained by COUNTY, expert fees, costs of staff time and investigation costs) which arise out of or are in any way connected with any negligent or willful act or omission of PARTNERSHIP or its officers, agents employees, independent contractors, sub-contractors of any tier or authorized representatives arising out of this Agreement. Without limiting the generality of the forgoing, the same shall include bodily and personal injury or death to any person or persons; damage to any property, regardless of where located, including the property of PARTNERSHIP; and any workers' compensation claim or suit arising from or connected with any services performed pursuant to this Agreement on behalf of PARTNERSHIP by any person or entity. PARTNERSHIP; and any workers' compensation claim or suite arising from or connected with any services performed pursuant to this Agreement on behalf of PARTNERHIP by any person or entity. PARTNERSHIP shall also indemnify COUNTY from any and all liability or damages incurred by COUNTY from any improper expenditure of funds by PARTNERSHIP.

7. It is understood that PARTNERSHIP, in PARTNERSHIP'S performance of any and all duties under this Agreement, except as otherwise provided in this Agreement, has no authority to bind the COUNTY to any agreements or undertakings.

8. The COUNTY may immediately suspend or terminate this Agreement, in whole or in part where in the determination of the COUNTY there is:

   a. An illegal or improper use of the funds provided by the COUNTY; or

   b. A failure to comply with any term of this Agreement.

   In no event shall any payment by the COUNTY constitute a waiver by the COUNTY of any breach of this Agreement or any default, which may then exist on the part of PARTNERSHIP. Neither shall such payment impair or prejudice any remedy available to the COUNTY with respect to the breach or default. The COUNTY shall have the right to demand of PARTNERSHIP the repayment to the COUNTY of any funds disbursed to PARTNERSHIP under this Agreement which in the judgment of the COUNTY were not expended in accordance with the terms of this Agreement. PARTNERSHIP shall promptly refund any such funds upon demand. In addition to immediate suspension or termination, the COUNTY may impose any other remedies available at law, in equity, or otherwise specified in this Agreement.

9. INSURANCE. PARTNERSHIP, in order to protect County and its board members, officials, agents, officers, and employees against all claims and liability for death, injury, loss and damage as a result of PARTNERSHIP's actions in connection with the performance of PARTNERSHIP's obligations, as required in this Agreement, shall secure and maintain insurance as described below. PARTNERSHIP shall not perform any work under this Agreement until PARTNERSHIP has obtained all insurance required under this section and the required certificates of insurance and all

required endorsements have been filed with the County's authorized insurance representative, Insurance Tracking Services Inc. (ITS). Receipt of evidence of insurance that does not comply with all applicable insurance requirements shall not constitute a waiver of the insurance requirements set forth herein. The required documents must be signed by the authorized representative of the insurance company shown on the certificate. Upon request, PARTNERSHIP shall supply proof that such person is an authorized representative thereof, and is authorized to bind the named underwriter(s) and their company to the coverage, limits and termination provisions shown thereon. The PARTNERSHIP shall promptly deliver to ITS a certificate of insurance, and all required endorsements, with respect to each renewal policy, as necessary to demonstrate the maintenance of the required insurance coverage for the term specified herein. Such certificates and endorsements shall be delivered to ITS prior to the expiration date of any policy and bear a notation evidencing payment of the premium thereof if so requested. PARTNERSHIP shall immediately pay any deductibles and self-insured retentions under all required insurance policies upon the submission of any claim by PARTNERSHIP or County as an additional insured.

a. Workers' Compensation and Employers Liability Insurance Requirement -- In the event PARTNERSHIP has employees who may perform any services pursuant to this Agreement, PARTNERSHIP shall submit written proof that PARTNERSHIP is insured against liability for workers' compensation in accordance with the provisions of section 3700 of the California Labor Code.

   PARTNERSHIP shall require any sub-contractors to provide workers' compensation for all of the subcontractors' employees, unless the sub-contractors' employees are covered by the insurance afforded by PARTNERSHIP. If any class of employees engaged in work or services performed under this Agreement is not covered by California Labor Code section 3700, PARTNERSHIP shall provide and/or require each sub-contractor to provide adequate insurance for the coverage of employees not otherwise covered. PARTNERSHIP shall also maintain employer's liability insurance with limits of one million dollars ($1,000,000) for bodily injury or disease.

b. Liability Insurance Requirements:

   (1) PARTNERSHIP shall maintain in full force and effect, at all times during the term of this Agreement, the following insurance:

      (a) Commercial General Liability Insurance including, but not limited to, Contractual Liability Insurance (specifically concerning the indemnity provisions of this Agreement with the County), Products-Completed Operations Hazard, Personal Injury (including bodily injury and death), and Property Damage for liability arising out of PARTNERSHIP's performance of work under this Agreement. The Commercial General Liability insurance shall contain no exclusions or limitation for independent contractors working on the behalf of the named insured. PARTNERSHIP shall maintain the Products-Completed Operations Hazard coverage for the longest period allowed by law following termination of this Agreement. The amount of said insurance coverage required by this Agreement shall be the policy limits, which shall be at least one million dollars ($1,000,000) each occurrence and two million dollars ($2,000,000) aggregate.

      (b) Automobile Liability Insurance against claims of Personal Injury (including bodily injury and death) and Property Damage covering any vehicle and/or all owned, leased, hired and non-owned vehicles used in the performance of services pursuant to this

Agreement with coverage equal to the policy limits, which shall be at least one million dollars ($1,000,000) each occurrence.

(c) Professional Liability (Errors and Omissions) Insurance, for liability arising out of, or in connection with, the performance of all required services under this Agreement, with coverage equal to the policy limits, which shall not be less than one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) aggregate.

(2) The Commercial General Liability and Automobile liability Insurance required in this subparagraph b. shall include an endorsement naming the County and County's board members, officials, officers, agents and employees as additional insureds for liability arising out of this Agreement and any operations related thereto. Said endorsement shall be provided using one of the following three options: (i) on ISO form CG 20 10 11 85; or (ii) on ISO form CG 20 37 10 01 plus either ISO form CG 20 10 10 01 or CG 20 33 10 01; or (iii) on such other forms which provide coverage at least equal to or better than form CG 20 10 11 85.

(3) Any self-insured retentions in excess of $100,000 must be declared on the Certificate of Insurance or other documentation provided to County and must be approved by the County Risk Manager.

(4) If any of the insurance coverages required under this Agreement is written on a claims-made basis, PARTNERSHIP, at PARTNERSHIP's option, shall either (i) maintain said coverage for at least three (3) years following the termination of this Agreement with coverage extending back to the effective date of this Agreement; (ii) purchase an extended reporting period of not less than three (3) years following the termination of this Agreement; or (iii) acquire a full prior acts provision on any renewal or replacement policy.

c. Cancellation of Insurance -- The above stated insurance coverages required to be maintained by PARTNERSHIP shall be maintained until the completion of all of PARTNERSHIP's obligations under this Agreement except as otherwise indicated herein. Each insurance policy supplied by the PARTNERSHIP shall not be suspended, voided, cancelled or reduced in coverage or in limits except after ten (10) days written notice by PARTNERSHIP in the case of non-payment of premiums, or thirty (30) days written notice in all other cases. This notice requirement does not waive the insurance requirements stated herein. PARTNERSHIP shall immediately obtain replacement coverage for any insurance policy that is terminated, canceled, non-renewed, or whose policy limits have been exhausted or upon insolvency of the insurer that issued the policy.

d. All insurance shall be issued by a company or companies admitted to do business in California and listed in the current "Best's Key Rating Guide" publication with a minimum rating of A-; VII. Any exception to these requirements must be approved by the County Risk Manager.

e. If PARTNERSHIP is, or becomes during the term of this Agreement, self-insured or a member of a self-insurance pool, PARTNERSHIP shall provide coverage equivalent to the insurance coverages and endorsements required above. The County will not accept such coverage unless the County determines, in its sole discretion and by written acceptance, that the coverage proposed to be provided by PARTNERSHIP is equivalent to the above-required coverages.

f. All insurance afforded by PARTNERSHIP pursuant to this Agreement shall be primary to and not contributing to all insurance or self-insurance maintained by the County. An endorsement

shall be provided on all policies, except professional liability/errors and omissions, which shall waive any right of recovery (waiver of subrogation) against the County. A waiver of right of recovery (waiver of subrogation) is only required on Workers' Compensation policies when a PARTNERSHIP's personnel deliver or perform services for the County while on County property.

g. Insurance coverages in the minimum amounts set forth herein shall not be construed to relieve PARTNERSHIP for any liability, whether within, outside, or in excess of such coverage, and regardless of solvency or insolvency of the insurer that issues the coverage; nor shall it preclude the County from taking such other actions as are available to it under any other provision of this Agreement or otherwise in law.

h. Failure by PARTNERSHIP to maintain all such insurance in effect at all times required by this Agreement shall be a material breach of this Agreement by PARTNERSHIP. County, at its sole option, may terminate this Agreement and obtain damages from PARTNERSHIP resulting from said breach. Alternatively, County may purchase such required insurance coverage, and without further notice to PARTNERSHIP, County shall deduct from sums due to PARTNERSHIP any premiums and associated costs advanced or paid by County for such insurance. If the balance of monies obligated to PARTNERSHIP pursuant to this Agreement are insufficient to reimburse County for the premiums and any associated costs, PARTNERSHIP agrees to reimburse County for the premiums and pay for all costs associated with the purchase of said insurance. Any failure by County to take this alternative action shall not relieve PARTNERSHIP of the responsibility of obtaining insurance.

10. Any notice required or permitted to be given under this Agreement shall be in writing and shall be served by registered mail or personal service upon the other Party. When served by registered mails, service shall be conclusively deemed to be made three days after deposit with the United States Postal Service (postage prepaid) addressed to the Party to whom such notice is to be given as follows:

Notice to COUNTY shall be made to:

Clerk of the Board of Supervisors
1115 Truxtun Avenue, 5th Floor
Bakersfield, CA 93301

Notice to PARTNERSHIP shall be made to:

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

11. None of the funds provided under this Agreement shall be used for any political activity, or to further the election or defeat of any candidate for public office contrary to federal or State Laws, statutes, regulations, rules or guidelines. In addition, none of the funds provided or property purchased under this Agreement shall be used for purposes designed to support or defeat legislation before the Congress of the United States of America or the Legislature of the State of California.

12. No covenant or condition of this Agreement can be waived except by the written consent of the COUNTY. Forbearance or indulgence by the COUNTY in any regard whatsoever shall not constitute a waiver of the covenant or condition to be performed by PARTNERSHIP. The COUNTY

shall be entitled to invoke any remedy available to the COUNTY under this Agreement or by law or in equity despite said forbearance or indulgence.

13. The Parties hereto agree that the provisions of this Agreement will be construed pursuant to the laws of the State of California. This Agreement has been entered into and is to be performed in the County of Kern. Accordingly, the Parties agree that the venue of any action relating to this Agreement shall be in the County of Kern.

14. No right or remedy herein conferred on or reserved to the COUNTY is exclusive of any other right or remedy herein or by law or equity provided or permitted, but each shall be cumulative of every other right or remedy given hereunder or now or hereafter existing by law or in equity or by statute or otherwise, and may be enforced concurrently or from time to time.

15. Each Party has full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each Party has been properly authorized and empowered to enter into this Agreement.

16. It is expressly understood and agreed that the enforcement of these terms and conditions, and all rights of action relating to such enforcement, shall be strictly reserved to the COUNTY and PARTNERSHIP. Nothing contained in this Agreement shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of the COUNTY and PARTNERSHIP that any such person or entity, other than the COUNTY or PARTNERSHIP, receiving services or benefits under this Agreement shall be deemed an incidental beneficiary only.

17. PARTNERSHIP shall observe and comply with all applicable local, State and federal laws, ordinances, rules and regulations now in effect or hereafter enacted, each of which are hereby made a part hereof and incorporated herein by reference.

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IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed on the Effective Date.

COUNTY OF KERN

By: _____

Chairman
Board of Supervisors

"COUNTY"

APPROVED AS TO CONTENT:
County Administrative Office

By: _____

Ryan J. Alsop
County Administrative Officer

COMMUNITY ACTION PARTNERSHIP OF KERN

By: _____

Jeremy T. Tobias, Chief Executive Officer
Community Action Partnership of Kern

"PARTNERSHIP"

APPROVED AS TO FORM:
Office of County Counsel

By: _____

Deputy County Counsel

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee

From: Pritika Ram, Director of Administration

Date: October 23, 2019

Subject: *Agenda Item 5g*: Coordinated Entry System and United Way of Kern Contract - **Action Item**

Through our 211 Kern Call Center / Coordinated Entry System program, we have entered into a new contract with the United Way of Kern County for funding under the California Emergency Solutions and Housing program (CESH) in the amount of $57,000.00 beginning October 03, 2019 and expiring on July 24, 2024.

Our current staffing profile for Coordinated Entry System (CES) has two Homeless Navigators; however, since the start of the program in October 2018, we have seen an increase the number of calls and types of services, including assessments required among the Homeless Continuum of Care. On a frequent basis, our CES staff work directly with the homeless service providers to re-assess needs and application of the program, including adjusting to meet the need of the clients, reducing duplication of effort, and improving utilization of services among the providers.

This contract is for one-time funding to support one (1) additional Homeless Navigator position. This position will support the CES team, which consists of two (2) Homeless Navigators, one (1) Program Specialist (vacant) and one (1) Program Coordinator. They will be tasked with identifying highly vulnerable homeless individuals, facilitate referrals and resources, and connect to social services and permanent housing. The Homeless Navigator will also assist in obtaining readiness documentation, in addition to, conducting appropriate assessments (QRT and VI-SPDAT), enter clients in the Coordinated Entry System and inputs client's data into the HMIS homeless data base for all clients receiving homeless services.

Recommendation:

Staff recommends Board approval of United Way of Kern County – California Emergency Solutions and Housing program for the 2019-24 contract period and authorize the Chief Executive Officer to execute the agreement.

Attachment:
Agreement No. 18-CESH-12453

AGREEMENT NO. 18-CESH-12453

AGREEMENT FOR SUBGRANT OF HOMELESS EMERGENCY AID PROGRAM ("CESH") FUNDS

THIS AGREEMENT ("Agreement") is made and entered into on _____ 2019, by and between the **UNITED WAY OF KERN COUNTY**, a California non-profit public benefit corporation (**"United Way"**), Community Action Partnership of Kern, a California nonprofit public benefit corporation (**"Subgrantee"** herein).

R E C I T A L S

WHEREAS, California Governor Gavin C. Newson, and the members of the California Legislature have recognized the urgent and immediate need for funding at the local level to combat homelessness; and

WHEREAS, the Governor and Legislature have provided grant funding to charitable organizations and local governments under the California Emergency Solutions and Housing Program (**"CESH"**) as part of Pursuant to Health and Safety Code, Section 50490.1 (b); and

WHEREAS, the State of California has granted CESH funds to the United Way for the purpose of combating homelessness in Kern County; and

WHEREAS, the terms of the State of California's CESH grant to United Way authorize United Way to subgrant CESH monies to fund activities eligible under CESH.

WHEREAS, United Way seeks to subgrant a portion of the CESH funds it has received from the State of California to Subgrantee for the purposes identified herein; and

WHEREAS, Subgrantee has experience in combating homelessness in Kern County by providing various services to the homeless in Kern County and has demonstrated proficiency in providing such services.

NOW, THEREFORE, United Way and Subgrantee mutually agree as follows:

1. **INCORPORATION OF RECITALS**. The parties to this Agreement hereby incorporate each of the foregoing recitals as if set forth herein and represent and warrant they are true in all material respects.

2. **TERM**. The term of this Agreement shall begin as of the date of its execution by all parties to it. This Agreement shall terminate (i) once the Subgrant is entirely expended, which shall in no event be later than July 24, 2024, (ii) pursuant to a breach by Subgrantee through which United Way elects to terminate this Agreement, or (iii) by United Way according to Article 14, Section 14.6. Notwithstanding the foregoing, Subgrantee's obligations at Article 12 shall survive the termination of this agreement.

3. **COMPLIANCE WITH GRANT TERMS**. Subgrantee shall comply with (i) all provisions of Chapter 5 of Part 1 of Divisions 31 of the California Health and Safety Code, (ii) in providing the Emergency Homeless Services (defined below), and (iii) in using the Subgrant (defined below). Subgrantee shall comply with the terms and conditions binding all recipients of CESH funds, as contained in United Way's "**State CESH Agreement**", a true and correct copy of which is identified in **Exhibit "A"** and is attached hereto and incorporated by reference. Pursuant thereto, Subgrantee shall only utilize the Subgrant for eligible activities, as defined by CESH.

4. **APPLICATION OF SUBGRANT.**

4.1. **Scope of Work**. The Subgrantee operates an ongoing program to help eliminate homelessness described on **Exhibit "B"** which is attached hereto and incorporated herein by reference as if set forth in full ("**Emergency Homeless Services").** United Way intends that the Subgrant shall be utilized to reimburse Subgrantee for Eligible Costs incurred in the provision of the Emergency Homeless Services, and provided in Article 5 below.

4.2. **Eligible Costs.**. United Way shall only apply the Subgrant to reimburse Subgrantee for any cost, expense, charge, or fee that in the sole discretion of United Way, is consistent with the intent of CESH and the express terms of its composite statutes, rules and regulations ("**Eligible Costs**").

5. **CESH SUBGRANT**. Subject to the terms and conditions of this Agreement, United Way agrees to reimburse Subgrantee for Eligible Costs up to a total amount of $57,000.00 ("**Subgrant**"). To ensure the Subgrant is used consistent with the intent of CESH, portions of the Subgrant shall be disbursed to Subgrantee through a reimbursement process, whereby United Way will reimburse Subgrantee for Eligible Costs identified herein.

5.1 **Disbursement.** United Way shall disburse the Subgrant (contingent on the receipt of funds from the state) as follows:

5.1.1 **Preliminary Distribution**. Within five (5) days of the execution by this Agreement, United Way will distribute one-twelfth (1/12) of the Subgrant to Subgrantee. Subgrantee shall submit a Subgrantee Invoice (defined below) to United Way, within thirty (30) days of the preliminary distribution. If United Way determines that any portion of the preliminary distribution was used for a cost, expense, charge or fee that United Way determines is not an Eligible Cost, Subgrantee shall reimburse United Way for such portion upon request.

5.1.2 **Reimbursement**. Thereafter, United Way shall reimburse Subgrantee,

using portions of the Subgrant for Eligible Costs incurred by Subgrantee in the provision of Emergency Homeless Services, after receipt of Subgrantee Invoices, until the Subgrant is completely disbursed, this Agreement is terminated or the term of the Subgrant expires.

5.2 Subgrantee Invoices. In order to receive reimbursement from the Subgrant, Subgrantee shall submit Subgrantee Invoices which identify Subgrantee's Eligible Costs incurred in the provision of Emergency Homeless Services, in sufficient detail to allow United Way to determine which expenses are reimbursable from the Subgrant. United Way may refuse to pay any item on a Subgrantee Invoice if the item is not, in the reasonable opinion of United Way, an Eligible Cost. Subgrantee Invoices shall be submitted to United Way for periods of time no less than or more than thirty (30) days. Subgrantee Invoices shall include itemized list of Eligible Costs describing the activities which generated the Eligible Cost, the items tasks or services for which reimbursement is sought and describe the basis for computation such as cost per hour, cost per weight, cost per task, or other measurement as United Way may specify.

5.2 No Obligation for Further Grant/Responsibility for Expenses Incurred by Subgrantee. Notwithstanding this Agreement, United Way shall not be obligated in any way to reimburse any expense, cost, charge or fee incurred by Subgrantee in providing the Emergency Homeless Services beyond the term of this Agreement or upon termination of this Agreement. If during the Subgrant Period, Subgrantee incurs Eligible Costs greater than the Subgrant, Subgrantee alone shall be responsible for such expenses or costs.

5.3 Use of Funds/ /Future Funds. United Way shall reimburse Subgrantee for Eligible Costs incurred within the timeframes identified on **Exhibit "B"**, and in no event, for any Eligible Cost incurred after July 24, 2024 ("**Subgrant Period**").

6. ACCOUNTING/RECORD-KEEPING/REPORTING/AUDITING.

6.1 Accounting Standards. Subgrantee shall employ generally accepted accounting principles, utilize adequate internal controls, and maintain necessary source documentation as related to its use of the Subgrant.

6.2 Records to be Maintained. Subgrantee shall maintain the following records related to its use of the Subgrant to provide the Emergency Homeless Services:

6.2.1 Program Data. All records required to be reported to the State of California, pursuant to the State CESH Agreement attached as Exhibit A (specifically Exhibit D, Section 6, Subsection B, applicable to CESH grant subrecipients) as related to the Emergency Homeless Services to be provided by Subgrantee.

6.2.2 **Client Data**. Subgrantee shall maintain client data demonstrating client eligibility for services provided.

6.2.2.1 **Personal Data**. Subgrantee shall maintain personal information regarding the clients served. Such information shall include, but not be limited to:

6.2.2.1.1 client name;

6.2.2.1.2 address;

6.2.2.1.3 income level;

6.2.2.1.4 description of service provided.

6.2.2.2 **Eligibility Data**. For each client, Subgrantee shall identify whether or not the client is:

6.2.2.2.1 a homeless veteran;

6.2.2.2.2 an unaccompanied homeless youth;

6.2.2.2.3 a homeless person in a family with children.

to help assess and determine such client's eligibility for Emergency Homeless Services under CESH.

6.3 **Sharing of Information**. Subgrantee shall also enter all information required by Subgrantee to be maintained under this Agreement into the Kern County Homeless Management Information System ("**HMIS**") using the United States Department of Housing and Urban Development's ("HUD") standards for participation.

6.4 **Information Retention**. Subgrantee shall retain all records required to be maintained under this Agreement for a period of five (5) years after the expiration of this Agreement and a copy of said records shall be provided to United Way by Subgrantee within thirty (30) days of United Way's request for the same. Notwithstanding the above, if there is any litigation, claim, audit, negotiation or other actions that involve any of the records cited and that have started before the expiration of the five-year period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the five-year period, whichever occurs later.

6.5 Audits and Inspections. All Subgrantee records required to be maintained by Subgrantee under this Agreement shall be made available to United Way, its designee or the State of California upon reasonable request of the same at any time during normal business hours, as often as reasonably necessary to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by the Subgrantee by the requesting party thirty (30) days after receipt by Subgrantee of written notice of such deficiency. Subgrantee further agrees to have an annual audit conducted in accordance with current United Way policies concerning audits.

7. PERSONNEL & PARTICIPANT REQUIREMENTS

7.1. Nondiscrimination Requirements. During the performance of this Agreement, Subgrantee and any independent contractors retained by Subgrantee to perform Emergency Homeless Services (**"Subcontractors"**) shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex (gender), sexual orientation, gender identity, gender expression, race, color, ancestry, religion, creed, national origin (including language use restriction), pregnancy, physical disability (including HIV and AIDS), mental disability, medical condition (cancer/genetic characteristics), age (over 40), genetic information, marital status, military and veteran status, and denial of medical and family care leave or pregnancy disability leave. Subgrantee and Subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Subgrantee and its Subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Government Code § 12990 (a-f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Subgrantee and its Subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement.

7.2. Conflicts of Interest. Subgrantee, its board of directors, members, employees and Subcontractors shall not apply any portion of the Subgrant to transactions that represent a conflict of interest. A conflict of interest shall be deemed to exist if any of the foregoing engage in any activity or enterprise from which such person receives compensation, or through which such person has a financial interest, which is sponsored or funded by the Subgrant, unless the employment, activity or enterprise is required as a condition of such persons regular employment or independent contracting relationship by Subgrantee in the ordinary course of business.

7.3. Drug Free Workplace Certification. Subgrantee agrees that the terms of the Drug-Free Workplace Act of 1990, shall apply to Subgrantee, who shall be deemed an organization awarded a grant by a state agency, as described in California Government Code §

8355. By its signature hereunder, Subgrantee certifies that Subgrantee has done each of the items identified in California Government Code § 8355(a), required by an employer to provide a drug-free workplace.

7.4. Child Support Compliance Act. The Subgrantee recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part of Division 9 of the Family Code; and shall complying with the earnings assignment orders of all employees and in providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

8. COMPLIANCE WITH LAW. The Subgrantee agrees to comply with all state and federal laws, rules and regulations that bear on Subgrantee's provision of Emergency Homeless Services, including, but not limited to, construction, health and safety, labor, fair employment practices, environmental protection, equal opportunity, fair housing, and all other matters applicable and/or related to the CESH program or the Emergency Homeless Services. Subgrantee shall also be responsible for obtaining any and all permits, licenses, and approvals required for performing any Emergency Homeless Services. Subgrantee shall provide copies of permits and approvals to United Way upon request. Subgrantee, and solely Subgrantee, shall be responsible for observing and complying with any applicable federal, state, and local laws, rules or regulations affecting the Emergency Homeless Services.

9. RELATIONSHIP OF PARTIES.

9.1. Subgrantor-Subgrantee. United Way and Subgrantee agree that the relationship established by them through this Agreement is that of subgrantor and subgrantee of state funds awarded to United Way for the purposes of combatting homelessness in Kern County. Subgrantee operates the program identified on **Exhibit "B"**. It is the California CESH that places reporting and eligible use requirements contained in this Agreement. Based thereon:

9.1.1. Negation of Employment/Independent Contracting/Agency Relationship. Subgrantee shall not become or be deemed an employee and shall not be entitled to any benefits of an employee. Subgrantee shall not be an independent contractor or agent of United Way, as the Emergency Homeless Services are being provided for the benefit of the general public, and not United Way.

9.1.2. Negation of Partnership. United Way shall not become or be deemed a partner or joint-venture with Subgrantee or associate in any such relationship with Subgrantee by reason of the provisions of this Agreement.

10. REPRESENTATIONS OF THE PARTIES

10.1. United Way Sole Representations. United Way represents and warrants that:

10.1.1 It has received CESH grant monies from the State of California to be used to help reduce homelessness in California, and which uses include, subgranting such monies to organizations qualified to carry on activities to reduce homelessness in Kern County.

10.1.2 It is required by the terms of the CESH grant to monitor the use of CESH monies subgranted to ensure that the Subgrant is used for CESH purposes.

10.2. United Way and Subgrantee Representations. United Way and Subgrantee represent and warrant that:

10.2.1. The relationship established by this Agreement is that of subgrantor-subgrantee.

10.2.2. This Agreement is not an agreement for services to be provided by Subgrantee, on behalf, or at the request of, United Way, but to provide services that benefit the public generally, through the efforts that help to eliminate homelessness.

10.2.3. This Agreement does not create any relationship of employment, agency, nor shall this Agreement cause Subgrantee to become an independent contractor of United Way.

10.3. Subgrantee Representations. Subgrantee represents and warrants that:

10.3.1. Subgrantee currently operates a program through which it provides the Emergency Homeless Services in Kern County which exists independently of the Subgrant.

10.3.2. Subgrantee would operate its program providing Emergency Homeless Services with or without the Subgrant, but seeks to obtain reimbursement of Eligible Costs from the Subgrant.

10.3.3. Subgrantee is familiar with the statutes composing CESH and is aware of the eligible and ineligible activities under CESH.

10.3.4. Subgrantee has read and reviewed and the State CESH Agreement and understands its terms and the obligations it places on Subgrantee as a subrecipient of CESH grant monies.

10.3.5. Subgrantee has read and reviewed the NOFA, and understands its terms.

10.3.6. Subgrantee currently shares information regarding its activities to combat homelessness to the Kern County HMIS to share such information with HUD and to facilitate collaboration with local entities who also provide similar services.

10.3.7. Subgrantee has read and reviewed the Drug-Free Workplace Act embodied in the California Government Code, and hereby certifies that it will provide a drug-free workplace compliant with California Government Code § 8355 in performing the Emergency Homeless Services.

10.3.8. Subgrantee is experienced in providing the Emergency Homeless Services.

10.3.9. Subgrantee has not been induced to provide any Emergency Homeless Services by United Way or the Subgrant; rather, the Subgrant is being used to fund Subgrantee's existing Emergency Homeless Services.

10.4. **Continuing Representations**. Each of the representations herein by the parties shall be true and correct throughout the entire term of this Agreement.

11. **BREACH**.

11.1 The following shall constitute breaches by Subgrantee of this Agreement:

11.1.1. Subgrantee's failure to comply with the terms or conditions of this Agreement.

11.1.2. Any failure to comply with any deadlines set forth in this Agreement.

11.2 **Notice of Breach**. United Way may give written notice to Subgrantee of any breach of this Agreement by Subgrantee and Subgrantee shall cure such breach within fifteen (15) days of notice of the breach. If such breach is not cured, then this Agreement shall terminate.

11.3 **Remedies**. In addition to any other remedies that may be available to United Way at law or equity for a breach of this Agreement, United Way may:

11.3.1. Bar the Subgrantee from applying with United Way for future CESH fund

subgrants;

11.3.2. Revoke any other existing CESH award(s) to the Subgrantee;

11.3.3. Require Subgrantee to immediately return any unexpended CESH funds disbursed pursuant to this Agreement;

11.3.4. Require immediate repayment of all CESH funds disbursed to Subgrantee and expended under this Agreement;

11.3.5. Require the immediate return to United Way of all funds derived from the use of CESH funds including, but not limited to, recaptured and returned funds;

11.3.6. Seek, in a court of competent jurisdiction, an order for specific performance of the defaulted obligation or the appointment of a receiver to complete the technical assistance in accordance with CESH requirements.

11.4 **Concurrent Remedy**. No right or remedy herein conferred on or reserved to United Way is exclusive of any other right or remedy herein or by law or equity provided or permitted; but each shall be cumulative of every other right or remedy given hereunder or now or hereafter existing by law or in **equity** or by statute or otherwise, any may be enforced concurrently therewith or from time to time.

12. INDEMNIFICATION

12.1 All operations, presence or activities by the Subgrantee or its principals, officers, agents, employees, vendors, suppliers, Subcontractors, anyone employed directly by any of them or any volunteer acting on behalf of any of them in the performance of the Emergency Homeless Services shall be at the risk of Subgrantee exclusively. Subject to this Section 12.1, but otherwise to the fullest extent permitted by law, Subgrantee shall indemnify, defend (at Subgrantee 's sole cost and expense and with legal counsel approved by United Way, which approval shall not be unreasonably withheld), protect and hold harmless United Way's affiliates, representatives, partners, designees, officers, directors, shareholders, employees, consultants, agents, volunteers, successors and assigns (collectively, the **"Indemnified Parties"**), from and against any and all claims (including, without limitation, claims for bodily injury, death or damage to property), demands, obligations, damages, actions, causes of action, suits, losses, judgments, fines, penalties, liabilities, costs and expenses (including, without limitation, attorneys' fees, disbursement and court costs, and all other professional, expert or consultants' fees and costs and United Way's general and administrative expenses) of every kind and nature whatsoever (individually, a **"Claim"**; collectively, **"Claims"**) to the extent such Claims arise from or in any manner relate (directly or indirectly) to (i) Subgrantee's use of the Subgrant, (ii) Subgrantee's provision of Emergency Homeless Services (including, without limitation, the negligent and/or willful acts, errors and/or omissions of Subgrantee, its principals, officers, agents, employees, vendors, suppliers, consultants, Subcontractors, anyone employed

directly or indirectly by any of them or volunteering therefore, or for whose acts they may be liable), (iii) the failure or falsity of any of Subgrantee's representations or warranties, (iv) any determination by any municipal, state or federal agency that Subgrantee is an employee, independent contractor, joint venture or partner of United Way, or (v) Subgrantee's violation of any federal, state, county, or city law, order, citation, rule, regulation, standard, code, ordinance, or statute ("Laws"). The defense, indemnification and hold harmless provisions of this Section shall extend to Claims occurring after this Agreement is terminated as well as while it is in force. Notwithstanding any provision of law that would otherwise limit Subgrantee's liability, Subgrantee shall be liable under these defense, indemnification, and hold harmless provisions, for damage or injury resulting from Subcontractor's use of the Subgrant or provision of Emergency Homeless Services regardless of fault or the merit of the claim, except as otherwise provided herein. To the extent any third parties have an obligation to defend, indemnify or hold harmless the Indemnified Parties from a Claim for which Subgrantee also has an obligation to defend, indemnify or hold harmless the Indemnified Parties under this Section 12.1, Subgrantee will be jointly and severally liable for such obligation to defend, indemnify or hold harmless, except to the extent otherwise provided herein. Notwithstanding the foregoing, nothing herein shall be construed to require Subgrantee to indemnify the Indemnified Parties to the extent such Claims: (a) arise out of or are related to the negligence or willful misconduct of the Indemnified Parties or (b) do not arise out of, pertain to, or relate to the Subgrant or any Emergency Homeless Services.

12.2 The duty to defend hereunder is wholly independent of and separate from the duty to indemnify and such duty to defend exists regardless of any ultimate liability of Subgrantee. Such defense obligation shall arise immediately upon presentation of a Claim by any party and written notice of such Claim being provided to Subgrantee. Payment to Subgrantee by any Indemnified Party or the payment or advance of defense costs by any Indemnified Party shall not be a condition precedent to enforcing such Indemnified Party's rights to indemnification hereunder.

12.3 Subgrantee's indemnification obligation hereunder shall survive the expiration or earlier termination of this Agreement until such time as action against the Indemnified Parties for such matter indemnified hereunder is fully and finally barred by the applicable statute of limitations or statute of repose. Subgrantee's liability for indemnification hereunder is in addition to, and not in lieu of, any liability Subgrantee may have to one of the Indemnified Parties at law or in equity, in contract or in tort, including but not limited to, equitable indemnity or for a breach by Subgrantee of any statutory or common law duty or obligation or of any provision of this Agreement or other Contract Document. The Indemnified Parties' right to indemnification by Subgrantee under this Section 12.3 shall be independent of the Indemnified Parties' rights under the insurance to be provided by Subgrantee under this Agreement.

13. INSURANCE

13.1. Insurance. In addition to any other insurance or bond required under this Agreement, Subgrantee shall procure and maintain for the duration of this Agreement the

following types and limits of insurance (**"basic insurance requirements"** herein):

13.1.1. Automobile Liability Insurance. 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 provide coverage for owned, non-owned and hired autos.

13.1.2. Broad Form Commercial General Liability Insurance. Unless otherwise approved by the United Way, Subgrantee shall maintain broad form commercial general 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:

13.1.2.1. Provide contractual liability coverage for the terms of this Agreement.

13.1.2.2. Provide products and completed operations coverage.

13.1.2.3. Contain an additional insured endorsement in favor of United Way, its directors, officers, agents, employees and volunteers.

13.1.2.4. All policies identified shall be written on a first-dollar coverage basis, or contain a deductible provision. Subject to advance approval by the United Way, Subgrantee may utilize a Self-Insured Retention provided that the policy shall not contain language, whether added by endorsement or contained in the Policy Conditions, that prohibits satisfaction of any Self-Insured provision or requirement by anyone other than the Named Insured, or by any means including other insurance or which is intended to defeat the intent or protection of an Additional Insured.

13.1.3. Workers' Compensation Insurance. 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 in favor of United Way, its directors, officers, agents, employees and designated volunteers.

13.2. Except for professional liability, all policies required of Subgrantee shall

be primary insurance as to United Way, its directors, officers, agents, employees, independent contractors or designated volunteers, and any insurance or self-insurance maintained by United Way shall be excess of United Way's insurance and shall not contribute with it.

13.3. Except for workers' compensation, insurance is to be placed with insurers with a Bests' rating as approved by United Way, but in no event less than A-:VII. Any deductibles, self-insurance retentions or insurance in lesser amounts, or lack of certain types of insurance otherwise required by this Agreement, or insurance rated below Best's A-:VII, must be declared prior to execution of this Agreement and approved by United Way in writing.

13.4. Unless otherwise approved by United Way, all policies shall contain an endorsement providing United Way with thirty (30) days' written notice of cancellation or material change in policy language or terms. All polices shall provide that there shall be continuing liability thereon, notwithstanding any recovery on any policy. Copies of policies shall be delivered to United Way on demand.

13.5. The insurance required hereunder shall be maintained at all times during the term of this Agreement or any extension thereof.

13.6. Subgrantee shall furnish United Way with a certificate of insurance and required endorsements evidencing the insurance required. United Way may withdraw its offer of contract or cancel this contract if certificates of insurance and endorsements required have not been provided prior to the execution of this Agreement;

13.7. Subgrantee alone shall be required to pay all premiums which the Subgrantee is required pay to maintain insurance policies required by this Agreement. No additional allowance will be made therefore or for additional premiums which may be required by extensions of the policies of insurance.

13.8. It is further understood and agreed by Subgrantee that its liability to United Way shall not in any way be limited to or affected by the amount of insurance obtained and carried by Subgrantee in connection with this Agreement.

13.9. Unless otherwise approved by United Way, if any part of the work under this Agreement is subcontracted, the insurance requirements set forth herein shall be maintained by or on behalf of Subgrantee, by all Subcontractors.

14. MISCELLANEOUS

14.1 No Waiver or Default. The failure of any party to enforce against another party any provision of this Agreement shall not constitute a waiver of that party's right to enforce such a provision at a later time and shall not serve to vary the terms of this Agreement.

14.2 **Binding Effect**. The rights and obligations of this Agreement shall inure to the benefit of, and be binding upon, the parties to the Agreement and their heirs, administrators, executors, personal representatives, successors and assigns.

14.3 **Merger and Modification**. All prior agreements between the parties are incorporated in this Agreement which constitutes the entire Agreement. Its terms are intended by the parties as a final expression of their agreement with respect to such terms as are included herein and may not be contradicted by evidence of any prior agreement or contemporaneous oral agreement. The parties further intend this Agreement constitutes the complete and exclusive statement of its terms and no extrinsic evidence whatsoever may be introduced in any judicial or arbitration proceeding involving this Agreement. This Agreement may be modified only in a writing approved by United Way and signed by all the parties.

14.4 **Corporate Authority**. Each individual signing this Agreement on behalf of entities represents and warrants that they are, respectively, duly authorized to sign on behalf of the entities and to bind the entities fully to each and all of the obligations set forth in this Agreement.

14.5 **Governing Law**. The laws of the State of California will govern the validity of this Agreement, its interpretation and performance. Any litigation arising in any way from this Agreement shall be brought in Kern County, California.

14.6 **Termination of Agreement**. United Way reserves the right to terminate this Agreement upon giving Subgrantee notice of intention to terminate at least thirty (30) days prior to the effective date of the termination.

14.7 **Notices**. All notices relative to this Agreement shall be given in writing and shall be personally served or sent by certified or registered mail and be effective upon actual personal service or depositing in the United States mail. The parties shall be addressed as follows, or at any other address designated by notice:

If directed to United Way, addressed to:

Mari Perez-Dowling
The United Way of Kern County
5405 Stockdale Highway, Suite 200
Bakersfield, CA 93309

If directed to Subgrantee, addressed to:

Jeremy T. Tobias
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

14.8 **Execution**. This Agreement is effective upon execution. It is the product of negotiation and all parties are equally responsible for authorship of this Agreement. Section 1654 of the California Civil Code shall not apply to the interpretation of this Agreement.

14.9 **Assignment**. Neither this Agreement nor any rights, interests, duties, liabilities, obligations or responsibilities arising out of, concerning or related in any way to this Agreement (including, but not limited to, accounts, actions, causes of action, claims, damages, demands, liabilities, losses, obligations, or reckonings of any kind or nature whatsoever, for compensatory or exemplary and punitive damage, or declaratory, equitable or injunctive relief, whether based on contract, equity, tort or other theories of recovery provided for by the common or statutory law) may be assigned or transferred by any party. Any such assignment is prohibited and shall be unenforceable and otherwise null and void without the need for further action by the non-assigning party or parties.

14.10 **Conflicts of Interest**. Subgrantee stipulates that corporately, or individually, the firm, its employees and sub-consultants have no financial interest in either the success or failure of any project which is dependent upon the result of the work prepared pursuant to this Agreement and funds provided for herein (California Government Code § 1090).

14.11 **Tax Numbers**.

"Subgrantee's" Federal Tax Identification No. 95-2402760

SIGNATURES ON FOLLOWING PAGE

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first-above-written.

"United Way"	"Subgrantee"
UNITED WAY OF KERN COUNTY	**COMMUNITY ACTION PARTNERSHIP OF KERN**
By: _____	By: _____
MARI PEREZ-DOWLING President & CEO	**JEREMY T. TOBIAS** Chief Executive Officer

EXHIBIT "A"

STATE CESH AGREEMENT

EXHIBIT "B"

COMMUNITY ACTION PARTNERSHIP OF KERN's PROGRAM TO PROVIDE EMERGENCY HOMELESS SERVICES

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 03/2019)

AGREEMENT NUMBER	PURCHASING AUTHORITY NUMBER (if applicable)
18-CESH-12453	

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

CONTRACTOR'S NAME
United Way of Kern County

2. The term of this Agreement is:

START DATE
Upon HCD Approval

THROUGH END DATE
Five (5) Years from the Effective Date

3. The maximum amount of this Agreement is:
$1,196,992.00

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

EXHIBITS	TITLE	PAGES
Exhibit A	Authority, Purpose and Scope of Work	3
Exhibit B	Budget Detail and Payment Provisions	2
Exhibit C*	State of California General Terms and Conditions	GTC - 04/2017
Exhibit D	CESH Program Terms and Conditions	7
Exhibit E	Special Conditions	1
Exhibit F	Additional Provisions	0
	TOTAL NUMBER OF PAGES ATTACHED	13 pages

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto. These documents can be viewed at https://www.dgs.ca.gov/OLS/Resource

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership,etc.)
United Way of Kern County

CONTRACTOR BUSINESS ADDRESS	CITY	STATE	ZIP
5405 Stockdale Hwy, Suite 200	Bakersfield	CA	93309

PRINTED NAME OF PERSON SIGNING	TITLE
Mari Perez-Dowling	President & CEO
CONTRACTOR AUTHORIZED SIGNATURE	**DATE SIGNED**
[signature]	7/26/2019

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME
Department of Housing and Community Development

CONTRACTING AGENCY ADDRESS	CITY	STATE	ZIP
2020 W. El Camino Ave., Suite 130	Sacramento	CA	95833

PRINTED NAME OF PERSON SIGNING	TITLE
Synthia Rhinehart	Contracts Manager, Business & Contract Services Branch
CONTRACTING AGENCY AUTHORIZED SIGNATURE	**DATE SIGNED**
Synthia Rhinehart	8/5/19

California Department of General Services Approval (or exemption, if applicable)

Exempt per; SCM Vol. 1 4.04.A.3 (DGS memo dated 6/12/1981)

HCD BCSB
2019 JUL 32 PM 12:02

EXHIBIT A

AUTHORITY, PURPOSE AND SCOPE OF WORK

1. Authority

Pursuant to Part 2 of Division 31 Chapter 2.8 of the Health and Safety Code (commencing with Section 50490) enacted in 2018, as amended and in effect from time to time (the "CESH Statutes"), the State has established the California Emergency Solutions and Housing Program (the "Program"). This Standard Agreement along with all its exhibits (the "Agreement") is entered under the authority of, and in furtherance of the purpose of, the Program. Pursuant to Health and Safety Code, Section 50490.1(b), the California Department of Housing and Community Development (referred to herein as "HCD" or "Department") has issued that certain Notice of Funding Availability, dated August 15, 2018, as amended from time to time (the "NOFA") to govern administration of the fund and carry out the Program.

2. Purpose

In accordance with the authority cited above, an application was made to the State (the "Application") for assistance from the Program for the purpose of funding eligible activities relating to homelessness within a specified Continuum of Care ("CoC") service area, as defined in Health and Safety Code Section 50490. By entering into this Agreement and thereby accepting the award of the CESH grant funds (the "Grant"), the Contractor (sometimes referred to herein as the "Applicant") agrees to comply with the terms and conditions of the NOFA, this Agreement, the representations contained in the Application, and the requirements of the authorities cited above.

3. Definitions

Capitalized terms not otherwise defined herein shall have the meaning of the definitions set forth in Health and Safety Code Section 50490.

4. Scope of Work

The scope of work ("Work") for this Agreement shall consist of one or more of the following eligible uses:

A. Rental assistance, housing relocation and stabilization services to ensure housing affordability to individuals experiencing homeless or who are at risk of homelessness.

B. Operating subsidies in the form of 15-year capitalized operating reserves for new and existing affordable permanent housing units for homeless individuals and/or families.

C. Flexible housing subsidy funds for local programs that establish or support the provision of rental subsidies in permanent housing to assist homeless individuals and families. Funds used for purposes of this paragraph may support rental assistance, bridge subsidies to property owners waiting for approval from another permanent rental subsidy source, vacancy payments, or project-based rent or operating reserves.

EXHIBIT A

D. Operating support for emergency housing interventions, including, but not limited to, the following:

1) Navigation centers that provide temporary room and board and case managers who work to connect homeless individuals and families to income, public benefits, health services, permanent housing, or other shelter.

2) Street outreach services to connect unsheltered homeless individuals and families to temporary or permanent housing.

3) Shelter diversion, including, but not limited to, homelessness prevention activities such those described in 24 CFR 576.103, and other necessary service integration activities such as those described in 24 CFR 576.105, to connect individuals and families to alternate housing arrangements, services, and financial assistance

E. Systems support for activities necessary to maintain a comprehensive homeless services and housing delivery system, including Coordinated Entry System (CES) data, and Homeless Management Information System (HMIS) reporting, and homelessness planning activities.

F. Development or updating of a CES, if the CoC does not have a system in place that meets the requirements of 24 CFR 576.400(d) or 24 CFR 578.7(a)(8), as applicable, and related HUD requirements, as set forth in Section II.E.3.A of the NOFA.

G. Development of a plan addressing actions to be taken within the CoC service area if no such plan exists.

H. Contractor may contract with a Subrecipient if the Contractor determines that the Subrecipient is qualified to carry out the eligible activities with the allocated funds. Subrecipients shall include a unit of local government, a private non-profit, or a for-profit organization

5. Department Contract Coordinator

The Department's Contract Coordinator for this Agreement is the Grant Management CESH Program Manager of the Division of Financial Assistance, or their designee. Unless otherwise informed, any notice, report, or other communication required by this Agreement shall be mailed by first class to the Department Contract Coordinator at the following address:

California Department of Housing and Community Development
ATTENTION: California Emergency Solutions and Housing Grant Fund Program (CESH)
Grant Management Section
2020 West El Camino Avenue, Suite 400, 95833
P. O. Box 952050
Sacramento, CA 94252-2050

EXHIBIT A

6. Contractor Contract Coordinator

The Contractor's contract coordinator for this Agreement is the Authorized Representative listed below. Unless otherwise informed, any notice, report, or other communication required by this Agreement may be mailed by first class mail, or sent through a commercial courier to the Authorized Representative at the following address:

Authorized Representative Name:	Mari Perez-Dowling
Authorized Representative Title:	President and Chief Executive Officer
Agency Name:	United Way of Kern County
Address:	5405 Stockdale Highway, Suite 200 Bakersfield, CA 93309
Phone No.:	(661) 834-1580
Email Address:	mari.p@uwkern.org

7. Effective Date, Term of Agreement, and Deadlines

A. This Agreement is effective upon approval by the Department, which is the date executed by all parties (such date, the "Effective Date").

B. This Agreement shall terminate five (5) years after the Effective Date as stated in STD 213, paragraph 2 (such date, the "Expiration Date").

C. Grant expenses must be incurred from the Effective Date of this Agreement until the date which is 90 calendar days prior to the Expiration Date (such date, the "Expenditure Deadline").

D. Any expenses incurred prior to the Effective Date or after the Expenditure Deadline will not be eligible for payment from any Grant funds. Any Grant funds which have not been expended by the Expenditure Deadline shall be disencumbered and revert to the Department.

E. Contractor must issue award letters to any Subrecipients within 24 months of an award letter from HCD.

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

1. Budget Detail

Contractor has been awarded the following grant activity amounts:

Rental Assistance, Housing Relocation and Stabilization Services	$ 719,887
Flexible Housing Subsidy Funds	$ 360,255
Systems Support	$ 57,000
Projected Administration Costs	$ 59,850
TOTAL AWARD AMOUNT	**$1,196,992**

Contractor will be responsible for maintaining oversight of any minimum and maximum grant activity amounts, since they will be evaluating Subrecipient applications and managing those contracts.

2. Conditions of Disbursement

Prior to receiving any Grant funds, the Contractor shall submit the following for the Department's approval:

A. Payee Data Record (Std. 204) or Government TIN Form, as applicable;

B. Certification from the CoC documenting that the Contractor has been designated by the CoC to administer the Grant;

C. HUD Coordinated Entry Process Self-Assessment or, alternatively, documentation satisfactory to the Department in its reasonable discretion which demonstrates that a minimum of 20 percent of the allocation to the CoC service area will be used to implement or update its systems to comply with the applicable HUD requirements;

D. Local program or project selection process documentation satisfactory to the Department in its reasonable discretion; and,

E. Any other documents, certifications, or evidence deemed necessary by the Department prior to disbursement of Grant funds.

EXHIBIT B

3. Performance

A. Contractor must issue award letters to any Subrecipients within 24 months of an award letter from HCD.

4. Fiscal Administration

A. The Contractor may request a disbursement of up to 40 percent of total awarded Grant funds at one time. After initial disbursement, Contractor must demonstrate prior to each subsequent disbursement request, using the forms provided by HCD, that at least 80 percent of Grant funds previously disbursed have been expended by Contractor or otherwise awarded to Subrecipients pursuant to the terms of this Agreement. Administrative costs related to the planning and execution of eligible activities shall not exceed 5 percent of each disbursement.

B. A separate checking account for the Grant funds is not required. However, the Contractor shall deposit Grant funds in an interest-bearing checking or savings account insured by the federal or state government. All interest earned from the deposit of Grant funds shall be used for eligible Program activities and accounted for in Contractor's annual expenditure report.

C. The Contractor shall make a good faith effort to minimize the number of disbursement requests by anticipating and requesting funds in advance.

D. The Contractor may request that Grant funds awarded for a certain eligible activity be moved to another awarded activity without an amendment to this Agreement. This request must be made in writing to HCD and shall be effective only upon written HCD approval. HCD's decision to approve or deny any such request shall be final, absent fraud, mistake or arbitrariness.

E. Any Grant funds which have not been expended by the Expenditure Deadline must be returned to HCD with accrued interest. Checks shall be made payable to the Department of Housing and Community Development and shall be mailed to the Department at the address below, no later than (thirty) 30 calendar days after the Expenditure Deadline.

California Department of Housing and Community Development
Accounting Division, Suite 300
2020 W. El Camino Avenue
Sacramento, California 95833

EXHIBIT D

CESH PROGRAM TERMS AND CONDITIONS

1. Strict Compliance

Contractor will strictly comply with the terms, conditions and requirements of the CESH Statutes, the NOFA and this Agreement.

2. Contractor's Application for Funds

A. Contractor has submitted to the Department an Application for a Grant under the Program. The Department is entering into this Agreement based on, and in substantial reliance upon, Contractor's facts, information, assertions and representations contained in that Application, and in any subsequent modifications or additions thereto approved by the Department. The Application and any approved modifications and additions thereto are hereby incorporated into this Agreement.

B. Contractor warrants that all information, facts, assertions and representations contained in the Application and approved modifications and additions thereto are true, correct, and complete to the best of Contractor's knowledge. In the event that any part of the Application and any approved modification and addition thereto is untrue, incorrect, incomplete, or misleading in such a manner that would substantially affect the Department's approval, disbursement, or monitoring of the funding and the Grants or activities governed by this Agreement, then the Department may declare a breach hereof and take such action or pursue such remedies as are provided for breach hereof.

3. Eligible Activities

Grant funds awarded to the Contractor and expended by either the Contractor or any Subrecipient shall be used for the eligible activities set forth in Exhibit A as required by the CESH Statutes. The following additional limitations or requirements shall apply:

A. A Contractor shall not use more than 40 percent of any funds allocated in a fiscal year for operating support for emergency housing interventions as described in Health and Safety Code Section 50490.4(f).

B. If the CoC does not have a functioning CES and HMIS that meet the requirements of 24 CFR 576.400(d) or 24 CFR 578.7(a)(8), as applicable, and related HUD requirements, as set forth in Section II.E.3.A of the NOFA, a minimum of 20 percent of the allocation to the CoC service area will be used to implement or update its systems to comply with such requirements. Eligible CES costs do not include capital development activities, including, but not limited to, real property acquisition, construction, or rehabilitation activities.

C. A Contractor shall not use more than 5 percent of an allocation for a CoC service area for administrative costs related to the planning and execution of eligible activities. A Contractor may share any funds available for administrative costs with Subrecipients.

EXHIBIT D

D. Rental assistance provided as an eligible activity shall not exceed 48 months for each assisted household and rent payments shall not exceed two times the current HUD fair market rent for the local area, as determined pursuant to 24 CFR part 888.

4. Core Practices

A. A Contractor or Subrecipient must provide eligible activities in a manner consistent with the housing first practices described in California Code of Regulations, title 25, section 8409(b)(1)-(6). A Contractor or Subrecipient allocated funds for eligible activities that provide permanent housing shall incorporate the core components of Housing First as provided in Section 8255(b) of the Welfare and Institutions Code.

B. Except in the case of a program or project specifically targeting homelessness prevention activities as part of shelter diversion activities, as described in Section II.B.4.C of the NOFA, a Contractor that is allocated CESH Program funds shall prioritize assistance to homeless individuals and families over assistance to individuals and families at risk of homelessness.

5. Monitoring Grant Activities

A. Contractor shall monitor the activities selected and awarded by them to ensure compliance with CESH requirements. An onsite monitoring visit of Subrecipients and any other service providers shall occur whenever determined necessary by the Contractor, but at least once during the Grant period.

B. The Department will monitor the performance of the Contractor based on a risk assessment and according to the terms of this Agreement. The Department may also monitor any Subrecipients of the Contractor as the Department deems appropriate based on a risk assessment.

C. The Department will monitor the performance of the Contractor and funded projects based on the performance measures tracked by HMIS data for the CoC service area. The Department will work collaboratively with the Contractor to develop performance improvement plans if project-level or system-wide performance is determined to be substandard by the Department in its reasonable discretion.

D. As requested by the Department, the Contractor shall submit to the Department all CESH monitoring documentation necessary to ensure that Contractor and its Subrecipients are in continued compliance with CESH requirements. Such documentation requirements and the submission deadline shall be provided by the Department at the time such information is requested from the Contractor.

EXHIBIT D

6. Reporting/Audits

A. Commencing with the Effective Date of this Agreement and continuing through the Expiration Date, the Contractor shall submit an annual report to the Department by July 31 of each year that reports all activities from the previous fiscal year (7/1–6/30), on forms provided by the Department.

The first report will be due on July 31, 2020 and will report all activities from date of initial fund disbursement through June 30, 2019 in addition to reporting all activities from the 7/1/19 – 6/30/20 fiscal year.

B. The annual expenditure report shall contain a detailed report which must include, at a minimum:

1) The Contractor's program or project selection process performed in collaboration with the CoC;

2) Amounts awarded to Subrecipients with the activity(ies) identified;

3) Projected performance measures;

4) Contract expenditures;

5) The expenditures and activities of any Subrecipients for each year of the term of the contract with HCD until all funds awarded to a Subrecipient have been expended; and,

6) Progress on the following performance measures and others established by the Contractor and described in the Application to evaluate success in implementing eligible activities:

a) The number of homeless persons served;

b) The number of unsheltered homeless persons served, and the average length of time spent as homeless before entry into the program or project;

c) The number of homeless persons exiting the program or project to permanent housing; and,

d) The number of persons that return to homelessness after exiting the program or project.

C. The Contractor is responsible for the completion of audits and all costs of preparing audits.

EXHIBIT D

D. The Department reserves the right to perform or cause to be performed a financial audit. At the Department's request, the Contractor shall provide, at its own expense, a financial audit prepared by a certified public accountant.

E. If a financial audit is required by the Department, the audit shall be performed by an independent certified public accountant. Selection of an independent audit firm shall be consistent with procurement standards contained in 24 CFR 85.36.

1) The Contractor shall notify the Department of the auditor's name and address immediately after the selection has been made. The contract for the audit shall allow access by the Department to the independent auditor's working papers.

2) The Contractor is responsible for the completion of audits and all costs of preparing audits.

3) If there are audit findings, the Contractor must submit a detailed response acceptable to the Department for each audit finding within 90 days from the date of the audit finding report.

7. Retention and Inspection of Records

A. The Contractor is responsible for maintaining records which fully disclose the activities funded by the Grant. Adequate documentation of each transaction shall be maintained to permit the determination, through an audit if requested by the State, of the accuracy of the records and the allowability of expenditures charged to Grant funds.

B. The Contractor agrees that the Department or its designee shall have the right to review, obtain, and copy all records and supporting documentation pertaining to performance of this Agreement. The Contractor agrees to provide the Department or its designee, with any relevant information requested. The Contractor agrees to permit the Department or its designee access to its premises, upon reasonable notice, during normal business hours for the purpose of interviewing employees who might reasonably have information related to such records and inspecting and copying such books, records, accounts, and other material that may be relevant to a matter under investigation for the purpose of determining compliance with the CESH Statutes, the NOFA, and this Agreement.

C. The Contractor further agrees to retain all records for a period of (5) five years after the end of the term of this Agreement:

1) If any litigation, claim, negotiation, audit, monitoring, inspection or other action has been started before the expiration of the required record retention period, all records must be retained until completion of the action and resolution of all issues which arise from it.

EXHIBIT D

2) The Contractor also agrees to include in any contract that it enters into in an amount exceeding $10,000, the Department's right to audit the contractor's records and interview their employees. The Contractor shall comply with the caveats and be aware of the penalties for violation of fraud and for obstruction of investigation as set forth in California Public Code Section 10115.10.

D. The determination by the Department of the eligibility of any expenditure shall be final. If the eligibility of any expenditure cannot be determined because records or documentation are inadequate, the expenditure may be disallowed, and HCD shall determine the reimbursement method for the amount disallowed.

E. The Contractor shall retain all books and records relevant to this Agreement for a minimum of (5) five years after the end of the term of this Agreement. Records relating to any and all audits or litigation relevant to this Agreement shall be retained for five years after the conclusion or resolution of the matter.

8. Breach and Remedies

A. The following shall each constitute a breach of this Agreement:

1) Contractor's failure to comply with the terms of this Agreement.

2) Use of, or permitting the use of, Grant funds provided under this Agreement for any ineligible costs or for activities not approved under this Agreement.

3) Any failure to comply with the deadlines set forth in this Agreement.

B. In addition to any other remedies that may be available to the Department in law or equity for breach of this Agreement, the Department may:

1) Bar the Contractor from applying for future CESH funds;

2) Revoke any other existing CESH award(s) to the Contractor;

3) Require the return of any unexpended CESH funds disbursed under this Agreement;

4) Require repayment of CESH funds disbursed and expended under this agreement;

5) Require the immediate return to the Department of all funds derived from the use of CESH funds including, but not limited to recaptured funds and returned funds;

6) Seek, in a court of competent jurisdiction, an order for specific performance of the defaulted obligation or the appointment of a receiver to complete the technical assistance in accordance with the CESH Program requirements; and,

EXHIBIT D

7) Seek such other remedies as may be available under the relevant agreement or any law.

C. All remedies available to the Department are cumulative and not exclusive.

D. The Department may give written notice to the Contractor to cure the breach or violation within a period of not less than 15 days.

9. Termination

A. The Department may terminate this Agreement at any time for cause by giving a minimum of fourteen (14) days' notice of termination, in writing, to the Contractor. Cause shall consist of, violations of any terms and/or special conditions of this Agreement, the CESH Statutes, or the NOFA. Upon termination of this Agreement, unless otherwise approved in writing by the Department, any unexpended funds received by the Contractor shall be returned to the Department within thirty (30) days of the notice of termination.

B. This Agreement is subject to any additional restrictions, limitations or conditions, or statute, regulations or any other laws, whether federal or those of the State of California, or of any agency, department, or any political subdivision of the federal or the State of California governments, which may affect the provisions, terms or funding of this Agreement in any manner.

C. The Department has the option to terminate this Agreement under the fourteen (14) day cancellation clause or to amend this Agreement to reflect any reduction of funds.

10. Waivers

No waiver of any breach of this Agreement shall be held to be a waiver of any prior or subsequent breach. The failure of the Department to enforce at any time the provisions of this Agreement, or to require at any time, performance by the Contractor of these provisions, shall in no way be construed to be a waiver of such provisions nor to affect the validity of this Agreement or the right of the Department to enforce these provisions.

11. Relocation

Contractor shall comply with all requirements of applicable California relocation law (Gov. Code, § 7260 et seq. and the regulations promulgated thereunder at Cal. Code Regulations, Title. 25, § 6000 et seq.). Any relocation plan for the Development shall be subject to the review and approval by the State.

EXHIBIT D

12. Special Conditions-Contractors and Subrecipients

The Contractor agrees to comply with all conditions of this Agreement including the Special Conditions set forth in Exhibit E. These conditions shall be met to the satisfaction of the Department prior to disbursement of funds. The Contractor shall ensure that all Subrecipients are made aware of and agree to comply with all conditions of this Agreement and the applicable State requirements governing the use of Grant funds. The Contractor shall ensure that all Subrecipients are qualified to do business and in good standing with the California Secretary of State and the California Franchise Tax Board. Failure to comply with these conditions may result in cancellation of this Agreement.

13. Compliance with State and Federal Laws, Rules, Guidelines and Regulations

The Contractor agrees to comply with all State and Federal laws, rules and regulations that pertain to construction, health and safety, labor, fair employment practices, equal opportunity, and all other matters applicable to the Grant, the Contractor, its Subrecipients, and any other Grant activity.

14. Litigation

A. If any provision of this Agreement, or an underlying obligation, is held invalid by a court of competent jurisdiction, such invalidity, at the sole discretion of the Department, shall not affect any other provisions of this Agreement and the remainder of this Agreement shall remain in full force and effect. Therefore, the provisions of this Agreement are, and shall be, deemed severable.

B. The Contractor shall notify the Department immediately of any claim or action undertaken by or against it, which affects or may affect this Agreement or the Department and shall take such action with respect to the claim or action as is consistent with the terms of this Agreement and the interests of the Department.

EXHIBIT E

SPECIAL CONDITIONS

These Special Conditions are specific for this Standard Agreement.

1. None.

Community Action Partnership of Kern

Application to support the Coordinated Entry Program (CES) Program through the

California Emergency Solutions and Housing (CESH) Grant

Submission to the United Way of Kern

October 18, 2018

Jeremy T. Tobias, Chief Executive Officer

5005 Business Park North, Bakersfield, CA 93309

(661) 336-5236

Experience (25 pts)
*Applicants should describe in **750 words** or less their experience in providing the proposed activity, including past performance on relevant HUD or similar system performance measures.*

Community Action Partnership of Kern (CAPK) is applying for funding under the California Emergency Solutions and Housing (CESH) grant to implement an expanded version of the Coordinated Entry System from January 2019 to July 2019.

This past year, CAPK was approached by members of the Continuum of Care (CoC) to partner as the Coordinated Entry System. In August 2018, CAPK began its journey in developing a modified version of a Coordinated Entry System (CES), which is setting the framework in anticipation of the full version of coordinated entry scheduled to be announced in July 2019 and funded by HUD. To create a comprehensive crisis response and structured system of care for the Kern County Continuum of Care, CAPK is currently taking the primary role as the CES management entity, including providing policy oversight and day to day operation system-level management. This includes an evaluation responsibility to assess the performance of the system and create feedback to service providers, the governing board, and the CoC.

With our direct experience in implementing the Coordinated Entry program with the Kern County Homeless Collaborative and homeless service providers, our decades long experience in managing large programs and grants under CAPK, we have the experience and intention of operating a robust Coordinated Entry System program. **Further, because of our relationships with partners across the State and nation, we have joined forces with other CoCs to discuss the workflow and infrastructure of their CES and will adjust to meet the needs of our county and community.**

CAPK's CESH program proposal further pushes its alignment with the CES Vision Statement: To assist all Kern County communities in ending homelessness by providing a clear and systematic pattern for helping individuals to quickly access the most appropriate services available through standardized access, a standardized assessment process, and a coordinated referral (match) process for individuals to prevention, housing, and/or other related services.

With our long-standing presence and understanding of the community needs around low-income families and individual experiencing homelessness, CAPK is in a position, both with its infrastructure and experience, to be the lead agency for the Coordinated Entry System program with the support of CESH funding.

CAPK is requesting $57,000 of CESH funding to support the Homeless Navigator position.

Capacity (25 pts)
*Applicants should describe in **750 words** or less their organizational capacity to administer the State funds in compliance with applicable regulations, including experience administering similar State and Federal funds. Explain the financial controls and oversight in place to ensure proper use of funds. Attached your most recent annual audit if requesting $250,000 or more.*

CAPK is operating the current version of CES under our existing 2-1-1 Kern County program, which is a natural fit for the scope and functionality of a Coordinated Entry System. This is based on the program's current operations, infrastructure, and on-going collaboration with the Kern County Homeless Collaborative and the County's homeless service providers. The 211 Kern program currently receives funds from United Way Kern under the Planning Grant to administer the Quick Referral Tool (QRT) assessment and additional funding to support the modified version of the CES program which is supporting two key positions, CES Program Coordinator and Program Specialist, and partial operational support. With the addition of the CESH funding, CAPK will expand the program to include a Homeless Navigator position to support the CES model and focus primarily on identifying unsheltered homeless individuals through community referrals from direct homeless providers and social service agencies, and conducting assessments tools, such as the VI-SPDAT.

We are on target in meeting the deliverables described in our recent submissions to the United Way of Kern, Kern County Homeless Collaborative, and the CoC about the CES program and have the capacity to implement the expanded version of the program within the CESH project period, including meeting the CESH regulations and expenditure deadlines.

As the Management Entity of the CES program, we are establishing a model of intensive coordination, oversight, and standardization among the CoC with the intent of achieving the CoCs goal to streamline the process of finding housing for those who are homeless or at risk of homelessness, with the intent of housing the most vulnerable individuals first throughout the County of Kern. We are working directly with the homeless service providers, community access points, and assessment points, learning the current and new Homeless Management Information System (HMIS), applying the policies and procedures from the collaborative, taking lead on the CES Committee and prioritization list, as well as understanding the roles and responsibilities as the CES Management Entity as described by HUD and the CoC.

To date, we have hired two (2) dedicated staff for the CES modified version, the Program Coordinator and Program Specialist. Additionally, since August 2018 we have utilized a combination of our 211 Program Manager, CAPK leadership, along with other members of the 2-1-1 program (Information and Referral staff members), as in-kind to ensure the program progresses in preparation of the start date.

As we move through the program development phase, we are on track in creating a single point of entry among the service providers and community, and learning the new HMIS program, BitFocus, in partnership with the Kern County Behavioral Health and Recovery Service system analyst team. The new version of the HMIS promises improved reporting collaboration with real-time data and utilization. It will become the responsibility of our program to ensure the software is utilized, clean, and standardized among the active service providers.

Further, CAPK has a qualified team of staff monitoring all fiscal functions daily. The Finance Committee and the Board of Directors are provided with a detail financial report and financial indicators at every monthly meeting. The oversight of collections and reimbursements are closely monitored by CFO, Deputy CFO, CEO and Board Members.

All accounting is consistent with Generally Accepted Accounting Principles (GAAP), Federal Office of Management and Budget (OMB) A-133 (OMB Uniform Guidance), and related entities, such as State Community Services Department (CSD), CDBG funding through City of Bakersfield & County of Kern US Dept. of Housing & Urban Development, State of California – Dept of Social Services, State of California, Office of Emergency Services, Self-Help Enterprises, US DOJ, State of California-Board of State & Community Corrections, County of Kern-Probation Department, Administration for Children and Families, and HHS Grauts Management Policies and Regulations.

CAPK has separate departments within the finance department with staff who perform separate functions and duties to ensure our ability to maintain financial viability and sustainability. There are also multiple levels of oversight and control systems in place, and these systems are approved by our outside auditor. The fiscal team is responsible for tracking expenses, processing purchases, invoicing contracts, assists with budgeting, and provides oversight and guidance for approved and allowable costs. The fiscal team reviews financial indicators and performance data weekly/monthly.

CAPK's financial audits and Committee documents are made public and available on our website, www.capk.org.

Cost Effectiveness/Leverage (25 pts)
Applicants should provide a budget detailing the costs for the activity, the proposed # of persons served, and any leverage of other funding sources.

As mentioned through the document, CAPK has dedicated resources and staffing at in-kind or utilized CAPK-directed funding to support the CES activities to date. We have committed to carry this forward throughout the project beginning with the CES modified version at 35% support, which includes oversight from the 211 Program Manager and Information & Referral staff, along with operating costs (space and other).

Under this CESH proposal, CAPK is requesting $57,000 to support the Homeless Navigator position for a six (6) month period at 0.75 FTE and CAPK will support 0.25 FTE. The Homeless Navigator position will support the Program Coordinator and Program Specialist positions and will be tasked with identifying highly vulnerable homeless individuals, facilitate referrals and resources, and connect to social services and permanent housing. The Homeless Navigator will also assist in obtaining readiness documentation, in addition to, conducting appropriate assessments (QRT and VI-SPDAT), enter clients in the Coordinated Entry System and inputs client's data into the HMIS homeless data base for all clients receiving homeless services. This includes providing training, as needed, on assessment tools. For a full description of the position, refer to **Attachment A: Job description CES Homeless Navigator**.

In **Attachment B: CESH Budget**, we have outlined the funding structure for the Coordinated Entry Program for a twelve (12) month period to illustrate the total cost of the program, then identified a portion to a nine (9) month period, October 2018 to July 2019, to illustrate the active funding through the United Way of Kern. The budget includes the funding request through CESH for a six (6) month funding period, January 2019 to July 2019, including a portion of

CAPK's funding contribution utilizing Federal Community Services Block Grant (CSBG) funding at 33%. In summary, for a 9-month period the total budget is $241,358: United Way of Kern is committing $105,000 or 43.5%, the CESH funding will provide a portion of funding for the Homeless Navigator position at $57,000 or 23.6%, and CAPK's contribution of $79,359 or 32.9%.

Implementation Plan (25 pts)

*Applicants should provide a project narrative in **750 words** or less explaining the activity to be provided and a realistic timeframe for implementation of the activity. Demonstrate you understand the steps necessary to quickly implement the activity, including an expected expenditure timeline.*

The number of individuals to be served is approximately 500 calls per month based on average call volume shared among the current assessment point service providers at 100 calls per month each. We anticipate the call volume to fluctuate based on variances in the program design and activities related to homelessness. The CES program is open to all callers who are homeless or experiencing homelessness, along with service providers and the community.

With the existing structure and development of the CES program, along with the requested CESH funding, CAPK will continue progressing with the items that under way currently as described above and expand functions with the addition of the Homeless Navigator position. Although there will be an opportunity to modify and adjust the time line based on more detailed information, below is the proposed time line for the Coordinated Entry System design, implementation, and management infrastructure, including CESH funding activities.

Coordinated Entry System (CES) Program ***(timeline may vary)***	
Start Date of CES Program Development[1]:	Prior to October 1, 2018
Expected Start Date of CES services:	December 2018
Expected End Date:	July 31, 2019
Initial Steps:	
Reallocate existing office space for new CES staff.	October 2018
Recruitment and onboarding of staff for CES program, Program Coordinator and Program Specialist.	Prior to October 1, 2018
Design CES to meet the CoC, HUD, and homeless service provider's requirements.	Prior to and including October 1, 2018

[1] Preparation for CES program development began in August 2018. This is recognized as a financial contribution under CAPK services and referenced as "Prior to October 1, 2018".

Receive training from HMIS administrator.	Prior to October 1, 2018 and ongoing
Create a dedicated CES email	Prior to October 1, 2018
Implement CES Plan Design and complete infrastructure and networking set-up.	October 2018
California Emergency Solutions and Housing (CESH) program Notice of Award	**November 2018**
If CESH is awarded, begin recruitment and hire of Homeless Navigator position.	**November 2018 to January 2019**
Throughout term of contract:	
Participate in weekly conference calls and provide updated data.	Ongoing
Attend monthly KCHC meetings (subs: CoC, HMIS, CES)	Ongoing
Chair or Co-Chair the KCHC Coordinated Entry System Committee	Ongoing
Train on HMIS	Ongoing
Train on QRT and VI-SPDAT	Ongoing
Generate and Manage Prioritization List for homeless and at-risk of homelessness	Ongoing

The primary focus in the next several months is establishing connectivity and coordination among the CoC homeless service providers using HMIS to measure the effectiveness of programs serving the homeless population. The system is designed to provide its users and the service providers with a way to better monitor their programs and ultimately their success. CAPK's CES program will collaboratively work with the Kern CoC service providers on standardization of data collection and reporting to promote responsive policies to prevent and end homelessness in Kern County. The program will address some of the challenges and build the foundation in operating a full CES program under the HUD model.

One of the performance standards of the proposed CAPK CES program is that 95% of entries are from Coordinated Entry referrals, and at full program capacity, we intend to increase to nearly 100%. As the operator of the CES program, CAPK will be the one agency to provide assessment into the program, conduct the various assessment tools, and follow-up with referrals sent to linked providers, all in an effort to track the progress and address barriers of homelessness and the lack of access to affordable, safe housing.

Throughout the contract term, CAPK and partners will discuss strategies for the continuity of program design and improvements to streamline process and reduce duplication of efforts. We

commit to meeting the program requirements for the CESH funding and ensuring 100% of the funding is expended by December 31, 2022 or sooner.

CAPK will provide the oversight, monitoring and controls, of the Housing First model using the policies and procedures created by the KCHC and report all information to the CES Committee. For example, if a service provider is out of compliance with the policies, then CAPK will bring it to the attention of the CES Committee which then will be reported to the KHCH Board for enforcement and/or next steps. CAPK does not discriminate through employment or services, delivery based on race, color, national origin, religion, sex, age, familial status, disability, actual or perceived sexual orientation, gender identity, or marital status. Similar to the Housing First approach, CAPK meets people where they are during their time of need and will follow the criteria under the model as described.

Thank you for your consideration.

COMMUNITY ACTION PARTNERSHIP of KERN
Coordinated Entry Systems (CES)
Homeless Navigator

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 4 **FLSA Status:** Non-Exempt **Date Approved:** 8/22/18

SUMMARY:

Under the supervision of the program Manager and in partnership with the Program Coordinator and Specialist, the Coordinated Entry System Homeless Navigator (CES Homeless Navigator) works with the homeless community and assessment point service providers to build relationships with the homeless community, provide advocacy, and assist with connection to benefits and housing. The primary goal is to identify unsheltered homeless individuals through community referrals from direct homeless providers and social service agencies. In identifying highly vulnerable homeless individuals, the Homeless Navigator will administer assessment tools, facilitate referrals and resources, and connect to social services and permanent housing. The Homeless Navigator will also assist neighbors in obtaining housing readiness documentation and enter data into the homeless management information system. The navigator will work as part of a larger team within the Kern County Homeless Collaborative.

SUPERVISION RECEIVED:

211 Program 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. Works with and receives referrals from the 211 I&R staff for those callers that qualify for entry into the CES program for homeless services.
2. Conduct appropriate assessments (QRT and VI-SPDAT), enter clients in the Coordinated Entry System and inputs client's data into the HIMIS homeless data base for all clients receiving homeless services. This includes providing training, as needed, on assessment tools.
3. Provide 24/7 coordinated entry assessment, and maintains communication with CES staff, homeless service providers, and related resources about the status and progress of agency and client progress.

4. Entry data into the HMIS system for shelter and housing placement, including follow-up to complete client profile
5. Input data entry and exit information into HMIS system. Work closely to minimize errors and duplicate entries. This also applies when working directly with the designated service providers.
6. Assist in data collection and reporting, planning, recruiting, and scheduling volunteers and agencies/organizations to provide gap services.
7. Work directly with homeless service provider and designated community service providers.
8. Assist with and participate in weekly Conference calls with homeless service providers.
9. Assist in providing support to the Kern County Homeless Collaborative (KCHC) website on daily bed availability.
10. Comply with the policies and procedures under the KCHC/CoC, HUD, and other related guidelines for a CES program.
11. Maintain case management documentation and forms. If applicable, ensure that all standards and regulations, standards of care are followed per policy and procedures.
12. Ensure program follow-up is completed in a timely manner.
13. Ensure data and application quality, and when appropriate work with providers to improve submission processes.
14. Provide support to the I&R specialist and Program Coordinator.

B. Other Job Specific Duties:

1. Assist and participate in the KCHC meetings as assigned.
2. Ability to maintain professional relationships with diverse groups and community representatives.
3. Ability to perform at public speaking engagements on issues related to homelessness.
4. Assist the Chair /Co-Chair of the KCHC CES committee.
5. Other duties and special projects as assigned.

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

Knowledge of:
Agency policies and procedures
Applicable federal, state, and local laws, codes, and regulations
Departmental policies and procedures
Current problems of socially and economically challenged homeless individuals

Ability to:
Multitask in a hectic environment, with prompt attention to caller's needs

Analyze problems; identify alternative solutions
Plan and implement developmentally appropriate routines, activities, and experiences.
Plan, organize, and allocate resources.
Work independently.
Prepare clear, concise reports.
Exercise sound, independent judgment within general policy guidelines.
Provide guidance and interpret and explain policies and procedures.
Work with diverse populations whose circumstances may include mental illness, drug addiction, health issues, and other socioeconomic and environmental factors
Understand and apply written regulations and instructions.
Work with accuracy and attention to detail.
Operate and use modern office equipment including multi-line phone system
Effectively organize and prioritize assigned work.
Establish and maintain effective working relationships with other people.
Proficient at Windows based computers and working knowledge of Excel, PowerPoint, and Microsoft Word & Outlook

EDUCATION AND EXPERIENCE:

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

- High School diploma required
- Up to one (1) year of working with the homeless experience
- Knowledge of Kern health and social services preferred.
- Communicate effectively verbally and be proficient at writing.

OTHER REQUIRMENTS:

- Bilingual English/Spanish desired
- Completion of physical and substance abuse screening required upon offer of employment.
  Possession of a valid California Driver's license, current automobile insurance and acceptable driving record substantiated by a DMV printout. Must have reliable transportation during work hours.

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

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

Attachment B: CESH Coordinated Entry System - Budget

Community Action Partnership of Kern (CAPK): Coordinated Entry System (CES) Budget								
California Emergency Solutions & Housing (CESH)								
Funding Sources under CES Program:				October 2018 to July 2019	United Way of Kern (UWKC) CES program October 2018 to July 2019	California Emergency Solutions & Housing (CESH) Jan to Jul 2019	Community Action Partnership of Kern Contribution October 2018 to July 2019	
					$ 105,000	$ 57,000	$ 79,359	
TOTAL					$ 105,000	$ 57,000	$ 79,359	
	FTE	Rate	TOTAL 12 months	TOTAL 9 months	UWKC 9 months	CESH 6 months	CAPK Contribution 9 months	Justification/Comments
Personnel								
Program Manager 211	0.1	$ 28.31	$ 5,888	$ 4,416	$ -	$ -	$ 4,416	oversight/program management
CES Program Coordinator	1.00	$ 24.00	$ 49,920	$ 37,440	$ 37,440	$ -	$ -	job description on file CAPK
CES Program Specialist	1.00	$ 18.63	$ 38,750	$ 29,063	$ 29,063	$ -	$ -	job description on file CAPK
CES Homeless Navigator	2.25	$ 15.33	$ 71,737	$ 53,803	$ -	$ 40,901	$ 12,901	Attachment A
Information and Referral Specialist	1.00	$ 12.74	$ 26,499	$ 19,874	$ -	$ -	$ 19,874	job description on file CAPK
Estimated increase (COLA, Merit) @3.0%			*$ 5,784*	$ 4,338	$ 1,995	$ 1,227	$ 1,116	
Total Personnel	*5.35*		*$ 198,579*	$ 148,934	*$ 68,498*	*$ 42,128*	*$ 38,308*	
Fringe Benefits @ 23%			*$ 45,673*	$ 34,255	*$ 15,755*	*$ 9,690*	*$ 8,811*	
Total Personnel and Fringe Benefits	**5.35**		**$ 244,252**	$ 183,189	$ 84,252	$ 51,818	$ 47,119	
Operational Expenses								
Training/Conference	3.50	$ 650.00	$ 2,275	$ 1,706	$ 1,549	$ -	$ 157	
Travel (mileage)	5,200	$ 0.54	$ 2,808	$ 2,106		$ -	$ 2,106	100 miles per week for 2 Staff
Office Supplies	12	$ 100.00	$ 1,200	$ 900	$ 900	$ -	$ -	$100 per month
Office Equipment	4.00	$ 1,200.00	$ 4,800	$ 3,600	$ 3,600	$ -	$ -	includes Technology (Software/Hardware), printer, desk, chairs, office furniture).
Communications	4.00	$ 3,500.00	$ 14,000	$ 10,500	$ 798	$ -	$ 9,702	includes telephony services, phones, phone stipends, headsets, license for 211 connection, consultant, call center technology integration.
Space Costs	12	$ 935.00	$ 11,220	$ 8,415	$ 4,355	$ -	$ 4,060	includes home site include repairs/maintenance, security/alarm, common area, and utilities.
Other:			$ 12,000	$ 9,000	$ -		$ 9,000	includes Marketing, Postage, non-technology license fees and related items.
Total Operational Expenses			**$ 48,303**	$ 36,227	$ 11,202	$ -	$ 25,025	
Total Expenses			**$ 292,555**	$ 219,416	$ 95,454	$ 51,818	$ 72,144	
Administrative Costs @10%			**$ 29,256**	$ 21,942	$ 9,545	$ 5,182	$ 7,214	10% Diminus rate includes contract management, human resources, general administrative support, finance, facilities, and IT support.
TOTAL BUDGET			$ 321,811	$ 241,358	$ 105,000	$ 57,000	$ 79,359	

Cordinated Entry System

Community Action Partnership of Kern

	Panelist #1	Panelist #2	Panelist #3	Panelist #4	Panelist #5
Experience (25)	25	25	25	25	25
Capacity (25)	25	25	25	25	25
Cost Effectiveness/Leverage (25)	20	25	25	25	25
Implementation Plan (25)	20	25	25	25	25
Total: 490	90	100	100	100	100

Average: 98

Evaluation

Coordinated Entry System

Community Action Partnership of Kern

Evaluator Assigned #1

- Good financial control descriptions
- What is Gap in Budget Funded by?
- Are the activities on timeline done/ completed as indicated by end of October 2018

Evaluator Assigned #2

- No Outstanding Comments, Questions or Concerns

Evaluator Assigned #3

- All Activities will comply with Threshold Requirements.
- Already doing the work in HMIS/ Will be very active in HMIS
- Experienced in administering several grants. Has sound Financial Controls.
- Efficient budget & leverages funds.
- Timeframe demonstrates expenditure deadline.

Evaluator Assigned #4

- Very Detailed

Evaluator Assigned #5

- No Outstanding Comments, Questions or Concerns

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Budget & Finance Committee

From: Pritika Ram, Director of Administration

Date: October 23, 2019

Subject: *Agenda Item 5h:* VITA and Wells Fargo Foundation Contract – **Action Item**

The Volunteer Income Tax Assistance (VITA) program has received a donation through the Wells Fargo Foundation to support the VITA program and financial education workshops in the amount of $11,285.00.

We originally applied for $59,311.00 to assist in the initiation of CAPK VITA Financial Empowerment Workshops for clients and other interested low to moderate income (LMI) residents of Kern County, as part of the Agency's goal to integrate financial empowerment to all Agency program and services, however the request was denied. Staff are researching other established partnerships, such as banking institutions, to help support this effort. In the past through the VITA program, we have worked with banks and local firms to offer services for free bank account set-up, including a checking and savings account. We've also worked with banks to offer services around financial health, but there are more direct services that we would like to implement during the upcoming tax season, 2019-20.

We will utilize these funds as leverage with local services provider and those who offer financial education services to support our clients as they receive their returns. More will be shared about our progress in the coming months.

Recommendation:

Staff requests the Board of Directors approve the Wells Fargo Foundation for the VITA program.

Attachment:
Wells Fargo Foundation Terms and Agreement and confirmation email
Note: there is no formal contract or agreement as part of this donation

Pritika Ram

Subject: Wells Fargo Grant Payment Notification/Request ID#54337389

-----Original Message-----
From: wellsfargo@cybergrants.com <wellsfargo@cybergrants.com>
Sent: Wednesday, September 25, 2019 8:16 AM
To: Kathline Moessner <kmoessner@capk.org>
Subject: Wells Fargo Grant Payment Notification/Request ID#54337389

We are pleased to inform you that your grant application has been approved. Check number 0239551 dated 09/25/2019 has been issued for the grant referenced below and mailed to the address indicated below. You should expect to receive the check within 2 to 3 weeks.

NOTE: This grant approval is subject to the following Terms and Conditions:
https://nam03.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.cybergrants.com%2Fwellsfargo%2Fdocs%2FWells_Fargo_Grant_Terms_and_Conditions.pdf&data=01%7C01%7Ckmoessner%40capk.org%7C092827bb0a4b4912c70208d741cb40aa%7C29917874f6b94b78a0d552f9a83b94f9%7C0&sdata=PI72TaMivXjuyMt8rtFdHKmAkt351gYiBwar4oYY57w%3D&reserved=0

By accepting or depositing the check sent to you by Wells Fargo, you are indicating your acceptance of these Terms and Conditions. If you have any questions, please contact wffound@wellsfargo.com prior to cashing your grant check. Please use the Reference number above in any and all communications. Thank you.

Total Grant Amount: $11,285.00

Payment Amount: $11,285.00

Payment ID#: 57415675

Funding Purpose: VITA and financial eduation workshops

Payee Name: COMMUNITY ACTION PARTNERSHIP OF KERN

Payee Address: 5005 Business Park North, Bakersfield, CA 93309

Organization Contact/Notification Information: Sheila Shegos, Grant and Outreach Administrator sshegos@capk.org

Reference: Request ID# 54337389

CG/JMAIL/164568521

Grant Terms and Conditions

These Terms and Conditions ("Terms and Conditions") govern the terms by which the Wells Fargo Foundation, Wells Fargo Bank N.A., or one of its related entities ("Wells Fargo"), offers your organization ("Grantee") a grant for the specific amount ("Grant Funds") and for the specific funding purposes ("Grantee Programs") as set forth in the e-mail sent to your organization by Wells Fargo entitled "WELLS FARGO GRANT PAYMENT NOTIFICATION" ("Funding Confirmation Email"). **By accepting or depositing the check sent to you by Wells Fargo, you are indicating your acceptance of these Terms and Conditions.**

A. Representations, Warranties and Covenants: Grantee hereby represents, warrants and covenants that:

1. Grantee maintains tax-exempt status as either a 501(c)(3) charitable organization, a tax exempt educational institution or tax exempt qualifying tribal entity, and such status has not been suspended or revoked, nor has Grantee been notified of any such suspension;
2. Grantee will use the Grant Funds solely for charitable purposes that advance its mission, and for no other purpose;
3. Grantee has not filed, nor has had filed against it, any petition under any federal or State bankruptcy law, nor been adjudicated bankrupt or insolvent, nor has any trustee in bankruptcy or receiver been appointed for its business or property; and
4. Grantee, at its sole cost and expense, will maintain and keep in force adequate insurance coverage in amounts necessary to protect any potential liability that may arise from the Grantee Programs.

B. Request for Information. Upon the request of Wells Fargo, Grantee will promptly, and in all cases within 30 days, provide any information and/or documentation related to Grantee's use of the Grant Funds, and other evidence satisfactory to Wells Fargo that it is maintaining its representations, warranties and covenants set forth above. Grantee must notify Wells Fargo immediately if Grantee is unable to use some or all of the Grant Funds for the Grantee Programs as indicated in the Funding Confirmation Email. Failure to provide requested documentation may result in Grantee not being considered for future grants from Wells Fargo.

C. Publicity. Grantee agrees to publicly acknowledge the grant by Wells Fargo and to refer to Wells Fargo's support in public campaigns promoting the Grantee Programs. Wells Fargo may include your organization's name, logo and photos in announcements, articles, reports, brochures, and similar items which list recipients of grants offered by Wells Fargo. Any acknowledgement or external communication by Grantee of this grant in announcements or publications, including any press release, should identify the donor as "Wells Fargo," and should be coordinated with, and approved prior to use (which approval will not be unreasonably withheld) by Wells Fargo. Grantee will use its best efforts to cooperate with the internal review and approval requirements of Wells Fargo for any public announcements or publications, and will comply with Wells Fargo's naming, logo, trademark, service mark and branding standards in effect from time to time.

D. Administration of Grantee Programs and Indemnification. You hereby irrevocably and unconditionally agree, to the fullest extent permitted by law, to defend, indemnify and hold harmless Wells Fargo, its affiliates, officers, directors, trustees, employees and agents, from and against any and all claims, liabilities, losses and expenses (including reasonable attorneys' fees) directly, indirectly, wholly or partially arising from or in connection with any act or omission of you or any of your employees or agents, in applying for or accepting the grant, in expending or applying the funds furnished pursuant to the grant or in carrying out the Grantee Programs.

E. No Warranty of Future Grants. Wells Fargo makes no express or implied representations or warranties as to the availability or award of any future grants. Future funding consideration is contingent upon you meeting all of the terms and conditions of these Terms and Conditions.

F. Return of Funds. Wells Fargo reserves the right to require a total or partial refund of any Grant Funds if, in Wells Fargo sole discretion, such action is necessary (i) because you have not fully complied with these Terms and Conditions, (ii) to protect the purpose and objectives of Wells Fargo making this grant, or (iii) to comply with any law or regulation applicable to you, Wells Fargo, or the grant.

G. Basis for Non-Payment: Wells Fargo shall have no obligation to make a payment pursuant to these Terms and Conditions if, as of the scheduled payment date, it is Wells Fargo's determination that Grantee is in default under these Terms and Conditions, including any failure by Grantee to submit any requested reporting on the use of the Grant Funds. Wells Fargo shall not unreasonably refuse to make any payment required by these Terms and Conditions.

H. Fiscal Sponsorship. To the extent that Grantee acts as a fiscal sponsor in the course of administering the Grantee Programs, Grantee warrants that i) It has undertaken the proper legal, tax, documentation, and oversight procedures to ensure that the Grant Funds are being lawfully distributed and ii) the mission and charitable purpose of any organization receiving a portion of the Grant Funds, and the use by such organization of any such Grant Funds, is consistent with the charitable purpose of this Grant.

I. Multiyear Payments (if applicable): To the extent Grantee was approved for a multi-year grant payment schedule, Grantee acknowledges that each payment installment of the grant is conditioned upon Wells Fargo's receipt of an Impact and Performance Report detailing the use of the Grant Funds. Wells Fargo will periodically provide Grantee with a template of such report, and will notify Grantee when such Impact and Performance Reports are requested and due.

If you have any questions, please contact wffound@wellsfargo.com prior to cashing your grant check.

COMMUNITY ACTION PARTNERSHIP OF KERN
MEMORANDUM

To: Budget & Finance Committee

From: Pritika Ram, Director of Administration

Date: October 23, 2019

Subject: *Agenda Item 5i:* VITA and Department of Treasury - Internal Revenue Service Grant Agreement Renewal – **Action Item**

The Volunteer Income Tax Assistance (VITA) program has received funding through the Department of Treasury - Internal Revenue Service for the second year of a two-year grant. On September 20, 2019, we were notified of an additional allocation in the amount of $28,204.00, bringing our total to $122,216.00 beginning August 01, 2019 to July 31, 2020. This grant is shared with our partner agency, the United Way of Kern County, at 28% or $34,000.00 to combine our efforts in reaching

With a new grant year, our minimum federal returns to be accomplished is 7,287. For Year 1 (2018-19), our goal was 7,215 and we completed 7,802 returns, CAPK and United Way of Kern combined, surpassing our target by 587 returns. We anticipate meeting our target for the 2019-20 tax season.

Recommendation:

Staff requests the Board of Directors approve the 2019-20 Internal Revenue Service contract for the VITA program.

Attachment:
CalEITC Contract #19T-9011

Form **13981** (September 2017)	Department of the Treasury - Internal Revenue Service **Grant Agreement**	**VITA**

General Federal Award Information

Recipient name **Community Action Partnership of Kern**		Federal Award Identification Number (FAIN)	**19VITA0228**
		Federal award date	**October 1, 2019**
		Period of performance	**August 1, 2018 to July 31, 2020**
Recipient address **5005 Business Pk N** **Bakersfield, CA 93309-1651**		Federal funds currently obligated	**$122,216.00**
		Federal funds previously obligated	**$94,012.00**
		Total federal funds obligated	**$216,228.00**
		Total amount of federal award	**$216,228.00**
Unique Entity Identifier (DUNS) **072947617**		Total cost sharing or matching required	**$216,228.00**
Indirect cost rate **10%**	Minimum federal returns to be accomplished by your program	Year 1	**7,215**
Budget amount approved **$216,228.00**		Year 2	**7,287**

Grant Program Information

CFDA number and name	21.009 Volunteer Income Tax Assistance (VITA) Matching Grant Program
Program source	20-2009
Federal award project description	This project enables the Volunteer Income Tax Assistance (VITA) program to extend services to underserved populations in hardest-to-reach areas, both urban and non-urban; increase the capacity to file returns electronically; heighten quality control; enhance training of volunteers; and improve significantly the accuracy rate of returns prepared at VITA sites.

Contact Information for IRS Grant Officer

Name	**Azell Turner**	Email	**Azell.I.Turner@irs.gov**
Address	**Internal Revenue Services** **401 W. Peachtree St. Stop 420-D** **Atlanta, Georgia 30308**	Email to accept grant	**Azell.I.Turner@irs.gov**
		Email for questions	**Azell.I.Turner@irs.gov**

This **Grant Agreement** is entered into by the Internal Revenue Service, Department of the Treasury, United States of America, hereinafter referred to as IRS, and the recipient shown above and hereinafter referred to as recipient.

Period of Performance: The Grant Agreement covers the grant period shown above and is conditional on compliance with terms and conditions available in **Publication 5247** on IRS.gov. Recipients are cautioned to review the terms and conditions specific to this agreement in its entirety prior to signing. Expenses incurred before or after this period are not covered by this grant.

No additional expense reimbursements or other payments shall be made by the IRS unless the total amount of federal award set forth above is increased in writing by the Director, Stakeholder Partnerships, Education and Communication, Wage and Investment Division, or their designee.

The initial funding for this two year agreement is shown above. This amount is intended primarily for use in the first year of the agreement. Prior to the start of the second year of the agreement, an additional amount will be awarded for use in the second year contingent upon the availability of appropriated funds from which payment for the VITA Grant Program can be made. The amount for the second year may be increased or decreased depending on the Congressional appropriation for the program.

Approved for the Internal Revenue Service by		Approved by an Authorized Representative of the Recipient	
Name Frank Nolden		Name *(Please Print)* Jeremy T. Tobias	
Title Director, Stakeholder Partnerships, Education & Communication		Title *(Please Print)* Chief Executive Officer	
Date 10/01/2019	Internal Revenue Service Signature	Date	Authorized Representative of the Recipient Signature

Community Action Partnership of Kern
Funding Request Profile

Source of Funds: Private
Project Name: Healthy Living for Childcare Providers
Funder Name: Kaiser Permanente Kern Community Foundation
Grant Program Name: CalFresh Healthy Living Program
Funding Period: Jan. 1, 2020 – Dec. 31, 2020

CFDA #
Division Director: Carmen Segovia
Program Manager: Tammy Fisher

☒ ***New Funding***.
☐ ***Re-Application***

A. *Narrative description of funding request, including goals:*

CAPK is applying to Kaiser Permanente for $30,000 to provide the health and nutrition education to childcare providers who receive vouchers through CAPK Migrant Childcare Assistance Program (MCAP).

The Healthy Living program's bi-lingual Health Educator will use the evidence-based United States Department of Agriculture Food and Nutrition Service (USDA-FNS) My Plate for My Family Toolkit to educate childcare providers that are part of the MCAP program. Up to four 45 minute sessions will be held with each childcare provider at their site on topics such as MyPlate family meals, food shopping, vegetables and fruits, and active time. Pre-and post-assessments will be completed after each session to measure gains in knowledge.

B. *Use of Funds:*

The requested funds will be used for staffing, mileage, and program supplies.

C. *Approvals:*

1. Carmen Segovia 10/15/19
Division Director Date

2. 10/15/19
Director of Community Development Date

3. 10/15/19
Chief Financial Officer Date

4. 10/16/19
Chief Executive Officer Date

D. *Board:*

☐Policy Council Date: _____
☐PRE-Presentation Date: _____
☐B&F Approval Date: _____
☐Board Approval Date: _____

MEMORANDUM

TO: Budget & Finance Committee

FROM: Tracy Webster, Chief Financial Officer

DATE: October 23, 2019

RE: *Agenda Item 5k:* Updated Accounting & Financial Policies and Procedures Manual – **Action Item**

The Accounting & Financial Policies and Procedures Manual has been updated to meet the new requirements of 2 CFR Part 200, Uniform Guidance, (OMB Super Circular). The policies and procedures are in compliance with federal regulations, provide internal controls and are efficient.

The policies and procedures were further updated to reflect changes in Generally Accepted Accounting Principles as a result of recent pronouncements from the Financial Accounting Standards Board. Changes reflect the incorporation of FASB Accounting Standards Updates (ASUs) to include the following:

1. ASU 2014-09, Revenue from Contracts with Customers (Topic 606) (ASC 606). This ASU is effective for most entities beginning January 1, 2019 and affects all entities that have contracts with customers.

2. ASU 2016-02, Leases (Topic 842) (ASU 2016-02). This ASU is effective for fiscal years beginning after December 15, 2019 and interim periods within fiscal years beginning after December 15, 2020.

3. ASU 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements for Not-for-Profit Entities. This ASU was effective for annual financial statements issued for the fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early implementation is permitted.

4. ASU 2018-08, Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made (Topic 958) (ASU 2018-08). This ASU was effective for public business entities that are resource recipients, for fiscal years beginning after June 15, 2018, including interim periods within those annual periods. All other

resource recipient entities, should apply the ASU to annual periods beginning after December 15, 2018. Early adoption is permitted.

Recommendation:

Staff recommends the Budget and Finance Committee approve the updates Accounting & Financial Policies and Procedures Manual.

Attachment: Proposed Accounting & Financial Policies and Procedures Manual



Accounting & Financial Policies and Procedures Manual

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INTRODUCTION

The following accounting and financial manual is intended to provide an overview of the accounting and financial policies and procedures for Community Action Partnership of Kern, which will be referred to as "CAPK" or "the Organization" throughout this manual.

CAPK is incorporated in the state of California. CAPK is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a nonprofit corporation. CAPK's tax-exempt mission is to:

Provide and advocate for resources that will empower Kern County residents to become self-sufficient.

This manual will document the financial operations of the Organization. Its primary purpose is to formalize accounting and financial policies and selected procedures for all staff who have a role in accounting processes and to document internal controls.

If a particular grant or award has provisions that are more restrictive than those in this manual, the more restrictive provisions will be followed only for that grant or award.

The Organization allows an individual's supervisor to provide approvals or reviews in an individual's absence when the absent individual is included in a policy or procedure that requires an approval or review. For example, policies documenting approvals or reviews to be completed by the Controller can be performed by the Chief Financial Officer in the Controller's absence.

Effective Date of Accounting and Financial Policies

The effective date of all accounting and financial policies described in this manual is October 30, 2019. If a policy is added or modified subsequent to this date, the effective date of the new/revised policy will be indicated parenthetically immediately following the policy heading.

The contents of this manual were approved as official policy and documented procedures of the Organization by the Board of Directors, Chief Executive Officer, and Chief Financial Officer. All CAPK staff members are bound by the policies and procedures herein, and any deviation from established policy and procedure is prohibited.

Financial policies are to be review at least within a two-year period, updated as necessary, and changes approved by the governing board. Procurement policies are reviewed by the governing board within a five-year period.

Fiscal Year-End of Organization

CAPK will operate on a fiscal year that begins on March 1st and ends on the last day of February. Any changes to the operating year of the Organization must be ratified by majority vote of CAPK's Board of Directors.

Basis of Accounting

CAPK's fiscal year-end financial statements are prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP).

Accounting Software

Accounting transactions will be processed and reports produced using Abila MIP Accounting Software.

GENERAL POLICIES

ORGANIZATIONAL STRUCTURE

The Role of the Board of Directors

CAPK is governed by its Board of Directors, which is responsible for the financial oversight of the Organization by:

1. Planning for the future.
2. Establishing broad policies, including financial and personnel policies and procedures.
3. Approving grant applications.
4. Hire and communicate with the independent auditor.
5. Reviewing and approving the annual audit.
6. Reviewing financial information.
7. Identifying and proactively dealing with emerging issues.
8. Interpreting the Organization's mission to the public.
9. Soliciting prospective contributors and supporters.
10. Hiring, evaluating, and working with the Chief Executive Officer.
11. Establishing and maintaining programs and systems designed to ensure compliance with terms of contracts and grants.
12. Authorizing establishment of all bank accounts and check signers.
13. Authorizing all borrowings of funds and establishing lines of credit (including credit card and charge accounts).

The Chief Executive Officer will be responsible for the day-to-day oversight and management of CAPK.

Board of Directors Audit Responsibilities

The Board's responsibilities include, but shall not be limited to, the following:

1. Appointment of, and communication with, the Agency's independent financial statement auditors
2. Review and approval of the annual audited financial statements
3. Discussion of internal control matters with the independent auditor
4. Responding to any reported instances of fraud involving CAPK or its employees
5. Making policy and other recommendations to the Board of Directors regarding matters arising out of the financial statement audit

In fulfilling these duties and responsibilities, the Board is entitled to examine any and all documents within the control of CAPK and its employees. In addition, the Board shall have the authority to contract with independent contractors in the fulfillment of the Board's responsibilities.

Board of Directors Committee Structure

The Board of Directors will form committees to assist the Board in fulfilling its responsibilities. These committees are responsible for the review of particular programs and providing recommendations to the full Board. Standing Board-level committees of CAPK consist of the following:

1. Executive Committee
2. Budget and Finance Committee
3. Audit and Pension Committee
4. Program, Review and Evaluation Committee
5. Personnel Committee

See the Organization's by-laws for Board and committee details. However, roles of committees with direct responsibilities for the financial affairs of the Organization are further described in this manual. These committees will be referred to in appropriate sections of this manual.

The Head Start Act states the governing body has legal and fiscal responsibility for administering and overseeing the program, including the safeguarding of federal funds. Further, 45 CFR Part 1302.91 states that programs delivering services must assess staffing needs in consideration of the fiscal complexity of the organization and applicable financial management responsibilities as well as secure the regularly scheduled or ongoing services of a qualified fiscal officer with sufficient education and experience to meet its needs. An agency must ensure a fiscal officer hired after November 7, 2016, is a certified public accountant (CPA) or has, at minimum a baccalaureate degree in accounting, business, fiscal management, or a related field.

Budget and Finance Committee Responsibilities

The Budget and Finance Committee is responsible for direction and oversight regarding the overall financial management of CAPK. Functions of the Budget and Finance Committee include:

1. Review and recommendation of the Organization's annual budget (prepared by the staff) for final approval by the Board of Directors.
2. Long-term financial planning.
3. Establishment of investment policy and monitoring investment performance.
4. Evaluation and approval of facilities decisions (i.e., leasing, purchasing property).
5. Monitoring of actual vs. budgeted financial performance.
6. Oversight of reserve funds.
7. Review of financial procedures.
8. Recommend the hiring of an independent financial statement auditor.
9. Review and approve the final audited financial statements.

The review of the Organization's financial statements will not be limited to the Budget and Finance Committee but will involve the entire Board of Directors.

Audit and Pension Committee Responsibilities

The Audit and Pension Committee is responsible for the external financial reporting and internal controls of CAPK. Functions of the Audit and Pension Committee include:

1. Recommend an independent financial statement auditor to the full Board for its approval.
2. Communicate directly with the independent financial statement auditor regarding the annual audit, as described in the Organization's bylaws.
3. Review the financial statements and other financial information provided to the public, including annual information returns (i.e. IRS Form 990).
4. Update, approve, and oversee internal controls and compliance with approved policies and procedures.
5. The Audit Committee also serves as the primary point of contact for any employee who suspects that fraud has been committed against the Organization or by one of its employees or Board members.

The full Board will review and approve the final audited financial statements and any other communications received from the auditor regarding internal controls, illegal acts, or fraud.

Also see other Audit Committee responsibilities in various sections of this manual.

The Roles of the Chief Executive Officer and Staff

The Board of Directors hires the Chief Executive Officer, who reports directly to the Board. The Chief Executive Officer is responsible for hiring and evaluating Division Directors for each of the Organization's departments. Each Division Director reports to the Chief Executive Officer.

Division Directors are responsible for hiring employees to work in that department with approval from the Chief Executive Officer. All employees within a department will report directly to that division's Director, who will be responsible for managing and evaluating all employees within the department.

PLEASE REFER TO THE CAPK ORGANIZATION CHART (APPENDIX A)

FINANCE DEPARTMENT OVERVIEW

Organization Structure

The Finance department consists of 16 staff positions that manage and process financial information for CAPK. The following positions comprise the Finance department:

- Chief Financial Officer
- Controller
- Accounting Manager
- Finance Manager
- Payroll Manager
- Accountants
- Accounting Clerk
- Accounting Technicians
- Accounting Specialist

Other officers and employees of CAPK who have financial responsibilities are as follows:

- Chief Executive Officer
- Director of Administration
- Director of Community Development
- Director of Head Start / State Child Development
- Director of Health and Nutrition
- Director of Human Resources
- Director of Operations
- Treasurer – Board level
- Finance Committee – Board level
- Audit Committee – Board level
- Executive Committee – Board level
- Full Board of Directors

Department Responsibilities

The primary responsibilities of the finance department consist of:

- General ledger transactions and reconciliations
- Budgeting
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Receivables management
- Invoicing and billing

- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll
- Financial statement preparation
- External reporting of financial information
- Bank reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government financial reporting requirements
- Annual financial statement audit and fiscal monitoring visits
- Leases
- Insurance
- Financial record retention

Standards for Financial Management Systems

In accordance with 2 CFR Part 200.302(b), of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 45 CFR Part 75.302(b), of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards*, CAPK maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identification, in all its accounts, of all federal awards received and expended and the federal programs under which they were received. *(2 CFR Part 200.302(b)(1)) 45 CFR 75.302(b)(1)*

2. Accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of *2 CFR Parts 200.327 45 CFR Parts 75.341, Financial Reporting, and 200.328, 75.342, Monitoring and Reporting Program Performance*, and/or the award.

3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be fully supported by source documentation.

4. Effective control over and accountability for all funds, property, and other assets. CAPK will adequately safeguard all such assets and ensure they are used solely for authorized purposes.

5. Comparison of expenditures with budget amounts for each award.

6. Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources. (*2 CFR Part 200.301, 45 CFR Part 75.301, Performance Measurement*)

7. Written procedures to minimize the time elapsing between the transfer of funds and disbursement by CAPK. Advance payments will be limited to the minimum amount needed and be timed to be in accordance with actual, immediate cash requirements. (*2 CFR Part 200.305, 45 CFR Part 75.305 Payment.)* See CAPK's written procedures in the CASH DRAWDOWNS OF ADVANCES OF FEDERAL FUNDS section of this manual.

8. Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the *2 CFR Part 200, 45 CFR Part 75, Subpart E, Cost Principles*, and the terms and conditions of the award. See CAPK's written procedures in the CHARGING COSTS TO FEDERAL AWARDS section of this manual.

INTERNAL CONTROLS

System of Internal Controls

The financial policies and procedures in this manual provide one piece of CAPK's system of internal controls. The policies on this manual reflect decisions made by the board of directors and management and the procedures reflect the steps or actions to implement a policy. The Organization's system of internal control is affected by all its employees and directors and is designed to provide reasonable assurance regarding the achievement of the Organization's reporting, operating, and compliance objectives.

In accordance with Standards for Financial Management Systems, the Organization will provide effective control over and accountability for all funds, property, and other assets. CAPK will adequately safeguard all such assets and ensure they are used solely for authorized purposes.

BUSINESS CONDUCT

Practice of Ethical Behavior

CAPK requires Board members, committee members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all directors, committee members, and employees to comply with all applicable laws and regulatory requirements. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of CAPK depend to a large extent on the following considerations.

- Each employee must apply her or his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline.
- Each employee is responsible for applying common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with CAPK policy?
4. Am I sure my action does not *appear* inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known within the Organization or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action.

Directors, managers, supervisors, and employees must carefully weigh all courses of action suggested in ethical, as well as economic, terms and base their final decisions on the guidelines provided by this policy, as well as their personal sense of right and wrong.

Confidentiality Policy

CAPK respects the privacy of its clients, former clients, donors, staff, and volunteers. As a basic component of business ethics, employees, volunteers, and board members will take care to ensure that personal information, financial information, and proprietary information remain confidential and not be disclosed or discussed with anyone without permission or authorization from the Chief Executive Officer. Care should also be taken to ensure that unauthorized individuals do not overhear any discussion of confidential information and that documents containing confidential information are not left in the open or inadvertently shared.

Confidentiality is the safeguarding of privileged information. CAPK is provided with personal and private information, including protected personally identifiable information (PPII), to provide services to clients and participants. Unauthorized disclosure of confidential information could result in legal liability, damage to relationship with client, staff, and public. Violation of this policy and any statutes regarding confidentiality may result in termination of employment or other corrective action.

Compliance with Laws, Regulations, and Organization Policies

CAPK does not tolerate:

- The willful violation or circumvention of any federal, state, local, or foreign law by an employee during the course of that person's employment.
- The disregard or circumvention of CAPK policy or engagement in unscrupulous dealings.

Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly prohibited. The performance of all levels of employees will be measured against implementation of the provisions of these standards. Employees will cooperate with management and authorities regarding any investigation into the violation of policies and statutes.

CONFLICTS OF INTEREST

Overview of Conflicts of Interest

In the course of business, situations may arise in which an Organization decision maker has a conflict of interest, or in which the process of making a decision may create an appearance of a conflict of interest. This conflict of interest policy is to protect the tax-exempt Organization's interest when it considers entering into a transaction or arrangement that might benefit the private interest of a director or employee of the Organization or might result in a possible excess benefit transaction.

All directors and employees have an obligation to:

1. Avoid conflicts of interest, or the appearance of conflicts, between their personal interests and those of the Organization in dealing with outside entities or individuals
2. Disclose real and apparent conflicts of interest to the Board of Directors
3. Refrain from participation in any decisions on matters that involve a real conflict of interest or the appearance of a conflict

What Constitutes a Conflict of Interest

All employees and directors of CAPK owe a duty of loyalty to the Organization. This duty necessitates that in serving the Organization they act solely in the interests of the Organization, not in their personal interests or in the interests of others.

The persons covered under this policy will hereinafter be referred to as "interested persons." Interested persons include all members of the Board of Directors and all employees, as well as persons with the following relationships to directors or employees:

1. Spouses or domestic partners
2. Brothers and sisters
3. Parents, children, grandchildren, and great-grandchildren
4. Spouses of individuals listed in 2 and 3
5. Corporations, partnerships, limited liability companies (LLCs), and other forms of businesses in which an employee or director, either individually or in combination with individuals listed in 1, 2, 3, or 4, collectively possess a 35 or more ownership or beneficial interest
6. Organization or business that employs, or is about to employ, any of the parties indicated here
7. Any individual related by blood or affinity whose close association with an employee or director is the equivalent of a family relationship

Also see TRANSACTIONS WITH INTERESTED PERSONS AND RELATED-PARTIES section of this manual.

Conflicts of interest arise when the interests of an interested party may be seen as competing with those of the Organization. Conflicts of interest may be financial (where an interested party benefits financially directly or indirectly) or non-financial (e.g., seeking preferential treatment, using confidential information).

A conflict of interest arises when a director or employee involved in making a decision is in the position to benefit, directly or indirectly, from his or her dealings with the Organization or person conducting business with the Organization. (A potential conflict of interest exists when the director or employee, or his or her immediate family {spouse, domestic partner, parent, child, brother, sister and spouse of parent, child, brother, or sister} owes/receives more than 1% of the benefiting business/profits.)

Examples of conflicts of interest include, but are not limited to, situations in which a director or employee:

1. Negotiates or approves a contract, purchase, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual providing the goods or services.
2. Negotiates or approves a contract, sale, or lease on behalf of the Organization and has a direct or indirect interest in, or receives personal benefit from, the entity or individual receiving the goods or services.
3. Employs or approves the employment of, or supervises a person who is, an immediate family member of the director or employee.
4. Sells products or services in competition with the Organization.
5. Uses the Organization's facilities, other assets, employees, or other resources for personal gain.
6. Receives a substantial gift from a contractor, if the director or employee is responsible for initiating or approving purchases from that contractor.

Organizational Conflicts of Interest

All organizational relationships will be identified and disclosed to the Board of Directors and Purchasing Managers on an annual basis or as they are made known. Purchasing Managers are responsible for performing a thorough analysis of potential proposal conflicts of interest to ensure impartiality and objectivity in performance of the contractual objectives.

Each individual contracting situation will be examined on the basis of its particular facts and the nature of the proposed work. CAPK will exercise common sense, good judgment, and sound discretion when evaluating the decision on whether a significant potential conflict exists and, if it does, the development of an appropriate means for resolving it. This evaluation will help prevent the existence of conflicting roles that might bias judgment; and help preventing unfair competitive advantage.

Honoraria Acceptance

A CAPK employee will not accept an honorarium for an activity conducted where:

- Agency-reimbursed travel, work time, or resources are used
- Activity can be construed as having a relationship to the employee's position with CAPK
- Such activity would be considered official duty on behalf of CAPK
- A relationship exists between the activity and the employee's position with CAPK if the employee would not participate in the activity in the same manner or capacity if he or she did not hold his or

her position with CAPK. The employee should make every attempt to avoid the appearance of impropriety.

An employee may receive an honorarium for activities performed during regular non-working hours or while on annual leave if the following conditions are met:

- All expenses are the total responsibility of the employee or the sponsor of the activity in which the employee is participating.
- The activity has no relationship to the employee's CAPK duties.

Nothing in this policy will be interpreted as preventing the payment to CAPK by an outside source for actual expenses incurred by an employee in an activity, or the payment of a fee to CAPK (in lieu of an honorarium to the individual) for the services of the employee. Any such payments made to CAPK should be deposited to the CAPK's account and an appropriate entry should be coded to the same program or department to which the employee's corresponding time was charged.

Disclosure Requirements

A director or employee who believes that he or she may be perceived as having a conflict of interest in a discussion or decision must disclose that conflict to the group making the decision. Most concerns about conflicts of interest may be resolved and appropriately addressed through prompt and complete disclosure.

Therefore, CAPK' policies and procedures include the following:

1. At the inception of employment or volunteer service to the Organization, and on an annual basis thereafter, the finance department will distribute a list of all contractors with whom the Organization has transacted business at any time during the preceding year, along with a copy of the disclosure statement to all members of the Board of Directors, the Chief Executive Officer, members of senior management, and employees with purchasing and/or hiring responsibilities or authority. Using the prescribed form, these individuals will inform, in writing and with a signature, the Chief Executive Officer and the chair of the Audit and Pension Committee, of all potential reportable conflicts.

2. During the year, these individuals will submit a signed, updated disclosure form if any new potential conflict arises.

3. The Chief Executive Officer will review all forms completed by employees, and the Audit and Pension Committee will review all forms completed by directors and the Chief Executive Officer and determine appropriate resolution in accordance with the next section of this policy.

4. Prior to management, board, or committee action on a contract or transaction involving a conflict of interest, a staff, director, or committee member having a conflict of interest and who is in attendance at the meeting will disclose all facts material to the conflict of interest. Such disclosure will be included in the minutes of the meeting.

5. A staff, director, or committee member who plans not to attend a meeting at which he or she has a reason to believe that the management, board, or committee will act on a matter in which the person has a conflict of interest will disclose to the chair of the meeting all facts material to the conflict of interest. The chair will report the disclosure at the meeting and the disclosure will be reflected in the minutes of the meeting.

6. A person who has a conflict of interest will not participate in or be permitted to hear management's, the board, or the committee's discussion of the matter except to disclose material facts and to respond to questions. Such person will not attempt to exert his or her personal influence with respect to the matter.

7. A person who has a conflict of interest with respect to a contract or transaction that will be voted on at a meeting will not be counted in determining a quorum for purposes of the vote. The person having a conflict of interest may not vote on the contract or transaction and will not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote and abstention from voting will be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the Board of Directors of CAPK has a conflict of interest when he or she stands for election as an officer or for re-election as a member of the Board of Directors.

8. If required by federal awarding agencies or pass-through entity, CAPK will notify those agencies in writing of any *potential* conflict of interest. (*2 CFR Part 200.112 45 CFR 75.112, Conflict of interest)*

9. The Board of Directors will review and sign the Conflicts of Interest policies of the Organization every year.

Resolution of Conflicts of Interest

All real or apparent conflicts of interest will be disclosed to the Audit and Pension Committee and the Chief Executive Officer of the Organization. Conflicts will be resolved as follows:

- The Audit and Pension Committee will be responsible for making all decisions concerning resolutions of conflicts involving directors, the Chief Executive Officer, and other members of senior management.
- The chair of the committee will be responsible for making all decisions concerning resolutions of conflicts involving Audit and Pension Committee members.
- The chair of the Board of Directors will be responsible for making all decisions concerning resolutions of the conflict involving the chair of the Audit and Pension Committee.
- The Chief Executive Officer will be responsible for making all decisions concerning resolutions of conflicts involving employees below the senior management level, subject to the approval of the Audit and Pension Committee.

An employee or director may appeal the decision that a conflict (or appearance of conflict) exists as follows:

- An appeal must be directed to the chair of the Board.
- Appeals must be made within 30 days of the initial determination.

- Resolution of the appeal will be made by vote of the full Board of Directors.
- Board members who are the subject of the appeal, or who have a conflict of interest with respect to the subject of the appeal, will abstain from participating in, discussing, or voting on the resolution, unless their discussion is requested by the remaining members of the Board.

Disciplinary Action for Violations of This Policy

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her or his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any director, manager, or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

A Board member who violates this policy will be removed from the Board of Directors.

POLICY ON SUSPECTED MISCONDUCT

Overview of Misconduct (Ethics, Fraud)

This policy communicates the actions to be taken for suspected misconduct committed, encountered, or observed by employees and volunteers.

Like all organizations, CAPK faces many risks associated with fraud, abuse, and other forms of misconduct. The impact of these acts, collectively referred to as misconduct throughout this policy, may include, but is not limited to:

- Financial losses and liabilities
- Loss of current and future revenue and customers
- Negative publicity and damage to the Organization's good public image
- Loss of employees and difficulty in attracting new personnel
- Deterioration of employee morale
- Harm to relationships with clients, contractors, bankers, and subcontractors
- Litigation and related costs of investigations, etc.

Our Organization is committed to establishing and maintaining a work environment of the highest ethical standards. Achievement of this goal requires the cooperation and assistance of every employee and volunteer at all levels of the Organization.

Definition of Misconduct

For purposes of this policy, misconduct includes, but is not limited to:

- Actions that violate the Organization's Code of Conduct (and any underlying policies) or any of the financial policies included in this manual.

- Fraud (see below).

- Forgery or alteration of checks, bank drafts, documents or other records (including electronic records).

- Destruction, alteration, mutilation, or concealment of any document or record with the intent to obstruct or influence an investigation, or potential investigation, carried out by a department or agency of the federal government, or by the Organization in connection with this policy.

- Disclosure to any external party of proprietary information or confidential personal information (protected personally identifiable information-PPII) obtained in connection with employment with or service to the Organization.

- Unauthorized personal or other inappropriate (non-business) use of equipment, assets, services, personnel, or other resources.

- Acts that violate federal, state, or local laws or regulations.

- Accepting or seeking anything of material value from contractors or persons providing goods or services to CAPK. Exception: unsolicited gifts valued at $25 or less; see the CODE OF CONDUCT IN PURCHASING section of this manual.

- Impropriety of the handling or reporting of money in financial transactions.

- Failure to report known instances of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).

Fraud is further defined to include, but not be limited to:

- Theft, embezzlement, or other misappropriation of assets (including assets of or intended for the Organization, as well as those of our clients, subcontractors, contractors, suppliers, and others with whom the Organization has a business relationship).
- Intentional misstatements in the Organization's records, including intentional misstatements of accounting records or financial statements.
- Authorizing or receiving payment for goods not received or services not performed.
- Authorizing or receiving payments for hours not worked.
- Forgery or alteration of documents, including but not limited to checks, timesheets, contracts, purchase orders, receiving reports.

CAPK prohibits each of the preceding acts of misconduct on the part of employees, officers, executives, volunteers, and others responsible for carrying out the Organization's activities.

Reporting Procedures

If an employee of CAPK has a reasonable belief that an employee or the CAPK has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee is expected to immediately report such information by following the procedures as follows OR as detailed in the personnel handbook.

All employees, officers, and volunteers are responsible for immediately reporting suspected misconduct to their supervisor, Chief Executive Officer, Chief Financial Officer, or the Chair of the Audit and Pension Committee. When supervisors have received a report of suspected misconduct, they must immediately report such acts to their manager, Chief Executive Officer, Chief Financial Officer, or the Audit and Pension Committee. If the reporting individual wishes to remain anonymous, the individual will submit a written statement to one of the designated individuals listed.

Whistleblower Protection

The Organization will consider any reprisal against a reporting individual an act of misconduct subject to disciplinary procedures. A "reporting individual" is one who, in good faith, reported a suspected act of misconduct in accordance with this policy, or provided to a law enforcement officer any truthful information relating to the commission or possible commission of a federal offense or any other possible violation of the Organization's Code of Conduct.

Reporting Individual Protections

A reporting individual may disclose suspected misconduct to a member of management or other employee of CAPK, who has investigative responsibilities. The reporting individual may not be discharged, demoted, or otherwise discriminated against for reporting misconduct the individual reasonably believes is suspected misconduct as described in the DEFINITION OF MISCONDUCT section of this manual.

An employee who discovers or suspects fraudulent activity may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Audit and Pension Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the CAPK legal counsel or the Audit and Pension Committee.

See additional information in the CAPK's Human Resources Policies and Procedures manual.

Investigative Responsibilities

Due to the sensitive nature of suspected misconduct, supervisors and managers should not, under any circumstances, perform any investigative procedures.

The Chief Financial Officer has the primary responsibility for investigating suspected misconduct involving employees below the Chief Executive Officer and executive management level. The Chief Financial Officer will provide a summary of all investigative work to the Audit and Pension Committee.

The Audit and Pension Committee has the primary responsibility for investigating suspected misconduct involving the Chief Executive Officer and executive level positions, as well as Board members and officers. However, the Audit and Pension Committee may request the assistance of the Chief Financial Officer in any such investigation.

Investigation into suspected misconduct will be performed without regard to the suspected individual's position, length of service, or relationship with the Organization.

In fulfilling its investigative responsibilities, the Audit and Pension Committee will have the authority to seek the advice and/or contract for the services of outside firms, including but not limited to law firms, CPA firms, forensic accountants and investigators, etc.

Members of the investigative team (as authorized by the Audit and Pension Committee) will have free and unrestricted access to all Organization records and premises, whether owned or rented, at all times. They will also have the authority to examine, copy, and remove all or any portion of the contents (in paper or electronic form) of filing cabinets, storage facilities, desks, credenzas and computers without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of an investigation into suspected misconduct or related follow-up procedures.

The existence, the status, or results of investigations into suspected misconduct will not be disclosed or discussed with any individual other than those with a legitimate need to know in order to perform their duties and fulfill their responsibilities effectively.

Disciplinary Action

Based on the results of investigations into allegations of misconduct, disciplinary action may be taken against violators. Disciplinary action will be coordinated with appropriate representatives from the Human Resources Department. The seriousness of misconduct will be considered in determining appropriate disciplinary action, which may include:

- Reprimand
- Probation
- Suspension
- Demotion
- Termination
- Reimbursement of losses or damages
- Referral for criminal prosecution or civil action

This listing of possible disciplinary actions is for information purposes only and does not bind the Organization to follow any particular policy or procedure.

Confidentiality

The Audit and Pension Committee and the Chief Financial Officer treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will immediately notify the appropriate individual as stated in the REPORTING PROCEDURES section of this manual and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see REPORTING RESPONSIBILITIES section elsewhere in this manual).

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect CAPK from potential civil liability.

Disclosure to Outside Parties

Allegations of and information related to allegations of suspected misconduct will not be disclosed to third parties except under the provisions described in this policy (such as disclosure to outside investigators hired by the Organization to aid in an investigation).

However, all known frauds will be disclosed by the Audit and Pension Committee to the Organization's external auditors.

The Organization will disclose, in a timely manner, in writing to federal awarding agencies or pass-through entity, all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting federal awards. (*2 CFR Part 200.113, 45 CFR Part 75.113, Mandatory disclosures)*

SECURITY

General Office Security

During normal business hours, all visitors are required to check in with the Receptionist. After hours, a security key and access code is required for access to the offices of CAPK. Keys are issued only to employees of CAPK.

Offices are secured by an electronic key pad access and electronic security services. The electronic access code is issued only to employees of CAPK on an as needed basis and is deactivated upon an employee's separation from the Organization.

At the start of each day, or other times as needed, the first employee arriving at the facility is responsible for deactivating the facility's electronic security service, assuming there are no concerns raised as to facility security breaches.

At the close of daily business hours, or other times as needed, the last employee exiting the facility is responsible for securing the facility's electronic security service.

Finance Department

A lock will be maintained on the door leading into the CAPK's Finance Department. This door will be closed and locked in the evenings and whenever the Finance Department is vacant. The key to this lock will be provided to key accounting personnel and the Chief Executive Officer, and other personnel as approved by the Chief Executive Officer. The lock will be changed whenever any of these individuals leaves the employment of CAPK.

CAPK's blank check stock will be stored in a fireproof file cabinet in the Finance Department. This cabinet will be locked with a key that is kept in the Finance Department. Access to this file cabinet will be by keys in the possession of the Chief Financial Officer and Accounting Manager.

Access to Electronically Stored Accounting Data

CAPK utilizes passwords to restrict access to accounting software, modules, and data. Only duly authorized finance personnel with data input responsibilities will be provided login credentials for data entry capability in the system. Program Managers and Board Members will have view-only access to the accounting software for reporting purposes/ dashboard reporting, as approved by the Chief Executive Officer. Information technology staff members are restricted from accessing accounting software.

Finance personnel are expected to keep their passwords secret and to change their passwords on a regular basis. Administration of passwords will be performed by a responsible individual independent of programming functions.

Each password enables a user to gain access to only those software, module, and data files necessary for each employee's required duties. On an annual basis, CAPK performs a review of accounting software users to ensure they have the appropriate access levels. Unnecessary access will be rescinded.

Storage of Sensitive Data

In addition to accounting and financial data stored in the Finance Department, other sensitive data, including protected personally identifiable information (PPII), such as social security numbers of employees and/or clients [list examples of sensitive data] may be stored in areas other than the Finance Department. Locations of sensitive data include, but are not limited to:

1. Other Organization departments such as Executive Office, Human Resources, Operations, etc.
2. Electronic or on-line storage

2 CFR Part 200.79 defines “personally identifiable information” (PII) as “information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual.

“Protected personally identifiable information” (PPII) is defined as “an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts.”

The Organization’s policy is to minimize the storage of sensitive data outside the Finance Department by shredding documents with such data or deleting the sensitive data from documents that are stored outside the Finance Department as soon as possible and in accordance with the Organization’s RECORD RETENTION policies.

Please see the Organization’s technology policies for standards for electronic and on-line storage and the RECORDS RETENTION policy in this manual for retention periods.

Destruction of Consumer Information

As stated elsewhere in this manual, all sensitive data must be securely stored and shredded when no longer needed. CAPK will also shred/delete all consumer information obtained by the Organization for any reason. Shredding will be performed on a schedule determined by each department that possesses such data, and the schedule will be made a part of the Record Retention policy (see the RECORD RETENTION section of this manual).

GENERAL LEDGER AND CHART OF ACCOUNTS

The general ledger is the collection of all asset, liability, net assets, revenue, and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system and the basis for the accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss account.

CAPK's chart of accounts is comprised of six types of accounts:

1. Assets
2. Liabilities
3. Net Assets
4. Revenues
5. Expenses
6. Transfers and Allocations

In compliance with the Standards for Financial Management Systems, CAPK will identify in its accounts all federal awards received and expended and the federal programs under which they were received. *(2 CFR Part 200.302(b)(1)), 45 CFR 75.302(b)(1)* To comply with this regulation, CAPK's account numbers will be used to identify federal awards received and expended. There are eight segments in the structure of the chart of accounts:

- Account (4 digits)
- Fund (3 digits)
- Activity (3 digits)
- Function (3 digits)
- Location (3 digits)
- Department (3 digits)
- Category (1 digit)
- Restriction (1 digit)

Distribution of Chart of Accounts

All CAPK employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts, or the section of the chart of accounts applicable to their program. As the chart of accounts is revised, an updated copy of the chart of accounts will be promptly distributed to these individuals.

Control of Chart of Accounts

The Chief Financial Officer monitors and controls the chart of accounts, including all account maintenance, such as additions and deletions. Any additions or deletions of accounts must be approved by the Chief Financial Officer, who ensures that the chart of accounts is consistent with the Organizational structure of CAPK and meets the needs of each division and department.

Accounting Estimates

CAPK utilizes numerous estimates in the preparation of its interim and annual financial statements. Some of those estimates include:

1. Allowance for doubtful accounts/ Uncollectible receivables/ Provisions for losses/ Promises to give
2. Amount of obsolete inventory
3. Useful lives and residual values of property and equipment
4. Fair market values of investments
5. Fair market values of donated assets
6. Values of contributed services
7. Cost allocation calculations
8. Fair values based on Level 3 inputs (i.e. based on unobservable inputs)

The Chief Financial Officer will reassess, review, and approve all estimates on a yearly basis. All conclusions, bases, and other elements associated with each accounting estimate will be documented in writing. All material estimates and changes in estimates will be disclosed to the Budget and Finance Committee, the Audit and Pension Committee, and the external audit firm.

Disclosure regarding estimates will describe the nature of the estimate's uncertainty and will indicate that it is at least reasonably possible that a change in the estimate may occur in the near term (i.e. within one year of the date of the annual financial statements).

Journal Entries

All general ledger entries that do not originate from a subsidiary ledger will be supported by journal vouchers or other documentation, including an explanation of each such entry. Examples of such journal entries are:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Nonrecurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of capital assets
2. Amortization of prepaid expenses

3. Accruals of recurring expenses
4. Amortization of deferred revenue

Recurring journal entries will be supported by a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, a journal voucher.

All journal entries not originating from subsidiary ledgers will be authorized in writing by the Chief Financial Officer or the Controller by initialing or signing the entries.

Reconciliation of Accounts

To ensure the accuracy of the CAPK's financial reporting, the CAPK will prepare and document reconciliations of asset and liability general ledger accounts for each reporting period. Reconciliations will prove that the balances presented in the general ledger of the CAPK agree with independent supporting documentation (i.e. bank statements, physical inventory counts, lender records). Sub-ledger accounts will be reconciled to its general ledger account (control account) each reporting period.

Reconciliations will be reviewed by the Chief Financial Officer or designated accounting staff who was not part of preparing the reconciliation or supporting documentation. Any discrepancies will be immediately investigated and resolved in a timely manner.

Spreadsheet Management

Spreadsheets are an integral component of the CAPK's information and decision-making framework to assist in the tracking and processing of financial and business information. Significant spreadsheets used by the CAPK support the following functions:

- **Financial reporting**– these spreadsheets directly determine financial statement transaction amounts or balances that are subsequently recorded in the general ledger, act as a key control in the financial reporting process (e.g. balancing and/or reconciling significant accounts) or create or support financial reports or disclosures.
- **Analytical**- these spreadsheets are used to support the management decision-making process.
- **Operational**- these spreadsheets are used to facilitate tracking and monitoring of workflow to support operational processes, such as listing of open claims, unpaid invoices, or other information.

Significant spreadsheets will have the following controls to help ensure data integrity and reduce risk of data loss:

- **Access control**- significant spreadsheets will be saved on a secured organization-owned server and not a C:\ drive or personal hard drive. Access to the spreadsheet will be restricted to only those with a legitimate business purpose to access the file. Spreadsheets will be password protected to provide additional security for high-risk or sensitive content.
- **Input control**- data cells that calculate, summarize, or contain a formula will be locked.
- **Change control**- spreadsheet changes will be logged, described, tested, and documented. Updated spreadsheets will be referenced with the version number and publication date.

- **Documentation or record control**- spreadsheets that are printed to comply with record retention policies, grant documentation requirements, or {list other requirements}, will include standard headers and footers that identify the CAPK, department, spreadsheet name, date, and time.

Prior to the development and implementation of complex spreadsheets to support financial calculation or information, the Finance Department will work with the Information Technology department, contracted Information Technology consultant to evaluate whether the calculation or information extraction can be completed by the financial system versus a separate manual spreadsheet.

ADMINISTRATION OF FEDERAL AWARDS

Definitions

CAPK may receive financial assistance from a donor/grantor agency through grants and cooperative agreements. Throughout this manual, federal assistance received in either of these forms will be referred to as a federal "award."

See REVENUE section for definitions of revenue received by CAPK.

Preparation and Review of Proposals

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals will be reviewed by the Chief Financial Officer prior to submission to government agencies or other funding sources to ensure the proposed budget includes all appropriate costs. All appropriate costs include the funding source providing its fair share of the Organization's administrative, management, or other organization-wide costs. CAPK may refuse to consider grants based on its analysis of the cost/benefit of administering such awards and all financial resources available to appropriately cover all reasonable costs. Final proposals will be reviewed and approved in writing by the Board of Directors and the Chief Executive Officer.

Grant applications greater than $10,000 will be approved by the Board of Directors. The full Board of Directors (or appropriate Board committee) will approve acceptable of all grants. The full Board of Director will be involved in all decisions concerning new funding sources.

The Head Start/Early Head Start Policy Council must approve the Head Start/Early Head Start grant application prior to its submission.

Post-Award Procedures

After an award has been made, the following steps will be taken:

1. Verify the terms and conditions of the grant or contract. The Finance Department and Program Managers will review the terms, time periods, award amounts, and expected expenditures associated with the award. A *Catalog of Federal Domestic Assistance* (CFDA) number will be determined for each federal award. All reporting requirements under the contract or award will be summarized.
2. Create new general ledger account numbers (or segments). New accounts will be established for the receipt and expenditure categories in line with the grant or contract budget. Also see CONTROL OF CHART OF ACCOUNTS section of this manual.
3. Gather documentation. See the DOCUMENT ADMINISTRATION section for details.

Compliance with Laws, Regulations, and Provisions of Awards

CAPK recognizes that as a recipient of federal funds, the Organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Organization meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a federal agency:

1. For each federal award, an employee within the department responsible for administering the award will be designated as Grant Manager.

2. Each Grant Manager will attend a training on grant management prior to beginning his or her role as a Grant Manager (or as early in their functioning as a Grant Manager as practical). Thereafter, all Grant Managers will attend refresher/update courses on grant management every two years.

3. The Grant Manager will take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract (also see POST-AWARD PROCEDURES section of this manual):
   a. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
   b. Review *2 CFR Part 200, 45 CFR Part 75, Appendix XI, Compliance Supplement* (updated annually) published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all federal awards.
   c. Review the section of the *Catalog of Federal Domestic Assistance* (CFDA) applicable to the award.
   d. The Grant Manager will communicate grant requirements to those who will be responsible for carrying them out or be impacted by them.

4. The Finance Department will forward copies of applicable grant regulations to the Grant Manager (such as OMB regulations, pertinent sections of compliance supplements, and other regulations).

5. The Grant Manager and/or the Finance Department will identify and communicate any special changes in financial policies and procedures necessitated by federal awards as a result of the review of each award.

6. The Grant Manager will take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard will include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to 2 CFR Part 200 [45 CFR Part 75] Appendix XI, Compliance Supplement, and communications with federal awarding agency personnel.

7. The Grant Manager will inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The Grant Manager will also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

Document Administration

For each grant/award received by CAPK from a federal, state, or local government agency, a master file of documents applicable to the award will be prepared and maintained. The responsibility for assembling each master file will be assigned to the Chief Financial Officer and Program Manager assigned to administer the program. The Program Manager will provide copies (paper and/or electronic), access to master file to the Finance Department of all of the grant/award master file documents.

The master file assembled for each government award will include the following documents , as applicable (including originals of all documents received from the awarding agency):

1. Copy of the initial application for the award and corresponding budget, including documentation of Board approval
2. All correspondence to and from the awarding agency post-application, leading up to and subsequent to the award
3. The final, approved budget and program plan, after making any modifications
4. The grant agreement and any other documents associated with the initial making of the award
5. Copies of pertinent laws and regulations, including awarding agency guidelines, associated with the award
6. Subsequent grant modifications (financial and programmatic)
7. Copies of program and financial reports
8. Prior written approvals from awarding agency
9. Results of any monitoring visits conducted by the awarding agency, including resolution by CAPK of any findings arising from such visits
10. Correspondence and other documents resulting from the closeout process of the award

The preceding grant document file will be organized into four sections as follows:

1. Pre-award documents
2. Post-award documents, including reports
3. Laws, regulations, and agency guidelines
4. Audit/monitoring-related documents

On the inside front cover of the grant document file will be a Summary of Critical Award Provisions, prepared by the Program Manager. This summary will include, at a minimum, the following:

1. Key compliance requirements, including citations of applicable laws and regulations
2. Important deadlines
3. Correspondence contact information at the awarding agency

The original grant document file will remain in the Finance Division in a locked file room and stored on a shared accounting drive, with access granted in accordance with the security and access policies elsewhere in this manual OR in the Organization’s risk management, information technology, other manual. The Program Manager will maintain a separate file of frequently requested documents that will consist of

photocopies or electronic copies of the documents included in the secure grant document file. The purpose of this file of copied documents is to limit the potential for loss of valuable documents.

This file will also be established in a secured electronic read-only format and made available on the Organization's network to appropriate personnel within the organization.

Closeout of Federal Awards

CAPK will follow the closeout procedures described in *2 CFR Part 200.343, 45 CFR Part 75.381, Closeout*, and in the grant agreements as specified by the granting agency.

CAPK and all subrecipients will liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement, at a minimum.

POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS

REVENUE

Definitions of Revenue

The following definitions will apply with respect to the policies described in this manual:

Contribution – A receipt of cash or other assets (property, etc.), including promises to give, collections, similar assets by to the Organization, or a reduction, settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity or individual. A contribution may or may not include a donor-imposed condition or restriction (stipulation).

Donor-Imposed Condition – A donor-imposed stipulation that represents a barrier that must be overcome before the recipient is entitled to the assets transferred or promised. Failure to overcome the barrier gives the contributor a right of return of the assets it has transferred or gives the contributor a right of release from its obligation to transfer its assets. In practical terms, this means a donor has imposed some type of stipulation or barrier other than a purpose or time period stipulation (which is defined as a donor-imposed restriction below) and that condition has some degree of uncertainty as to whether or not it will occur, and if the condition is not met, the Organization is not entitled to the contribution. Conditions may or may not be within the control of the Organization. (An example of a donor-imposed condition is the stipulation by a funding source that an organization must incur allowable expenditures prior to reimbursement, and that any advanced funds be returned if allowable expenditures are not incurred within the period of performance.)

Donor-Imposed Restriction – A donor-imposed stipulation that specifies a use for the contributed asset that is either limited to a specific future time period, specific program or service, or is more specific than the broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in the Articles of Incorporation or Bylaws. Restrictions on the use of an asset may be temporary or perpetual (permanent).

Exchange Transaction – A reciprocal transaction in which CAPK and another entity each receive and sacrifice something of approximately equal value.

Nonexchange Transaction – One entity receives something of value without directly giving value in exchange. Nonexchange transactions may include grants.

Nonreciprocal Transfer – A transaction in which an individual or entity incurs a liability or transfers assets to CAPK without directly receiving value in exchange.

Promise to Give – A written or oral agreement to contribute cash or other assets to CAPK.

Examples of CAPK revenue sources may include the following:

Contracts with customers – this may include exchange transactions.

Contributions – this may include contributions with or without donor-imposed restrictions or donor-imposed conditions, nonreciprocal transfers. Contributions might be recognized upon completion of a nonreciprocal transfer, or when a donor-imposed condition or restriction is met.

Fee-for-service income or fixed amount awards – this may include exchange transactions, reciprocal transfers, etc.

Membership dues – this may include contributions, exchange transactions, or both.

Private grants – this may include non-exchange transactions, or grants defined as contributions with or without donor-imposed restrictions or conditions.

Program income – this may include exchange transactions.

Reimbursement grants – this may include non-exchange transactions, or grants defined as contributions with or without donor-imposed restrictions or conditions.

Revenue Recognition Policies

CAPK receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements in the following manner:

1. **Grant income, Conditional or Restricted Contribution-Based** – Monthly accrual based on incurrence of allowable costs (for cost-reimbursement awards).

   Reimbursement grants are billed/invoiced monthly, or as funders require, based on allowed, incurred expenses. Private grants are usually received once funding is approved. Financial expenditure reports, if required, are submitted as required by funding sources.

2. **Grant income, Exchange-Based** – As services are performed, based on other terms of the award/contract (for fixed price, unit-of-service, and other types of awards).

3. **Contributions** – Also referred to as donations. Recognized as income when received, unless accompanied by donor-imposed conditions. All pledges, bequests and endowments will be recognized in accordance with GAAP. Conditional contributions will be recognized as income upon the satisfaction of the condition. Contributions may be solicited or unsolicited. (See CONTRIBUTIONS ACCOUNTING section of manual.)

4. **Noncash (In-kind) Contributions** or Gifts In-kind – Recognized as income when received. Contributed services will be recognized as income in the GAAP financial statements only to the extent that the contributed services possess either one of the following characteristics:
   a. The service creates or enhances a non-financial asset (e.g., land, buildings, intangible assets, etc.).
   b. The service requires a specialized skill, it is provided by an individual possessing that skill, and the service is one that would typically need to be purchased if it had not been contributed to the organization.

All noncash contribution income received will be recorded at fair value. (Also see the COST SHARING AND MATCHING and CONTRIBUTIONS ACCOUNTING sections of this manual.)

5. **Promises to Give** – Recognized as income upon receipt of clear communication of the promise from the donor or the donor's legal representative (e.g., trustee, attorney, etc.), unless accompanied by a condition or conditions. Conditional promises to give will be recognized as income when any condition or conditions on which they depend are substantially met.

   Unconditional Promises to Give

   - Unconditional promises to give will be recorded as assets and increases in net assets with donor restriction (contribution income) in the period that CAPK receives communication of the promise.

   - Unconditional promises to give that are to be collected within one year will be recorded at their face value, less any reserve for uncollectible promises, as estimated by management.

   - Unconditional promises to give that are collectible over time periods in excess of one year will be recorded at their discounted net present value.

   - Accretion of discount on such promises to give will be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that will be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to CAPK at the time the Organization receives a promise from a donor, considering the dollar amount of the promise and the time period of the promise (e.g., for promises of less than $100,000, the Organization will generally use the interest rate applicable to certificates of deposit for the same approximate duration available from its bank).

   - When the final time or use restriction associated with a contributed asset has been met, a reclassification between net assets with donor restrictions and net assets without donor restrictions will be recorded.

   Conditional Promises to Give

   The Organization will not record an asset or contribution income for any conditional promise to give until the donor's condition or conditions are substantially met. The Organization will maintain a record of such conditional promises to give and monitor these gifts for purposes of identifying when the condition associated with each such promise has been satisfied. This schedule will also be used in connection with preparing the Organization's footnote disclosures associated with contributions.

6. **Program Income** – Defined as gross income generated by a supported activity or earned as a result of an award or program. Examples include use or rental of property paid for with federal funds or fees earned for services performed.

7. **Membership dues** – membership dues may contain elements of both exchange transactions and contributions based distinguishing indicators such as the extent and duration of benefits received by members. The Chief Financial Officer will evaluate the indicators in accordance with accounting standards to determine timing and amount of revenue to be recognized.

   Membership dues are billed annually for the next membership term. Funds are received in full.

8. **Fee-for-Service Income** – Recognized as income when services are rendered in accordance with the terms of the contract with the customer unless collection of amounts due is in question. In this case, revenue is recognized when payments are received.

   Fee for service income is billed according to contract terms and conditions, based on the number of units of services provided.

9. **Interest, dividends, rents, or other forms of ordinary income** – monthly accrual based on when it was earned. Investment return is generally considered free of donor restrictions, unless its use is limited by a donor-imposed restriction or by law. See ENDOWMENT FUNDS RECEIVED and INVESTMENTS sections elsewhere in this manual.

10. Immaterial and other lesser sources of revenue such as transportation fees, meal charges, or child care fees will be recorded on the cash basis of accounting (i.e., recorded as revenue when received) as deemed appropriate by the Chief Financial Officer.

    Immaterial or other lesser sources of income will be collected and recorded when the services are provided.

Exchange revenue will be recognized based on the terms included in a valid, enforceable contract. All new contracts will be reviewed to ensure they are valid and enforceable and contain the information necessary to determine how to recognize revenue (e.g., clearly identified performance obligations).

To prepare required revenue recognition disclosures, CAPK will review revenue streams and identify whether exchange revenue will be recognized at a point in time or over time. As part of this process, CAPK will determine the status of any contract assets and liabilities (e.g., contract receivables or deferred revenues).

Also see CLASSIFICATION OF INCOME in BILLING/INVOICING POLICIES and NET ASSET sections of this manual.

Distinguishing Contributions from Exchange Transactions

CAPK receives income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. CAPK will consider the factors included in FASB ASC 958-605 and ASC Topic 606, when determining whether income will be accounted for as contribution income, exchange transaction revenue, or both.

COST SHARING AND MATCHING

Overview of Cost Sharing or Matching

CAPK values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or federal agency regulations identify specific values to be used. CAPK will claim contributions as meeting a cost sharing or matching requirement of a federal award when all of the following criteria are met in accordance with 2 CFTR Part 200.306, 45 CFR 75.306:

1. The contribution is verifiable from CAPK records.

2. The contribution is not included as a contribution (or match) for any other federally-assisted project or program.

3. The contribution is necessary and reasonable for proper and efficient accomplishment of project or program objectives.

4. The contribution is allowable under the federal cost principles, *2 CFR Part 200, 45 CFR Part 75, Subpart E, Cost Principles*.

5. The contribution is not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching.

6. The contribution is provided for in the approved budget when required by the federal awarding agency.

7. The contribution conforms to all provisions of federal administrative regulations, *2 CFR Part 200, 45 CFR Part 75, Subpart D, Post Federal Awards Requirements*.

8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by 2 CFR Part 200.306(i), 45 CFR Part 75.306(i) to establish its value. Head Start Memorandum ACF-IM-HS-17-01 requires that an appraiser must be licensed for the type of property appraised, generally commercial real estate, and appraisal of more than three years old cannot be used to establish current fair market value of real property.

Valuation and Accounting Treatment of Cost Sharing or Matching

Cost sharing, match, or in-kind typically falls into one of the following categories; however, others may be identified by CAPK:

- Cash
- Space, buildings, land, and equipment
- Volunteer time and services

- Supplies

The following sections discuss the valuation and accounting treatment for each category.

Cash

- CAPK will recognize cash contributions as matching income in the period in which the funds are spent on allowable program costs.
- Any discounts received on goods or services are recognized as in-kind only if such discounts are not available to the general public or are customarily given to other nonprofit organizations. Discounts taken as in-kind must be supported by documentation provided by the contractor stating that it is providing the discount in support of the program.

Space, Buildings, Land, and Equipment

Buildings, Land, and Equipment

If the purpose of the contribution is to assist the Organization in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as matching with prior approval of the awarding agency, provided the donation meets the criteria in the OVERVIEW section above.

If the purpose of the donation is to support activities that require the use of equipment, buildings, or land, depreciation may be claimed as matching, unless the awarding agency has approved using the full value of the depreciable asset as match.

Buildings, land, and equipment are valued at their fair market value as determined by an independent certified real property appraiser. Information on the date of donation and records from the appraisal will be maintained in a property file.

Donations of long-lived assets are recognized as contributions when received, regardless if the asset is used as match. See the VALUATION OF NONCASH (IN-KIND) CONTRIBUTIONS section elsewhere in this manual.

Space

- Will be valued at the fair rental value of comparable space as established by an independent certified real property appraisal of comparable space and facilities in a privately-owned building in the same locality.
- Information on the date of donation and records from the appraisal will be maintained in a property file.
- If the donation is a less than an arms-length transaction, the value will be based on actual allowable costs to occupy the facility (e.g. repairs and maintenance, insurance, etc.), not to exceed fair market value.

Volunteer Time and Services

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be counted as match (in-kind) if the services are an integral and necessary part of the program.

Volunteer services will be valued at rates consistent with those paid for similar work in the Organization. For skills not found in the Organization, rates will be consistent with those paid for similar work in CAPK's labor market. Rates should include gross hourly wages plus fringe benefits calculated based on fringe benefits received by employees in similar positions or on agency average.

Volunteers must possess qualifications and perform work requiring those skills in order to be valued at greater than an unskilled labor rate.

CAPK requires volunteers to document and account for their contributed time in a manner similar to the timekeeping system followed by employees. Each program that uses volunteers will provide the volunteers a timekeeping document which collects the following information:

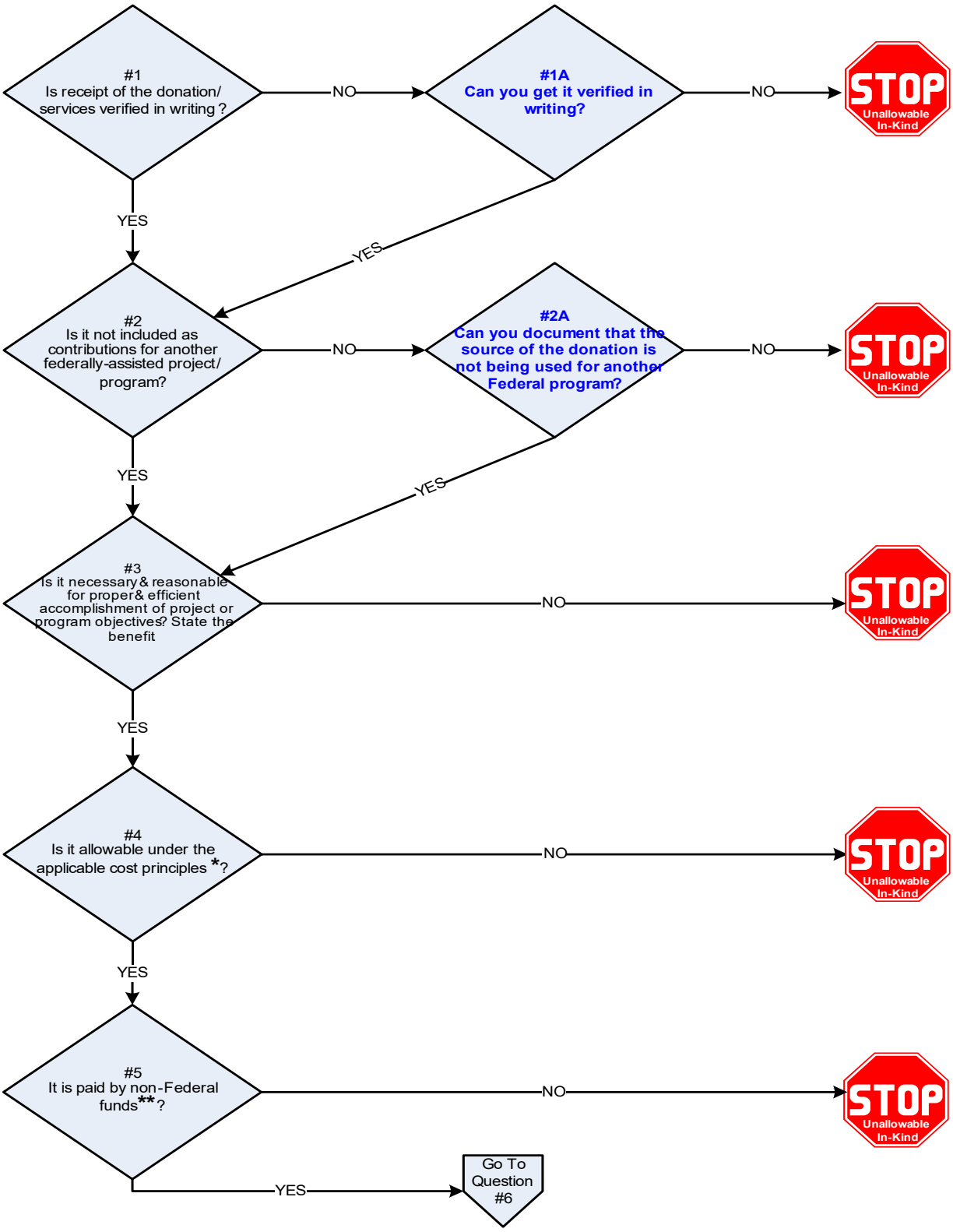
- Date service was performed
- Volunteer name and address
- Hours donated (time in and out)
- Service provided
- Signature of volunteer
- Signature of authorized staff
- Other information necessary to comply with the grant/award/program matching requirements

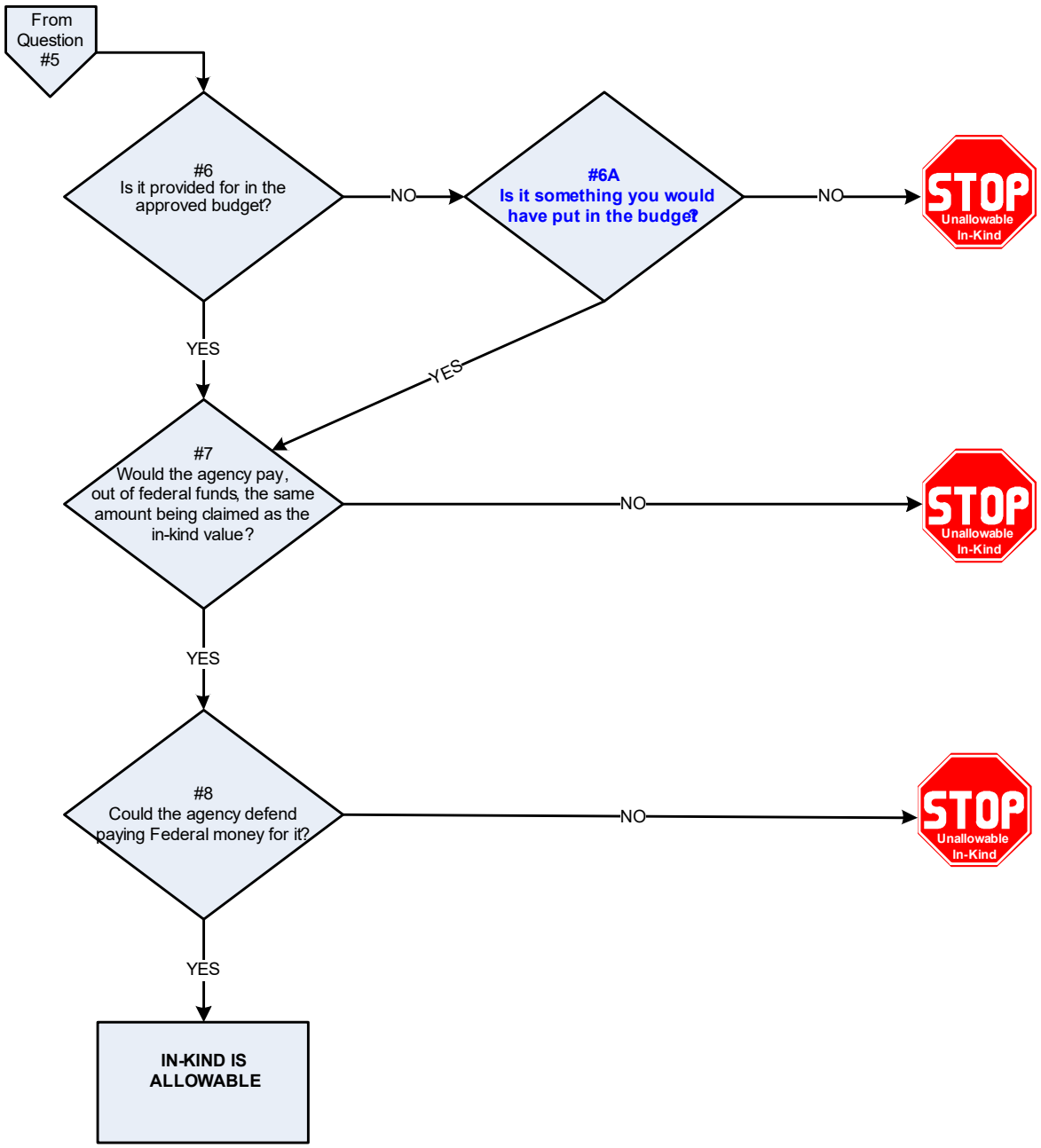
The volunteer timekeeping document will be delivered to the Finance Department monthly so they can be tallied, valued, and recorded as in-kind in the accounting records.

Supplies

Donated supplies must be used in the program and will be valued at fair market value at the time of donation. Supplies can be counted as match only if the program would have purchased such items with federal funds.

IN-KIND ALLOWABILITY FLOWCHART





* **2 CFR Part 200** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

** Except where authorized by Federal statute to be used for cost sharing or matching.
Determinations have been made on a case-by-case basis on whether Federal funds from other programs are allowable match for an ACF program. These determinations are based on specific requirements of ACF programs and language in applicable statutes. Specifically:

1. USDA funds are of Federal origin and, therefore, cannot be counted as match.
2. Bureau of Indian Affairs - Indian Self-Determination and Education Assistance Act (P.L. 93-638, as amended). The Act authorizes the use of funds for matching purposes as long as the identified use is specifically related to the approved grant activities.
3. Title XX Social Services Block Grant funds are considered to be Federal funds and, therefore, may not be used as match for ACF programs.
4. Expenditure of funds from the Housing and Community Development Act of 1974, P.L. 93-383 may count as allowable match for a Head Start program for renovation of a building. The determination is dependent on whether or not the Head Start grant is included as part of the "Community Development Program," as required by the Housing and Community Development Act. (Grants Administration Manual, Section 3.05.408(b)(1-4))

GIFT ACCEPTANCE

Overview of Gift Acceptance Policies

A gift/contribution is consideration given to the Organization for which the donor receives no direct benefit and requires nothing in exchange (it is nonreciprocal) other than assurance that the intent of the contribution will be honored by CAPK. Two broad principles apply to all gifts given to the Organization:

1. A gift will not be accepted that is not in the charitable interest of the donor, considering the donor's financial situation and philanthropic interests, as well as tax, legal, and other relevant factors.

2. A gift will not be accepted unless there is a reasonable expectation that acceptance of the gift will ultimately benefit CAPK.

CAPK will not accept any donations that imply endorsement of businesses, products or services. Donor businesses may not use CAPK's name for promotion of any product or service.

Categories of Gifts

Gifts to the Organization are classified into two categories, based on the level of risk associated with acceptance of the gift.

Gifts of **marginal risk** include the following:

- Cash and cash equivalents (e.g., certificates of deposit)
- Gifts of securities actively traded on a U.S. public market (e.g., publicly-traded stocks, mutual funds, corporate and government bonds, etc.)
- Personal property with a fair value of less than $5,000 (new or used)

Gifts of the preceding three categories will be considered to be of marginal risk only if they are either unrestricted or restricted to one specific existing CAPK program.

Gifts of **greater-than-marginal risk** include the following:

- Any gift requiring the acceptance of a restriction that:
  - Is not clearly identifiable with an existing program of CAPK,
  - Would require the addition or modification of a CAPK program,
  - Would not be consistent with the mission of CAPK,
  - Would not be consistent with CAPK's tax-exempt purpose under Internal Revenue Code (IRC) section 501(c)(3),
  - Would require the reclassification of net assets without donor restrictions to net assets with donor restrictions
  - Would violate any federal, state, or local law or regulation, or
  - Would result in excessive control to the donor, or anyone designated by the donor, over the subsequent use of the contributed asset.

- Any gift from a donor involved in businesses or activities that may be deemed to be inconsistent with the mission of CAPK
- Personal property with a fair value of $5,000 or more (new or used)
- Real property (either an outright gift of property or the donated use of such property)
- Non-publicly-traded securities (e.g., ownership interests in privately-held businesses, partnerships, etc.)
- Charitable remainder trusts
- Charitable lead trusts
- Conditional promises to give/pledges
- Unusual items or items of questionable value (including works of art, animals, historic artifacts, memorabilia, etc.)
- Life insurance
- Notification of the intent to give noncash assets through a bequest

Gift Acceptance Procedures

Gifts of marginal risk may be accepted by the Director of Community Development without any further review and approval. Gifts of greater-than-marginal risk may be accepted only after review and approval of the Board of Directors. This review and approval will be documented on a Gift Acceptance form in the meeting minutes.

It is also the policy of CAPK to liquidate all gifts of publicly-traded securities within ten-(10) days of receipt unless it is determined by the Chief Financial Officer that holding the securities as an investment of the Organization would be fiscally prudent, appropriate, and consistent with the Organization's investment policies.

See CONTRIBUTED ASSETS and CONTRIBUTIONS ACCOUNTING sections of this manual.

CONTRIBUTIONS ACCOUNTING

Donor Privacy

CAPK respects the privacy of its donors and also recognizes that donors wish to be connected to the Organization. CAPK uses donor information to notify them of information, plans and activities. Donor information is shared with staff, Board members, volunteers and consultants on a "need-to-know" basis.

CAPK does not share their donor list with any third-party unless donor permission has been granted. Requests to remain anonymous will be honored in accordance with Organization policies and IRS rules.

Valuation of Noncash (In-kind) Contributions

As stated in the preceding section, all noncash contributions of assets will be recorded at their fair value as of the date of the gift. Fair values used in accounting for donated assets will be determined by the Organization, not by the donor, although in some cases a value may have been provided by a donor. (See subsequent policies associated with IRS Form 8283.)

The determination of the fair value of donated assets will be determined as follows:

1. For contributions of publicly-traded securities, fair value will be determined by the Chief Financial Officer based on a web-based search (using E*Trade) of the closing price of the security on the date that the security was transferred to CAPK. In addition, a printout of this Web search will be retained in the Finance department's records for future reference and substantiation of this procedure.

2. For contributions of personal property, fair value will be determined by the Director of Operations, using appropriate public records (price lists for new assets, other guides for used assets) subject to the review and approval of the Chief Financial Officer – such valuation documented using a standard form.

3. For contributions of real property, fair value will be determined by an appraisal performed by an independent appraiser hired by CAPK (not an appraiser hired by the donor).

4. For contributions of all other assets, fair value will be determined by the Chief Financial Officer.

Contributed services that meet any of the following criteria will be recognized as contributions in the financial statements under Generally Accepted Accounting Principles (GAAP) (FASB ASC 958-605-25-16):

1. The service requires specialized skills (those provided by accountants, lawyers, architects, doctors, nurses, teachers, carpenters, electricians, plumbers, or other professionals and craftsmen).
2. The service is provided by individuals who possess those skills.
3. The service would typically need to be purchased if not contributed. An organization should only consider whether it would otherwise need to purchase the service, not whether it could afford to purchase the service.

Services that do not meet the preceding criteria will not be recognized in the financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). In-kind volunteer time used for cost sharing or matching that do not meet the GAAP criteria will be tracked and reported separately for grant purposes only.

For contributed services that meet the previously described criteria for recording, the fair value of the services will be determined by multiplying the hours worked by each volunteer, as documented on the Organization's Volunteer Time Sheet, by an applicable hourly rate, documentation provided by the service provider. The applicable hourly rate will be determined by position responsible for determining the rate and will generally be equal to an estimate of an hourly wage rate plus estimated employee benefits costs at define benefit percentage or where to examine the calculated percentage or an hourly rate typically charged by external contractors possessing the skills provided by the volunteer.

All determinations of hourly rates used to value contributed services will be reviewed, documented, and approved by the Chief Financial Officer.

Also see revenue COST SHARING AND MATCHING (IN-KIND), DEFINITIONS OF REVENUE, NON-INTEREST BEARING NOTES PAYABLE, and REVENUE RECOGNITION POLICIES sections elsewhere in this manual.

Receipt of Donations Procedure

Upon receipt, all monetary donations will be processed according to the RECEIPTS policies elsewhere in this manual. Information on restriction of gifts will be communicated to the Finance Department so the gift can be recorded and governed according to the wishes of the donor. After funds are deposited, check copies, cash receipts, source of the gift, intended use and any other information included with the gift is delivered to the appropriate program/division. The program will acknowledge gifts within three-(3) business days of receipt. Please see the RECEIPTS, ACKNOWLEDGEMENTS, AND DISCLOSURES section.

The accounting system and the donor database must be reconciled to each other at least monthly.

Receipts, Acknowledgements, and Disclosures

CAPK and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and the underlying regulations. To comply with those rules, CAPK will adhere to the following guidelines with respect to contributions received by the Organization.

The program will provide a receipt to the donor for every separate contribution received over $250, at the end of the calendar year, each quarter. All receipts will include the following information:

1. The amount or value of donation received and/or a description (but not an assessment of the value) of any noncash property received.

2. A statement of whether CAPK provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received.

3. If any goods or services were provided to the donor by CAPK, a description and good faith estimate of the value of those goods or services.

Quid Pro Quo Transactions

When CAPK receives cash in excess of $75 or noncash property with a value in excess of $75 as part of a quid pro quo transaction, the Organization will follow additional disclosure procedures in conformance with Internal Revenue Service (IRS) rules. A "quid pro quo transaction" is one in which CAPK receives cash or other assets in a transaction that is part contribution and part exchange transaction (i.e. value of the goods or services provided to the donor by CAPK is less than the value of assets provided by the donor. In such instances, CAPK will provide to the donor a receipt stating that only the amount contributed in excess of the fair market value of the goods or services provided by CAPK may be deducted as a charitable contribution. The receipt will also include a good faith estimate of the fair market value of the goods or services provided to the donor by CAPK.

IRS rules provide for certain exceptions to the preceding disclosure rules applicable to quid pro quo transactions. Hence, CAPK shall no provide receipts when it receives cash or property in excess of $75 in any of the following circumstances:

1. The goods provided to the donor during 2019 bear CAPK's name or logo and have an aggregate cost of $11.10 or less and the donor gave at least $55.50.

2. The goods provided to the donor in 2019 have a fair market value equal to no more than 2% of the contribution or $111, whichever is less.

3. The gift received by CAPK resulted from the Organization's 2019 fund-raising appeal that includes articles worth no more than $11.10, as well as a request for contributions and a statement that the recipient may keep the article even if a contribution was not made.

The preceding thresholds are adjusted by the IRS on an annual basis. Inflation adjustments subsequent to 2109 are incorporated into this policy manual by reference.

Examples of quid pro quo transactions that CAPK is involved with include the Annual Humanitarian Awards Banquet.

All estimates of the fair market value of goods or services provided by CAPK will be prepared by the Finance Department.

CAPK complies with all current federal and state rules regarding solicitation and collection of charitable contributions, whether specifically addressed in this manual or not, as well as all future revisions to those rules.

Noncash Donations

The Chief Financial Officer will provide a signed Form 8283 to donors who have made a noncash contribution, as requested.

- Signature of an organization official on Form 8283 signifies an acknowledgment that CAPK is a qualified charitable organization and if CAPK sells, exchanges, or disposes of the property within three-(3) years after the date of receipt, it will file Form 8282 with the Internal Revenue Service (IRS) and give a copy of the form to the donor.
- Signature on Form 8283 does not represent any level of certification of, or agreement to, the valuation of the gift that has been assigned by the donor or the donor's appraiser, but it does serve to inform CAPK of the value intended to be deducted by the donor, which is useful in connection with the subsequent filing of Form 8282.
- Any Form 8283 presented by a donor for signature by CAPK will be reviewed, along with the donated asset and any relevant documentation pertaining to the asset's description and condition, by the Chief Financial Officer, who will have final responsibility for agreeing or disagreeing with the donor's description of the asset and for signing the Form 8283.
- The Chief Financial Officer will retain a copy of any Form 8283 that has been signed and will forward a copy of each Form 8283 to the Director of Operations for subsequent tracking of the donated asset. (See below.)

When CAPK subsequently sells, exchanges, or disposes of contributed noncash assets within three-(3) years of the date of its receipt, CAPK will file Form 8282 within 125 days after disposition. However, filing of this form is not required if:

- The property is valued at $500 or less, or
- The donated assets are consumed or distributed in fulfillment of the Organization's tax-exempt mission.
- Responsibility for tracking donated assets and determining whether filing Form 8282 is assigned to the Director of Operations. It is the policy of CAPK to file such forms in a timely manner (within 125 days of sale).
- Upon completion of a Form 8282 by the Director of Operations, the form will be reviewed and signed by the Chief Executive Officer. The form will be mailed to the IRS by the Director of Operations.
- A copy of the completed form will be given to the donor.

Endowment Funds Received

It is the policy of CAPK to establish and accept endowments for the benefit of one or more programs or purposes within the scope of the Organization's mission, subject to the GIFT ACCEPTANCE policies described elsewhere in this manual.

It is also the policy of the Organization to account for all endowments in accordance with any and all explicitly communicated donor-imposed restrictions that have been accepted by the Organization, including restrictions associated with the classification of subsequent interest income, dividend income, realized gains and losses, unrealized gains and losses, and other investment income, as well as future appropriations and expenditure of endowment funds. Investment return is generally considered free of donor restrictions, unless its use is limited by a donor-imposed restriction or by law. To the extent the Organization has

accepted an endowment that does not include explicit donor restrictions regarding subsequent accounting for and classification of the endowment or investment income or for the appropriation and expenditure of endowment funds, CAPK will follow appropriate federal and state guidelines.

The interpretation of how federal and state guidelines applies to a particular endowment of CAPK will be made by the Chief Financial Officer and subject to the review and approval of the Budget and Finance Committee.

See the INVESTMENT and NET ASSET sections elsewhere in this manual for related policies on Endowment Funds.

Fundraising Events, Special Events

The Organization will maintain a subsidiary record that tracks each special fundraising event sponsored by the Organization. The Finance Division will be responsible for maintaining this subsidiary record, with assistance from the Director of Community Development. The following information will be tracked on an event-by-event basis for purposes of possible disclosure in the Organization's annual Form 990 information return with the IRS:

1. Description and location of the event (including an indication of whether any type of gaming activities took place in connection with the event)

2. Total gross proceeds received in connection with the event

3. Portion of the proceeds considered to be a contribution (equal to the amount received less the fair value of any benefits provided to donors)

4. Total costs of the event

5. Portion of the costs attributable to direct donor benefits (i.e., the cost of any benefits provided to donors, such as the cost of green fees or a meal provided to attendees at a fund-raiser)

6. Portion of the total costs associated with:
   a. Rent or facility costs
   b. Cash prizes, if any
   c. Noncash prizes, if any
   d. Food and beverages
   e. Entertainment
   f. Fees paid to (or retained by) an outside fund-raiser

7. Total compensated and total uncompensated (volunteer) labor hours associated with each event

8. The names and addresses of any outside fundraiser used in connection with the event

9. An indication of whether any outside fundraiser ever took custody, even temporarily, of funds raised for CAPK in connection with any fundraising event

In addition to the preceding information, if any fundraising activities of CAPK include gaming (e.g., bingo, pull tabs, or any other type of gaming), the Organization will maintain records of the following:

1. The name and address of the person or company responsible for running the Organization's gaming activities, as well as a copy of their license to conduct gaming activities

2. Documentation indicating the percentage of gaming activity operated in the Organization's facility vs. an outside facility

3. If the Organization utilizes a third-party to operate gaming activities, a record will be kept of the total proceeds of the gaming activity and the amount retained by the third-party operator as its compensation

4. Total compensated and total uncompensated (volunteer) labor hours associated with each event.

If the Organization engages in, or plans to engage in, gaming activities, the Director of Community Development will first research and obtain any and all required licenses or permits.

In addition, for any fundraising or gaming activity operated by a third-party, where the third-party collects or maintains custody of funds paid by attendees, the Organization will first gain an understanding of the internal controls of the third-party, including the third-party's processes for receiving and securing funds and whether individuals employed by the third-party are bonded. The Chief Financial Officer will conduct or arrange for this internal control evaluation.

CAPK has a special event, Annual Humanitarian Awards Banquet, that is ongoing and a major activity. The event includes expenses that are direct benefits to donors (i.e. cost of meal), in addition to other direct costs associated with promoting and conducting the event. The gross amounts of revenue and expenses will be presented on the statement of activities for ongoing major activities. Incidental events will be presented at net proceeds by event type and netting of expenses will be limited to direct costs.

The reporting of expenses for fundraising/special events may result in expenses that are not reported by their natural classification (i.e. facility rental costs of special events reported as direct benefits to donors vs. as rent expense); however, these expenses will be reported by their natural classification in the analysis of expenses by nature and function (i.e. Statement of Functional Expenses). See FINANCIAL STATEMENTS section of this manual.

State Registrations

It is the policy of CAPK to register in each state in which the Organization's fundraising activities would result in a requirement to register. Determination of state-by-state registration requirements will be with the Director of Community Development, who may consult outside advisors in making such determinations.

Once registered, the Director of Community Development will ensure that subsequent periodic filing requirements are met. The Director of Community Development may delegate the preparation of such periodic state filings to the Outreach and Advocacy Manager, subject to the review and approval of the Director of Community Development.

Online Contributions

CAPK accepts donations through its website. Contributions received online will follow these procedures:

1. Credit and debit card charges will be processed by an outsourced service provider.

2. Contributors will also be offered the option to donate through the website via electronic funds transfer (EFT).

3. The service provider will send daily reports to the Community Development Department detailing each amount received for a donation or item purchased and the contact information of the donor/purchaser.

4. The Community Development Department will send a copy of the notice to the Finance Department to be used to reconcile the bank statement and to provide an accounting of donations received online for entry into the general ledger.

5. Donations will be recorded at the gross amount, with credit or debit card fees recorded separately.

6. CAPK will work to provide reasonable measures to safeguard protected personally identifiable information (PPII).

Recording of the revenue will be done daily into the Organization's donor database and then into the accounting system with a journal voucher.

Disclosures of Promises to Give

As stated earlier, CAPK will recognize revenue for promises to give in accordance with the REVENUE RECOGNITION POLICIES stated elsewhere in this manual. In addition, in connection with its annual financial statements, CAPK will prepare a schedule of its promises to give as follows:

Unconditional Promises to Give

- Annual amounts to be collected in each of the next five-(5) fiscal years, and a total amount due thereafter
- Amount of the allowance for uncollectible promises receivable
- Amount representing interest as a result of discounting long-term promises to give to net present value
- Effective interest rate
- Amount of contribution receivable
- Amount of unconditional promises to give that have been pledged as collateral.

Conditional Promises to Give

- Total of amounts promised
- Description and amounts of each group of promises that share similar characteristics

BILLING/INVOICING POLICIES

Overview of Billing/Invoicing

The Organization's primary sources of revenue is listed in the REVENUE RECOGNITION section of this manual. Depending on the type of revenue source, the Organization may generate a bill or invoice, including a request for reimbursement.:

Responsibilities for Billing/Invoicing and Collection

CAPK's Finance Department is responsible for the invoicing of funding sources and the collection of outstanding receivables. Also see CREDITS AND OTHER ADJUSTMENTS TO ACCOUNTS RECEIVABLE section of this manual.

Billing/Invoicing and Financial Reporting

CAPK strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to federal awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

CAPK will prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports will be the responsibility of the Finance Manager, subject to review and approval by Chief Financial Officer and/or Controller.

The following policies will apply to the preparation and submission of billings/invoices to funding agencies under awards made to CAPK:

1. The Organization will request reimbursement after expenditures have been incurred, unless an award specifies another method.

2. CAPK will strive to minimize the time between receipt of advances of federal funds and disbursement of grant funds by issuing payments within 24 business hours of receipt of such funds.

3. Each award normally specifies a particular billing cycle. Therefore, a schedule is established for each grant and contract to ensure that billings/invoices is made on a timely basis along with any other reporting that is required in addition to the financial reports.

4. Billings/invoices of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice/reimbursement amounts.

5. All financial reports required by each federal award will be prepared and filed on a timely basis. To the extent CAPK's year-end audit results in adjustments to amounts previously reported to funding agencies, revised reports will be prepared and filed in accordance with the terms of each award.

CAPK will maintain separate invoicing/billing records in addition to the official general ledger accounting records. These records will be reconciled to the general ledger on a monthly basis.

At the time invoices/billings are prepared, revenue and accounts receivable will be recorded in the accounting records of CAPK by the Finance Manager and/or Accounting Manager.

If an award authorizes the payment of cash advances to CAPK, the Chief Financial Officer may require that a request for such an advance be made. Upon receipt of a cash advance from a funding agency, CAPK will reflect a liability equal to the advance. As part of the monthly closeout and invoicing/billing process, the liability will be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

Also See CASH DRAWDOWNS OF ADVANCES OF FEDERAL FUNDS section of this manual.

Cash Drawdowns of Advances of Federal Funds

CAPK will minimize the time elapsing between the transfer of funds to and disbursement of funds by CAPK. Advance payments will be limited to the minimum amount needed and timed to be in accordance with actual, immediate cash requirements. (*2 CFR Part 200.305)*

Cash drawdowns of advances from federal agencies will be made weekly in conjunction with the accounts payable and payroll schedule, based on need. All federal funds will be deposited into an interest-bearing cash account under the policies and procedures of CASH RECEIPTS section of this manual. CAPK requires that federal funds will be disbursed within 24 hours of receipt using the following process:

1. On Tuesday, the Accounting Manager will prepare a listing of disbursements.
2. The Controller and/or Chief Financial Officer reviews and approves the listing.
3. On Tuesday, the Finance Manager prepares a cash analysis report for the drawdown.
4. The Chief Financial Officer approves the report.
5. On Tuesday, the Controller draws down the cash required.
6. On Wednesday, the disbursements are prepared in accordance with CASH DISBURSEMENT policies and procedures found elsewhere in this manual.

On occasion, CAPK may determine that the administrative burden for weekly cash drawdowns may be reduced by drawing down an advance of funds for expected cash needs for the next two-(2) weeks. In such situations, the Chief Financial Officer will negotiate an appropriate cash drawdown schedule with the funding agency to minimize administrative burden of preparing weekly drawdown requests and minimize the time between receipt and disbursement of grant funds.

Classification of Income

All income received by CAPK is classified as "without donor-imposed restriction," with the exception of the following, which will be classified as “with donor-imposed restriction”:

1. Grants and other awards received from government agencies or other grantors, which are restricted and have not been released through the performance of program services or the passage of time.

2. Special endowments received from donors requesting that the funds be restricted for specific purposes in perpetuity.

3. Income earned from endowment funds (e.g., interest and dividends, gains and losses) in connection with endowments where the donor has explicitly stated that earnings on an endowment be restricted for specific purposes or for which the Board has interpreted the relevant state UPMIFA law as preserving the earnings on donor endowments as restricted. (Also see INVESTMENT section of this manual.)

From time to time, CAPK may raise other forms of contribution income which carry stipulations that the Organization utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, CAPK will classify this as income with donor-imposed restrictions.

As with all net assets with donor restrictions, when the restriction associated with a contribution has been met (due to the passing of time or the fulfillment of the purpose for which the contribution was restricted), CAPK will reclassify the related net assets from net assets with donor restrictions to net assets without donor restrictions in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

Income received with donor-imposed restrictions may be reported as income without donor-imposed restrictions if the restrictions are met in the same reporting period.

In the event the CAPK Board of Directors determines that it is appropriate to set revenue funds aside for specific projects, such funds will be classified under “Net Assets without Donor Restriction,” labeled “Board-Designated,” and reported as a separate component of net assets.

Also see REVENUE RECOGNITION and NET ASSET sections of this manual.

Accounts Receivable Entry Policies

Individuals independent of the receipts function will post customer invoices, requests for reimbursement/payment from funding sources, credit adjustments, and other adjustments to the accounts receivable subsidiary ledger.

RECEIPTS

Overview of Receipts

Cash (including checks payable to the Organization) is the most liquid asset an organization has. Therefore, it is the objective of CAPK to establish and follow the strongest possible internal controls in this area. The receipts section includes policies and procedures for the receipt of cash, checks, and credit/debit card payments.

Processing of Checks and Cash Received in the Mail

The following procedures will be followed:

- Receipts are processed in a central location, rather than at remote sites, to ensure that receipts are appropriately directed, recorded, and deposited on a timely basis.
- Mail is opened and a listing of cash/checks received will be prepared in an open area, in the presence of other employees.
- The individual preparing the daily list of receipts will be someone that is not involved in the accounts receivable or accounts payable process.
- A deposit slip is prepared from the cash/checks received and compared to the daily receipts listing for discrepancies.
- Deposits are prepared and taken to the bank by an individual other than the employee who prepared the daily receipts listing.

Endorsement of Checks

All checks received that are payable to the Organization will immediately be restrictively endorsed by the individual who prepares the daily receipts listing. The restrictive endorsement will be a stamp that includes the following information:

1. For Deposit Only
2. CAPK
3. The bank name
4. The bank account number of CAPK

Timeliness of Bank Deposits

Bank deposits will be made on a daily basis, unless the total amount received for deposit is less than $1,000. In no event will deposits be made less frequently than weekly. Undeposited checks and cash will be stored in a locked box and kept in a secure area until deposited. Such cash will not be used as petty cash or to make change.

Online Contribution Receipts

CAPK accepts MasterCard and Visa and has negotiated contracts for out sourcing of processing payment transactions. Individual CAPK departments may not use or negotiate individual contracts with these or other payment card companies or processors.

When clients or donors wish to make payment via credit or debit card, they will be directed to the Organization's website or other means to make payment. Also see ONLINE CONTRIBUTIONS section of this manual.

Reconciliation of Deposits

On a periodic basis, the Chief Financial Officer, who does not prepare the initial receipts listing or bank deposit, will reconcile the listings of receipts to bank deposits on the monthly bank statement. Any discrepancies will be immediately investigated.

Control Grid – Revenue and Cash Receipts

CAPK strives to maintain adequate segregation of duties in its income and cash receipts functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

A. Chief Financial Officer

B. Controller

C. Finance Manager

D. Accounting Manager

E. Accountant

F. Accounting Specialist

G. Accounting Technician

	A	B	C	D	E	F	G
Produces invoice to bill customer/funder					X		
Initials receipt of funds (cash or checks)				X			
Restrictively endorses checks						X	
Prepares deposit slips						X	
Takes deposit slip to bank							X
Enters payments into AR system						X	
Authorizes credits or other adjustments	X						
Posts credits/adjustments to AR system			X				
Authorizes write-offs of bad debt	X						
Posts bad debt write-offs to AR system					X		
Reconciles AR with general ledger		X		X			
Reconciles bank statement					X		

RECEIVABLE MANAGEMENT

General Receivable Management

Grants receivable represent amounts that have been billed under agency contracts but not collected as of the date of the financial statements. All grants receivable represents amounts owed by federal, state and local government agencies.

CAPK records grants receivable and deferred revenue when the grant is received. Then, during the year, when cash is received for expenses incurred, the deferred revenue and grant receivable are reduced, and cash is recorded as grant income. At the end of the fiscal year, the remaining deferred amount will offset the remaining receivable in order to meet GAAP requirements. While this method does not meet GAAP requirements during the year, it does provide management and the board information in the financial statements about progress on spending grant funds. The Finance Manager and Accountants are responsible for monitoring budget-to-actual expenditures throughout the grant year and will meet periodically with Program Manager and Division Directors to discuss grant fiscal results.

Grants Receivable Monitoring and Recognition

CAPK records grants receivable and income as it is earned in accordance with the REVENUE RECOGNITION policies elsewhere in this manual. The Finance Manager and Accountants are responsible for monitoring budget-to-actual program expenditures throughout the grant year and will meet monthly with the Grant Manager to discuss grant financial results.

Accounts Receivable Monitoring and Reconciliations

On a monthly basis, the Finance Department will reconcile a detailed accounts receivable report (showing aged, outstanding invoices by customer) to the general ledger. The Chief Financial Officer will review the reconciliation and ensure that all differences are immediately investigated and resolved.

Credits and Other Adjustments to Accounts Receivable

From time to time, credits against accounts receivable from transactions other than payments and bad debts will occur. Examples of other credits include returned products and adjustments for billing errors. An employee who is independent of the cash receipts function will process credits and adjustments to Accounts Receivable, and all credits shall be authorized by the Chief Financial Officer.

Receivable Write-Off Authorization Procedures

All available means of collecting receivables will be exhausted before write-off procedures are initiated. Write-offs are initiated by the department associated with the amount to be written off, in conjunction with the Finance Department. If a receivable is deemed uncollectible, the following approvals are required before the write-off is processed:

Amount	**Authorized in writing by**
Less than $1,500	Controller
$1,500 or more	Chief Financial Officer

If write-off procedures have been initiated and approved, the receivable amount will be written off against the allowance account recorded to bad debt expenses.

After a write-off has been processed, appropriate individuals in the originating department will be advised to ensure that further credit is not granted and the master list of bad accounts is updated. Customers listed as poor credit risks will be extended future credit only if the back debt is paid and the customer is no longer deemed a collection problem.

If write-off procedures have been approved, the amount will be recorded to the Reserve for Uncollectible Accounts.

If the organization uses the specific charge-off method, the amount will be posted to bad debt expense after management determines the amount is not collectible and the write-off is approved.

POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS

PURCHASING POLICIES AND PROCEDURES

Overview of Purchasing

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY CAPK.

CAPK requires the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff must adhere to in the completion of their designated responsibilities.

The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable federal statutes and grant requirements.

Responsibility for Purchasing

All Division Directors, or their designees, will have the authority to initiate purchases on behalf of their department, within the guidelines described here. Division Directors will inform the Finance Department of all individuals that may initiate purchases or prepare purchase orders. The Finance Department will maintain a current list of all authorized purchasers.

The Operations Department will be responsible for processing purchase orders. The Director of Operations has approval authority over all purchases and contractual commitments, and will make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

Code of Conduct in Purchasing

(2 CFR Part 200.318(c)(1))

Ethical conduct in managing the Organization's purchasing activities is essential. Staff must always be mindful that they represent CAPK and share a professional trust with other staff and funding sources.

- Officers, Board members, employees, and agents will not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. The Board of Directors may establish standards to evaluate when a financial interest is not substantial or the value of an unsolicited gift is of nominal value. Substantial financial interest and nominal value, as approved by the Board of Directors, is defined as follows:
  - Unsolicited gifts with a nominal value of $50 or less may be accepted with the approval of the Chief Executive Officer and/or Division Director.
  - Also see the POLICY ON SUSPECTED MISCONDUCT section elsewhere in this manual for disciplinary actions for violations of these standards.
- Staff will discourage the offer of and decline individual gifts, favors, or gratuities that might influence the purchase of supplies, equipment, and/or services. Staff will notify their immediate supervisor if they are offered such gifts.

- No officer, Board member, employee, or agent will participate in the selection or administration of a contractor if a real or apparent conflict of interest would be involved. See the CONFLICTS OF INTEREST section elsewhere in this manual.

Competition

(2 CFR Part 200.319)

In order to promote open and full competition, purchasers will:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate, or restrain trade.
- Not permit contractors who develop specifications, requirements, or proposals to bid or propose on such procurements.
- Award contracts to bidders or proposers whose product or service is most advantageous in terms of price, quality, and other factors.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the Organization's best interest and properly documented *(2 CFR 200.318(c))*
- Not give preference to state or local geographical areas unless such preference is mandated by federal statute. *(2 CFR Part 200.319(b))*
- Only use *"*name brand or equivalent" description as a means to define the performance or requirements. *(2 CFR Part 200.319(c)(1))*

Nondiscrimination Policy

Contractors who are the recipients of Organization funds, or who bid or propose to perform any work or furnish any goods under agreements with CAPK, will agree to these important principles:

- Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, national origin, handicap, gender, or age, except where religion, gender (sex), or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractors.

- Contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation will be deemed sufficient for meeting the intent of this section.

Procurement Thresholds and Authorization Limits

All completed requisitions and purchase orders must be signed by the preparer and reviewed and approved by the designated approver. The following table summarizes the required approval levels, solicitation, and documentation:

Amount of Purchase	Required Approvals	Required Solicitation	Required Documentation
≤ $9,999.99 (or $2,000 if subject to Davis-Bacon)	Manager or higher	• Price must be considered reasonable based on current market • Purchase can be made from a contractor successfully used in the past, with reasonable pricing • As much as possible, micro-purchases will be rotated among qualified suppliers, provided pricing is comparable	• Receipt or invoice approved by individual(s) in Required Approvals column
$10,000 ≤ $99,999.99	• Manager or higher	• 2 quotes (catalogue, Internet, written, etc.) • Or select a contractor from pre-qualified contractor list	• Documentation of quotes obtained • How procurement decision was made
$100,000 ≤ $249,999.99	• Division Director (≤ $100,000); or • Chief Financial Officer (≤ $125,000); or • Chief Executive Officer (≤ $250,000); or • Board of Directors (> $250,000)	• 3 written quotes (catalogue, internet, written, etc.) • Or select a contractor from pre-qualified contractor list	• Attached documentation of quotes received • How procurement decision was made
> $250,000 and above	• Chief Executive Officer (≤ $250,000); or • Board of Directors (> $250,000)	• 3 written bids/ proposals (Request for Bids or Request for Proposals)	• Copy of RFB or RFP • Proposal scoring grids, including who participated in the scoring • Proposal and contract of winning bidder/proposer • How procurement decision was made

Amount of Purchase	Required Approvals	Required Solicitation	Required Documentation
Construction/Major Renovations over $250,000	Chief Executive Officer and Board of Directors	• 3 written bids/ proposals (Request for Bids or Request for Proposals)	• Copy of RFB or RFP • Proposal scoring grids, including who participated in the scoring • Proposal and contract of winning bidder/proposer • How procurement decision was made

Additional Board Approval Requirements

The Board must approve the following items regardless of threshold:

1. Any single item or aggregate over $250,000, including estimated purchases from preferred vendors;
   - In the event that procurement was initiated under the $250,000 limit and later amendments to the contract would exceed this limit, additional amendments must receive Board approval;
2. Procurement of all audit, legal or professional services that are agency-wide in nature;
3. Construction contracts and/or major renovations over $250,000 require Board approval;
4. If a Program or Grant has stricter limits than those set by the Agency, the Program's/Grant's guidelines must be followed.

Expenditure Limits

Managers	Up to $15,000
Administrators	Up to $25,000
Division Directors	Up to $100,000
Chief Financial Officer	Up to $150,000
Chief Executive Officer	Up to $250,000
Board of Directors	Over $250,000

The Chief Executive Officer is authorized to enter into any contract on behalf of CAPK. Contracts of $100,000 or less must be reviewed and approved by the Department Director and the Chief Financial Officer but do not require approval from the Chief Executive Officer. These policies will also apply to renewals of existing contracts.

Procurement Procedures

The following are CAPK's general procurement procedures:

1. CAPK will avoid purchasing unnecessary or duplicative items for the performance of the activities required by a federal award. *(2 CFR Part 200.318(d))*

2. Where appropriate, an analysis will be made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the federal government. *(2 CFR Part 200.318(d)).* This analysis will only be made when both lease and purchase alternatives are available to the program.

3. CAPK will enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. *(2 CFR Part 200.318(e))*

4. CAPK will use federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. *(2 CFR Part 200.318(f))*

5. Documentation of the cost and price analysis associated with each procurement decision, including contract modifications, in excess of $150,000 will be retained in the procurement files pertaining to each federal award. *(2 CFR Part 200.323)*

6. All pre-qualified lists of persons, firms, or products which are used in acquiring goods and services must be current and include enough qualified sources to ensure maximum open and full competition. *(2 CFR Part 200.319(d))*

7. CAPK will maintain records sufficient to detail the history of procurement, including, but not limited to: *(2 CFR Part 200.318(i))*
   a. Rationale for the method of procurement;
   b. Selection of contract type;
   c. Contractor selection or rejection; and
   d. The basis for the contract price.

   Also see the RECORD RETENTION section of this manual.

8. CAPK will make all procurement files available for inspection upon request by a federal or pass-through awarding agency.

9. CAPK will not utilize the cost-plus-a-percentage-of-costs or percentage of construction cost methods of contracting. *(2 CFR Part 200.323(d))*

10. Consideration will be given to dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, women's business enterprises, and labor surplus area firms. (2 CFR Part 200.321(b)(3))

    (Also see AFFIRMATIVE CONSIDERATION OF MINORITY, SMALL BUSINESS, WOMEN-OWNED BUSINESSES, AND LABOR SURPLUS AREA FIRMS section of this manual.)

11. Purchases will be made in accordance with the thresholds, required approvals, required solicitation methods, and documentation requirements indicated in the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMITS section of this manual.

All staff members with the authority to approve purchases will receive a copy of, and be familiar with, 2 CFR Part 200 Subpart E - Cost.

Sealed Bid Method of Procurement

The sealed bid method of procurement will be used for purchases in accordance with the PROCUREMENT THRESHOLD AND AUTHORIZATION LIMIT chart of this manual and will be used for services or goods with a fixed price including, for example, construction projects, vehicle purchases, installation of heating, ventilation, and air conditioning (HVAC), weatherization work, etc.

The following conditions apply for this method of procurement:

- A complete, adequate, and realistic specification or purchase description is prepared and made available as part of the invitation for bid (IFB);
- Two or more responsible suppliers/providers are solicited and are willing and able to compete effectively for the business;
- Sufficient time is given to allow bidders to respond before the bid opening date indicated in the IFB;
- Bids will be opened at the time and place indicated in the IFB; and
- The procurement is appropriate for a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price and price-related factors.

The sealed bid process focuses mainly on price and occurs early in the procurement cycle, allowing bidders time to prepare their bids to meet the specifications of the bid solicitation. Bids are solicited in accordance with the Organization's ADVERTISING PROCEDURES FOR PROCUREMENT section of this manual, and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid:

- Conforms with all the material terms and conditions of the invitation for bids, and
- Is the lowest in price, also considering price-related factors.

Price-related factors such as discounts, transportation cost, and life cycle costs will be considered in determining lowest bid. Payment discounts will only be considered when prior experience indicates that such discounts are usually taken advantage of.

Any and all bids may be rejected if there is a sound documented reason.

Sealed bid requests will be publicized in compliance with the approved advertising procedures. See the ADVERTISING PROCEDURES section of this manual.

Bidders must comply with all bid specifications. See the CONTRACT ADMINISTRATION section of this manual.

Competitive Proposal Method of Procurement

The competitive proposal method of procurement will be used for purchases in accordance with the PROCUREMENT THRESHOLD AND AUTHORIZATION LIMITS chart of this manual and will be used when price and other factors are considered to determine the most advantageous proposal. Examples of

some of the other factors may include those listed in the EVALUATION OF ALTERNATIVE PROPOSERS section of this manual.

The following conditions apply for this method of procurement:

- Request for Proposals (RFPs) will be publicized (see the ADVERTISING PLAN section of this manual)
- RFPs will include all specifications, terms and conditions that the proposer must meet
- RFPs will include all evaluation factors and their relative importance
- Proposals must be solicited from a number of qualified sources
- CAPK will conduct an evaluation of proposals received by the publicized due date in accordance with its established procedures; maximum effort will be made to consider all responses to proposals (see EVALUATION OF ALTERNATIVE PROPOSERS section of this manual)

Solicitation for Procurements

To help ensure full and open competition, solicitations for goods and services, requests for proposals (RFPs), and invitation for bid (IFBs or sealed bids) will provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product, or service to be procured. Descriptions will not contain features which unduly restrict competition. *(2 CFR Part 200.319(c)(1))*

   Description may also include the following:
   - Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
   - Preference for products and services that conserve natural resources, protect the environment, and are energy efficient, to the extent practicable and economically feasible

2. Requirements which the offeror must fulfill and all other factors to be used in evaluating bids or proposals. (See EVALUATION OF ALTERNATIVE CONTRACTORS elsewhere in this manual for required criteria.) *(2 CFR Part 200.319(c)(2))*

3. Description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth the minimum essential characteristics and standards to which it must confirm if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible, to avoid impeding competition. *(2 CFR Part 200.319(c)(1))*

4. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met will be clearly stated. *(2 CFR Part 200.319(c)(1))*

5. Required delivery or performance dates/schedules.

6. Clear indications of the quantity(ies) requested and unit(s) of measure, if applicable.

7. A description of the format, if any, in which the requested information, proposals, or bids must be submitted, including the name of the person to whom it should be sent.

8. The date by which information, proposals, or bids are due.

Advertising Procedures for Procurement

The public advertising plan is designed to encourage maximum participation in solicitation for selected procurement methods. CAPK will publicly advertise requests for sealed bids and proposals using a plan designed to reach the maximum potential bidders and proposers.

Examples of public advertising that may be used include:

- CAPK's public website
- CAPK's social media accounts
- Sealed bid or request for proposal databases, if available
- Print and electronic advertisements (newspapers, emails)
- Audio advertisements (radio station, Pandora©, Spotify©)
- Direct solicitation of recommended or previously used contractors
- Direct solicitation of minority, small, women-owned, and veteran-owned businesses or businesses in labor surplus areas
- Professional associations

Public advertisements will include, at a minimum:

- CAPK's legal name and address, including contact name and phone number
- Date, time and location, including address, of bid/proposal meeting, as applicable
- Notice that participation in the meeting is mandatory for the bidder's or proposer's solicitation to be considered, as applicable
- Sealed bid requests will include any specifications and pertinent attachments and will define the items or services in order for the bidder to properly respond
- Proposal requests will identify all evaluation factors and their relative importance
- Sealed bid requests will identify the time and place sealed bids will be opened (for local governments and tribal governments, bids will be opened publicly)
- Notice to bidders/proposers that incomplete bid/proposal packages will not be considered.

Extension of Due Dates and Receipt of Late Offers

Solicitations should provide for sufficient time to permit the preparation and submission of offers (quotes, bids, proposals) before the specified due date. However, an extension may be granted if a prospective proposer so requests and is approved by the Purchasing Manager. Approval of extensions will be documented in the procurement file.

Contractor offers are considered late if received after the due date and time specified in the solicitation. Late offers will be so marked on the outside of the envelope and retained, unopened, in the procurement

file. Contractors that submit late offers will be sent a letter notifying them that their offer was late and could not be considered for award.

Evaluation of Alternative Proposers

With competitive proposal method of procurement, proposers will be evaluated on a weighted scale that considers some or all of the following criteria, as appropriate for the procurement:

1. Adequacy of the proposed methodology
2. Skill and experience of key personnel
3. Demonstrated experience
4. Other technical specifications designated by the department requesting proposals
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.)
6. Proposer's financial stability
7. Proposer's demonstrated commitment to the nonprofit sector
8. Results of communications with references supplied by proposer
9. Ability/commitment to meeting time deadlines
10. Cost
11. Minority, small business, women-owned business, veteran-owned business status of proposer, or labor surplus firm
12. Other criteria (to be specified by the department requesting proposal)

Not all of the preceding criteria may apply in each procurement. However, the department responsible for the purchase will establish the relative importance of the appropriately established criteria prior to requesting proposals and will evaluate each proposal on the basis of the criteria and weighting that have been pre-determined.

The contract will be awarded to the responsible proposer whose proposal is most advantageous to the program. After a contractor has been selected and approved by the Program Manager and/or Division Director, the final selection will be approved by others according to CAPK's purchasing/procurement approval policies.

Affirmative Consideration of Minority, Small Business, Women-Owned Businesses, and Labor Surplus Area Firms

(2 CFR Part 200.321)

Positive efforts will be made by CAPK to utilize small businesses, minority-owned firms, women's business enterprises, veteran owned businesses, and labor surplus area firms whenever possible. Therefore, the following steps will be taken:

1. Ensure that small business, minority-owned firms, women's business enterprises, and labor surplus area firms are used to the fullest extent practicable. *(2 CFR Part 200.321)* These efforts include veteran owned businesses.

2. CAPK will directly solicit bids or proposals from small business, minority-owned firms, women's business enterprises, and labor surplus area firms. These businesses will be solicited whenever they are a potential source. *(2 CFR Part 200.321(b))* These efforts include veteran owned businesses. CAPK will ensure these businesses are included in solicitations, when practicable. (Also see ADVERTISING PROCEDURES FOR PROCUREMENT section of this manual.)

3. CAPK will evaluate procurements to determine if it is practical to separate purchases or projects into smaller components in order to encourage solicitation responses from these businesses. *(2 CFR Part 200.321(b)(3)* These efforts include veteran owned businesses.

4. Establish delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises. *(2 CFR Part 200.321(b)(4))* These efforts include veteran owned businesses. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms, women's business enterprises, and labor surplus area firms.

5. Utilize organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency to determine validity of, assistance with, or location of the businesses addressed in this section, as appropriate. *(2 CFR Part 200.321(b)(5))* These efforts include veteran owned businesses.

6. Consider in the contract process whether firms competing for larger contracts should subcontract with small businesses, minority-owned firms, women's business enterprises, and labor surplus area firms. *(2 CFR Part 200.321(b)6))* These efforts include veteran owned businesses.

Non Competitive Method of Procurement (Sole Source)

This method of procurement can be used as approved in accordance with the PROCUREMENT THRESHOLDS AND AUTHORIZATION chart elsewhere in this manual for the following circumstances:

Emergencies
Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Organization property is involved. The reasons for such purchases will be documented in the procurement file.

Single Distributor/Source
The item or service is only available from a single source. Examples of when this applies to CAPK include utilities, trash collection, and custom software solutions.

Prior Written Approval
The awarding agency expressly authorizes a noncompetitive proposal in response to a written request from CAPK.

Insufficient Proposers, Bidders, Offerors
After solicitation in accordance with CAPK's ADVERTISING PROCEDURES FOR PROCUREMENT section of this manual, competition is deemed inadequate due to one response or insufficient bidders/ proposers.

Pre-Qualified Contractors

CAPK encourages departments to develop lists of pre-approved contractors that can be used throughout the year. The process to identify a pre-approved contractor is as follows.

1. Develop a list of similar, commonly-purchased items that can be acquired from a single contractor. Examples are janitorial supplies, classroom supplies, weatherization materials, etc.
2. Obtain cost estimates for the list in total, not for each item. Include shipping costs, if necessary.
3. Obtain 3 quotes, depending on the level of expected spending for the year (refer to the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS chart elsewhere in this manual).
4. Compare the quotes; contractors with lowest prices, including shipping, will be approved for use during the year.
5. This process should result in multiple approved contractors if the prices are within 5% of each other.

This process will be repeated annually, with the approved list produced by January 15. Contractors may be added throughout the year, but all contractors for prequalification will be reevaluated January 1.

Bonding Requirements

CAPK will require bonding when deemed necessary to help ensure the interests of the organization and the funding source is protected. Minimum bonding requirements will include the following:
(2 CFR Part 200.325)

- A bid guarantee in the form of a bid bond, certified check, or other negotiable instrument from each bidder equivalent to five percent of the bid price assuring that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- A performance bond on the part of the contractor for 100 percent of the contract price, to be executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.
- A payment bond for 100 percent of the contract price, executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in execution of the work provided for in the contract.

Use of Purchase Orders

CAPK utilizes a purchase order system. A properly completed purchase order will be required for each purchase decision (i.e., total amount of goods and services purchased, not unit cost),with the exception of travel advances and expense reimbursements, which require the preparation of a separate form described elsewhere in this manual. A properly completed purchase order will contain the following information, at a minimum:

1. Specifications or statement of services required
2. Contractor name, address, and contact's name, email, and phone number
3. Source of funding, as applicable
4. Delivery or performance schedules
5. Delivery, packing, and transportation requirements
6. Special conditions, if applicable
7. Catalog number, page number, etc., if applicable
8. Net price per unit, less discount, if any
9. Total amount of order
10. Authorized signature
11. Date purchase order was prepared

Purchase orders will be pre-numbered, kept in a secure area in the Business Services Department, and issued upon request from an authorized purchaser.

All purchase orders will be recorded in the accounting software. At the end of each accounting period, an aged outstanding purchase order report will be prepared and distributed to each purchasing representative and the Director of Operations and the Chief Financial Officer for review and appropriate follow-up to ensure proper close-out and resolution.

Blanket Purchase Orders

Blanket purchase orders can be created for purchases to be made throughout the year from the same contractor when the total amount to be purchased can be reasonably estimated. The blanket purchase order number will be used each time an order is placed and needs to appear on each invoice. Blanket purchase orders are subject to the same authorization limits and solicitation as regular purchase orders.

1. Blanket purchase orders can be used when:
    - Purchasing repetitive, specified services or items, or categories of items from the same contractor; which are purchased and paid in a predictable manner during a certain time period, usually one (1) year.
    - Ordering standard materials or maintenance supplies which require numerous shipments.
    - To enable the buyer to obtain more favorable pricing through volume commitments.

2. Blanket purchase orders generally cannot be used when:
    - No benefit will be derived over and above use of a regular purchase order.
    - It creates an open line of credit with a contractor.
    - Prices are unknown at ordering time, or subject to change later without notice.
    - Quality of the contractor and/or goods or services are questionable.
    - Control over CAPK's expenditures would be weakened significantly.

3. A uniform blanket purchase order format should be used and will include the following information:
    - The period to be covered by the blanket agreement (not exceed to one year)
    - A cancellation clause
    - The previous blanket purchase order number if this is a replacement blanket purchase order

- Items and/or categories of items to be covered by the blanket purchase order
- Maximum quantities, if any
- Prices and pricing arrangements
- Terms and billing arrangements
- Personnel authorized to issue order releases

4. Price, shipping (F.O.B.) terms, commodities, and quantity should be established before the blanket purchase order is issued.

It will be the responsibility of the department placing the order to monitor the prices and terms of its blanket purchase orders.

Verification of New Contractor

The Business Services Department will perform additional procedures to validate the legitimacy of new contractors that will be paid one-time or cumulative payments in excess of $5,000. For such contractors, the Business Services Department will perform a limited public records search and will contact the contractor to validate its existence.

Contractor Files and Required Documentation

The Business Services Department will create a contractor file for each new contractor or re-activated contractor from whom CAPK purchases goods or services.

The Business Services Department will mail (or email) a blank Form W-9 to the contractor and request completion of the Form W-9 and the return of the signed document before procuring goods or services from the contractor or making any payment to the contractor. Completed, signed Form W-9 or substitute documentation will be retained in each contractor's file.

Contractors will be issued a Form 1099 at the end of each calendar year in accordance with the policies described in the GOVERNMENT RETURNS section of this manual. See the PAYROLL AND RELATED POLICIES section for guidance on determining whether a contractor should be treated as an employee.

Contractor files will have the following information:

1. Completed and signed Form W-9. Contractors being reactivated are required to complete a new Form W-9 to verify current name, address, and tax ID number.
2. Contractors with a post office (PO) box will provide a physical location address for the master file. The PO Box number may be used for postal purposes. The contractor name and physical address will be verified by performing an online search and/or mailing of contractor forms to the physical address that are required to be returned.

The following procedures will be performed prior to creating or re-activating all contractor files to help ensure that each contractor only has one master file:

1. Search for existence of the tax ID number in the master file

2. Search for name variations and name standardization (entity resolution) (e.g. Doe, John; J Doe; John Doe)
3. Search for matching or similar addresses
4. Perform an online search of the contractor and the physical address to determine validity
5. Search for matches against the employee master file

Contractor Master File Maintenance

CAPK will monitor the contractor master file on a regular basis, with a full review of the master listing completed every year prior to year-end. Master file review will take place each quarter, with one-fourth-(1/4) of the contractor master file reviewed each fiscal quarter.

The Finance Department will review the master file for:

1. Duplicate contractors. Contractors with the same or similar tax ID number, name, address, email, contact, and other information. Duplicate contractors will be merged.
2. Contractors with a post office (PO) box address. Contractors with only a PO Box will be required to provide a physical location address for the master file.
3. Contractors without activity in the past year will be inactivated. Inactivated contractors must go through the contractor creation process before being re-activated.
4. The Organization will utilize the Internal Revenue Service (IRS) Taxpayer Identification Number (TIN) On-line Matching service to match name and TIN with IRS records.

Procurement Grievance Procedures

Any bidder/proposer may file a grievance with CAPK following a competitive bidding/proposal process. Once a selection is made, bidders/proposers will be notified in writing of the results. The written communication mailed to bidders/proposers will also inform them that they may have a right to appeal the decision. Information on the Organization's appeal procedures must be made available to all prospective contractors or subgrantees upon request, including the name and address of a contact person, and a deadline for filing the grievance.

Grievances are limited to violations of federal laws or regulations, or failure of the Organization to follow its own procurement policies.

Receipt and Acceptance of Goods

Requesting department personnel will inspect all goods received. Upon receipt of any item from a contractor, the following actions will be immediately taken:

1. Review bill of lading for correct delivery point.
2. Verify the quantity of boxes/containers with the bill of lading.
3. Examine boxes/containers for exterior damage and note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.).
4. Sign and date the bill of lading.

5. Remove the packing slip from each box/container.
6. Compare the description and quantity of goods per the purchase order to the packing slip.
7. Examine goods for physical damage.
8. Count or weigh items, if appropriate, and record the counts on the purchase order.

This inspection must be performed in a timely manner to facilitate prompt return of goods and/or communication with contractors.
Also see RECEIPT OF NEWLY PURCHASED EQUIPMENT section of this manual.

Contract Administration

CAPK must maintain oversight to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase order. CAPK adopts the following policies and procedures on contract administration. *(2 CFR Part 200.318(b))*.

1. Contract administration files will be maintained:
   a. For each contract greater than $10,000 a separate file will be maintained.
   b. For contracts less than $10,000, contract records may be combined in a single file by grant or other funding source.

2. Contract administration files will contain:
   a. The required documentation specified in the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMIT chart for the original scope of work and for all amendments.
   b. Where the contract work is identified in the grant award or budget, the identification and scope of the work contained in the award or budget, and all approved changes.

3. Authorization of work:
   a. No work will be authorized until the contract for the work has been approved and fully executed.
   b. No change in the work will be authorized until an amendment to the contract for the work has been approved and fully executed.
   c. No amendment of a contract for work will be executed until it has been approved and authorized as required in the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMIT chart and, where required by the terms of the grant award or budget, approval by the funding source.

4. Conformance of work:
   a. For each grant award, based on applicable laws, regulations and grant provisions, the Program Manager and/or Division Director will establish and maintain a system to reasonably assure that the contractor:
      i. Is in conformance with the terms, conditions, and specifications of the contract, and
      ii. Provides timely follow-up of all purchases to assure such conformance and adequate documentation.

5. The Program Manager and/or Division Director will authorize payment of invoices to contracts after final approval of work products.

Contract Provisions

(2 CFR Part 200 Appendix II and other regulation, as indicated)

CAPK includes provisions for the following items, as applicable, in all contracts charged to federal awards, at the amounts indicated and as determined by the regulation or CAPK, with contractors and subgrants to grantees:

1. Contracts for more than the simplified acquisition threshold set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

2. All contracts in excess of $10,000 must address termination for cause and for convenience by CAPK including the manner by which it will be affected and the basis for settlement.

3. Equal Employment Opportunity

4. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)

5. Copeland “Anti-Kickback” Act (40 U.S.C. 3145)

6. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708)

7. Rights to Inventions Made Under a Contract or Agreement

8. Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended

9. Debarment and Suspension (E.O.s 12549 and 12689)

10. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)

11. Bonding requirements: See BONDING REQUIREMENTS section of this manual.

12. Nondiscrimination Policy: See NONDISCRIMINATION POLICY section of this manual.

13. Right to Audit Clause. See RIGHT TO AUDIT CLAUSE section of this manual.

14. Workers’ Compensation. See INSURANCE section of this manual.

15. Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6201).

Right to Audit Clause

CAPK requires a "Right to Audit" clause in all contracts between the Organization and contractors that either:

1. Take any form of temporary possession of assets directed for the Organization, or
2. Process data that will be used in any financial function of the Organization.

This Right to Audit clause will permit access to, and review of, all documentation and processes relating to the contractor's operations that apply to CAPK, as well as all documents maintained or processed on behalf of CAPK, for a period of three years. The clause will state that such audit procedures may be performed by CAPK employees or any outside auditor or contractor designated by the Organization.

Availability of Procurement Records

(2 CFR Part 200.324(b))

CAPK will, on request, make available for the federal awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The procurement process does not comply with the procurement standards in 2 CFR Part 200. *(2 CFR Part 200.324(b)(1))*
- The procurement is expected to exceed the federally-defined simplified acquisition threshold and is to be awarded without competition or only one bid is received. *(2 CFR Part 200.324(b)(2))*
- The procurement exceeds the simplified acquisition threshold and specifies a "name brand" product. *(2 CFR Part 200.324(b)(3))*
- The proposed award exceeds the federally-defined simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement. *(2 CFR Part 200.324(b)(4))*
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the federally-defined simplified acquisition threshold. *(2 CFR Part 200.324(b)(5))*

Also see RECORD RETENTION section of this manual.

Procurement Records

(2 CFR Part 318(i))

CAPK will maintain records sufficient to detail the history of procurement including, but not limited to, the following

- Rationale for the method of procurement
- Selection of contract type
- Contractor selection or rejection
- Basis for contract price

Also see RECORD RETENTION section of this manual.

SUBRECIPIENTS

Making Subawards

From time to time, CAPK may find it practical to make subawards of federal funds to other organizations. All subawards will be subject to the CODE OF CONDUCT policies described in the PURCHASING POLICIES AND PROCEDURES section. In addition, all subrecipients must be approved in writing by the federal awarding agency and agree to the subrecipient monitoring provisions described in the next section.

CAPK is required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward to determine the appropriate monitoring. Evaluations may include such factors as: *(2 CFR Part 200.331(b))*

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit, and the extent to which the same or similar subaward has been audited as a major program;
- Whether the subrecipient has new personnel, or new or substantially changed systems; and
- The extent and results of federal awarding agency monitoring (e.g., if the subrecipient also receives federal awards directly from a federal awarding agency).

In addition, CAPK will obtain the following documents from all new subrecipients:

1. Articles of Incorporation
2. Bylaws or other governing documents
3. Determination letter from the IRS (recognizing the subrecipient as exempt from income taxes under IRC section 501(c)(3))
4. Last three years' Forms 990 or 990-EZ, including all supporting schedules and attachments (also Form 990-T, if applicable)
5. Copies of the last three years' audit reports and management letters received from subrecipient's independent auditor (including all reports associated with audits performed in accordance with 2 CFR Part 200 Subpart F, if applicable)
6. Copy of the most recent internally-prepared financial statements and current budget
7. Copies of reports of government agencies (Inspector General, state or local government auditors, etc.) resulting from audits, examinations, or monitoring procedures performed in the last three years

CAPK will ensure that every subaward is clearly identified to the subrecipient as a subaward and include the following data elements at the time of the subaward and if any of the data elements change, including changes in subsequent subaward modifications. When some of this information is not available, CAPK will provide the best information available to describe the federal award and subaward. The following required information will be provided to all subrecipients:

1. Federal Award Identification.
    a. Subrecipient name (which must match the name associated with its unique entity identifier);
    b. Subrecipient's unique entity identifier (DUNS)
    c. Federal Award Identification Number (FAIN);

d. Federal Award Date;
e. Subaward Period of Performance Start and End Date;
f. Amount of federal funds obligated by this action;
g. Total Amount of federal funds obligated to the subrecipient;
h. Total Amount of the federal award;
i. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
j. Name of federal awarding agency, pass-through entity, and contact information for awarding official;
k. Catalogue of Federal Domestic Assistance (CFDA) Number and Name. CAPK must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement;
l. Identification of whether the award is research and development (R & D); and
m. Indirect cost rate for the federal award (including if the de minimis rate is charged per 2 CFR Part 200.414 Indirect (F&A) costs).

2. All requirements imposed by CAPK on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.

3. Any additional requirements that CAPK imposes on the subrecipient in order for CAPK to meet its own responsibility to the federal awarding agency including identification of any required financial and performance reports.

4. Identify acceptance of the subrecipient's approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, information on how the subrecipient can negotiate a rate between CAPK and the subrecipient (in compliance with the federal grant regulations), or request the subrecipient to disclose its election to use the de minimis indirect cost rate, as defined in 2 CFR Part 200.414(f) Indirect Costs.

5. A requirement that the subrecipient permit CAPK and auditors to have access to the subrecipient's records and financial statements as necessary for CAPK to meet the monitoring requirements of 2 CFR Part 200.

6. Appropriate terms and conditions concerning closeout of the subaward.

7. Subawards require that subrecipient employees responsible for program compliance obtain appropriate training in current grant administrative and program compliance requirements.

8. Subawards require that subrecipients submit financial and program reports to CAPK on a basis no less frequently than monthly.

Monitoring of Subrecipients

When CAPK utilizes federal funds to make subawards to subrecipients, CAPK is subject to a requirement to monitor each subrecipient in order to provide reasonable assurance that subrecipients are complying, in all material respects, with laws, regulations, and award provisions applicable to the program.

In fulfillment of its obligation to monitor subrecipients, the following policies apply to all subawards of federal funds made by CAPK to subrecipients:

1. CAPK will follow up with all subrecipients to determine whether all required audits have been completed. CAPK will cease all funding of subrecipients failing to meet the requirement to undergo an audit in accordance with 2 CFR Part 200.501. For subrecipients that properly obtain an audit in accordance with 2 CFR Part 200.501, CAPK shall obtain and review the resulting audit reports for possible effects on CAPK's accounting records or audit.

2. CAPK shall assign one of its employees the responsibility of monitoring each subrecipient on an ongoing basis during the period of performance by the subrecipient. This employee will establish and document, base on her or his understanding of the requirement that have been delegated to the subrecipient, a system for ongoing monitoring of the subrecipient.

3. Ongoing monitoring of subrecipients will vary from subrecipient to subrecipient based on the nature of work assigned to each. However, ongoing monitoring activities may involve any or all of the following:

    a. Regular contacts with subrecipients and appropriate inquiries regarding the program.
    b. Reviewing programmatic and financial reports prepared and submitted by the subrecipient and following up on areas of concern.
    c. Monitoring subrecipient budgets.
    d. Performing site visits to the subrecipient to review financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the subaward.
    e. Offering subrecipients technical assistance where needed.
    f. Maintaining a system to track and follow up on deficiencies noted at the subrecipient in order to ensure that appropriate corrective action is taken.
    g. Establishing and maintaining a tracking system to ensure timely submission of all reports required of the subrecipient.

4. Documentation shall be maintained in support of all efforts associated with monitoring of subrecipients.

5. In connection with any subrecipient that has been found to be out of compliance with provisions of its subaward with CAPK, responsive actions by the Organization shall be determined by Chief Financial Officer. Such actions may consist of any of the following actions:

    a. Increasing the level of supporting documentation that the subrecipient is required to

submit to CAPK on a monthly or periodic basis.

b. Requiring that subrecipient prepare a formal corrective action plan for submission to CAPK.
c. Requiring that certain employees of the subrecipient undergo training in areas identified as needing improvement.
d. Requiring documentation of changes made to policies or forms used in administering the subaward.
e. Arranging for on-site (at the subrecipient's office) oversight on a periodic basis by a member of the CAPK accounting or grant administration staff.
f. Providing copies of pertinent laws, regulations, federal agency guidelines, or other documents that may help the subrecipient.
g. Arranging with an outside party (such as CAPK's own independent auditors) for periodic on-site monitoring visits.
h. Reimbursing after-the-fact, and not provide advances.
i. Requiring review and approval for each disbursement and all out-of-area travel.
j. As a last resort, terminating the subaward relationship and seeking an alternative.

POLITICAL INTERVENTION

Prohibited Expenditures

Consistent with its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code, CAPK will not incur any expenditure for political intervention. For purposes of this policy, political intervention will be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the federal, state, or local level. Examples of prohibited political expenditures include, but are not limited to, the following:

1. Contributions to political action committees
2. Contributions to the campaigns of individual candidates for public office
3. Contributions to political parties
4. Expenditures to produce printed materials (including materials in periodicals) that support or oppose candidates for public office
5. Expenditures for the placement of political advertisements in periodicals

Endorsements of Candidates

CAPK will not endorse any candidates for public office in any manner, or otherwise make statements that support or oppose a candidate or a political party, either verbally or in writing. This policy extends to the actions of management, the Board of Directors, volunteers, and other representatives or agents of CAPK, when these individuals are acting on behalf of, or are otherwise representing, the Organization.

Individual vs. Organization Activities

The preceding policies prohibiting acts of political intervention apply to the Organization and to individuals acting on behalf of the Organization. They do not apply to the personal lives of employees and volunteers of the Organization, who have the right to support or oppose political candidates and parties as individuals. Employees and volunteers of CAPK who engage in political activities outside the scope of their employment with or service to the Organization will at all times be mindful of maintaining a clear distinction between personal activities and those which can be attributed to the Organization.

Prohibited Use of Organization Assets and Resources

No assets or personnel of the Organization will be utilized for political activities, as defined above. This prohibition extends to the use of Organization assets or personnel in support of political activities that are engaged in personally by Board members, members of management, employees, or any other representatives of CAPK. While there is no prohibition against these individuals engaging in political activities personally (on their own time, and without representing the Organization), these individuals must at all times be aware that Organization resources (including computers and email systems) cannot at any time be utilized in support of political activities.

LOBBYING

Overview of Lobbying

Unlike political intervention, described in the preceding section, expenditures by a section 501(c)(3) public charity for lobbying activities are allowable under the Internal Revenue Code. However, no lobbying expenditures may be charged directly or indirectly to any federal award (i.e., the Organization must have a non-federal source of funds to which such lobbying costs can be charged).

Definition of Lobbying Activities

Lobbying activities conducted by the Organization may be either direct or indirect. Direct lobbying activities consist of attempts to influence legislation through communication with any member or employee of a legislative body (federal, state, or local levels) or, if the principal purpose of the communication is lobbying, with any government official or employee who may participate in the formulation of the legislation. Direct lobbying occurs when employees of the Organization or paid lobbyists communicate directly in attempts to influence legislation. Lobbying is distinguishable from advocacy activities, which involve efforts to advocate certain positions which may have legislative implications, as long as a nonpartisan analysis of the relevant facts is performed.

Lobbying occurs only when there is a specific piece of legislation or legislative proposal pending that the Organization is attempting to influence. Therefore, lobbying is considered to have taken place only if both of the following elements are present:

1. The communication refers to specific legislation (legislation that has been introduced or a specific legislative proposal that the Organization supports or opposes), and
2. The communication reflects a view on the legislation (supporting or opposing it).

Indirect lobbying involves communications with the general public (rather than directly with legislators, etc.) where the communication includes the same two preceding characteristics, plus it encourages the recipient of the communication to take action with respect to the specific legislation (by contacting legislators, etc.).

Segregation of Lobbying Expenditures

Lobbying expenditures are allowable for charities under the Internal Revenue Code. However, lobbying may not represent a substantial portion of the Organization's overall activities. The Organization's tax exemption would be at risk if lobbying becomes a substantial portion of the Organization's activities.

Accordingly, CAPK segregates all direct and indirect lobbying expenditures in a separate section of the chart of accounts in the general ledger. Where appropriate, lobbying expenditures will also be allocated their fair and reasonable share of employee benefits and other allocated costs in accordance with COST ALLOCATION PLAN POLICY found elsewhere in this manual.

Lobbying Election

As a public charity, the Organization has two options with respect to the Internal Revenue Code's restriction against lobbying being a "substantial" portion of its activities.

- One option is to make a formal lobbying election, which results in the Organization following a specific mathematical formula to determine its lobbying limitations. Exceeding the limitation would result in an excise tax assessed to the Organization. Exceeding the limitation by 50 percent-(50%) or more over a four-year period would result in loss of the Organization's overall tax exemption.
- The other option is to not make the election, resulting in an entirely judgmental assessment of its lobbying activities by the IRS. If it is deemed by the IRS to have engaged in substantial lobbying for any period, the Organization would lose its overall tax exemption under this option.

If CAPK incurs lobbying expense, it will complete Schedule C of the Form 990. Additional forms may need to be completed depending on the Organization's election to be subject to the lobbying expenditure limitations of Internal Revenue Code section 501(h).

CHARGING COSTS TO FEDERAL AWARDS

Overview of Charging Costs to Federal Awards

CAPK charges costs that are reasonable, allowable, and allocable to a federal award directly or indirectly. All unallowable award costs will be appropriately segregated from allowable award costs in the general ledger in order to assure that unallowable award costs are not charged to federal awards.

Criteria for Allowability of Costs

In accordance with Subpart E-Cost Principles, terms and conditions of the federal award, (2 CFR 200.302(b)(7), and 2 CFR 200.403(c)), CAPK's written procedures to determine allowability of costs will include the following:

All costs must meet the following criteria from 2 CFR Part 200.402 – 406, Basic Considerations, in order to be treated as allowable direct or indirect costs under a federal award:

1. The cost must be "reasonable" for the performance of the award, considering the following factors:
   a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Organization or the performance of the award.
   b. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, federal and state laws and regulations, and the terms and conditions of the award.
   c. Whether the individuals concerned acted with prudence in the circumstances.
   d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.

2. The cost must be "allocable" to an award by meeting one of the following criteria:
   a. The cost is incurred specifically for a federal award,
   b. The cost benefits both the federal award and other work and can be distributed in reasonable proportion to the benefits received, or
   c. The cost is necessary to the overall operation of the Organization, except where a direct relationship to any particular program or group of programs cannot be demonstrated.

3. The cost must conform to any limitations or exclusions of 2 CFR Part 200, Subpart E-Cost Principles, or the federal award itself.

4. Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the Organization.

5. Costs must be consistently treated over time.

6. The cost must be determined in accordance with generally accepted accounting principles (GAAP).

7. Costs may not be included as a cost of any other federally financed program in the current or prior periods.

8. The cost must be adequately documented.

Cost Allocation Plan Policy

CAPK prepares and maintains a Cost Allocation Plan to document its method and process to fairly and equitably allocate direct, shared or joint, and indirect costs to the programs and activities benefiting from the cost.

All costs of CAPK will comply with this plan, regardless of the amount of federal funding received for each award.

This plan is reviewed annually, at a minimum, and updated as necessary.

Direct Costs

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a program or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy *(2 CFR Part 200.413(a))*. CAPK identifies and charges these costs exclusively to each award or program.

Each requisition, purchase order, invoice will be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Requisitions, Purchase orders are reviewed and approved in accordance with the Organization's PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart found elsewhere in this manual. Invoices are approved by the appropriate Program Manager and reviewed by the Accounting Manager prior to payment.

Time sheets are submitted on a regular basis, reflecting employees' work and which programs, services directly benefited from their effort. Time sheets will serve as the basis for charging salaries directly to programs, services, federal awards and nonfederal functions. See the PAYROLL section of this manual for detailed procedures.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency will be accounted for as a direct cost of that award (i.e., such equipment will not be capitalized and depreciated for grant purposes but will be capitalized and depreciated at year-end for financial statement purposes).

CAPK will allocate indirect costs using the elected de minimis rate.

Shared or Joint Costs

Shared or joint costs are those that have been incurred for some, but not all, programs or objectives and are not easily identifiable with a particular grant or programs but are necessary to the operation of these grants or programs. Shared costs will be allocated fairly to all objectives benefiting from the costs as described in

CAPK's approved cost allocation plan. Indirect costs, but not shared or joint costs, may be allocated to benefiting objectives through the use of an indirect cost rate.

Examples of CAPK's shared or joint costs are:

- Allocated space cost based on usage for building co-located by several programs.

Per federal guidelines, each grant will be charged its fair share of costs. Any costs not reimbursed by a particular funding source will be charged to unrestricted funds or other funds that may cover indirect or shared or joint costs after the allocation process is complete.

Indirect Costs

Indirect costs are those costs that have been incurred for common or joint objectives and cannot be readily identified with a particular cost objective or that are necessary for the overall operation of CAPK (management and general costs). Indirect costs are allocated to awards, programs, activities, cost objectives, etc. using an indirect cost rate. See INDIRECT COST RATE section of this manual.

After direct and shared (or joint) costs have been determined and assigned directly to awards or other programs as appropriate, indirect costs are those remaining to be allocated to benefitting cost objectives. A cost may not be allocated to a federal award as an indirect cost if any other cost that was incurred for the same purpose, in like circumstances, has been assigned to a federal award as a direct cost.

Examples of CAPK's indirect costs are:

- Cost of administrative services: Finance, Human Resources, etc.

Direct Costing Procedures

Direct and shared or joint costs are allocated to the benefiting programs using cost pools under the following policies and procedures:

1. Costs will be allocated to all programs on an equitable basis regardless of any limits imposed by funding sources.

2. As much as possible, costs will first be charged directly to benefiting programs.

3. All remaining shared costs will be allocated using the most meaningful measures. The following bases will be used:

Cost	Allocation Base
Facilities and related costs	Square footage occupied.

OR

All remaining shared costs will be allocated on the most meaningful measures in accordance with the Organization's annually approved cost allocation plan. See the COST ALLOCATION PLAN POLICY section of this manual.

4. Program-related costs will be allocated based on relevant activity measures, such as number of meals served, and number of children or clients.

OR

Program-related costs will be allocated based on relevant activity measures as indicated in the cost allocation plan.

Indirect Cost Rate

CAPK maintains an annual indirect cost budget. The Organization has never negotiated an indirect cost rate and has elected to use the 10% de minimis rate as allowed under 2 CFR Part 200.414(f). The approved 10% de minimis indirect cost rate is used as a method to allocate allowable indirect costs to each award, major function, activity, or cost objective.

Segregating Unallowable from Allowable Costs

The following steps will be taken to identify and segregate costs that are allowable and unallowable with respect to each federal award:

1. The budget and grant or contract for each award will be reviewed for costs specifically identified as allowable or unallowable.

2. Grant managers, program managers, and financial personnel will be familiar with the allowability of costs provisions (2 CFR Part 200, Subpart E - Cost Principles), particularly:
   a. The list of specifically identified unallowable costs found in 2 CFR Part 200.420 – 475, Selected Items of Cost, such as alcoholic beverages, bad debts, contributions, fines and penalties, etc.
   b. Those costs requiring advance approval from federal agencies in order to be allowable in accordance with 2 CFR Part 200.407, Prior Written Approval, such as participant support costs, equipment purchases, etc.

3. No costs will be charged directly or indirectly to any federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Part 200, Subpart E-Cost Principles.

4. For each federal award, an appropriate set of general ledger accounts (or account segments) will be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.

5. All items of miscellaneous income or credits, including the subsequent recording of uncashed checks, rebates, refunds, and similar items, will be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a federal award or to activity associated with a federal award in the current period. If the credit, refund, etc. is for expenditures for a prior period, it will be reported as miscellaneous income. The reduction in expenditures or miscellaneous income will be reflected in the year in which the credit is

received (i.e., if the purchase that results in the credit took place in a prior period, the prior fiscal year financial statements will not be amended for the credit).

Also see CRITERIA FOR ALLOWABILITY OF COSTS section of this manual.

ACCOUNTS PAYABLE MANAGEMENT

Overview of Accounts Payable Management

CAPK strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and bank account reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the contractor invoice for the related goods or services.
- The contractor invoice will be supported by an approved purchase order where required by Organization policy and will be reviewed and approved in accordance with the PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMIT chart and DISBURSEMENT POLICIES found elsewhere in this manual prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements policies and procedures is to ensure that:

- Disbursements are properly authorized.
- Invoices are processed in a timely manner.
- Contractor credit terms and operating cash are managed for maximum benefits.

Recording of Accounts Payable

- All valid accounts payable transactions, properly supported with the required documentation, will be recorded as accounts payable in a timely manner.
- Accounts payable are processed on a daily basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.
- Only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the contractor records.
- Invoices received via email will be printed and date-stamped.
- Any additional copies of the emailed invoice will be deleted.
- No payments will be made from contractor statements.

Accounts Payable Cutoff

For purposes of the preparation of the Organization's monthly financial statements, all contractor invoices that are received, approved, and supported with proper documentation by the fifth day of the following month will be recorded as accounts payable as of the end of the month, if the invoice pertains to goods or services delivered by that month's end.

Preparation of a Voucher Package

Prior to any accounts payable being submitted for payment, a voucher package will be assembled. Each voucher package will contain the following documents:

1. Contractor invoice (or employee expense report)
2. Packing slip, where appropriate
3. Receiving report or other indication of receipt of merchandise and authorization of acceptance
4. Purchase order as required by procurement policies
5. Any other supporting documentation deemed appropriate

Processing of Voucher Packages

The following procedures will be applied to each voucher package by the Accounting Technicians:

1. Check the mathematical accuracy of the contractor invoice.
2. Compare the nature, quantity, and prices of all items ordered per the contractor invoice to the purchase order, packing slip, and receiving report.
3. Document the general ledger distribution, using the Organization's current chart of accounts.
4. Obtain the review and approvals as indicated in the PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart elsewhere in this manual.

Upon receipt, each invoice will be stamped with the date received, scanned, and copies distributed to the appropriate personnel for approval via check request form. Unapproved invoices will be maintained in a file, matched with notice of approval once obtained, and processed for payment. The Accounting Technicians will follow up on unapproved invoices pending for longer than one week.

Invoice Approval

CAPK's invoice process is as follows:

- CAPK will process and pay only original invoices. Acceptable original invoices may be either in paper or electronic form. All invoices must be sent by the contractor directly to the Finance Department for processing.
- Upon receipt of the contractor invoice, it will be matched with the properly approved purchasing requisition form and purchase order, and entered in the accounts payable system for proper review, approval, and tracking of received invoices. Only properly matched invoices will be entered in the accounts payable system. See RECORDING OF ACCOUNTS PAYABLE section of this manual.
- Invoices are to be approved for payment by the Program Manager and/or Division Directors to indicate their acknowledgment of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the contractor invoice, agreement with general ledger account coding, and agreement to pay contractor in full. Approvals will be documented with initials or signatures of the approving individual; electronic routing noting approval and date of approval.
    - Approved invoices are returned to Accounts Payable for processing with an accompanying check request form

    - Invoices requiring revision/correction are returned to the contractor by the invoice approver, with the Accounts Payable department copied on the communication. Supervisory approval is required for changes to invoices in the accounts payable system.
- Follow-up on unmatched invoices, open purchase orders, requisitions, receiving reports will occur each month.

Payment Discounts

To the extent practical, CAPK takes advantage of all prompt payment discounts offered by contractors. When such discounts are available and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

Employee Expense Reports

Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly completed and approved expense reimbursement form. (See additional policies under the TRAVEL section of this manual.) All required receipts must be attached, and a brief description of the business purpose of the trip or meeting must be noted on the form. Expense reports will be processed for payment in the next accounts payable payment cycle, if received within two business days of the weekly deadline. Expenses older than one month will be reimbursed only if approved by the Chief Executive Officer and the applicable period of performance timeframe for the grant has not passed.

The Accounting Technicians will periodically check expense reports against timesheets to ensure agreement of dates and activities.

Reconciliation of A/P Subsidiary Ledger to General Ledger

At the end of each monthly accounting period, the total amount due to contractors per the accounts payable subsidiary ledger will be reconciled to the total recorded in the accounts payable general ledger account (control account). All differences will be investigated and adjustments made as necessary. The reconciliation and the results of the investigation of differences must be reviewed and approved by the Chief Financial Officer.

On a monthly basis, the Accounting Technicians will also perform the following procedures:

1. Check all received contractor statements for unprocessed invoices.
2. Check and follow-up on the purchase order file for open purchase orders more than 30 days old.

Management of Accounts Payable Contractor Master File

Upon the receipt of an invoice from a new contractor that is not already in CAPK's Accounts Payable Contractor Master File, the Accounting Technician shall notify the Business Services Department.

For contractors that will be paid a total of $10,000 or less during the Organization's fiscal year, the contractor file data may be limited to the contractor name and address. However, for all contractors to be paid more than $10,000 during a fiscal year, the file shall include all of the following data:

- Contractor's legal name and any DBA name(s)
- Street address (payments may be mailed to a P.O. Box, but a street address must be in the file)
- Federal employer identification number
- Telephone number
- Fax number
- Contact name

Payments shall not be made to any contractor whose file does not comply with the preceding requirements.

On an annual basis, contractors that have not been utilized over the preceding 24-month period shall be purged (or made inactive) from the master contractor file.

Office of Foreign Assets Control (OFAC) Database Searches

It is the policy of CAPK to perform a search of the Office of Foreign Assets Control (OFAC) for any non- U.S.-based contractor or payee upon setting that payee up in the accounts payable system and periodically on at least an annual basis thereafter. The OFAC search shall be initiated by the Business Services Department.

Verification of New Contractor

The Business Services Department will perform additional procedures to validate the legitimacy of new contractors that shall be paid one-time or cumulative payments in excess of $25,000. For such contractors, the Business Services Department shall perform a limited public records search and shall contact the contractor to validate its existence.

TRAVEL

Travel Advances

Funds will be advanced for upcoming travel only upon receipt of a completed and properly approved request for travel advance. Travel advances are generally limited to per diems unless there is an extraordinary need for additional funds. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the Organization's travel policies as explained in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement with, these policies. Employees receiving travel advances must submit an expense report within 5 business days of returning from travel. Additional travel advances will not be processed if there is an outstanding advance from a previous trip. Exceptions will be made when there is a demonstrated business need. Any advances that remain outstanding more than 15 calendar days following the business trip will be deducted from the employee's next paycheck.

Employee and Director Business Travel

At the conclusion of a CAPK business trip, the employee or member of the Board of Directors who has incurred business-related expenses should complete an expense report in accordance with the following policies:

1. Documentation must justify that travel costs incurred by the business traveler is necessary for the organization, program objectives, and the federal award, and costs are reasonable and consistent with CAPK's travel policy. Travel costs for individuals accompanying the business traveler are not allowable or reimbursable (see SPOUSE/PARTNER AND DEPENDENT TRAVEL section of this manual). *(2 CFR Part 200.474(b)(1) and (2))*

2. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).

3. With the exception of tips, tolls, reimbursed mileage, and per diems, all business expenses must be supported with invoices/receipts.

4. CAPK will reimburse employees for meals and incidentals at per diem rates established by the General Services Administration (GSA) for the location to which they travel. Therefore, meal receipts are not required, except for business meals not reimbursed as a per diem which is addressed in this section below.
   a. It is the Organization's policy that payment for the first and last day of travel will be at 75% of the full per diem.
   b. If the conference or meeting which the traveler attends provides a meal, the value of that meal, as determined by GSA tables, will be deducted from that day's per diem.

5. Contractor receipts/invoices must be submitted for all lodging and any expenditure other than meals and incidentals reimbursed with per diems.

6. For airfare, airline-issued receipts must be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a

combination of an itinerary, certificate of attendance, a credit/debit card receipt, and return trip boarding pass(es).

7. Mileage will be reimbursed at the standard federal rates in effect at time of travel, as published each year by the IRS.

8. General ledger account coding must be identified for all expenditures.

9. For all meals not reimbursed as a per diem and other business expenditures, the following must be clearly identified:
   a. Names, titles, organizations, and business relationships of all persons
   b. The business purpose of the meal or other business event (topics discussed, etc.)
   c. Meal receipts should be the actual, detailed receipt, not the credit/debit card receipt. (The credit/debit card receipt may not provide enough detail.)

10. All expense reports must be signed and dated by the employee.

11. All expense reports must be reviewed and approved by the employee's Division Director.

12. Only one expense report form should be prepared for each business trip.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the expense report results in a balance due to CAPK (as a result of receiving a travel advance greater than actual business expenditures), the employee must attach a check or submit cash. If the expense report results in a balance due to the employee, the employee will be reimbursed through the next accounts payable payment cycle.

No further travel advances will be issued to any employee who has an outstanding balance due to CAPK from previous business trips.

Reasonableness of Travel Costs

CAPK will reimburse travelers only for those business-related costs that are necessary and reasonably incurred. Accordingly, the following guidelines will apply:

1. Requests for out-of-county travel must be submitted in writing to the Division Director, and written approval received from same in advance of said travel. For out-of-state travel, the Division Director must submit to the Chief Executive Officer for approval. The request for approval must contain any flyers or agendas pertaining to the training and a short justification for the travel. This request must be submitted to the Chief Executive Officer at least twenty (20) business days prior to travel. If approved, all requests for travel must be received by the Finance Division no later than ten (10) business days with all necessary approvals prior to the beginning day of travel.

2. Payment for suites and other upgraded rooms at hotels will not be allowed, unless required by a medical condition which must be documented by Human Resources and approved by a supervisor. Travelers should stay in standard rooms.

3. CAPK will ask hotels for any available discounts – nonprofit, government, or corporate rates.

4. An analysis must be performed to determine whether renting a vehicle or using your personal vehicle is most beneficial. If renting is the best option, only midsize cards can be rented. Any exceptions must be approved by the Chief Executive Officer in advance. Do not purchase insurance as CAPK has a policy to cover hired/non-owned autos. Share rental cars whenever possible. If the analysis determines that renting a vehicle is most cost effective but the employee decides to use their personal vehicle, the additional cost will be incurred by the employee and not reimburse by the agency. A cost analysis form produced by the Finance Department must be submitted with all out of area travel forms.

5. When travelling out of area and departing from the employee's residence, time and mileage is reimbursed only to the extent that the amount which is incurred exceeds the employee's daily commuting time and distance.

6. When an employee is travelling out of the area overnight, all work-related mileage is reimbursable.

7. When out of area, hours spent in work related duties (including conference meal meetings), plus work-related travel time, is considered work time.

8. Meals will be reimbursed on a per diem basis according to GSA guidelines. If the employee leaves home on travel before 7:00 a.m. or returns home from travel after 1:00 a.m., breakfast will be reimbursed. Lunch will only be reimbursed if the employee is out of the office on travel or in the field out of the area between the hours of 11:30 am and 1:30 pm. If the employee leaves home on travel before 6:00 pm or returns home after 6:00 pm, dinner will be reimbursed. If a meal is provided during a conference or the hotel provides a complete breakfast, the employee will not be reimbursed for that meal.

9. Employees will not reimburse for alcoholic beverages.

10. If required by the funding source, foreign travel charged to federal grants must be approved in writing by the funding source prior to travel.

Lodging Accommodations

Employees may arrive a day or earlier or stay a day or earlier or stay a day or more later as reasonably necessary for business travel, or a business decision that is best for the safety of the employee and the Agency. (Example: a conference ends on Friday at 5:00 pm, they may stay overnight and depart Saturday.) In some cases, a Saturday night stay is required to receive discounted airfare. In this instance, the difference in the discounted airfare must be equal to or greater than the additional per diem hotel expenses for the additional overnight stay(s), and any other related travel cost (i.e. wages, etc.)

Special Rules Pertaining to Air Travel

The following additional rules apply to air travel:

1. Air travel should be at coach class or the lowest commercial discount fare at the time the ticket is purchased except when this fare would:
   a. Require circuitous routing,

b. Require travel during unreasonable hours,
c. Excessively prolong travel,
d. Result in additional costs (e.g. baggage fees) that would offset the transportation savings, or
e. Offer accommodations not reasonably adequate for the traveler's medical needs.

2. First class or business class air travel will not be reimbursed unless there is a medical reason which must be documented by Human Resources and approved by a supervisor.

3. Memberships in airline flight clubs are not reimbursable.

4. Cost of flight insurance is not reimbursable.

5. Cost of upgrade certificates is not reimbursable.

6. The cost of baggage fees required by airlines to either check or carry-on luggage is allowable and reimbursable.

7. Cost of canceling and rebooking flights is not reimbursable, unless it can be documented that it was necessary or required for legitimate business reasons (such as changed meeting dates, etc.).

8. Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes (i.e., CAPK will not reimburse for the personal legs of a trip).

9. Frequent flyer miles will accrue to the traveler, not the Organization.

Temporary Dependent Care Costs

(2 CFR Part 200.474(c))

Temporary dependent care costs above and beyond regular dependent care that directly result from travel required by the Organization are allowable and reimbursable providing that:

1. The costs are a direct result of the individual's travel for the federal award;
2. The costs are consistent with the organization's documented travel policy for business travel; and
3. Are only temporary during the travel period.
4. Reimbursed costs will be for actual costs incurred; up to a maximum of $50 per day.
5. A receipt must be submitted within one week of the incurred expense and documentation must comply with CAPK's reimbursement policy.
6. Approval of temporary dependent care costs must be approved by a Division Director.

Spouse/Partner and Dependent Travel

CAPK does not reimburse any employee or Board member for separate travel costs (air fare, etc.) associated with his or her spouse, partner, dependents, or travel companion. The cost of a shared hotel room need not be allocated between employee/director and spouse, partner, dependent, or other for purposes of this policy.

CELL PHONES

Issuance of Organization-Owned Cell Phones

CAPK recognizes that certain job functions require an employee to be accessible when away from the office or during times outside scheduled working hours. For this reason, CAPK will provide cell phones to select employees as a working condition fringe benefit. Supervisors of employees who travel frequently on Organization business may request an organization-owned cell phone for those employees by contacting the IT Department in the Operations Division. CAPK will include language in employment contracts, job descriptions, and personnel manuals documenting the business reasons for providing employees with cell phones.

Organization cell phone holders will be required to sign a statement acknowledging that the cell phone will be used for legitimate organization-related business purposes and will not be used while driving. The cell phone holder also agrees to take reasonable precautions to protect the cell phone from loss or theft by storing it in a secure location. Upon approval, a cell phone will be issued bearing the names of both the individual and CAPK.

While organization-issued cell phones are intended for Organization-related business use, CAPK recognizes that occasional personal use may occur. CAPK employees should make every effort to keep personal use of organization-owned cell phones to a minimum. Because such employer-provided cell phones are considered to be a working condition fringe benefit, the CAPK employees' use of the cell phone for personal reasons may be treated as excludable from the employees' income as a de minimis fringe benefit. That is, the value of personal use of an organization-owned cell phone will not be taxable income to the employee.

Cell Phone Use

Employees of CAPK are prohibited from using an organization-owned cell phone or similar device, hands-on or hands-free, while driving, whether the business conducted is personal or organization-related. This prohibition includes receiving or placing calls, text messaging, accessing the Internet, receiving or responding to email, checking for or listening to voice messages, or any other uses.

Similarly, employees of CAPK are prohibited from using their personal cell phone or similar device for any purpose, hands-on or hands-free, while driving either an organization vehicle or a personal vehicle while on organization business.

Also see USE OF CELL PHONES WHILE DRIVING section of this manual.

Cell Phone Plans

The IT Department will negotiate a master cell phone contract with a single contractor. All organization-owned cell phones are to be acquired through the pre-approved contractor. Exceptions to this policy may be made due to cell phone area coverage. Employees issued an organization cell phone will estimate their usage needs and identify a plan that best accommodates those needs with the pre-approved contractor.

Cell phone plan terms will initially be set based on the employee's anticipated needs. The employee's supervisor will monitor usage and recommend adjustments to terms as needed to ensure that the employee is on the most efficient plan based on his or her needs. Initial cell phone plan terms and any subsequent changes in terms will be approved in advance by the IT Department.

Upon receiving the cell phone, the employee is required to sign a statement of receipt and acceptance of responsibility for organization cell phones.

CAPK requires the following review and approval procedures:

- Supervisors will review and sign the monthly statement for cell phone holders they supervise and forward it to the Finance Department.
- The Board chair or treasurer will approve cell phone statements for the Chief Executive Officer.
- Supervisor signatures indicate that the usage is approved and that the calls were made in accordance with CAPK policies.
- Any fraudulent or other unauthorized usage will be immediately pointed out to the Chief Financial Officer for further investigation with the cell phone provider.

Cell phone holders will report the loss or theft of an organization cell phone immediately by notifying the cell phone provider, 24 hours a day, seven days a week as well as the Chief Financial Officer.

Revocation of Organization Cell Phones

Failure to comply with any of these policies associated with the use of CAPK's cell phones will be subject to possible revocation of organization-issued cell phone privileges. The Chief Financial Officer, with the approval of the Chief Executive Officer, will determine whether cell phones are to be revoked.

Employee Cell Phones

Select employees of CAPK will be allow to use personal cell phones in connection with Organization-related business and be adequately compensated in the form of a taxable allowance or service per diem. It is the responsibility of the Division Director to determine the employee position that will require the use of a cell phone and at what service per diem rate. Not all employees will require having a cell phone with texting, e-mail, and data/internet. The service per diem will be included in the employee's paycheck on a monthly basis.

All employees approved to use their personal cell phones will be required to sign a statement to acknowledge their understanding of the cell phone policy. The statement will be kept in the employee's personnel file maintained by the Human Resources Division.

Use of Cell Phones While Driving

For the safety of our staff and the public, use of either CAPK issued or personal cell phones, including hands-free, while operating a motor vehicle on CAPK business is prohibited. Cell phones should be turned

off, or not answered while driving. If a call needs to be answered, the employee should stop his or her vehicle in a safe location and park while using the cell phone.

Also see CELL PHONE use section of this manual.

Camera Phones

Use of camera phones, whether CAPK related or personal, must be in compliance with the CAPK's PRACTICE OF ETHICAL BEHAVIOR section of this manual and respectful of client and staff privacy rights. Photographs should not be taken contrary to a person's wishes, or where a client or personal confidentiality or privacy may be violated. Absolutely no lewd or obscene photographs may be taken or displayed at work. Violations may result in confiscation of the camera cell phone in addition to discipline.

Personal Cell Phones or Similar Devices at Work

Employees of CAPK are asked to minimize the use of personal cell phones in the workplace. In an emergency situation, employees may carry their personal cell phones in vibrate mode.

Carrying or use of personal cell phones on CAPK premises is a privilege for employees, who are expected to abide by this policy regarding cell phone use. Violations of this policy may result in revocation of the permission to carry a cell phone on CAPK premises in addition to discipline up to and including discharge depending on the violation.

CASH DISBURSEMENTS POLICIES

Each requisition, purchase order, invoice will be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Requisitions and purchase orders are reviewed and approved in accordance with the Organization's PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart found elsewhere in this manual. Invoices are approved in accordance with the INVOICE APPROVAL section of this manual, prior to payment.

Check Preparation

CAPK processes contractor checks and ACH payments and expense reimbursement checks and ACH payments on a weekly basis. Disbursements will be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized to disburse funds (check signers).

All contractor and expense reimbursement payments will be processed in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel policies and procedures described elsewhere in this manual.

2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.

3. Generally, all contractors will be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services and approval of the invoice for payment.

4. Total cash requirements associated with each disbursement cycle is monitored in conjunction with the available cash balance in bank prior to the release of any funds.

5. All supporting documentation is attached to the corresponding check or ACH payment prior to forwarding the entire package to an authorized bank account signer.

6. Checks will be utilized in numerical order and unused checks are stored in a locked safe in the finance department.

7. Checks will never be made payable to "bearer" or "cash."

8. Checks will never be signed prior to being prepared.

9. Upon the preparation of a disbursement, contractor invoices and other supporting documentation will immediately be canceled in order to prevent subsequent reuse.

Manual Check Signing

Checks of less than $2,500 require a single signature. Checks of $2,500 - $4,999.99 or more require two signatures which can be internal signers. Checks $5,000 or more require two signatures, one internal and

one external. No check will be signed prior to the check being completed in its entirety (no signing of blank checks).

Checks will be signed by an individual other than the one who approved the transaction for payment.

Internal check signers are the Chief Executive Officer and Division Directors, except for the Chief Financial Officer and the Director of Head Start/State Child Development. External check signers are officers of the Board of Directors and one or two members of the Board.

Check signers should examine all original supporting documentation to ensure that each item has been properly reviewed and approved prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

Non-Manual or Electronic Check Signing

ACH payments are processed with CAPK's banking institution. Authorized files are submitted electronically by the Accounting Manager. An authorized bank account signer will review each disbursement run and supporting documentation, and initial and date the disbursement listing indicating approval.

Authorized signers should examine a listing of ACH disbursements schedule to be paid electronically prior to submission. Original supporting documentation should be reviewed to ensure that each item has been properly reviewed and approved prior to the approval of electronic payment. Electronic submission should not be approved if supporting documentation appears to be mission or there are any questions about a disbursement. The listing of scheduled disbursements should be signed and dated.

Use of Positive Pay System

CAPK utilizes a "Positive Pay" system with its financial institution for all checks drawn on the operating account. With this system, the Accounting Manager electronically communicates to the financial institution a list of check numbers, amounts, and payees in connection with each check run. The financial institution will then notify the Chief Financial Officer if any check is presented for payment that does not match the three characteristics for valid checks.

The Chief Financial Officer or his or her designee will be the only person authorized to communicate approval or denial of checks to the bank that have been flagged by the bank's positive pay system.

Mailing of Checks

After checks are signed, they are returned to Accounts Payable. The Accounts Payable staff attaches the appropriate documentation and immediately mails the checks. Checks will not be mailed by, or returned to, the individuals or departments that authorized the expenditures.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID." All voided checks will be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by electronic instruction to the bank by the Finance Department. A journal entry is made to record the stop payment and any related bank fees.

Recordkeeping Associated with Independent Contractors

CAPK will obtain a completed Form W-9 or equivalent substitute documentation from all contractors to whom payments are made (see ACCOUNTS PAYABLE MANAGEMENT policies). A record will be maintained of all contractors to whom a Form 1099 is required to be issued at year-end.

No payment will be issued to a contractor until a properly completed Form W-9 is received and on file in the Finance Department.

Control Grid – Purchasing and Disbursements

CAPK strives to maintain adequate segregation of duties in its purchasing and disbursement functions.

A. Business Services Department

B. Programs Staff

C. Program Manager/Division Director

D. Chief Financial Officer

E. Finance Manager/Accountant

F. Accounting Manager

G. Accounts Payable Technician

H. Chief Executive Officer/Division Director/Board of Directors

I. Accounting Clerk

Duty	A	B	C	D	E	F	G	H	I
Inputs data into vendor master file						X			
Obtains Form W-9 from new contractors	X								
Initiatives purchases/requisitions		X							
Authorizes purchases			X						
Prepares purchase order	X								
Prepares request for proposal	X		X						
Administers collection of proposals	X		X						
Evaluates proposals	X		X						
Selects contractor			X						
Receives contractor invoice							X		
Approves contractor invoice			X						
Assigns general ledger coding		X	X						
Inputs invoice into A/P system							X		
Selects A/P to be paid						X			
Runs A/P checks						X			
Processes ACH payments						X			
Processes positive payment communication to bank						X			
Reviews checks and ACH distribution listing						X			
Signs checks and ACH distribution listing								X	
Mails checks									X
Maintains custody of unused checks						X			
Reconciles A/P to general ledger							X		
Performs bank reconciliation					X				
Reviews cancelled checks					X				
Monitors any fraud activity with positive pay					X				
Monitors ACH pre-note issues					X				
Reviews bank reconciliations				X					

CREDIT CARDS/PURCHASING CARDS

Organization-Issued Credit Cards or Purchasing Cards

CAPK recognizes that there will be occasions when it is necessary for authorized employees to use a corporate credit card for travel purposes, on-line purchasing, and for unforeseen circumstances. Therefore, the Organization will make available to senior executive management staff corporate credit cards.

Cardholders will be required to sign a statement acknowledging the following:

- The card shall be used exclusively for legitimate Organization-related business purposes.
- The cardholder will avoid splitting purchase or service costs over multiple transactions to circumvent the single transaction limit.
- The cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location and understands the actions to take in case of theft or loss.
- The cardholder will follow all required procurement policies and procedures.
- The cardholder understands and agrees to disciplinary procedures for misuse of the card.

On a monthly basis, corporate credit card usage will be reported to the Board of Directors by the Chief Financial Officer. The Board of Directors will be provided a monthly summary of the total spent per corporate credit card and copies of the monthly credit card statements.

Card User Responsibilities

Card users are reminded that use of credit card does not relieve the user from following all of the Organization's procurement policies and procedures. A credit card is a payment method, not a procurement procedure.

Upon issuance, card users will be required to sign a statement acknowledging the following:

- The card will be used exclusively for legitimate organization-related business purposes
- The card user will avoid splitting purchase or service costs over multiple transactions to circumvent the single transaction limit (see PROCUREMENT THRESHOLDS AND AUTHORIZATIONS LIMITS section of this manual)
- The card user agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and understands the actions to take in case of theft or loss
- The card user will follow all required procurement policies and procedures
- The card user understands and agrees to disciplinary procedures for misuse of the card

Card users will turn in receipts with appropriate account coding to the Finance Department after each transaction on a weekly basis. If the Finance Department is missing a receipt when the monthly statement is reconciled, the Accounting Technician will confer with the card user to determine who used the card and follow up with that employee to get the receipt.

Any fraudulent or other unauthorized charges will immediately be brought to the attention of the Chief Financial Officer for further investigation with the card provider.

Personal use of organization-issued credit cards is strictly prohibited. Any personal use will subject the employee to the Organization's disciplinary actions discussed earlier in this manual and in the Employee Handbook.

Card users will report the loss or theft of an organization-issued credit card immediately by notifying the credit card company 24 hours a day, seven days a week as well as the Chief Financial Officer.

Revocation of Organization Credit Cards or Purchasing Cards

Failure to comply with any of these policies associated with the use of CAPK's issued credit cards or purchasing cards will be subject to possible revocation of card privileges. The Chief Financial Officer, with the approval of the Chief Executive Officer, will determine whether credit cards or purchasing cards are to be revoked.

Employee Credit Cards

Employees and officers incurring legitimate Organization business expenses are expected to utilize their personal credit cards for such expenditures. The Organization will reimburse employees and officers for properly supported and documented business expenditures charged to personal credit cards upon proper completion of an expense report. The properly completed expense reports will be processed in accordance with the EMPLOYEE EXPENSE REPORT section of this manual. Travel advances may be requested in special circumstances (e.g., situations in which legitimate business expenses are expected to exceed an employee's credit card limit or other special cases). (See the earlier policy on TRAVEL expense report preparation procedures.)

PAYROLL AND RELATED POLICIES

Compensation – Personal Services

(2 CFR Part 200.430)

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under an award, including but not necessarily limited to wages and salaries is considered an allowable cost to the award to the extent that it satisfies the following requirements:

- The compensation is reasonable for services rendered;
- The compensation complies with laws, regulations, and other written policies of CAPK (see CAPK's Human Resources policies and procedures and/or Employee Policy Manual);
- The compensation is properly documented and supported as stated in the STANDARDS OF DOCUMENTATION OF PERSONNEL EXPENSES section of this manual.

Costs which are unallowable under 2 CFR Part 200, are also unallowable solely on the basis that the cost constitutes personnel compensation.

Compensation – Fringe Benefits

(2 CFR Part 200.431)

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. The costs of fringe benefits are allowable to federal grants provided the benefits are reasonable and are required by law, employer-employee agreement, or an established policy of CAPK.

See CAPK's Human Resources policies and procedures and/or Employee Policy Manual for the established written policies of these fringe benefits.

Costs which are unallowable under 2 CFR Part 200, is also unallowable solely on the basis that the cost constitutes a fringe benefit.

Classification of Workers as Independent Contractors or Employees

CAPK considers all relevant facts and circumstances regarding the relationship between the Organization and the individual in making determinations about the classification of workers as independent contractors or employees. This determination is based on the degree of control and independence associated with the relationship between CAPK and the individual. Facts that provide evidence of the degree of control and independence fall into three categories:

1. Behavioral control
2. Financial control
3. The type of relationship of the parties

The Organization's Chief Financial Officer in consultation with the Director of Human Resources will make the final determination.

Wage Comparability Study

CAPK will perform wage comparability studies every three years to ensure the salary and wage structure is similar to other organizations of like size and employee base in our area. Please see the Organization's Human Resources policy manual for details.

Review and Approval of Senior Management Compensation

In connection with the salaries and benefits of senior management (to include the Chief Executive Officer and Chief Financial Officer), a triennial study will involve a salary and benefits survey conducted by an independent organization. The analysis of senior management salaries and benefits will be conducted under the direction of the Executive Committee of the Board of Directors. If an appropriate survey cannot be located, the Executive Committee will consider utilizing a salary and benefits consulting specialist firm or conducting its own customized comparison with similar organizations.

Although the formal comparison with external data will be performed once every three years, the Executive Committee will document its consideration and authorization of the salaries and benefits of senior management on an annual basis, prior to the beginning of each fiscal year.

Payroll Administration

CAPK operates on a biweekly payroll. A personnel file is established and maintained for all employees with current documentation, as described throughout this section and more fully described in CAPK's Employee Handbook.

The following forms, documents, and information will be obtained and included in the personnel files of all new employees:

1. CAPK Employment Application (and resume, if applicable)
2. Applicant references (work and personal)
3. Interview questions and notes
4. Form W-4 Employee Federal Withholding Certificate
5. Form I-9 Employment Eligibility Verification
6. Copy of driver's license
7. Copy of Social Security card issued by the Social Security Administration
8. Starting date and scheduled hours
9. Job title and starting salary
10. Authorization for direct deposit of paycheck, along with a voided check or deposit slip
11. Job description

For employees without a current, valid driver's license or Social Security card, acceptable alternative documents include the unexpired acceptable documents allowable by the U.S. Citizenship and Immigration Services as listed on the Form I-9 in effect at the date of hire (https://www.uscis.gov/i-9).

Each employee personnel file will also indicate whether the employee is exempt or non-exempt from the provisions of the Fair Labor Standards Act.

If required by specific grants, the employee personnel file must also include a pre-employment background check.

Changes in Payroll Data

All of the following changes in payroll data must be authorized in writing or electronic election:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates will be authorized in writing by the appropriate Department Director, the Director of Human Resources, and the Chief Executive Officer, as required by Organization policy as documented in the Employee Handbook.

Voluntary payroll deductions and changes in income tax withholding status will be authorized in writing or through electronic election by the individual employee.

Documentation of all changes in payroll data will be maintained in each employee's personnel file and/or online payroll file.

Payroll Taxes

The Finance Department is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. The Finance Department may utilize the services of an outside payroll service center for the processing of payroll taxes, as determined by the Chief Financial Officer and approved by the Board of Directors.

CAPK will request an updated Form W-4 and from each employee in January of each year. If there are no changes from the prior year, employees are not required to provide a new W-4. Withholding of federal income taxes will be based on the most current Form W-4 prepared by each employee.

Standards of Documentation for Personnel Expenses

CAPK follows the requirements in 2 CFR Part 200.430(i), Standards for Documentation of Personnel Expenses, as well as requirements in specific grants to document personnel expenses.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records will:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

2. Be incorporated into the official records of the Organization;

3. Reasonably reflect the total activity for which the employee is compensated;

4. Encompass both federally assisted and all other activities compensated by the Organization on an integrated basis;

5. Comply with the established accounting and financial policies and practices of the Organization; and

6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal and/or non-federal award or more than one cost activity/objective.

7. Budget estimates may be used for interim accounting purposes provided the estimates produce reasonable approximations of the activity actually performed, significant changes in work activity is identified and entered into the records in a timely manner, and an after-the-fact review is completed to make all necessary adjustments to the final amount charged to the federal award to help ensure charges are accurate, allowable, and properly allocated.

Preparation of Time Records

Each CAPK employee must submit to the Finance Department an electronically approved timesheet no later than 10:00 a.m. on the first business day following the close of each pay period. Timesheets will be prepared in accordance with the following guidelines and the STANDARDS OF DOCUMENTATION FOR PERSONNEL EXPENSES section of this manual:

1. Each timesheet will reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not.
2. Timesheets will be prepared electronically using an electronic timekeeping system.
3. Employees will identify and record hours worked based on the nature of the work performed.
4. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such.
5. Timesheets will be electronically approved by the employee prior to submission.

After preparation, Division Directors or their designees will approve timesheets prior to submission to the Finance Department. Corrections identified by an employee's supervisor or Division Director be reflected in an updated electronic time record visible to the employee.

An employee who is on leave, traveling, or is ill on the day that timesheets are due may telephone, email timesheet information, or login remotely his/her timesheet information (actual time worked and the appropriate classifications) to his or her supervisor (or designated alternate). The employee must electronically approve time submitted in this manner immediately upon his or her return to the office. Timesheets submitted via phone or email will bear the notation, "Time reported by telephone or email by (employee) to (supervisor or designated alternate)." The timesheet will be approved by the supervisor or the designated alternate.

Processing of Timesheets

The Payroll Specialist will process the timesheets by checking them for adherence to attendance and established policies and procedure, then submitting payroll to the payroll service center.

The Payroll Specialist may not change or correct timesheets unless approved by the employee's supervisor.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedure may result in disciplinary action, up to and including discharge.

Review of Payroll

Upon or return of payroll reports and checks from the payroll service center, the Payroll/HRIS Manager reviews payroll prior to its distribution to employees.

Distribution of Payroll

Paychecks (or remittance advices for electronic deposits) will be distributed by individuals who do not approve timesheets, are not responsible for hiring and firing, and do not control the preparation of payroll.

Control Grid – Payroll and Human Resources

CAPK strives to maintain adequate segregation of duties in its payroll and human resources functions. The following table illustrates how responsibilities have been assigned. In this table, personnel are identified as follows:

A. Chief Executive Officer

B. Director of Human Resources

C. HR Generalist/Recruiting Supervisor

D. Payroll/HRIS Manager

E. Payroll Specialist

F. Supervisor

G. Payroll Service Center

Duty	A	B	C	D	E	F	G
Authorizes new hires	X	X					
Authorizes salary adjustments	X						
Authorizes terminations	X	X					
Sets up new employee in P/R system			X				
Enters salary adjustments to P/R system			X				
Reviews direct deposit info. in P/R system submitted by employee					X		
Deletes terminated employees from P/R					X		
Reviews changes to payroll master file				X			
Approves timesheets						X	
Reviews input of timesheet data				X	X		
Reviews distribution of time				X	X		
Reviews payroll register				X	X		
Distributes paper checks		X					
Reviews annual W-2 forms				X			
Distributes annual W-2 forms				X			X

Cost of Living Adjustments (COLA)

COLAs are generally awarded through a grant amendment. Once approved by the funding source, wages will be adjusted based on funder instructions. To be eligible for a COLA, an employee must be currently employed by CAPK at the time the grant amendment is approved. A COLA will not allow an employee to be paid past the maximum established compensation for her or his salary range. When a wage study reveals employees are already at or above comparable market wages, COLA funds may be used for higher operational costs as allowed by the funding source.

Internal Audit of Payroll Data

CAPK will conduct an annual internal audit of certain payroll data. This internal audit will be performed by the Organization's Chief Financial Officer. The purpose of this internal audit is to determine the integrity of the Organization's payroll records. The internal audit will include the following procedures:

1. Tracing a sample of salaries, withholdings, deductions, and direct deposit information to supporting documentation in each selected employee's payroll and/or personnel file.
2. Tracing a sample of new hires and departures to personnel files, including verification of first and last pay dates.
3. Cross-checking the payroll master files for employees with identical addresses, social security numbers, or direct deposit bank account information.

Any unexplained deviations found as a result of these internal audit procedures will be reported to the chair of the Audit and Pension Committee.

POLICIES PERTAINING TO SPECIFIC ASSET ACCOUNTS

CASH AND CASH MANAGEMENT

Cash Accounts

General Checking Account (operating account):
The primary operating account provides for routine business check disbursements. All cash except for credit card deposits are made to this account.

Cash transfers are done on an as-needed basis to cover disbursements.

For payroll disbursements, transfers out of the operating account are made by the payroll service center as per agreement authorized by CAPK.

In addition, all advances of federal funds shall be deposited in an interest-bearing account and interest earned in excess of $500 shall be returned to the awarding agency. Interest earned on such funds will be allocated to federal awards based on the percentage of funds received during the month for each award.

Savings Account
The Organization also maintains an interest-bearing savings account. All credit card deposits are made to a designated savings account. In addition, savings accounts are maintained for Head Start vacation accruals, Energy advances on grants, and California Department of Education reserve funds.

Authorized Signers

The following CAPK personnel are authorized to sign checks drawn on and approve disbursements from the general operating and payroll accounts, as authorized by the Board of Directors:

1. Board of Directors Chair
2. Board of Directors Vice Chair
3. Board of Directors Treasurer
4. Board of Directors Secretary
5. Chief Executive Officer
6. Director of Community Development
7. Director of Community Services
8. Director of Health and Nutrition Services
9. Director of Human Resources
10. Director of Operations

Chief Financial Officer will promptly notify the Organization’s financial institutions of changes in authorized signers upon the departure of any authorized signer and any changes authorized by the Board of Directors. Refer to CHECK SIGNING for procedures. The Chief Financial Officer will only have authority to transfer funds between accounts and will not have authority to approve disbursements.

Bank Reconciliations

Bank account statements are received electronically each month using the financial institution’s electronic system. The Chief Financial Officer, Controller, Finance Manager, and an Accountant are authorized to access the electronic system.

The Accountant prepares the reconciliation between the bank balance and general ledger balance. The bank reconciliation process will be completed within one week of receipt of each bank statement. The Finance Manager is responsible for reviewing the bank reconciliation.

The reconciliation process shall involve a view of electronic copies of cancelled checks provided by the financial institution via Internet access to the Institution’s website. The purpose of this review is to identify signs of forgery, altered or substitute checks, unusual endorsements, or other signs of fraudulent activity.

All bank reconciliations, including any adjusting journal entries resulting from preparing bank reconciliations, are reviewed and approved by the Chief Financial Officer on a monthly basis.

Bank reconciliations and copies of resulting journal entries are filed in the current year's accounting files.

Cash Flow Management

The Finance Manager and Controller monitor cash flow needs on a weekly basis to minimize the time elapsing between the receipt and disbursement of funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

CAPK adheres to the requirements of its grants which prohibit loaning funds between programs; therefore, cash management and reporting is performed at the program level as well as for the Organization as a whole.

Unpresented Checks

CAPK will write off checks of $1,000 or less that are more than 6 months old that have not cleared the Organization's bank. For uncashed checks that are more than 6 months old and that exceed $1,000, contact will be made with the payee to resolve the issue.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit shall be to miscellaneous income.

CAPK will also comply with the State of California laws regarding unclaimed property. Accordingly, if uncashed checks are subject to a state reporting and transfer requirement, the Organization shall file all appropriate forms and remit unclaimed property to the appropriate jurisdiction.

Petty Cash

CAPK will provide imprest funds for valid, minor office expenditures (not for travel or employee advances) and will reconcile and replenish these funds up to its authorized balance of $200 on a monthly basis to ensure timely reporting of expenses in the proper period of performance. The Petty Cash Custodian is responsible for ensuring that the petty cash fund is locked at all times.

All disbursements from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts are required for all disbursements from petty cash.

The Petty Cash Custodian will prepare a reconciliation of the petty cash account on a periodic basis. Petty cash reconciliations are subject to review by the Finance Manager, who may also perform periodic surprise cash counts and reconciliations.

Wire Transfers

The Chief Financial Officer and Controller will be the only CAPK employees authorized to initiate wire transfers from CAPK bank accounts. To prevent anyone other than the Chief Financial Officer and the Controller from initiating wire transfers, a system will be employed that requires the use of pass codes and the calculation of a test-key for each wire transfer. Pass codes, issued only to the initiators and authorized signers are assigned by the bank and are changed periodically.

Confirmations of all wire transfers are delivered to the Finance Manager.

All wire transfers are approved by the Chief Executive Officer and Board of Directors.

Cash Management

CAPK will maintain financial assets, consisting of cash and short-term investments, to meet 60 days of normal operating expenses. Short-term investments to help manage the Organization's unanticipated liquidity needs include:

- Cash and cash equivalents
- Accounts and interest receivable
- Contributions receivable
- Grants receivable
- Short-term investments
- Other investments appropriated for current use
- Quasi-endowment fund earnings

Cash in excess of daily requirements is invested according to the approved Investment Policy (see INVESTMENTS and CASH ACCOUNTS section of this manual.)

Also see CASH DRAWDOWNS OF ADVANCES OF FEDERAL FUNDS section of this manual.

INVENTORY OF MATERIALS

Description of Inventory

CAPK maintains an inventory of materials used for home weatherization repairs and food distributed to low-income participants.

Accounting for Inventory

CAPK accounts for purchased inventory items using first-in, first-out (FIFO) method. Unit cost will be computed by adding freight, insurance, and other shipping costs to the actual cost of purchased inventory, dividing this total amount by the number of units purchased.

Physical Counts

A physical count of inventory will be performed on a monthly basis or at the end of a grant's period of performance by someone who does not have responsibility for ordering or approving purchases of such items. Any inventory items that appear damaged, obsolete, or otherwise unable to be sold will be excluded from the counts. A detailed record of the physical count will be kept by the individuals involved in taking the inventory.

At the conclusion of the physical count, the inventory count sheets will be extended by applying the most recent unit costs to the physical quantities of each item on hand. The general ledger balance will be adjusted to reflect the total inventory on hand as determined by the physical count. Unusual discrepancies such as lost or damaged inventory will be investigated by the Chief Financial Officer.

Contributed Inventory

Inventory items donated to CAPK will be recorded as assets of the Organization at the fair market value as of the date of the contribution. Contributed inventory items will be subject to the same physical counting and other policies as purchased inventory items. Also see VALUATION OF NONCASH (IN-KIND) CONTRIBUTIONS and GIFT ACCEPTANCE sections of this manual.

PREPAID EXPENSES

Accounting Treatment

CAPK treats payments of expenses that have a time-sensitive future benefit as prepaid expenses and amortizes these items over the corresponding time period. For purposes of this policy, payments of less than $500 will be expensed as paid and not treated as prepaid expenses, regardless of the existence of a future benefit.

Prepaid expenses with future benefits that expire within one year from the date of the financial statements will be classified as current assets. Prepaid expenses that benefit future periods beyond one year from the financial statement date will be classified as noncurrent assets.

Procedures

As part of the account coding process performed during the processing of accounts payable, all incoming contractor invoices will be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment will be coded to a prepaid expense account code.

The Finance Department will maintain a schedule of all prepaid expenses. The schedule will indicate the amount and date paid, the period covered by the prepayment, the purpose of the prepayment, and the monthly amortization. This schedule will be reconciled to the general ledger balance as part of the monthly closeout process.

INVESTMENT POLICIES

Overview of Investments

CAPK treats all assets of the Organization, including those funds that are legally without donor-imposed restrictions, as though they are held in a fiduciary capacity for the purpose of accomplishing the Organization's tax-exempt mission. Hence, the policies described in this section are to be interpreted in light of that overall sense of stewardship, and the investment standards will be those of a prudent investor.

Funds to be invested do not include those from federal awards. Such funds will be spent on program requirements as budgeted or returned to the awarding agency. Any advances of federal funds will be maintained in an interest-bearing account (see CASH ACCOUNTS and CASH MANAGEMENT sections elsewhere in this manual). Interest earned on such funds, up to $500 per year, will be allocated to federal grants based on a percentage of funds received during the month, and any additional interest will be returned to the awarding agency.

CAPK does not have excess corporate funds for investment purposes.

CAPITAL ASSETS

Capitalization Policy

Physical assets acquired with unit costs in excess of $5,000 are capitalized as property and equipment on the Organization's financial statements. Items with unit costs below this threshold will be expensed in the year purchased.

If an awarding agency requires a lower amount for equipment, CAPK will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described elsewhere in this section.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Organization's financial statements, these assets will be capitalized and depreciated according to these policies.

Contributed Assets

Assets with fair market values in excess of $5,000 (per unit) that are contributed to CAPK will be capitalized as assets on the financial statements. Contributed items with market values below this threshold will be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land, are subject to depreciation over their estimated useful lives, as described elsewhere in this section.

See GIFT ACCEPTANCE and VALUATION OF NONCASH (IN-KIND CONTRIBUTIONS sections of this manual.

Release of Donor Restriction

Donor-imposed restrictions on contributed assets will be released when the asset is placed into service, unless otherwise stipulated by the donor.

Also see NET ASSET section of this manual.

Equipment Purchased with Federal Funds

(2 CFR Part 200.313)

CAPK may occasionally purchase equipment that will be used exclusively in a program funded by a federal agency. For purposes of federal award accounting and administration, *equipment* will include all assets with a unit cost equal to the lesser of $5,000 or the capitalization threshold utilized by CAPK, described in this section.

All purchases of equipment and other capital assets with federal funds will be approved, in advance and in writing, by the awarding agency. In addition, the following policies will apply regarding equipment purchased and charged to federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment charged to federal awards. See INSURANCE section of this manual.

2. When no longer needed for the original project or program for which it was purchased:

    - Equipment with a per unit fair market value below $5,000, may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

    - CAPK will obtain disposition instructions from the awarding agency for equipment with a per unit fair market value is $5,000 or more. These instructions may involve include returning the equipment to the federal agency, keeping the equipment and compensating the federal agency, or selling the equipment and remitting the proceeds, less $500 or 10% of the proceeds, whichever is less, to the federal agency. *(2 CFR Part 200.313(e)(2)).*

3. The Program Manager will determine whether a specific award with a federal agency includes additional equipment requirements or thresholds and requirements that differ from those described in this section.

4. A physical inventory of all equipment purchased with federal funds shall be performed bi-annually by an employee who is not responsible for ordering or approving the purchase of these assets. The results of the physical inventory shall be reconciled to the accounting records of and federal reports filed by CAPK.

Establishment and Maintenance of a Capital Asset Listing

All capitalized property and equipment will be recorded in a property log. This log will include the following information with respect to each asset: *(2 CFR Part 200.313(d)(1))*

1. Date of acquisition
2. Cost
3. Description (including color, model, and serial number or other identification number)
4. Source of the funds used to purchase the equipment, including the award number, if applicable
5. Whether the title vests in the Organization or the federal government
6. Information to calculate the federal share of the cost of the equipment, if applicable
7. Location, use, and condition of asset
8. Depreciation method
9. Estimated useful life
10. Ultimate disposition data including the date of disposal and sale price

A physical inventory of all assets capitalized under the preceding policies will be taken on a bi-annual basis by CAPK. This physical inventory shall be reconciled to the property log and adjustments made

as necessary. All adjustments resulting from this reconciliation will be approved by the Chief Financial Officer.

Receipt of Newly Purchased Equipment

At the time of arrival, all newly purchased equipment will be examined for obvious physical damage. If an asset appears damaged or is not in working order, it will be returned to the contractor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading will be compared to the assets delivered. Discrepancies should be resolved with the contractor immediately.

Also see RECEIPT AND ACCEPTANCE OF GOODS section of this manual.

Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group and are not included as an operating expense. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month. For example, an asset purchased on the 15th day of the 5th month will have eight-(8) full months of depreciation (8/12 of one year) recorded for that year.

Estimated useful lives of capitalized assets will be determined by the Finance Department. The following is a list of the estimated useful lives of each category of capital asset for depreciation purposes:

Furniture and fixtures	3-5 years
General office equipment	3-5 years
Vehicles	3 years
Computer hardware and peripherals (which exceed the capitalization threshold)	3-5 years
Computer software	3-5 years
Leased assets	Shorter of remaining lease term or Estimated useful life of leased asset
Leasehold improvements	Shorter of remaining lease term or Estimated useful life of leasehold improvement
Buildings	10-35 years
Renovations	10-35 years

For accounting and interim financial reporting purposes, depreciation expense will be recorded on a monthly basis.

Changes in Estimated Useful Lives

If it becomes apparent that the useful life of a particular capitalized asset will be less than the life originally established, an adjustment to the estimated useful life will be made. All such changes in estimated useful lives of capitalized assets must be approved by the Chief Financial Officer.

When a change in estimated useful life is made, the new life is used for purposes of calculating annual depreciation expense. In the year in which the change in estimate is made, the cumulative effect of the change will be reflected as depreciation expense in the Organization's statement of activities.

For example, if in the 4th year of an asset's life, it is determined that the asset will last five-(5) years instead of the original estimate of seven-(7) years, depreciation expense for that year will be equal to the difference between 4/5 of the asset's basis (accumulated depreciation at the end of year four-(4)) and 3/7 of the asset's basis (accumulated depreciation at the beginning of the year).

Repairs of Property and Equipment

Expenditures to repair capitalized assets will be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets will be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs will be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property will also be depreciated over its new, extended useful life.

Dispositions of Property and Equipment

If equipment is sold, scrapped, or stolen, adjustment will be made to the capital asset listing and property log. If money is received for the asset, then the difference between the amount received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss (if the money received is less than the book value) or a gain (if the money received is more than the book value).

Write-Offs of Property and Equipment

The Director of Operations and Chief Financial Officer approve the disposal of all capitalized assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Director of Operations and Chief Financial Officer. If not located, this property will be written off the books with the proper notation specifying the reason.

INTANGIBLE ASSETS

Acquisition of Intangible Assets

Intangible assets include a variety of items, such as copyrights, service marks, trademarks, license agreements, photographs, videos, and others. The Organization may acquire intangible assets in any of the following manners:

- Contribution from a donor
- Purchase from an outside party that holds title to an intangible asset
- Internally developing an intangible asset through utilization of the Organization's employees, volunteers, and vendors/contractors (e.g., an employee writes a document on behalf of the Organization)

Accounting for Intangible Assets

Intangible assets acquired through contribution from donors will be accounted for as assets measured at fair value at the date of the gift. (See FAIR VALUE ACCOUNTING and GIFT ACCEPTANCE sections elsewhere in this manual.)

Intangible assets acquired by purchase will be capitalized as assets at the purchase price paid for such assets.

The costs of intangible assets that are developed internally will be charged to expense (not capitalized) if any of the following criteria are met:

- The intangible asset is not specifically identifiable.
- The asset has an indeterminate life.
- The asset is inherent in the Organization and related to the Organization taken as a whole, for example, an organization logo.

Costs of internally-developed intangible assets not meeting any of the three preceding criteria will be capitalized. These costs may include salaries, allocated employee benefit costs, consultant fees, and other related costs.

Amortization

Capitalized intangible assets of the Organization will be classified into one of three categories, as follows:

- Assets with finite and precise useful lives (such as a license agreement with a fixed term)
    - Intangible assets with finite and precise useful lives will be amortized over their useful lives, using the straight-line method of amortization.

- Assets with finite, but imprecise, useful lives

- Intangible assets with finite, but imprecise, useful lives, the Organization will estimate a useful life and amortize the asset over that life, using the straight-line method of amortization.

For either of the two preceding categories of amortizable intangible assets, the Organization will evaluate the useful life on an annual basis to determine whether an adjustment of the useful life is appropriate.

- Assets with indefinite useful lives

For intangible assets with indefinite useful lives, the cost of the asset will remain on the accounting records of the Organization as an asset, without reducing this basis for amortization, until such time as an impairment in the value of the asset is determined to have occurred. Also see ASSET IMPAIRMENTS section.

In addition, intangible assets with indefinite useful lives will be evaluated on an annual basis for purposes of determining whether the previously indefinite useful life has become finite and estimable (e.g., a copyright that when initially acquired had an indefinite life, but which has become dated and now has a finite remaining useful life). If it is determined that any intangible asset previously accounted for as having an indefinite useful life has become an asset with a finite and estimable useful life, the Organization will begin amortizing the intangible asset over the estimated remaining useful life (i.e., rather than recording an impairment in the value of the asset).

ASSET IMPAIRMENTS

Policy

Long-lived assets of the Organization include personal property and equipment, land, buildings, intangible assets, and other noncurrent assets. In connection with long-lived assets, the Organization will record an impairment loss when the carrying amount (book value, net of any accumulated depreciation or amortization) is both:

1. Not recoverable (through sale, etc.); and
2. In excess of the asset's fair value.

Long-lived assets will be tested for impairment whenever events or changes in circumstances indicate that an asset's carrying value may be impaired. Examples of such events or circumstances that the Organization will consider include:

1. A significant decrease in the market price of a long-lived asset.
2. A significant adverse change in the extent or manner in which a long-lived asset is being used or in its physical condition.
3. A significant adverse change in legal factors or in the business climate that could affect the value of a long-lived asset, including an adverse action by a regulator.
4. An accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of a long-lived asset.
5. A current-period operating or cash flow loss combined with a history of operating or cash flow losses or a projection or forecast that indicates continuing losses associated with the use of a long-lived asset.
6. A current expectation that, more likely than not, a long-lived asset will be sold or otherwise disposed of significantly before the end of its previously estimated useful life.

If the Organization records an impairment loss in connection with a long-lived asset subject to depreciation or amortization, the reduced basis resulting from recording the loss will be used as a new basis for calculating future periods' depreciation or amortization.

FAIR VALUE ACCOUNTING

Scope

Throughout this manual, numerous references are made to fair value accounting issues. Examples include the valuation of contributed services, other contributed noncash assets, recording of asset impairment losses based on fair value declining below book value.

For purposes of this manual, the term “fair value” will be defined as it is in FASB Accounting Standards Codification 820, Fair Value Measurement, 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.

Determination of fair value will be performed by the individuals identified in this manual associated with each type of fair value accounting issues. All fair value determinations in excess of $500 will be reviewed and approved by the Chief Financial Officer.

Disclosures

CAPK will comply with the disclosure requirements of Financial Accounting Standards Board (FASB) Accounting Standards Codification(ASC) 820, Fair Value Measurement, in that it will disclose information in the footnotes to the financial statements that enable readers of the financial statements to assess the inputs and valuation techniques used to develop all material fair value measurements associated with assets and liabilities of the Organization.

In accordance with FASB ASC 820, the level of inputs (Level 1, Level 2, Level 3) are defined as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. (Example: price for purchase of comparable asset.)
- Level 3 – Unobservable inputs for the asset or liability. (Example: value based on internal data.)

For any asset impairment losses recorded as a result of the policy described earlier, the Organization will disclose the reason for recording the impairment, in addition to the preceding disclosures.

POLICIES PERTAINING TO LIABILITY AND NET ASSET ACCOUNTS

ACCRUED LIABILITIES

Identification of Liabilities

The Finance Department will establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that will be accrued by CAPK at the end of an accounting period are:

- Salaries and wages
- Payroll taxes
- Paid leave (see policy below)
- Rent
- Interest on notes payable
- Retirement
- Voluntary life insurance

In addition, CAPK will record a liability for deferred revenue (revenue received but not yet earned) in accordance with the REVENUE RECOGNITION policies described elsewhere in this manual. Adjustments to deferred revenue accounts will be made monthly.

Accrued Leave

Personnel policies permit employees to carry forward up to two times their vacation accrual of unused leave from year to year. Such unused leave is payable to an employee upon termination of employment.

Accordingly, CAPK records a liability for accrued leave to which employees are entitled. The total liability at the end of an accounting period will equal the total earned but unused hours of leave, up to a maximum of 352, multiplied by each employee's current hourly pay rate.

Funds that are drawn down for accrued leave that is expensed to a grant will be set aside in a trust account or separately tracked and deposited in the Organization's savings account as a funded liability (2 CFR 200.431(b). Also see CASH ACCOUNTS section of this manual.

Leave that does not "vest" with employees (i.e., leave that is not paid to employees if unused at the time of termination of employment), such as sick leave, will not be accrued as a liability.

INCOME TAXES PAYABLE

Accrual of Income Taxes

CAPK is exempt from federal income taxes. However, if CAPK generates taxable income from unrelated trade or business activities, a liability for income taxes payable will be accrued at the applicable corporate income tax rates.

All income taxes payable will be paid by the due date of the returns on which such income taxes are to be reported. If CAPK becomes subject to a requirement to remit estimated income taxes on a quarterly basis, such amounts will be accrued and paid quarterly.

Income Tax Positions

CAPK takes income tax positions as reflected in the Organization's financial statements. The primary income tax positions of CAPK are:

1. That CAPK qualifies for its exemption from income taxes under IRC section 501(c)(3) meaning it has not engaged in any activity that could result in revocation of this exemption, including but not limited to:
    a. Not providing net distributions of profits or paying compensation that was not earned or is excessive.
    b. Not making political contributions or engaging in political activities.
    c. Not exceeding the appropriate lobbying limitations.

2. That none of CAPK's forms of revenue is subject to the unrelated business income tax (UBIT).

3. That CAPK has properly determined which forms of revenue are subject to the unrelated business income tax and which forms of revenue are exempt from UBIT.

4. That the calculations of income, deductions, tax credits, and other amounts reported on Form 990-T are in compliance with the Internal Revenue Code and IRS regulations.

5. That CAPK's calculations of income, deductions, etc. reported on its state income tax return are in compliance with state laws and regulations.

6. That CAPK's allocation of gross taxable income by state is in compliance with all applicable state laws and regulations (i.e., the Organization is filing state returns in each state that would require a return).

It is the policy of CAPK that all income tax positions taken by the Organization will meet the "more likely than not" criterion of FASB ASC 740-10, meaning the Organization's management believes that it is more likely than not that the applicable taxing authorities would concur with the position taken by the Organization. In reaching this determination, the Chief Financial Officer will perform whatever tax research is considered necessary and will have the authority to engage the Organization's independent financial statement auditor or other outside experts for advice on such matters.

If the Organization receives advice and/or research from an outside party in connection with this policy, the Organization will make its own final determination of whether or not to take a particular income tax position. In doing so, it will not blindly rely on outside advice. Rather, the Organization will gain a complete understanding of the conclusions reached by any outside parties in providing counsel to the Organization in connection with this policy. Gaining this understanding and forming the income tax positions of CAPK will be the responsibility of the Chief Financial Officer.

The Chief Financial Officer will provide a briefing to the Budget and Finance Committee and obtain the committee's concurrence each time an income tax position is established or changed.

LEASES

Classification of Leases - Lessee

CAPK classifies all leases in which the Organization is a lessee as either financing or operating leases. CAPK will utilize the following criteria to determine if the lease should be classified as a finance lease:

1. The lease transfers ownership of the leased asset to CAPK on or before the end of the lease term.
2. The lease grants CAPK an option to purchase the underlying asset and the Organization is reasonably certain to exercise.
3. The lease term is for a major part of the remaining economic life of the leased asset.
4. The present value of the sum of the lease payments and any residual value guaranteed by CAPK not already reflected in the lease payments equals or exceeds substantially all of the fair value of the leased asset.
5. The leased asset is so specialized, it is expected to have no alternative use to CAPK at the end of the lease term.

Leases that do not possess any of the preceding characteristics will be treated as operating leases. In addition, all leases that are immaterial in nature or with a term of 12 months or less will be accounted for as operating leases. CAPK will recognize these leases on a straight-line basis over the lease term.

Reasonableness of Leases

CAPK assesses the value of leases according to the requirements of 2 CFR Part 200.465, Rental Costs of Real Property and Equipment, considering the following factors:

- The rate is reasonable when compared to similar property in the same area;
- The rate of any alternatives; and
- The type, life expectancy, condition, and value of the property leased.

Rental arrangements will be reviewed every 3 to 5 years to determine if circumstances have changed and other options are available.

Accounting for Leases

All operating leases and financing leases with a term of less than 12 months will be accounted for as expenses in the period in which the lease payment is due. (See CLASSIFICATION OF LEASES section elsewhere in this manual.) Operating and financing leases with terms greater than 12 months will be reported on the balance sheet as a right-of-use asset and a lease liability, initially recorded at the present value of the lease payments (plus other payments, including variable lease payments and amounts probable of being owed by CAPK under residual value guarantees).

Financing leases

CAPK will record a right-of-use asset and lease liability for the present value of payments to be paid over the lease term. Amortization of the asset will be on a straight-line basis over:

- The shorter of the lease term or an estimated useful live that is consistent with the Organization's capital asset policy; or
- Through the end of the useful life of the asset if the lease transfers ownership of the leased asset to the Organization or the Organization is reasonably certain to exercise an option to purchase the asset.

Interest expense will be calculated using the effective interest method and will be reported separately from the amortization of the right-of-use asset. Interest payments and variable lease payments will be reported in the operating section of the statement of cash flows and the principal payments for the lease liability will be reported in the financing section of the statement of cash flows.

Operating leases

CAPK will record a right-of-use asset and lease liability for the present value of payments to be paid over the lease term. Interest expense and the amortization of the right-of-use asset together as one lease expense, allocated over the term of the lease on a straight-line basis, or other rational basis, if more representative of the benefits received from the leased asset. All cash payments will be reported in the operating section of the statement of cash flows.

CAPK will also maintain a control list of all operating and capital leases. This list will include all relevant lease terms, including a schedule of future annual lease payments obligations, and will be reconciled to the general ledger on a quarterly basis.

Also see the CAPITAL ASSET section of this manual.

Changes in Lease Terms

As described in earlier policies, leasehold improvements are amortized as determined in the DEPRECIATION AND USEFUL LIVES section of this manual. If the lease term is changed prior to the expiration of the initial lease term, CAPK will revise amortization to reflect this change, as necessary.

NOTES PAYABLE

General Policy

CAPK requires that all notes payable be approved by the Board of Directors and signed by the Chief Executive Officer.

Recordkeeping

CAPK maintains a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule will be based on the underlying loan documents and will include all of the following information:

1. Name and address of lender/creditor
2. Date of agreement or renewal/extension; date account opened
3. Total amount of debt or available credit
4. Amounts and dates borrowed
5. Description of collateral, if any
6. Interest rate
7. Repayment terms
8. Maturity date
9. Address to which payments should be sent
10. Contact person at lender

Accounting and Classification

An amortization schedule will be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due within the next year will be classified as a current liability in the statement of financial position. The principal portion of payments due beyond one year will be classified as a long-term/noncurrent liability in the statement of financial position.

Demand notes and any other notes without established repayment dates will always be classified as current liabilities.

Unpaid interest expense will be accrued as a liability at the end of each fiscal year.

A detailed record of all principal and interest payments made over the entire term will be maintained with respect to each note payable. The amounts reflected as current and long-term notes payable per the general ledger will be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences will be investigated.

Non-Interest-Bearing Notes Payable

As a charitable organization, CAPK may, from time to time, receive notes payable that do not require the payment of interest, or that require the payment of a below-market rate of interest for the type of obligation involved. In such cases, CAPK will record contribution income for any unpaid interest.

For demand loans, interest expense and contribution income will be recorded at the end of each accounting period, based on the outstanding principal balance of the loan during that period, multiplied by the difference between a normal interest rate for that type of loan and the rate, if any, that is required to be paid. Determination of the appropriate interest rate will be performed by the Chief Financial Officer.

For loans with fixed maturities or payment dates, the note payable will be recorded at the present value of the future principal payments, using as a discount rate equal to the difference between a normal interest rate for that type of loan and the rate, if any, required to be paid. The difference between the cash proceeds of the note and the present value will be recorded as temporarily restricted contribution income in the period the loan is made. Thereafter, interest expense will be recorded in each accounting period using the effective interest method, with the corresponding credit entry increasing the note payable account to reflect the amount(s) that will be repaid.

NET ASSETS

Classification of Net Assets

Net assets of the Organization will be classified based upon the existence or absence of donor-imposed restrictions as follows:

Net Assets with Donor Restrictions – The part of net assets of CAPK that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants) that is specific in nature and may be set aside for programs, investment, contingencies, purchase, special projects, or other uses.

Net Assets without Donor Restrictions – The part of net assets of CAPK that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Composition of Net Assets

Net asset composition of the Organization's endowment funds and board designated funds will be disclosed as follows, when applicable:

Board Designated Net Assets – Net assets without donor restrictions subject to self-imposed limits by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses. The Board of Directors may delegate designation decisions to the Chief Executive Officer and/or the Budget and Finance Committee. Such designations are considered to be included in board-designated net assets. This includes board-designated endowment funds.

Board Designated Endowment – Net assets without donor restrictions subject to self-imposed limits by action of the Board of Directors to be invested for a long, but not necessarily a specified, period of time to provide investment income to the Organization.

Donor Restricted Endowment – Funds subject to trust law or donor-imposed restrictions requiring the investment of the gift in perpetuity or for a specified term, the amount of which includes the original donor-restricted gift and any gains or net appreciation of the fund not considered to be available for expenditure.

Underwater Endowment Fund – A donor-restricted endowment fund for which the fair value of the fund at the reporting date is less than either the original gift amount or the amount required to be maintained by the donor or by law that extends donor restrictions. The amount of these net assets will include original donor restricted gift and accumulated losses. See the CONTRIBUTIONS ACCOUNTING and INVESTMENT sections elsewhere in this manual for related policies on Endowment Funds.

Donor-imposed restrictions are stipulations by the donor that may be temporary in nature (e.g., stipulating that resources be used after a specified date, for particular programs or services, or to acquire buildings or equipment). Other donors impose restrictions that are perpetual in nature (e.g.,

stipulating that resources be maintained in perpetuity). Laws may extend the limits in investment returns from those resources and to other enhancements or diminishments of those resources. Thus, those laws extend donor-imposed restrictions.

Also see RELEASE OF DONOR RESTRICTION in CAPITAL ASSET section elsewhere in this manual.

Also see REVENUE RECOGNITION and CLASSIFICATION OF INCOME sections of this manual.

Reclassification of Net Assets

The Organization will report in its statement of activities a reclassification of net assets from "with donor-imposed restriction" to "without donor-imposed restriction" if any of the following events occur:

1. Fulfillment of the purpose for which the net assets were restricted (e.g., spending restricted funds for the stipulated purpose)
2. Expiration of time restrictions imposed by donors
3. Death of an annuity beneficiary
4. Withdrawal by the donor (or by a court) of a time or purpose restriction

If a donor stipulates multiple restrictions (such as a purpose and a time restriction), reclassifications of net assets will be reported only upon the satisfaction of the final remaining restriction.
Also see CLASSIFICATION OF INCOME section elsewhere in this manual.

If the Organization accepts and receives a restricted contribution from a donor who further stipulates that the Organization set aside a portion of its net assets without donor-imposed restrictions for that same purpose, the Organization will report in its statement of activities a reclassification of net assets from without donor-imposed restriction to with donor-imposed restriction, based on the specific nature of the restriction.

Disclosures

The Organization will disclose in a footnote to the financial statements the different types of donor-imposed restrictions and board designations associated with the Organization's net assets as of the end of each fiscal year.

POLICIES ASSOCIATED WITH FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Standard Financial Statements of the Organization

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Organization. Financial statements may reflect year-to-year historical comparisons or current year budget-to-actual comparisons.

The basic financial statements that are maintained on an organization-wide basis will include:

1. **Statement of Financial Position** – Reflects assets, liabilities, and net assets of the Organization and classifies assets and liabilities as current or noncurrent/long-term and net assets in two groups (net assets without donor restrictions and net assets with donor restrictions).

2. **Statement of Activities** – Presents support, revenues, expenses, and other changes in net assets of the Organization, by net asset group (net assets without donor restrictions and net assets with donor restrictions), including reclassifications between net asset group.

3. **Statement of Cash Flows** – Reports the cash inflows and outflows of the Organization in three categories: operating activities, investing activities, and financing activities.

4. **Statement of Functional Expenses (Reporting of Expenses by Nature and Function)** – Presents the expenses of the Organization in a natural or objective format (i.e. salaries, rent, utilities) and by function (i.e., which program or supporting service was served).

In accordance with Standards of Financial Management Systems, CAPK will prepare accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of *2 CFR Parts 200.327, Financial Reporting, and 200.328, Monitoring and Reporting Program Performance*, and/or the award.

Frequency of Preparation

An objective of the Finance Department is to prepare accurate financial statements in accordance with generally accepted accounting principles (GAAP) and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies will apply:

A standard set of financial statements described in the preceding section will be produced on a monthly basis by the 10th of each month. The standard set of financial statements described in the preceding section will be supplemented by the following schedules:

1. Individual statements of activities on a departmental and functional basis (and/or program/grant basis)

2. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts for each program and funding source

3. In accordance with Standards for Financial Management Systems, information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources will be prepared (2 CFR Part 200.301, Performance Measurement)

The monthly set of financial statements will be prepared on the accrual method of accounting, including all receivables, accounts payable received by the 5th of the month, and actual depreciation expense.

In order to facilitate review by non-financial staff, individual statements of activities on a departmental and functional basis and/or program/grant basis or a comparison of actual year-to-date revenues and expenses with year-to-date budgeted amounts will be distributed to the appropriate Division Directors.

Review and Distribution

All financial statements and supporting schedules will be reviewed and approved by the Chief Financial Officer prior to being issued by the Finance Department.

After approval by the Chief Financial Officer, a complete set of monthly financial statements, including the supplemental schedules described above, will be distributed to the following individuals:

- Board Treasurer and all members of the Budget and Finance Committee
- Chief Executive Officer
- Division Directors and other employees with budget-monitoring responsibilities

Financial statements may include an additional supplemental schedule prepared or compiled by the Chief Financial Officer. The purpose of this schedule is to provide explanations for material budget variances in accordance with CAPK's budget monitoring policies described later in this manual (under the FINANCIAL MANAGEMENT POLICIES section).

Monthly Distribution

On a monthly basis, the Board of Directors will be provided with summary program and/or grant financial information.

Annual Financial Statements

On an annual basis, the Organization will prepare, under the direction of the Chief Financial Officer, a complete set of GAAP financial statements, including footnotes addressing all disclosures required by GAAP. These financial statements will be presented to CAPK's independent auditors at the beginning of their annual audit as the draft statements from which they will conduct their audit.

A formal presentation of the Organization's annual audited financial statements will be provided by the independent auditor to the full Board of Directors at the Organization’s Annual Meeting or presented in another manner as agreed upon and indicated in the audit engagement letter. See separate policies regarding the annual audit under FINANCIAL MANAGEMENT POLICIES.

Trend Analysis

On an annual basis, in connection with the preparation of the preceding financial statements, the Chief Financial Officer will prepare a five-year revenue and expense report in order to facilitate the analysis of financial trends experienced by the Organization. This report will also include a five-year comparison of certain key operating ratios, based on the Organization’s annual financial statements. This report will be submitted to the Chief Executive Officer, the Budget and Finance Committee and the Audit and Pension Committee no later than 120 days after year-end.

Required Disclosures

See Disclosure information throughout this manual to determine information CAPK will include in its financial statements.

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

Consolidation Policy

While CAPK will maintain accounting records and prepare financial statements on a stand-alone basis, to facilitate financial management and preparation of reports and tax filings that must be prepared solely for the Organization, the Organization may also be required to prepare consolidated financial statements in order to fully comply with GAAP. When consolidated financial statements are prepared, a single set of financial statements is prepared that combines the assets, liabilities, net assets, revenues, expenses, gains and losses, and financial statement disclosures of multiple entities, with intercompany transactions eliminated.

The types of entities that CAPK is affiliated with that may result in the requirement to be consolidated with CAPK's financial statements are:

1. Other nonprofit organizations
2. Corporations in which CAPK has an ownership interest
3. Partnerships and LLCs

CAPK will prepare consolidated financial statements that include the accounts of other nonprofit organizations if the criteria defined in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-810, is met.

In addition, consolidation is encouraged (but not required) when control, other than that described above, perhaps in the form of an affiliation agreement, exists as well as economic interest in another nonprofit organization. In order to consolidate under this guidance, consolidated financial statements must be meaningful.

The existence of control or an economic interest, but not both, does not result in consolidation.

GOVERNMENT RETURNS

Overview

To legitimately conduct business, CAPK must be aware of its tax and information return filing obligations and comply with all such requirements of federal, state, and local jurisdictions. Filing requirements of CAPK include, but are not limited to, filing annual information returns with IRS, and State of California, state charitable solicitation reports, annual reports for corporations, property tax returns, income tax returns, sales tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll tax withholding tax returns.

Filing of Returns

The Chief Financial Officer will be responsible for identifying all filing requirements and ensuring that CAPK is in compliance with all such requirements. The Organization will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns.

Filings made by CAPK include, but are not limited to, the following returns:

1. **Form 990** – Annual information return of tax-exempt organizations, filed with IRS. Form 990 for CAPK is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.

2. **Form 990-T** – Annual tax return to report CAPK's unrelated trade or business activities (if any), filed with IRS. Form 990-T is due on the fifteenth day of the fifth month following year-end. An automatic 6-month extension of time to file Form 990-T may be obtained by filing Form 8868.

3. **Form 5500** – Annual return for CAPK's employee benefit plans. Form 5500 is due on the last day of the seventh month after the end of the plan year, but a 2½-month extension of time to file may be requested using Form 5558.

4. **W-2s and 1099s** – Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to the federal government by February 28. Form 1099-MISC is required if the organization has provided more than $600 in compensation to an independent contractor during the calendar year.

5. **Form 941** – Quarterly payroll tax return filed with IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.

6. **Business Property Tax Return** – Filed with the State of California to report business property. CAPK’s business property tax return, Form BOE-571-S is due April 1.

7. **Form 199** – Annual information return of tax-exempt organizations, filed with State of California. Form 199 for CAPK is due on the fifteenth day of the fifth month following year-end. An automatic 7-month extension of time to file Form 199 is allowed. The Organization shall file Form 199 electronically.

8. **Form RRF-1** – Annual registration renewal fee report, filed with State of California Attorney General. Form RRF-1 is due on the fifteenth day of the fifth month following year-end. An extension of time to file Form RRF-1 will be allowed if CAPK has received an extension from the IRS for filing the IRS Form 990.

9. **Claim for Welfare Exemption** – Annual report, BOE-267-A (PI), to receive a property tax exemption on real property owned or rented by the Organization. The report is due by February 15.

CAPK's fiscal year end is February 28/29 and tax year-end is December 31. All annual tax and information returns of CAPK (Form 990, Form 990-T) are filed on the accrual basis of reporting.

Federal and all applicable state payroll tax returns are prepared by the Organization's external Payroll Administrator.

CAPK complies with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each CAPK employee.

Review of Form 990 by Board of Directors

A draft of CAPK's annual Form 990 information return will be reviewed and approved by the Board of Directors prior to being filed with the Internal Revenue Service. A completed copy of the Form 990 will be provided to all members of the governing body before filing the form.

Public Access to Information Returns

CAPK is subject to federal requirements to make the following forms "widely available" to all members of the general public. To comply with this requirement, CAPK will make the following publicly available, in addition to any other information deemed appropriate by the Board of Directors:

1. The three most recent annual information returns (Form 990 and Form 990-T, if applicable).

2. CAPK's original application for recognition of its tax-exempt status (Form 1023 or Form 1024), filed with IRS, and all accompanying schedules and attachments.

CAPK will comply with the federal requirements to make its forms widely available for no charge by posting all required forms on the Organization's website and referring all requesters to this website within seven-(7) days of receipt of any request. In addition to making its returns widely available on its website, CAPK will also permit visual inspections of its returns to anyone personally appearing at the Organization's offices during normal working hours and making such a request.

OTHER TAX CONSIDERATIONS

State and Local Property, Sales, Use & Income Taxes

CAPK will monitor state and local tax laws in locations where the Organization conducts business to ensure that it is complying with all applicable tax laws. Organizations that qualify as tax-exempt charitable entities under Section 501(c)(3) of the Internal Revenue Code for income tax purposes may need to apply separately for exemptions from state and local property and/or sales tax in the various locations where they conduct business. State and local tax rules vary widely from state to state.

State Charity Registrations

Various states may require CAPK to register with them for two primary reasons: if the Organization has an office, programs or owns real estate in that state, and/or if they raise funds in the state.

CAPK may be required to register and file annual reports with other states if it conducts charitable solicitations within those states. States regulate fundraising through charitable solicitation laws and state reporting can involve two components – registration and an annual financial report.

CAPK's internet fundraising efforts could be considered charitable solicitations in various other states. CAPK will examine the reach of its internet fundraising efforts and register to solicit funds in all applicable states. Some factors CAPK will consider in determining whether internet fundraising efforts require registration in specific states are whether the campaigns specifically target individuals in a certain state and whether CAPK repeatedly receives contributions from a state on an ongoing or substantial basis.

CAPK will comply with all state requirements.

TRANSACTIONS WITH INTERESTED PERSONS AND RELATED PARTIES

Definitions

An **interested person** for the purposes of disclosure is a disqualified person. A disqualified person is a person who is in a position to exercise substantial influence over the affairs of the Organization. This person does not have to actually exercise substantial influence, just be in the position to do so.

A **related-party** is an entity that can exercise control or significantly influence over management or the Organization to the extent one of the entities may be prevented from pursuing its own interests. This can be any party the Organization deals with that can exercise that control.

Identification of Interested Persons or Related Parties

In connection with complying with disclosure requirements in the financial statements and the Form 990 information return, the Organization will identify interested persons and related parties as the following:

1. Current officers, directors, trustees, and key employees (individuals required to be listed on the Form 990)
2. Former officers, directors, trustees, and key employees (within the last five-(5) years)
3. Substantial contributors (a person required to be listed in the Form 990)
4. Family members of any individual listed in item #1, #2, or #3 defined as spouses, ancestors, brothers, sisters, children, grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren.
5. Domestic partner and parents thereof, including domestic partners of any individual in item #4
6. Any individual related by blood or affinity whose close association with an individual in item #1, #2, #3 or #4 is the equivalent of a family relationship
7. A 35% controlled entity of any of the persons listed in item #1, #2, or #3
8. A donor or donor advisor to a donor-advised fund
9. An investment advisor of a sponsoring organization
10. An employee (or child of an employee) of a substantial contributor or of a 35% controlled entity, but only if the employee received a grant or assistance by the direction or advice of the contributor or designee of the controlled entity.
11. Separate entities that solicit funds in the name of the Organization and substantially all of the funds solicited are intended for the use of the Organization
12. Brother-sister organizations and certain national, state, and local affiliates
13. Entities whose officers or directors are also members of the organization’s governing board

Record of Transactions with Interested Persons and Related-Parties

The Organization will maintain a record of all transactions and balances with interested persons and related-parties for each fiscal year for purposes of evaluation to determine if transactions should be disclosed in the financial statements and on the Form 990. This record will be reviewed and approved by the Chief Financial Officer and provided to the independent financial statement auditor and Form 990 preparer.

UNRELATED BUSINESS ACTIVITIES

Identification and Classification

CAPK properly identifies and classifies income-producing activities that are unrelated to the Organization's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts will be segregated in separate accounts in the general ledger in order to facilitate tracking and accumulation of unrelated trade or business activities.

Unrelated business income is income from an unrelated trade or business that is regularly carried on and not substantially related to the Organization's exempt purpose. Examples include:

- Advertising income
- Certain corporate sponsorship activities
- Income from investments in other entities
- Rents from debt-finance property

Allocation of Expenses to Unrelated Activities

In addition to segregating income associated with activities that are unrelated to CAPK's exempt purpose, the Organization's general ledger will also provide accounts for expenses associated with each such unrelated activity. These expenses will be offset against unrelated business revenue in arriving at unrelated business taxable income. Expenses that will be offset against gross unrelated business income will be limited to those expenses directly associated with the production of such income, including reasonable allocation of indirect or shared or joint costs that benefit each activity, in accordance with expense allocation policies described elsewhere in this manual.

Reporting

CAPK will file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is subject to public access and disclosure requirements. Please see the PUBLIC ACCESS TO INFORMATION RETURNS section of this manual.

CAPK will also report taxable income from unrelated trade or business activities that are subject to state or local income or franchise taxes on the appropriate return.

JOINT VENTURES

CAPK will evaluate and negotiate potential participation in joint ventures under Federal tax law to ensure that any proposed venture safeguards the Organization's tax-exempt status. For the purposes of this policy, a joint venture is any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment or exempt purpose activity.

In order to adequately safeguard its tax-exempt status, CAPK will negotiate transactions and arrangements so that it has sufficient control over the venture to ensure that the activity furthers the exempt purpose of the Organization and that all agreements be on terms that are arm's length or more favorable to the Organization. CAPK will also require that the venture give priority to exempt purposes over maximizing profits and that the venture not engage in activities that would jeopardize the Organization's exempt status.

FINANCIAL MANAGEMENT POLICIES

BUDGETING

Overview of Budgeting

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial terms. A budget should be designed and prepared to direct the most efficient and prudent use of the Organization's resources. A budget is a management commitment of a plan for present and future organizational activities that will help the Organization achieve its short-term and long-term goals and the strategic objectives determined by the Board of Directors. It provides an opportunity to examine the composition and viability of the Organization's programs and activities simultaneously in light of the available resources.

Budgets are also prepared for funding sources, and each grant manager must be aware of budget modification requirements. Awarding agencies may or may not require approval for changes in line items. CAPK will document and follow all such requirements.

Preparation and Adoption

CAPK will prepare an annual budget on the accrual basis of accounting. The Chief Financial Officer gathers proposed Organization-wide budget information from all Division Directors and others with budgetary responsibilities and compiles it to prepare the first draft of the budget. Budgets proposed and submitted by each department should be accompanied by a narrative explanation of the sources and uses of funds and explain all material fluctuations in budgeted amounts from prior years.

After appropriate revisions and a compilation of all department budgets by the Chief Financial Officer, a draft of the organization-wide budget, as well as individual department budgets, is presented to the Chief Executive Officer for discussion, revision, and initial approval.

The revised draft is then submitted to the Budget and Finance Committee, and finally to the entire Board of Directors for adoption.

It is the policy of CAPK to adopt a final budget at least 30 days before the beginning of the Organization’s fiscal year. The purpose of adopting a final budget at this time is to allow adequate time for the Finance Department to input the budget into the accounting system and establish appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and reporting comparisons of budget versus actual once the fiscal year commences.

Budgets for programs whose grant years are different from the Organization’s fiscal year will be prepared in accordance with awarding agency requirements and will also be included in the Organization-wide budget.

Monitoring Performance

CAPK monitors its financial performance by comparing and analyzing actual results with budgeted results. This function will be accomplished in conjunction with the FINANCIAL STATEMENT policies and procedures stated elsewhere in this manual.

In accordance with Standards for Financial Management Systems, the Organization will provide budget to actual reports for its federal awards. On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts will be produced by the Finance Department and distributed to each employee with budgetary responsibilities. These individuals will be responsible for responding with a written explanation of all budget variances in excess of five percent on a quarterly basis.

In addition, Division Directors will submit monthly performance (non-financial) reports to the Chief Executive Officer, the Chief Financial Officer, and the Board of Directors.

Budget and Program Revisions

CAPK will request prior approval from federal awarding agencies for any of the following program or budget revisions *(2 CFR Part 200.308):*

1. Change in the scope or objective of the federally funded project or program, even if there is no associated budget revision requiring prior written approval.

2. Change in a key person (Project Director, etc.) specified in the application or award document.

3. Disengagement for more than three months, or a 25% reduction in time devoted to the project, by the approved Project Director or principal investigator.

4. The need for additional federal funding.

5. The inclusion, unless waived by the federal awarding agency, of costs that require prior written approval in accordance with 2 CFR Part 200.407 Prior Written Approval.

6. The transfer of funds allotted for participant support costs to other categories of expense.

7. Unless described in the application and funded in the approved awards, the subaward, transfer, or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment, or general support services.)

8. Changes in the amount of the approved cost-sharing or matching provided by the Organization.

Budget Modifications

After a budget has been approved by the Board of Directors and adopted by the Organization, reclassifications of budgeted expense amounts of less than $100,000 within a single program may be made by the Division Director, with approval from the Chief Financial Officer. Reclassifications of budgeted expense amounts across divisions of greater than $100,000 but less than $200,000 may be made only with approval of the Chief Executive Officer.

Reclassifications in excess of the preceding thresholds and any budget modification resulting in an increase in budgeted expenses or decrease in budgeted revenues shall be made only with approval of the Budget and Finance Committee.

OPERATING RESERVES

Purpose

CAPK has established an Operating Reserve fund to provide an internal resource of funds to assist the Organization during periods of an unexpected loss of funding, uninsured losses, or unexpected increase in expenses. These reserves may not be used to replace a permanent loss of funding or eliminate an ongoing budget gap. Also see CASH ACCOUNTS section of this manual.

Establishment and Calculation

The Operating Reserve Fund will be unrestricted, Board designated funds, set aside by action of the Board of Directors. The target minimum amount to be designated as Operating Reserves will be equal to a three month's average of monthly operating expenses consisting of recurring predictable expenses, such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services. Depreciation, non-federal share (in-kind), capital purchases, one-time purchases, pass-through payments, and other non-cash expenses are not included in the calculation. Calculation of the average monthly amount will be completed each year after the approval of the annual budget.

Funding of Reserves

CAPK will fund its Operating Reserves with surplus unrestricted operating funds. The Board of Directors may from time to time direct that a specific revenue source be set aside for Operating Reserves i.e. one-time gifts, bequests, special grants, and/or special funding appeals.

Use of Reserves

The Chief Executive Officer will identify the need for accessing the reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this policy. Identification of need will include an analysis of the reason for the shortfall, the availability of other sources of funds before the use of the reserves, and evaluation of the time period that the funds will be required and replenished.

The Chief Executive Officer will submit a request to use Operating Reserves to the Budget and Finance Committee, including the analysis and determination of the use of funds and plans for replenishment. The Budget and Finance Committee will approve or modify the request and authorize transfer from the fund.

The goal of the Organization is to replenish the Operating Reserve funds within twelve months to restore the fund to the target minimum. Requests that include plans to replenish exceeding twelve months will be scrutinized more carefully.

Reporting and Monitoring

The Chief Executive Officer is responsible for ensuring the Operating Reserves fund is maintained and used only as described in this policy. The Chief Executive Officer will be responsible for maintaining

records of the use of these funds and the plan for replenishment. Monthly reporting will be provided to the Board of Directors of progress to restore the fund to the target minimum amount.

ANNUAL AUDIT

Arranging for the Annual Audit

CAPK will arrange for an annual audit of the Organization's financial statements to be conducted by an independent financial statement auditor. The independent financial statement auditor selected by the Board of Directors will be required to communicate directly with the Organization's Audit and Pension Committee upon the completion of their audit. In addition, members of the Audit and Pension Committee and Executive Committee are authorized to initiate communication directly with the independent financial statement auditor.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent financial statement auditor at the Organization's Annual Meeting, after the financial statements have been reviewed and approved by the Audit and Pension Committee.

Auditor Independence

CAPK may from time to time request the independent financial statement auditor provide services outside the scope of the annual audit and Form 990 preparation. In connection with these non-audit services, it is imperative that the independent auditor remain independent in fact and in appearance in order to continue serving the Organization as its auditor.

Generally, in order to remain independent with respect to the audit, the Organization's auditors should not provide non-audit services that involve performing management functions or making management decisions nor should they provide non-audit services in situations where the non-audit services are significant/material to the subject matter of the audits (or where they would be auditing their own work in connection with the annual audit).

Therefore, it is the Organization's policy to evaluate any non-audit service requested from the independent auditor for possible impairments to the financial statement auditor's independence, and to not permit the performance of any services that would impair independence. This evaluation will be performed by the Chief Financial Officer, who may consult the independent auditor or other external sources in making this determination.

In addition, for each non-audit service that is to be provided by the Organization's independent financial statement auditor, the Organization will:

1. Designate a management level individual to be responsible and accountable for overseeing the non-audit service (to be determined by the Chief Executive Officer).
2. Establish and monitor performance of the non-audit service to ensure that it meets management's objectives (to be performed by the person designated in step 1).
3. Make any decisions that involve management functions related to the non-audit service and accept full responsibility for such decisions.
4. Evaluate the adequacy of the services performed and findings that result.

How Often to Review the Selection of the Auditor

CAPK will review the selection of its independent auditor in the following circumstances:

1. Any time there is dissatisfaction with the service of the current independent financial statement auditor;
2. When a fresh perspective and new ideas are desired; or
3. Every 5 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years, but simply to reevaluate the selection).

Selecting an Independent Financial Statement Auditor

The selection of an independent financial statement auditor to conduct the annual audit is a task that should be taken very seriously. The following factors will be considered by CAPK in selecting an independent financial statement auditor:

1. The firm's reputation in the nonprofit community.
2. The depth of the firm's understanding of and experience with grant-funded organizations and federal reporting requirements under 2 CFR Part 200.
3. The firm's demonstrated ability to provide the services requested in a timely manner.
4. The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner.

The following information should be included in the written Request for Proposal (RFP) to be sent to prospective audit firms:

1. Period of services required
2. Complete description of the services requested (audit, management letter, tax returns, etc.)
3. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
4. Organization chart
5. Chart of account information
6. Financial information about the Organization
7. Copy of prior year reports (financial statements, management letters, etc.)
8. Identification of need to perform audit in accordance with 2 CFR Part 200, Subpart F, and the appropriate OMB Compliance Supplements
9. Other information considered appropriate
10. Description of proposal and format requirements
11. Due date of proposals
12. Overview of selection process (i.e., whether finalists will be interviewed, when a decision will be made, etc.)
13. Identification of criteria for selection

Minimum proposal requirements from prospective independent financial statement auditor will be:

1. Firm background

2. Biographical information (resumes) of key audit team members who will serve CAPK
3. Client references
4. Information about the audit firm's capabilities
5. Audit firm's approach to performing an audit
6. Copy of the audit firm’s most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available from the audit firm
8. Expected timing and completion of the audit
9. Expected timing of delivery of reports
10. Cost estimate including estimated number of hours

In order to narrow down the proposals to the top selections, the Audit and Pension Committee will meet with the prospective independent financial statement audit engagement teams from each proposing audit firm to discuss their proposal. Copies of all proposals will be forwarded to each member of the Audit and Pension Committee. After the Audit and Pension Committee narrows down the field of prospective auditors to three firms, final interviews of each firm are conducted by the Audit and Pension Committee and the Board of Directors, who makes the final selection for approval.

Preparation for the Annual Audit

CAPK will be actively involved in planning for and assisting with the Organization’s independent financial statement audit in order to ensure smooth and timely completion. In that regard, the Finance Department will provide assistance to the independent financial statement auditors in the following areas:

Planning

The Chief Financial Officer is responsible for delegating the assignments and responsibilities to finance staff in preparation for the audit. The Chief Financial Officer will review the list of information requested by the auditors and assign responsibility for each item to the appropriate staff. The Chief Financial Officer will then schedule and direct status meetings in the weeks leading up to the audit in order to review the progress of staff in preparing for the audit.

The Chief Financial Officer will arrange and coordinate any and all meetings, interviews, telephone discussions, and conference calls requested by the independent financial statement auditor with CAPK Board members, Audit or Finance Committee members, or employees to facilitate the audit work. Prior to any such meetings or discussions, the Chief Financial Officer will inform each Organization participant of the nature of the discussion or meeting and what, if any, preparations they should do prior to the meeting. The Chief Financial Officer will communicate to each CAPK participant in such meetings or discussions the importance of being open, honest, and frank with the independent financial statement auditors with respect to all questions asked.

Involvement

Organization staff will do as much work as possible in order to assist the independent financial statement auditors and, therefore, reduce the cost of the audit.

Interim Procedures
To facilitate the timely completion of the annual financial statement audit, the independent financial statement auditors may perform selected audit procedures prior to the Organization's year-end. By performing significant portions of audit work as of an interim date, the work required subsequent to fiscal year-end is reduced. Organization staff will provide requested schedules and documents to assist the auditors during any interim audit fieldwork.

Throughout the audit process, CAPK will make every effort to provide schedules, documents, and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the independently audited financial statements from the auditor, the Chief Financial Officer will perform a detailed review of the draft, consisting of the following procedures:

1. Carefully read the entire report for typographical errors.
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of CAPK.
3. Review each footnote for accuracy and completeness.

Any questions or errors noted as part of this review will be communicated to the independent financial statement auditor in a timely manner and resolved to the satisfaction of the Chief Financial Officer.

It will also be the responsibility of the Chief Financial Officer to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent financial statement auditor.

In addition, the Federal Audit Clearinghouse form (data collection form) will be completed and a copy submitted to the Audit and Pension Committee prior to its due date.

Audit Adjustments

It is the policy of CAPK to review all adjustments prepared by the independent financial statement auditor in connection with the annual audit, and, if in concurrence, record them in the general ledger. If CAPK does not agree with the adjustments, it will immediately communicate its disagreement with the independent financial statement auditor prior to the finalization and filing of the audited financial statements.

The Organization may also receive a list of unadjusted differences (or passed audit adjustments) from the independent financial statement auditor in connection with the audit. If the Organization receives such a list, it will be the responsibility of the Chief Financial Officer to review them and determine whether or not to record them in the period under audit. Any adjustments made to the financial information being audited must be immediately communicated to the independent financial statement auditor prior to the finalization and filing of the audited financial statements.

Internal Control Deficiencies Noted During the Audit

In accordance with generally accepted auditing standards, at the conclusion of the audit the Organization's independent financial statement auditors may provide a written communication of internal control deficiencies noted in connection with their audit. Not all deficiencies in internal control are required to be reported by the auditor. Only the following two types of deficiencies are required to be communicated:

1. **Material weakness** – A material weakness is a deficiency, or 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.
2. **Significant deficiency** – A significant deficiency is a deficiency, or 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.

The Organization's independent financial statement auditors are required to provide written communication to the Audit and Pension Committee of all significant deficiencies and material weaknesses (i.e., only those control deficiencies that rise to the level of materiality at which they qualify under the definitions provided above, in the opinion of the financial statement auditor).

It is the Organization's policy that all internal control deficiencies that are communicated by the financial statement auditor in writing will be formally addressed by the Audit and Pension Committee, the Chief Executive Officer, and the Chief Financial Officer. The Chief Executive Officer and the Chief Financial Officer will prepare a written response, which will include a corrective action plan, to each internal control finding and such response will be presented to the Audit and Pension Committee for its review and approval.

Audit and Pension Committee Communications with the Auditors

In accordance with generally accepted auditing standards, in connection with and at the conclusion of each annual financial statement audit, the auditors are required to make certain communications directly to the Audit and Pension Committee. The Chief Financial Officer will facilitate all of these communications, arranging for face-to-face meetings, telephone or conference calls, or delivery of electronic or paper documents between the financial statement auditor and Audit and Pension Committee members.

Some of the communications that CAPK's financial statement auditors may have with the Organization's Audit and Pension Committee include:

1. Planning discussions prior to commencing the audit, such as by inquiring of Audit and Pension Committee members their perception of where the risk of material misstatements in the Organization's financial statements may be greatest, the various risks of fraud, and other inquiries.
2. Planning stage communications informing the Audit and Pension Committee of the planned scope and nature of certain audit procedures that the auditors plan to perform, to aid in the Audit and Pension Committee members having a thorough understanding of the financial statement audit.

3. Internal control deficiencies noted during the financial statement audit, communicated in writing at the conclusion of the audit.
4. Any material fraud detected by the financial statement auditor, or any fraud, regardless of materiality, involving senior management, noted at any time during the audit.
5. Significant problems or other issues that arose during the financial statement audit (e.g., disagreements with management and certain other items that the auditors may be required to report to the Audit and Pension Committee).
6. Audit adjustments made by the financial statement auditors as a result of their audit.
7. Certain audit differences noted by the financial statement auditors that they deemed not material enough to warrant making an adjustment for.

Audit and Pension Committee members should be aware of these communications and engage in active discussions with the financial statement auditors whenever it is considered appropriate in the fulfillment of these or their other duties.

Also see BOARD OF DIRECTORS AUDIT RESPONSIBILITIES section of this manual.

INSURANCE

Overview of Insurance

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of CAPK.

CAPK maintains adequate insurance against general liability, as well as coverage for buildings, contents, computers, equipment, machinery, and other items of value.

Insurance Definitions

Cyber Insurance
Assists in protecting from expenses or business losses incurred in the event of a data breach, hacking, or other similar events that are not covered by other policies.

Directors and Officers (D&O)
Indemnifies directors and officers for damages and defense costs from lawsuits alleging various wrongful acts. Depending on coverage elected, D&O may cover directors, officers, employees, staff, volunteers, and committee members against employment practices, defense expenses outside limits of liability, prior acts, or other acts.

Fidelity Bond
Offers protection to the employer against monetary or physical losses caused by an employee's fraudulent or dishonest actions.

General Liability
A broad policy that protects the organization from claims from damage or injury related to bodily injury, property damage, operations, independent contractors, or others. This type of coverage may include directors, officers, and employee general liability insurance, buildings, contents, computers, boilers, and machinery.

Umbrella
Additional liability coverage to protect against significant risk of loss for claims that exceed the limits of a primary insurance policy.

Workers' Compensation and Employer's Liability
Workers' compensation provides monetary benefit to workers injured in the course of employment. Employers' liability protects employers from financial loss if a worker's job-related injury or illness is not covered by workers' compensation.

Coverage Guidelines

As a guideline, CAPK will arrange for the following types and levels of insurance as a minimum:

Type of Coverage	Amount of Coverage
General Liability	$3,000,000
Umbrella Liability	$10,000,000
Auto Liability	$1,000,000
Employee dishonesty/bonding	$10,000,000 for all Finance Department employees and the Chief Executive Officer
Employee Benefits Liability	$1,000,000
Directors and Officers	$10,000,000 (with an appropriate deductible level)
Fiduciary Liability	$10,000,000
Crime	$3,100,000
Medical Professionals Liability	$1,000,000 per claim, $3,000,000 aggregate
Workers' Compensation	To the extent required by law (or contractual obligations of the Organization)
Property Insurance	
Blanket Building Limit	$27,183,320
Blanket Business and Personal Liability	$14,440,970
Blanket Business Income	$1,074,300
Total Insurable Value	$42,698,590
Student Liability	$250,000

CAPK will maintain a detailed listing of all insurance policies in effect. This listing will include the following information, at a minimum:

1. Description (type of insurance)
2. Agent and insurance company, including all contact information
3. Coverage and deductibles
4. Premium amounts and frequency of payment
5. Policy effective dates
6. Date(s) premiums paid and check numbers

Contractors

Contractors are required to comply with applicable federal and state workers' compensation and occupational disease statutes. If occupational diseases are not compensated under those statutes, they will be covered under the employer's liability insurance policy, except when contract operations are so commingled that it would not be practical to require this coverage.

Fidelity Bonds

For all personnel handling cash or preparing or signing checks, CAPK will obtain insurance that provides coverage in a blanket fidelity bond. The specific needs of the Organization will determine the dollar limit of this coverage.

RECORD RETENTION

Record Retention Policy

CAPK retains records as required by law and destroys them when appropriate. All files, both hard copy and electronic, will be labeled with topic, year (if applicable), and destruction date. Electronic copies will be saved in appropriate folders on the network storage device. Hard copies should be stored in file cabinets or archived in the storage area. Any archived hard copy files will be stored in water and animal proof containers.

The destruction of records must be approved by the Chief Financial Officer and logged into the Organization's Destroyed Records Log. Review and purging of files may take place on an ongoing basis, but must occur at least once per year, and must follow the minimum retention requirements outlined below.

The destruction of any documents containing social security numbers or any other "consumer data" as defined under federal laws and regulations will be done via shredding using an approved shredding service provider.

The formal records retention policy of CAPK is as follows:

Record	Retention
Articles of Incorporation	Permanent
Audit reports	Permanent
Bylaws and amendments	Permanent
Correspondence – Legal and important matters	Permanent
Financial statements – Year-end	Permanent
General ledgers/year-end trial balance	Permanent
Minute books of directors	Permanent
Property contracts, deeds, mortgages, and bills of sales	Permanent (7 after disposal of property)
Retirement and pension records	Permanent
Application and Determination Letter for Recognition as a Tax-Exempt Status	Permanent
Information returns, tax returns and worksheets, examination reports and other documents relating to tax filings	Permanent
Trademark registrations and copyrights	Permanent
Accident reports/claims (settled Cases)	7 Years
Accounts payable ledgers and schedules	7 Years
Accounts receivable ledgers and schedules	7 Years
Contracts, mortgages, notes, and leases – expired	7 Years
Garnishments	7 Years
Insurance claims	7 years
Inventories of products, materials, and supplies	7 Years

Record	Retention
Invoices (to customers, from contractors)	7 Years
Notes receivable ledgers and schedules	7 Years
Payroll records and summaries	7 Years
Personnel records (terminated)	7 Years
Property records (incl. depreciation schedules)	7 years
Purchase records	7 Years
Sales records	7 Years
Subsidiary ledgers	7 Years
Timesheets/cards	7 Years
Withholding tax statements	7 Years
Bank statement & reconciliations	3 Years
Chart of accounts	3 years
Collective bargaining agreements	3 Years
Employment applications	3 Years
Insurance policies (expired)	3 Years
Internal audit reports	3 Years
Internal reports	3 Years
Payroll records	3 Years
Petty cash vouchers	3 Years
Correspondence – General	2 Years
Grant reports or grant related records	3 Years

In accordance with Standards for Financial Management Systems, CAPK will maintain records that identify adequately the source and application of funds for federally-funded activities. These records will contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be fully supported by source documentation.

Exception for Investigations

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Organization's Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records:

1. All records related to the subject of the investigation or allegation will be exempt from any scheduled record destruction.
2. The term "records" will also apply to any electronically stored record (e.g., documents stored on computers, email messages, etc.), which will also be protected from destruction.

Protection of Records – Federal Matters

CAPK prohibits the known destruction, alteration, mutilation, or concealment of any record, document, or tangible object with the intent to obstruct or influence the investigation or proper administration of any

matter within the jurisdiction of any department or agency of the United States government, or in relation to or contemplation of any such matter or case.

Violations of this policy will be considered violations of the Organization’s Code of Ethics and subject to the investigative, reporting, and disclosure procedures described earlier in the POLICY ON SUSPECTED MISCONDUCT section of this manual.

MEMORANDUM

TO: Budget & Finance Committee

FROM: Tracy Webster, Chief Financial Officer

DATE: October 23, 2019

RE: *Agenda Item 5l:* Federal Financial Report – **Info Item**

Head Start guidelines require that Standard SF-425 – Federal Financial Report (FFR) be used by grantees to report financial data at three intervals (semi-annual, annual, and final).

The following annual FFR was filed:

- EHS/Head Start – Kern : #09CH9142-06 (3/1/19 – 7/31/19)

The following final FFR was filed:

- EHS/Head Start – Kern : #09CH9142-06 (3/1/19 – 7/31/19)

Attached is the annual and final Federal Financial Report that was uploaded to the Grant Solutions system before the September 30, 2019, deadline.

Attachment: SF-425 Federal Financial Report – EHS/Head Start – Kern (Annual)
SF-425 Federal Financial Report – EHS/Head Start – Kern (Final)

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Page of
DHHS ACF REGION IX	09CH9142-06-02	1 pages

3. Recipient Organization (Name and complete address including Zip code)

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

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type	7. Basis of Accounting
072947617	95-2402760	1-952402760A1	☐ Quarterly ☐ Semi-Annual ☑ Annual ☐ Final	☐ Cash ☑ Accrual

8. Project/Grant Period (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)
From: 03/01/2019	To: 06/30/2019	06/30/2019

10. **Transactions**	Cumulative
(Use lines a-c for single or combined multiple grant reporting)	
Federal Cash (To report multiple grants separately, also use FFR Attachment):	
a. Cash Receipts	$ 0.00
b. Cash Disbursements	$ 0.00
c. Cash on Hand (line a minus b)	$ 0.00
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	$ 8,757,789.00
e. Federal share of expenditures	$ 8,707,805.57
f. Federal share of unliquidated obligations	$ 0.00
g. Total Federal share (sum of lines e and f)	$ 8,707,805.57
h. Unobligated balance of Federal funds (line d minus g)	$ 49,983.43
Recipient Share:	
i. Total recipient share required	$ 2,189,449.00
j. Recipient share of expenditures	$ 2,189,449.00
k. Remaining recipient share to be provided (line i minus j)	
Program Income:	
l. Total Federal share of program income earned	
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	
o. Unexpended program income (line l minus line m or line n)	

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	10% Deminimis	10%	3/1/2019	6/30/2019	$ 7,713,313	$ 771,331.38	$ 771,331.38
				g. Totals:			

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

See attached

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
Jeremy T. Tobias, Chief Executive Officer	(661) 336-5236
	d. Email Address: jtobias@capk.org
b. Signature of Authorized Certifying Official: JT. Tb	e. Date Report Submitted (Month, Day, Year): 9/20/2019
	14. Agency use only:

Standard Form 425 - Revised 10/11/2011
OMB Approval Number: 0348-0061
Expiration Date: 2/28/2015

Paperwork Burden Statement

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

Community Action Partnership of Kern
Federal Financial Report 09CH9142-06 ANNUAL
Line 12 Detail

	Grant Amount	Unobligated Balance
G094122 HS Base	7,043,699.00	697.59
G094125 EHS Base	1,388,557.00	47,707.46
G094120 HS T&TA	83,056.00	1,382.91
G094121 EHS T&TA	32,335.00	195.47
G094123 Carryover	210,142.00	-
	8,757,789.00	49,983.43

	Other Income
Program Income - Rental Income (Cell Tower)	3,041.76

	Costs	
Admin Cost	1,352,463.93	11.30%
Mortgages:		
Business Park North Facility	27,613.36	
Pete Parra CDC Facility	281,103.58	
USDA Reimbursement	499,040.17	

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Page 1 of pages
DHHS ACF REGION IX	09CH9142-06-02	

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

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				g. Totals:			

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

See attached

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
Jeremy T. Tobias, Chief Executive Officer	(661) 336-5236
	d. Email Address: jtobias@capk.org
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	Other Income	
Program Income - Rental Income (Cell Tower)	3,041.76	

	Costs	
Admin Cost	1,352,463.93	11.30%
Mortgages:		
Business Park North Facility	27,613.36	
Pete Parra CDC Facility	281,103.58	
USDA Reimbursement	499,040.17	

MEMORANDUM

TO: Budget & Finance Committee

FROM: Tracy Webster, Chief Financial Officer

DATE: October 23, 2019

RE: *Agenda Item 5m:* Proposed Budget & Finance Committee Agenda Restructure – **Action Item**

During the prior Budget & Finance Committee meeting, it was requested that the agenda be formatted to add a Consent section. Accordingly, staff has drafted a proposed restructure of the Budget & Finance Committee agenda. The Committee Members would be asked to approve all the items listed in Consent. However, if a member of the Committee or of the public asks that an item be removed from the consent agenda the items must be considered and discussed separately.

Items that are proposed to remain in New Business will include the following:

1. Head Start and Early Head Start Budget to Actual
2. Resolutions to approved submissions of new funding
3. Resolutions to approved continued funding of existing programs
4. Revisions to the Accounting and Financial Policies and Procedures
5. Chief Financial Officer Report
    a. Discretionary Fund Update
    b. Financial Statements

Items that are proposed to move to Consent include the following:

1. Application status reports and funding requests
2. Awards of contract based on competitive RFP
3. Consultant agreements

Recommendation:

Staff recommends the implementation of the revised Budget and Finance Committee agenda that incorporates a Consent Agenda section.

Attachment: Proposed Budget & Finance Committee Meeting Agenda format

COMMUNITY ACTION PARTNERSHIP *of* KERN
BOARD OF DIRECTORS
BUDGET & FINANCE COMMITTEE MEETING
5005 Business Park North, Bakersfield, CA
DATE
12:00 pm

AGENDA

1. **Call to Order**

2. **Roll Call**

   Board Member Names

3. **Approval of Agenda**

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

5. **New Business**

   a. Head Start and Early Head Start Budget to Actual Reports – ***Info Item***

   b. Resolution to Approve the Submission of the New Funding – ***Action Item***

   c. Application for Continued Funding of Existing Program with Resolution – ***Action Item***

   d. Chief Financial Officer Report:

      i. Discretionary Fund Update – ***Info Item***

      ii. Financial Statements, August 2019 - ***Action Item***

7. **Consent:** (*The Board will be asked to approve all of the following items by a single vote, unless a member of the Board or of the public asks that an item be removed from the consent agenda and considered and discussed separately.)*

   a. Application Status Report and Funding Requests

   b. Award of Contracts Based on Competitive RFP

   c. Consultant Agreements

8. **Committee Member Comments**

9. **Next Scheduled Meeting**

   Budget & Finance Committee Meeting
   DATE
   12:00 p.m.
   5005 Business Park North
   Bakersfield, California 93309

DRAFT

10. **Adjournment**

This is to certify that this Agenda notice was posted in the lobby of the CAPK Administrative Office at 5005 Business Park North, Bakersfield, and online at www.capk.org by 9:00 am on DATE. Paula Daoutis, Administrative Coordinator.

DRAFT

COMMUNITY ACTION PARTNERSHIP OF KERN
DISCRETIONARY AND FUND RAISING FUNDS
FOR THE MONTH ENDED SEPTEMBER 30, 2019

	03/01/19-08/31/19	09/01/19 - 09/30/19	TOTAL	
BEGINNING BALANCE (NOTE 1)	$ 525,901.77	$ -	**$ 525,901.77**	
CASH RECEIPTS				
2019 Awards Banquet Donations	49,981.86	-	49,981.86	a
Donations	1,097.60	681.81	1,779.41	
Misc. Revenue	2,770.08	-	2,770.08	
Interest Income/Union Administrative Fee	595.50	102.47	697.97	
TOTAL CASH RECEIPTS	54,445.04	784.28	55,229.32	
CASH DISBURSEMENTS				
Line of Credit Interest Expense	-	-	-	
Line of Credit Unused Commitment Fee	2,502.74	1,261.11	3,763.85	b
2019 Awards Banquet Expenses	26,648.61	-	26,648.61	a
Supplies	1,563.81	-	1,563.81	
Volunteer Appreciation	-	-	-	c
Fundraising Expenses	-	-	-	
Property Taxes - Campus Vacant Parcels	-	-	-	
Miscellaneous Expenses	6,174.85	12.45	6,187.30	
Indirect	426.15	1.25	427.40	
TOTAL CASH DISBURSEMENTS	37,316.16	1,274.81	38,590.97	
CASH PROVIDED (USED)	17,128.88	(490.53)	**16,638.35**	
ENDING BALANCE	$ 543,030.65		**$ 542,540.12**	

Discretionary Cash	$ 208,796.08
Fund Raising Cash	333,612.70
	542,408.78
Add: Prepaid	131.34
Less: AP	
	$ 542,540.12

NOTES

1. For the year ended 2/28/19, the net increase to the Discretionary/Fund Raising Funds was $48,148.08.

a. As of 08/31/19, net 2019 awards banquet gain is $28,833.25 (FYE 2/28/19 = $5,500.00 + $49,981.86 - $26,648.61 expenses for 2019/20).
b. Commitment fee for the period 12/31/18 to 9/30/19 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: 10/15/2019

COMMUNITY ACTION PARTNERSHIP OF KERN

BUDGET AND FINANCE COMMITTEE

OCTOBER 23, 2019

FINANCIAL REPORT

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	- Bank Reconciliations	D2 - D6
E.	B of A Mastercard Summary and Statements	E1 - E17
	Wells Fargo Visa Summary and Statements	E18-E38
F.	Central Kitchen Budget to Actual September 30, 2019	F1
G.	State Department of Education Contract - Earned Revenue	G1 - G2
H.	Finance Division Monthly Report	H1
I.	Financial Statements as of February 28, 2019	I1
J.	Financial Statements as of September 30, 2019	J1
K.	Agency-wide Budget to Actual as of September 30, 2019	K1 - K7
L.	Indirect Fund Budget To Actual as of September 30, 2019	L1

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2019 THROUGH FEBRUARY 29, 2020

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
UNRESTRICTED						
GENERAL FUND			NOT APPLICABLE	03/01/19 - 02/29/20	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/19 - 02/29/20	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/19 - 02/29/20	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/19 - 02/29/20	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/19 - 02/29/20	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/19 - 02/29/20	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/19 - 02/29/20	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/19 - 02/29/20	595	DONATIONS
RESTRICTED						
EARLY HEAD START EXPANSION	2,114,774	93.600	09HP000163-01	03/01/19 - 2/29/20	107	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START/HEAD START	8,400,992	93.600	09CH9142 - 06	03/01/19 - 06/30/19	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START/HEAD START EARLY HEAD START/HEAD START - **START UP FUNDS**	17,095,292 4,324,691	93.600 93.600	09CH011132-01 09CH011132-01	07/01/19 - 02/29/20 07/01/19 - 02/29/20	108/109 108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP	725,701	93.600	09HP0036 - 04	09/01/18 - 08/31/19	110	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	5,388,328	93.600	09CH010071 - 05	02/01/19 - 01/31/20	117	U S DEPT OF HEALTH & HUMAN SERVICES
HUD - COORDINATED ENTRY SYSTEM	236,838	14.267	CA1799L9D041800	04/02/19 - 04/01/20	160	U S DEPT OF HOUSING AND URBAN DEVELOPMENT OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT
VITA	94,012 122,216	21.009	19VITAA0228	08/01/18 - 07/31/19 08/01/19 - 07/31/20	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,489,531	93.569	19F - 4015	01/01/19 - 12/31/19	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY (COMMUNITY SERVICES BLOCK GRANT)	35,000	93.569	18F - 5015	01/01/18 - 05/31/19	175/000	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY (COMMUNITY SERVICES BLOCK GRANT)	30,000	93.569	19F - 4417	06/01/19 - 05/31/20	175/000	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2019 THROUGH FEBRUARY 29, 2020

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
CSBG DISCRETIONARY RIDGECREST EARTHQUAKE RESPONSE (COMMUNITY SERVICES BLOCK GRANT)	177,018	93.569	19F - 4463	09/01/19-03/31/20	175/032	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	3,721,750 9,615,849 4,415,991	93.568	18B - 4012 19B - 5012 20B - 2012	10/01/17 - 07/31/19 10/01/18 - 06/30/20 10/01/19 - 06/30/21	122-38 122-39 122-30	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
DOE	1,364,399	81.042	17C-4010	06/01/18 - 06/30/20	123-65	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	600,085 600,085	93.575 93.575	CCTR - 8049 CCTR - 9050	07/01/18 - 06/30/19 07/01/19 - 06/30/20	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	275,855 275,855	93.596 93.596	CCTR - 8049 CCTR - 9050	07/01/18 - 06/30/19 07/01/19 - 06/30/20	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000 5,411,000	93.575 93.575	CMAP - 8000 CMAP - 9000	07/01/18 - 06/30/19 07/01/19 - 06/30/20	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	164,081 164,081	93.575 93.575	CSPP - 8120 CSPP - 9121	07/01/18 - 06/30/19 07/01/19 - 06/30/20	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	357,247 357,247	93.596 93.596	CSPP - 8120 CSPP - 9121	07/01/18 - 06/30/19 07/01/19 - 06/30/20	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
NEOPB CAL FRESH HEALTHY LIVING	1,491,998	10.561	19-10324	10/01/19 - 09/30/20	145	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA DEPT OF PUBLIC HEALTH, NUTRITION EDUCATION AND OBESITY PREVENTION BRANCH
ECONOMIC EMPOWERMENT	85,655	93.590	EE - KERN - 17 - 20	07/01/18 - 06/30/19	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	10,000	93.074	659 - 2017	PENDING	186	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
EFAP (EMERGENCY FOOD ASSISTANCE PROGRAM)	121,906	10.568/.569	15 - MOU - 00118	10/01/18 - 09/30/19	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2019 THROUGH FEBRUARY 29, 2020

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
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)	306,543	10.565	16 - 6017	10/01/18 - 09/30/19	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN	BASED ON MEALS SERVED	10.558	15 - 1248 - OJ	10/01/18 - 09/30/19	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)	4,154,816 4,001,061	10.557	15 - 10064 19 - 10139	10/01/18 - 09/30/19 10/01/19 - 09/30/20	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PF	46,817	10.561	16 - SUB - 00876	10/01/18 - 09/30/19	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
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	20,000	84.412	N/A	07/01/18 - 06/30/19	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
CSPP QRIS BLOCK GRANT	17,990		N/A	07/01/18 - 06/30/19	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
MIGRANT ALTERNATIVE PAYMENT	3,046,805 4,173,682		CMAP - 8000 CMAP - 9000	07/01/18 - 06/30/19 07/01/19 - 06/30/20	261	STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	2,067,088 2,659,082		CCTR - 8049 CCTR - 9050	07/01/18 - 06/30/19 07/01/19 - 06/30/20	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	3,731,472 3,846,369		CSPP - 8120 CSPP - 9121	07/01/18 - 06/30/19 07/01/19 - 06/30/20	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE	254,377 262,661		CMIG - 8004 CMIG - 9004	07/01/18 - 06/30/19 07/01/19 - 06/30/20	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT SPECIALIZED SERVICES	38,156 39,399		CMSS - 8004 CMSS - 9004	07/01/18 - 06/30/19 07/01/19 - 06/30/20	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
CAL EITC FREE TAX PREPARATION ASSISTANCE GRANT	175,000 174,000		18T - 8012 19T - 9011	10/15/18 - 06/30/19 10/01/19 - 06/30/20	234	STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
HOME VISIT INITIATIVE (COUNTY OF KERN)	435,980 1,877,011		N/A N/A	04/01/19 - 06/30/19 07/01/19 - 06/30/20	270	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN

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COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2019 THROUGH FEBRUARY 29, 2020

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
POSITIVE YOUTH DEVELOPMENT SERVICES (COUNTY OF KERN)	35,000 35,000		509-2019	08/13/19 - 06/30/20	271	STATE OF CALIFORNIA, DEPT OF HUMAN SERVICES, COUNTY OF KERN
CALIFORNIA EMERGENCY SOLUTIONS AND HOUSING PROGRAM	57,000		18-CESH-12453	10/3/19 - 7/24/24	272	STATE OF CALIFORNIA, DEPT OF GENERAL SERVICES, UNITED WAY OF KERN
INFORMATION & EDUCATION	80,000		16 - 10206	07/01/18 - 06/30/19	120	STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
FOOD BANK CAPACITY PROGRAM	101,490		SGRT-19-0012	7/01/17 - 06/30/20	215	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
TAX CHECK - OFF (FOOD BANK)	15,442		15 MOU - 00118	07/01/18 - 06/30/19	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK) CAL FOOD	264,704		N/A	07/01/18 - 06/30/19	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES	219,006		N/A	07/01/18 - 06/30/19	280	COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
FIRST 5 KERN - HELPLINE 211	100,350		2015.2.5	07/01/18 - 06/30/19	288	KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	137,493		2015.2.6	07/01/18 - 06/30/19	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW	50,921		2017.2.01	07/01/18 - 06/30/19	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KE FIRST 5 KERN
COUNTY OF KERN HELPLINE 211	44,738 45,000		105 - 2018	07/01/18 - 06/30/19 07/01/19 - 06/30/20	389	COUNTY OF KERN
GANG PREVENTION EDUCATION SERVICES	71,406		230 - 2017	07/01/18 - 06/30/19	335	COUNTY OF KERN, DEPT OF HUMAN SERVICES
READY KERN	1,126		N/A	7/1/18 - 6/30/19	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SER
EAST KERN HEALTH LINK - RESOURCE FAIRS	3,000		N/A	6/01/19 - 5/31/20	501-005	BORAX VISITOR CENTER FOUNDATION
EAST KERN FAMILY RESOURCE CENTER EMERGENCY SUPPLIES CLOSET	2,000		N/A	5/20/19 - 12/31/19	501-005	KERN HEALTH SYSTEMS
SHAFTER YOUTH CENTER - MAKE BAKERSFIELD	2,000		N/A	5/20/19 - 12/31/19	527-260	KERN HEALTH SYSTEMS
A.R.T CURRICULUM	10,125		N/A	9/10/18 - 6/30/19	531-070	KERN COUNTY SUPERINTENDENT OF SCHOOLS

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2019 THROUGH FEBRUARY 29, 2020

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
FRIENDSHIP HOUSE - MUSEUM ON THE MOVE	2,000		N/A	5/20/19 - 12/31/19	531-260	KERN HEALTH SYSTEMS
HOMELESS COLLABORATIVE - HEARING TO HELP INCENTIVE BAGS	2,000		N/A	5/20/19 - 12/31/19	536-260	KERN HEALTH SYSTEMS
SHAFTER YOUTH CENTER - COASTAL CLEAN-UP	4,000		N/A	5/28/19 - 8/31/19	527-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND GRANT
FRIENDSHIP HOUSE - COASTAL CLEAN-UP	4,000		N/A	5/28/19 - 8/31/19	531-261	CALIFORNIA COASTAL COMMISSION, WHALE TAIL FUND GRANT
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	66,000		N/A	07/01/18 - 06/30/21	536-234	UNITED WAY OF STANISLAUS COUNTY
PREP WORKS - YOUTH CENTERS			N/A		444	STARBUCKS
PREP WORKS PROGRAM			N/A		448	WELLS FARGO FOUNDATION
EAST KERN EMERGENCY CLOSET	PENDING		N/A	PENDING	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
EAST KERN HEALTH LINK	PENDING		N/A	PENDING	454	DIGNITY HEALTH
FOOD BANK FREE FARMERS MARKET - WASCO	66,000		N/A	01/01/19 - 12/31/19	467	THE WONDERFUL COMPANY FOUNDATION
DAP (DISGORGEMENT ASSISTANCE PROGRAM)	346,238		20D - 1012	10/01/19 - 12/31/20	484	STATE OF CALIFORNIA, DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, BARCLAY'S BANK SETTLEMENT WITH FETC
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 2019/20

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	
107	EHS Expansion	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					
250.0	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
270	Home Visit Initiative	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
145	NEOPB Cal Fresh		X				
139	CACFP - San Joaquin		X				
	Food Bank		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
147	Commodity Supplemental Food Program		X				
215	Food Bank Capacity Project		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
413	Resnick Foundation		X				
485	Southern California Gas Company (Solar)		X				
467	Wonderful Company Foundation		X				
504	Food Bank		X				
	Energy						
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2019/20

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Admin
484	DAP (Disgorgement Assistance Program)			X			
494	PG&E			X			
524	Energy			X			
	VITA (Volunteer Income Tax Assistance)						
149	Internal Revenue Service - VITA				X		
234	CalEITC				X		
	Small Business Development						
456	Bank of the West				X		
	East Kern Family Resource Center						
171	Economic Empowerment				X		
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
454	Dignity Health East Kern Health Link				X		
501-005	EKFRC: KHS Emergency Closet				X		
	Youth Services						
120	Information & Education				X		
242	Youth Authority				X		
246	Realignment for Success				X		
271	Positive Youth Development Svcs				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		
527-260	SYC - KHS Make Bakersfield				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-070	FHCC - Aggression Replacement Training				X		
531-260	FHCC - KHS Museum on the Move				X		
	2-1-1						
160	HUD Coordinated Entry System				X		
164	Cal Fresh				X		
186	2-1-1 Hospital Preparedness Program				X		
272	United Way - CESH				X		
284	First 5 Kern Help Me Grow				X		
288	First 5 Kern 2-1-1				X		
366	ReadyKern				X		
389	County of Kern 2-1-1				X		
428	2-1-1 United Way				X		
428-240	United Way - Coordinate Entry System				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		
536-260	2-1-1: KHS Homeless Collaborative				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2019/20

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/28/19	n/a				
03/29/19	$ 235,000	$ 235,000	3		
04/30/19	n/a				
05/31/19	n/a				
06/30/19	n/a				
07/31/19	$ 1,200,000	$ 1,200,000	2		
08/31/19	n/a				
09/30/19	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 September 2019.

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
12/31/18 - 3/30/19	90 days	$ 1,243.75	0.25%
3/31/19 - 6/29/19	90 days	$ 1,258.99	0.25%
6/30/19 - 9/30/19	90 days	$ 1,261.11	0.25%

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

COMMUNITY ACTION PARTNERSHIP OF KERN
OPERATING CASH SUMMARY AS OF SEPTEMBER 30, 2019

PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	17,646.55
HEAD START/EARLY HEAD START	(234,018.51)
SUBTOTAL	**(216,371.96)**
CHILD DEVELOPMENT RESERVE No. 1	(3.30)
CHILD DEVELOPMENT RESERVE No. 2	142.26
GENERAL CHILD CARE	37,017.42
MIGRANT A/P	989,436.40
MIGRANT CHILD CARE	62,322.87
MIGRANT SPECIALIZED SERVICES	(32,251.34)
STATE PRESCHOOL	123,658.83
SUBTOTAL	**1,180,323.14**
COMMODITY SUPPLEMENTAL FOOD PROGRAM	4,649.29
EF&S	39,799.00
EFAP	267,675.40
FOOD BANK	(74,161.67)
FOOD BANK CAPACITY PROGRAM	18,115.48
FOOD BANK - STATE	(225,041.29)
SOCAL GAS	(6,869.34)
WONDERFUL FOUNDATION	(7,701.82)
SUBTOTAL	**16,465.05**
ENERGY	(15,005.37)
DOE WAP	(51,965.60)
LIHEAP	880,511.86
LIWP SOLAR PV	(87.78)
LIWP SINGLE FAMILY	(175.63)
PG&E	(8,463.14)
WATER TANK	0.00
TRANSFER NEGATIVE BALANCE	0.00
SUBTOTAL	**804,814.34**
CALIFORNIA ENDOWMENT	
CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT	0.00
SUBTOTAL	**0.00**
211	(22,859.92)
211 HOSPITAL PREPAREDNESS	(1,163.04)
BANK OF THE WEST	(31,833.05)
CAL FRESH	(836.43)
CALEITC	17,104.14
COST POOLS	(131,161.86)
COUNTY OF KERN - 2-1-1	0.00
CSBG	(121,780.19)
CSBG DISCRETIONARY	(14,300.00)
DIFFERENTIAL RESPONSE	(6,220.57)
DIGNITY HEALTH	(4,327.18)
DISCRETIONARY FUND	(6,648.92)
ECONOMIC EMPOWERMENT	(267.68)
FIRST 5 KERN 211	30,256.06
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(3,144.49)
FIRST 5 HELP ME GROW	30,968.61
FRIENDSHIP HOUSE	(18,567.21)
FUNDRAISING	22,056.27
GANG PREVENTION	6,282.65
GENERAL FUND	(22,826.65)
HOME VISIT INITIATIVE (CO OF KERN)	(170,565.91)
HUD-COORDINATED ENTRY SYSTEM	(25,544.36)
INDIRECT FUND	7,336.84
IRS - VITA	16,849.74
INFORMATION & EDUCATION	62,865.00
NEOPB CAL FRESH HEALTHY LIVING	(4,451.20)
POSITIVE YOUTH DEV SVC	(1,101.10)
REALIGNMENT FOR SUCCESS	0.00
SHAFTER YOUTH CENTER	(14,983.36)
STARBUCKS FOUNDATION	(23,758.73)
UNITED WAY 211	(47,375.70)
WELLS FARGO FOUNDATION	(1,831.15)
WIC	(247,410.11)
LESS: ENERGY NEGATIVE BALANCE	0.00
ADD: LINE OF CREDIT	0.00
SUBTOTAL	**(729,239.50)**
TOTAL OPERATING CASH	1,055,991.07

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

BANK RECONCILIATION FOR THE MONTH ENDED
September 30, 2019

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

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT 09/30/19		2,845,274.57
LESS: OUTSTANDING CHECKS	574,915.30	
ADJUSTED BANK BALANCE AT 09/30/19		2,270,359.27
GENERAL LEDGER BALANCE AT 08/31/19		2,484,154.05
ADD: DEPOSITS	1,409,748.52	
US TREAS DRAWDOWNS	3,390,970.13	
ADP REFUND	1,192.36	
FUNDS FROM OTHER GRANTS	34,854.11	
LESS: CHECKS	2,039,810.30	
ADP PAYROLL 9/13/19	1,225,836.27	
ADP PAYROLL 9/27/19	1,251,119.63	
EFTS FOR HRA/HSA/ STD/403B	192,878.01	
REC LOAN PRINCIPAL/INT EXPENSES	31,616.75	
Wire Transfer from General to Vacation	103,417.02	
CREDIT CARD	23,221.25	
BANK FEES	1,520.21	
ACH VOUCHERS	181,140.46	
GENERAL LEDGER BALANCE AT 09/30/19		2,270,359.27
	DIFFERENCE:	-

PREPARED BY: Veronica Ipatzi TITLE: Accountant DATE: 10/10/2019

APPROVED BY: _____ TITLE: Chief Financial Officer DATE: 10/10/2019

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2019

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

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	**09/30/19**		**645,420.64**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/19**		**645,420.64**
BALANCE PER G/L	**08/31/19**		**541,897.26**
ADD: DEPOSITS		103,417.02	
INTEREST		106.36	
ROUNDING ERROR		0.00	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**09/30/19**		**645,420.64**
		DIFFERENCE:	0.00

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

PREPARED BY: Veronica Ipatzi TITLE: Accountant DATE: 10/07/19

APPROVED BY: TITLE: Chief Financial Officer DATE: 10/07/19

COMMUNITY ACTION PARTNERSHIP OF KERN
CSD ADVANCES ACCOUNT**
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2019

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

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING:	**09/30/19**		**510,884.07**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/19**		**510,884.07**
BALANCE PER G/L	**08/31/19**		**510,813.03**
ADD: DEPOSITS		0.00	
INTEREST		71.04	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
WIRE TRANSFER		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**09/30/19**		**510,884.07**

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

DIFFERENCE: 0.00

PREPARED BY: Veronica Ipatzi TITLE: Accountant DATE: 10/07/19

APPROVED BY: _____ TITLE: Chief Financial Officer DATE: 10/07/19

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2019

WELLS FARGO BANK, N.A.
P. O. BOX 6302(
SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	**09/30/19**		**5,522.40**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE	**09/30/19**		**5,522.40**
BALANCE PER GENERAL LEDGER	**08/31/19**		**5,534.08**
ADD: DEPOSITS (Credit Card Donations & Shared Fee)		0.00	
ONLINE DONATIONS		0.00	
PAYPAL DEPOSIT		0.00	
INTEREST		0.77	
LESS: APPLIED MERCHANT DEBITS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANKCARD FEES		12.45	
CASH CONCENTRATION FEE		0.00	
FUND TRANSFER TO GENERAL FUND		0.00	
		0.00	
BALANCE PER GENERAL LEDGER:	**09/30/19**		**5,522.40**

** 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: Veronica Ipatzi TITLE: Accountant DATE: 10/07/19

APPROVED BY: _____ TITLE: Chief Financial Officer DATE: 10/07/19

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

BANK RECONCILIATION FOR MONTH ENDING
September 30, 2019

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

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING:	**09/30/19**		**2.11**
DEPOSITS IN TRANSIT		0.00	
OUTSTANDING CHECKS		0.00	
OTHER		0.00	
ADJUSTED BANK BALANCE:	**09/30/19**		**2.11**
BALANCE PER G/L	**08/31/19**		**2.11**
ADD: DEPOSITS		0.00	
INTEREST		0.00	
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00	
LESS: CHECKS		0.00	
CLIENT ANALYSIS SERVICE CHARGE		0.00	
BANK ACCOUNT TRANSFER TO GENERAL FUND		0.00	
BALANCE PER G/L	**09/30/19**		**2.11**
		DIFFERENCE:	0.00

PREPARED BY: Veronica Ipatzi Accountant DATE: 10/09/19

APPROVED BY: _____ TITLE: Chief Financial Officer DATE: 10/09/19

COMMUNITY ACTION PARTNERSHIP OF KERN
WELLS FARGO VISA SUMMARY
STATEMENTS DATED September 1, 2019 - September 30, 2019

Cardholder	Position	Amount Charged
CAPK	Accounts Payable	$ -
Gloria Barbero	Administrator - EHS San Joaquin	80.00
Yolanda Gonzales	Director of Head Start/State Child Development Programs	11,470.33
Donna Holland	Fiscal Administrator	2,729.53
Raymond Quan	Director of Human Resources	800.00
Pritika Ram	Director of Administration	3,407.63
Carmen Segovia	Director of Health & Nutrition Services	1,945.45
Jeremy Tobias	Chief Executive Officer	1,703.13
Emilio Wagner	Director of Operations	11,001.69
Tracy Webster	Chief Financial Officer	85.00
	Total	$ 33,222.76

WELLS FARGO

Statement Expenses

10/01/2019 09:36 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**AP, CAPK**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7017**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**0.00 USD**	**10/01/2019** through	**10/03/2019**
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**0.00 USD**	**10/04/2019** through	**10/06/2019**
		Approval Period:	
		10/07/2019 through	**10/10/2019**
		Download Period:	
		10/11/2019 through	**10/28/2019**

Charges

There are no results.

---End of Report---

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WELLS FARGO

Statement Expenses

10/01/2019 09:38 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**BARBERO, GLORIA**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7058**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**80.00 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**80.00 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/23/2019	09/24/2019	Teachstone Training Www.teachston,VA		CAPK Pcard (CAPL Pcard)	No	80.00 USD / 80.00

Total Charges: 80.00 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

10/01/2019 09:42 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**GONZALES, YOLANDA**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7009**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**11,470.33 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**11,470.33 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	08/30/2019	09/02/2019	American Air0010271168412 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	30.00 USD / 30.00
2.	08/30/2019	09/02/2019	American Air0010271168456 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	30.00 USD / 30.00
3.	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	652.76 USD / 652.76
4.	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	687.33 USD / 687.33
5.	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	677.41 USD / 677.41
6.	09/01/2019	09/02/2019	Residence Inn Phoenix			No	88.93 USD / 88.93

			Phoenix,AZ		CAPK Pcard (CAPL Pcard)		
7.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/04/2019	09/06/2019	Doubletree Mission Vly 619-2975466,CA		CAPK Pcard (CAPL Pcard)	No	945.36 USD / 945.36
8.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/04/2019	09/06/2019	Doubletree Mission Vly 619-2975466,CA		CAPK Pcard (CAPL Pcard)	No	941.72 USD / 941.72
9.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/11/2019	09/12/2019	Food-ex Bakersfield,CA		CAPK Pcard (CAPL Pcard)	No	513.65 USD / 513.65
10.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/10/2019	09/12/2019	American Air0012366370534 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	(122.69) USD / (122.69)
11.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/11/2019	09/13/2019	American Air0012366298514 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	(126.89) USD / (126.89)
12.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/13/2019	09/16/2019	American Air0012366298516 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	(126.89) USD / (126.89)
13.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/20/2019	09/23/2019	Doubletree Mission Vly San Diego,CA		CAPK Pcard (CAPL Pcard)	No	(56.00) USD / (56.00)
14.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/26/2019	09/30/2019	American Air0012380177035 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	760.60 USD / 760.60
15.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/26/2019	09/30/2019	American Air0012380177036 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	760.60 USD / 760.60

16.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/26/2019	09/30/2019	American Air0012380177037 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	760.60 USD / 760.60

17.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/26/2019	09/30/2019	American Air0012380177038 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	760.60 USD / 760.60

18.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/26/2019	09/30/2019	American Air0012380177039 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	760.60 USD / 760.60

19.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/26/2019	09/30/2019	American Air0012380177040 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	760.60 USD / 760.60

20.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/26/2019	09/30/2019	American Air0012380190928 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	760.60 USD / 760.60

21.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/27/2019	09/30/2019	Fairfield Inn Clovis Clovis,CA		CAPK Pcard (CAPL Pcard)	No	478.08 USD / 478.08

22.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/27/2019	09/30/2019	Fairfield Inn Clovis Clovis,CA		CAPK Pcard (CAPL Pcard)	No	478.08 USD / 478.08

23.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/27/2019	09/30/2019	Fairfield Inn Clovis Clovis,CA		CAPK Pcard (CAPL Pcard)	No	431.18 USD / 431.18

24.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/27/2019	09/30/2019	Fairfield Inn Clovis Clovis,CA		CAPK Pcard (CAPL Pcard)	No	478.08 USD / 478.08

25.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/29/2019	09/30/2019	Springhill Suites Ridg Ridgecrest,CA		CAPK Pcard (CAPL Pcard)	No	146.02 USD / 146.02

Total Charges: 11,470.33 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

10/01/2019 09:43 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**HOLLAND, DONNA**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7033**	End Date:	**09/30/2019**
Status:	**Cardholder Reviewed**	Reminder Period:	
Charges:	**2,729.53 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**2,729.53 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	09/12/2019	09/13/2019	Lassens Natural Foods-bk Bakersfield,CA		CAPK Pcard (CAPL Pcard)	No	91.11 USD / 91.11
2.	09/11/2019	09/13/2019	United 0162472154663 800-932-2732,TX		CAPK Pcard (CAPL Pcard)	No	440.00 USD / 440.00
3.	09/11/2019	09/13/2019	United 0162472154664 800-932-2732,TX		CAPK Pcard (CAPL Pcard)	No	440.00 USD / 440.00
4.	09/11/2019	09/13/2019	United 0162472154665 800-932-2732,TX		CAPK Pcard (CAPL Pcard)	No	440.00 USD / 440.00
5.	09/16/2019	09/18/2019	Omni Rancho Las Palmas 760-8363582,CA		CAPK Pcard (CAPL Pcard)	No	406.16 USD / 406.16
6.	09/16/2019	09/18/2019	Omni Rancho Las Palmas			No	406.16 USD / 406.16

			760-8363582,CA		CAPK Pcard (CAPL Pcard)		
7.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/16/2019	09/18/2019	Omni Rancho Las Palmas 760-8363582,CA		CAPK Pcard (CAPL Pcard)	No	406.16 USD / 406.16
8.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/16/2019	09/18/2019	Omni Rancho Las Palmas 760-8363582,CA		CAPK Pcard (CAPL Pcard)	No	406.16 USD / 406.16
9.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/16/2019	09/18/2019	Omni Rancho Las Palmas 760-8363582,CA		CAPK Pcard (CAPL Pcard)	No	406.16 USD / 406.16
10.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/16/2019	09/18/2019	Omni Rancho Las Palmas 760-8363582,CA		CAPK Pcard (CAPL Pcard)	No	406.16 USD / 406.16
11.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/13/2019	09/18/2019	United 0162472154663 800-932-2732,TX		CAPK Pcard (CAPL Pcard)	No	(440.00) USD / (440.00)
12.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/13/2019	09/18/2019	United 0162472154664 800-932-2732,TX		CAPK Pcard (CAPL Pcard)	No	(440.00) USD / (440.00)
13.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/13/2019	09/18/2019	United 0162472154665 800-932-2732,TX		CAPK Pcard (CAPL Pcard)	No	(440.00) USD / (440.00)
14.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/26/2019	09/27/2019	Lassens Natural Foods-bk Bakersfield,CA		CAPK Pcard (CAPL Pcard)	No	201.46 USD / 201.46

Total Charges: 2,729.53 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

10/01/2019 09:44 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**QUAN, RAYMOND**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-6985**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**800.00 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**800.00 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

1.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/10/2019	09/11/2019	Arrc Technology 661-2814000,CA		CAPK Pcard (CAPL Pcard)	No	800.00 USD / 800.00

Total Charges: 800.00 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

10/01/2019 09:45 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**RAM, PRITIKA**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7074**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**3,407.63 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**3,407.63 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	0.02 USD / 0.02
2.	09/01/2019	09/03/2019	61028 - 1209 L Street (hy Sacramento,CA		CAPK Pcard (CAPL Pcard)	No	24.00 USD / 24.00
3.	09/07/2019	09/09/2019	Mandalay - Adv Dep 8552755733,NV		CAPK Pcard (CAPL Pcard)	No	134.92 USD / 134.92
4.	09/07/2019	09/09/2019	Mandalay - Adv Dep 8552755733,NV		CAPK Pcard (CAPL Pcard)	No	134.92 USD / 134.92
5.	09/06/2019	09/09/2019	Eb Clarity Connect 20 801-413-7200,CA		CAPK Pcard (CAPL Pcard)	No	2,798.00 USD / 2,798.00
6.	09/05/2019	09/09/2019				No	67.37 USD / 67.37

			Padre F&b Bakersfield,CA		CAPK Pcard (CAPL Pcard)		
7.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/16/2019	09/18/2019	Crowne Plaza San Diego - San Diego,CA		CAPK Pcard (CAPL Pcard)	No	774.13 USD / 774.13
8.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/18/2019	09/19/2019	Eb Clarity Connect 20 8014137200,CA		CAPK Pcard (CAPL Pcard)	No	(1,399.00) USD / (1,399.00)
9.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/18/2019	09/20/2019	Shell Oil 57445309107 Bakersfield,CA		CAPK Pcard (CAPL Pcard)	No	65.85 USD / 65.85
10.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/21/2019	09/23/2019	Facebk 7zgf6nsut2 650-5434800,CA		CAPK Pcard (CAPL Pcard)	No	141.09 USD / 141.09
11.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/19/2019	09/23/2019	Mandalay - Adv Dep 8552755733,NV		CAPK Pcard (CAPL Pcard)	No	749.25 USD / 749.25
12.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/19/2019	09/23/2019	Mandalay - Adv Dep 8552755733,NV		CAPK Pcard (CAPL Pcard)	No	(134.92) USD / (134.92)
13.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/23/2019	09/24/2019	In Alliance Of Informati 703-2182477,VA		CAPK Pcard (CAPL Pcard)	No	52.00 USD / 52.00

Total Charges: 3,407.63 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

10/01/2019 09:46 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**SEGOVIA, CARMEN**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7025**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**1,945.45 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**1,945.45 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	08/31/2019	09/02/2019	Abbott Laboratories 800-258-7677,OH		CAPK Pcard (CAPL Pcard)	No	539.98 USD / 539.98
2.	09/04/2019	09/05/2019	Hotelscom8066229814578 Hotels.com,NV		CAPK Pcard (CAPL Pcard)	No	194.90 USD / 194.90
3.	09/07/2019	09/09/2019	Target.com 800-591-3869,MN		CAPK Pcard (CAPL Pcard)	No	224.46 USD / 224.46
4.	09/07/2019	09/09/2019	Target.com 800-591-3869,MN		CAPK Pcard (CAPL Pcard)	No	18.48 USD / 18.48
5.	09/15/2019	09/16/2019	Coral Reef Inn & Suites 510-5212330,CA		CAPK Pcard (CAPL Pcard)	No	141.67 USD / 141.67
6.	09/13/2019	09/16/2019			CAPK Pcard	No	100.96 USD / 100.96

			Hotelscom8044154106998 Hotels.com,NV		(CAPL Pcard)		
7.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/13/2019	09/16/2019	Csu Bakersfield-ext Univ Bakersfield,CA		CAPK Pcard (CAPL Pcard)	No	695.00 USD / 695.00
8.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/24/2019	09/26/2019	Kern Co Parks And Rec 661-868-7000,CA		CAPK Pcard (CAPL Pcard)	No	30.00 USD / 30.00

Total Charges: 1,945.45 USD

‡ - The Receipt Submitted column indicates that a receipt was submitted via fax, email, at the statement level, or using a system other than the Commercial Card Expense Reporting service.

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WELLS FARGO

Statement Expenses

10/01/2019 09:47 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**TOBIAS, JEREMY**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7066**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**1,703.13 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**1,703.13 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	08/31/2019	09/02/2019	American Air0010271268957 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	30.00 USD / 30.00
2.	08/31/2019	09/02/2019	Marriott Chicago M Mil 866-435-7627,IL		CAPK Pcard (CAPL Pcard)	No	934.52 USD / 934.52
3.	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	0.02 USD / 0.02
4.	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	0.02 USD / 0.02
5.	09/01/2019	09/02/2019	Rps Bakersfield Bakersfield,CA		CAPK Pcard (CAPL Pcard)	No	60.00 USD / 60.00
6.	08/31/2019	09/02/2019	Taxi Svc Chicago Chicago,IL		CAPK Pcard (CAPL Pcard)	No	59.40 USD / 59.40

7.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/14/2019	09/16/2019	Sq Gia Huynh Honolulu,HI		CAPK Pcard (CAPL Pcard)	No	40.08 USD / 40.08

8.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/13/2019	09/16/2019	Hawaiian Ai 1732607059102 Honolulu,HI		CAPK Pcard (CAPL Pcard)	No	30.00 USD / 30.00

9.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/18/2019	09/20/2019	Hawaiian Ai 1732607086299 Honolulu,HI		CAPK Pcard (CAPL Pcard)	No	30.00 USD / 30.00

10.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/20/2019	09/23/2019	The Cab Honolulu,HI		CAPK Pcard (CAPL Pcard)	No	39.00 USD / 39.00

11.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/21/2019	09/23/2019	Park N Fly Los Angeles Los Angeles,CA		CAPK Pcard (CAPL Pcard)	No	151.80 USD / 151.80

12.	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
	09/25/2019	09/26/2019	Food-ex Bakersfield,CA		CAPK Pcard (CAPL Pcard)	No	328.29 USD / 328.29

Total Charges: 1,703.13 USD

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WELLS FARGO

Statement Expenses

10/01/2019 09:48 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**WAGNER, EMILIO**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-7041**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**11,001.69 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**11,001.69 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	08/30/2019	09/02/2019	Holiday Inn Express Sacr Sacramento,CA		CAPK Pcard (CAPL Pcard)	No	730.25 USD / 730.25
2.	08/30/2019	09/02/2019	American Air0010271168437 Fort Worth,TX		CAPK Pcard (CAPL Pcard)	No	30.00 USD / 30.00
3.	08/31/2019	09/02/2019	Lyft Ride Fri 7pm Lyft.com,CA		CAPK Pcard (CAPL Pcard)	No	242.47 USD / 242.47
4.	08/30/2019	09/02/2019	Southwes 5262114915313 800-435-9792,TX		CAPK Pcard (CAPL Pcard)	No	282.97 USD / 282.97
5.	08/30/2019	09/02/2019	Southwes 5262114915312 800-435-9792,TX		CAPK Pcard (CAPL Pcard)	No	282.97 USD / 282.97
6.	08/30/2019	09/02/2019	Southwes 5262114915311		CAPK Pcard (CAPL Pcard)	No	282.97 USD / 282.97

			800-435-9792,TX				
7.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	08/30/2019	09/02/2019	Southwes 5262114915310 800-435-9792,TX		CAPK Pcard (CAPL Pcard)	No	282.97 USD / 282.97
8.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	08/30/2019	09/02/2019	Southwes 5262114915309 800-435-9792,TX		CAPK Pcard (CAPL Pcard)	No	282.97 USD / 282.97
9.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	08/30/2019	09/02/2019	Southwes 5262114915308 800-435-9792,TX		CAPK Pcard (CAPL Pcard)	No	282.97 USD / 282.97
10.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	1,097.71 USD / 1,097.71
11.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	08/31/2019	09/02/2019	Courtyard Chicago Down Chicago,IL		CAPK Pcard (CAPL Pcard)	No	1,097.71 USD / 1,097.71
12.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	08/31/2019	09/02/2019	Ajb's Super 8 Ridgecre Ridgecrest,CA		CAPK Pcard (CAPL Pcard)	No	593.25 USD / 593.25
13.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/03/2019	09/05/2019	Mbr Valet 949-2343900,CA		CAPK Pcard (CAPL Pcard)	No	16.00 USD / 16.00
14.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/07/2019	09/09/2019	Marriott Laguna Cliffs Dana Point,CA		CAPK Pcard (CAPL Pcard)	No	841.17 USD / 841.17
15.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/07/2019	09/09/2019	Marriott Laguna Cliffs Dana Point,CA		CAPK Pcard (CAPL Pcard)	No	931.35 USD / 931.35
16.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**

	09/10/2019	09/12/2019	Holiday Inn Express Sacr Sacramento,CA		CAPK Pcard (CAPL Pcard)	No	363.63 USD / 363.63
17.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/12/2019	09/13/2019	Springhill Suites Sacr Sacramento,CA		CAPK Pcard (CAPL Pcard)	No	357.10 USD / 357.10
18.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/12/2019	09/13/2019	Springhill Suites Sacr Sacramento,CA		CAPK Pcard (CAPL Pcard)	No	357.10 USD / 357.10
19.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/20/2019	09/20/2019	Onestepgpscom 181-865-9203,CA		CAPK Pcard (CAPL Pcard)	No	209.25 USD / 209.25
20.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/20/2019	09/23/2019	Mindbody, Inc 805-4762700,CA		CAPK Pcard (CAPL Pcard)	No	445.40 USD / 445.40
21.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/23/2019	09/24/2019	Wipflillp 715-843-7449,WI		CAPK Pcard (CAPL Pcard)	No	850.00 USD / 850.00
22.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/23/2019	09/24/2019	University Plaza Waterfr Stockton,CA		CAPK Pcard (CAPL Pcard)	No	570.29 USD / 570.29
23.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/23/2019	09/24/2019	University Plaza Waterfr Stockton,CA		CAPK Pcard (CAPL Pcard)	No	570.74 USD / 570.74
24.	**Transaction Date**	**Posting Date**	**Merchant**	**General Ledger Code**	**Unit**	**Receipt Submitted ‡**	**Amount / Original Currency**
	09/27/2019	09/30/2019	University Plaza Waterfr Stockton,CA		CAPK Pcard (CAPL Pcard)	No	0.45 USD / 0.45

Total Charges: 11,001.69 USD

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WELLS FARGO

Statement Expenses

10/01/2019 09:48 AM PT
Requested By: ALBITRE, ROSEMARY

Cardholder Summary

Cardholder Name:	**WEBSTER, TRACY**	Start Date:	**09/01/2019**
Card Number:	**xxxx-xxxx-xxxx-6993**	End Date:	**09/30/2019**
Status:	**Open**	Reminder Period:	
Charges:	**85.00 USD**	**10/01/2019** through **10/03/2019**	
Out-of-pocket:	**0.00 USD**	Grace Period:	
Total Amount:	**85.00 USD**	**10/04/2019** through **10/06/2019**	
		Approval Period:	
		10/07/2019 through **10/10/2019**	
		Download Period:	
		10/11/2019 through **10/28/2019**	

Charges

	Transaction Date	Posting Date	Merchant	General Ledger Code	Unit	Receipt Submitted ‡	Amount / Original Currency
1.	09/06/2019	09/09/2019	Paypal Kerncountyc 402-935-7733,CA		CAPK Pcard (CAPL Pcard)	No	25.00 USD / 25.00
2.	09/06/2019	09/09/2019	Paypal Kerncountyc 402-935-7733,CA		CAPK Pcard (CAPL Pcard)	No	25.00 USD / 25.00
3.	09/06/2019	09/09/2019	Paypal Kerncountyc 402-935-7733,CA		CAPK Pcard (CAPL Pcard)	No	35.00 USD / 35.00

Total Charges: 85.00 USD

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COMMUNITY ACTION PARTNERSHIP OF KERN
BANK OF AMERICA MASTERCARD SUMMARY
STATEMENTS DATED AUGUST 22, 2019 - SEPTEMBER 21, 2019

Cardholder	Position	Amount Charged
Gloria Barbero	Administrator - EHS San Joaquin	$ -
Yolanda Gonzales	Director of Head Start/State Child Development Programs	(248.24)
Ralph Martinez	Director of Community Development	(663.56)
Raymond Quan	Director of Human Resources	-
Pritika Ram	Director of Administration	(311.97)
Carmen Segovia	Director of Health & Nutrition Services	-
Jeremy Tobias	Chief Executive Officer	(102.28)
Emilio Wagner	Director of Operations	363.39
	Total	$ (962.66)

Bank of America Online Banking

Account Name: Bank of America - 6363

Account Summary as of 10/01/2019	
Current balance:	**$0.00**
Cash balance:	$0.00
Available credit for purchases:	$5,000.00
Available credit for cash advances:	$0.00
Pending transactions:	$0.00

Account Details	
Credit limit:	**$5,000.00**
Cash credit line:	$0.00
Amount over limit:	$0.00
Last payment date:	08/15/2019
Last payment:	$2,170.41

Pay This Account	
View your statements	
Statement balance:	**$0.00**
Statement closing date:	**08/21/2019**
Payment due date:	**09/17/2019**
Total minimum payment due:	**$0.00**

Go to: Current transactions

There are no transactions to display.

BANK OF AMERICA

YOLANDA GONZALES

Platinum Plus® for Business | August 22, 2019 - September 21, 2019 | 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	-$248.24
Minimum Payment Due	**$0.00**
Payment Due Date	**10/17/19**

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	-$248.24
Payments and Other Credits	$0.00
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	-$248.24
Credit Limit	$10,000
Credit Available	$10,000.00
Statement Closing Date	09/21/19
Days in Billing Cycle	31

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.

Account Number:
August 22, 2019 - September 21, 2019

New Balance Total	-$248.24
Minimum Payment Due	**$0.00**
Payment Due Date	**10/17/19**

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

YOLANDA GONZALES
COMM ACTION PRTNRSH KERN
COMM ACTION PRTNRSH 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

BANK OF AMERICA

RALPH MARTINEZ

Platinum Plus® for Business | August 22, 2019 - September 21, 2019 | Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
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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	-$663.56
Minimum Payment Due	**$0.00**
Payment Due Date	**10/17/19**

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	$0.00
Payments and Other Credits	-$663.56
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	-$663.56
Credit Limit	$10,000
Credit Available	$10,000.00
Statement Closing Date	09/21/19
Days in Billing Cycle	31

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		
09/16	09/13	HOTELS.COM158218490588 HOTELS.COM WA	55432869256200908974469	- 663.56
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$663.56**

Account Number:
August 22, 2019 - September 21, 2019

New Balance Total	-$663.56
Minimum Payment Due	**$0.00**
Payment Due Date	**10/17/19**

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

RALPH MARTINEZ
COMM ACTION PRTNRSH KERN
COMM ACTION PRTNRSH 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

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.

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

Bank of America Online Banking

Account Name: Bank of America - 4162

Account Summary as of 10/01/2019	
Current balance:	**$0.00**
Cash balance:	$0.00
Available credit for purchases:	$9,791.00
Available credit for cash advances:	$0.00
Pending transactions:	$209.00

Account Details	
Credit limit:	**$10,000.00**
Cash credit line:	$0.00
Amount over limit:	$0.00
Last payment date:	08/15/2019
Last payment:	$147.03

Pay This Account	
View your statements	
Statement balance:	**$0.00**
Statement closing date:	**08/21/2019**
Payment due date:	**10/17/2019**
Total minimum payment due:	**$0.00**

Go to: Current transactions

Date	Description	Amount	Balance
	SocietyForHumanResourc	$209.00	$209.00
	Beginning balance as of 08/22/2019		$0.00

BANK OF AMERICA

PRITIKA RAM

Platinum Plus® for Business | August 22, 2019 - September 21, 2019 | 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	-$311.97
Minimum Payment Due	**$0.00**
Payment Due Date	**10/17/19**

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	-$209.69
Payments and Other Credits	-$102.28
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	-$311.97
Credit Limit	$10,000
Credit Available	$10,000.00
Statement Closing Date	09/21/19
Days in Billing Cycle	31

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		
09/17	09/15	AMERICAN 00123644441719 8004337300 TX SHEGOS/SHEILA 00123644441719 Departure Date: 08/27/19 Airport Code: BFL AA B DFW Departure Date: 08/27/19 Airport Code: DFW AA B ORD	55310209259978000068719	- 102.28

Account Number:
August 22, 2019 - September 21, 2019

New Balance Total -$311.97
Minimum Payment Due $0.00
Payment Due Date 10/17/19

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Enter payment amount

$

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

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*
		Departure Date: 08/30/19 Airport Code: ORD AA B PHX Departure Date: 08/30/19 Airport Code: PHX AA B BFL		
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$102.28**

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.

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

Bank of America Online Banking

Account Name: Bank of America - 2336

Account Summary as of 10/01/2019	
Current balance:	**$0.00**
Cash balance:	$0.00
Available credit for purchases:	$20,000.00
Available credit for cash advances:	$4,000.00
Pending transactions:	$0.00

Account Details	
Credit limit:	**$20,000.00**
Cash credit line:	$4,000.00
Amount over limit:	$0.00
Last payment date:	08/15/2019
Last payment:	$8,092.55

Pay This Account	
View your statements	
Statement balance:	**$0.00**
Statement closing date:	**08/21/2019**
Payment due date:	**09/17/2019**
Total minimum payment due:	**$0.00**

Go to: Current transactions

There are no transactions to display.

BANK OF AMERICA

JEREMY T TOBIAS

Platinum Plus® for Business | August 22, 2019 - September 21, 2019 | Cardholder Statement

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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	-$102.28
Minimum Payment Due	**$0.00**
Payment Due Date	**10/17/19**

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	$0.00
Payments and Other Credits	-$102.28
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	-$102.28
Credit Limit	$10,000
Credit Available	$10,000.00
Statement Closing Date	09/21/19
Days in Billing Cycle	31

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		
09/17	09/15	AMERICAN 00123644180036 8004337300 TX HOGAN/NILA 00123644180036 Departure Date: 08/27/19 Airport Code: BFL AA B DFW Departure Date: 08/27/19 Airport Code: DFW AA B ORD	55310209259978000068701	- 102.28

Account Number:
August 22, 2019 - September 21, 2019

New Balance Total	-$102.28
Minimum Payment Due	**$0.00**
Payment Due Date	**10/17/19**

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Enter payment amount

$

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Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Departure Date: 08/30/19 Airport Code: ORD AA B PHX Departure Date: 08/30/19 Airport Code: PHX AA B BFL		
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$102.28**

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.

BANK OF AMERICA

EMILIO WAGNER

Platinum Plus® for Business | August 22, 2019 - September 21, 2019 | Cardholder Statement

Account Information:
www.bankofamerica.com

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PO BOX 982238
EL PASO, TX 79998-2238

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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	$363.39
Minimum Payment Due	**$11.30**
Payment Due Date	**10/17/19**

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	$771.40
Payments and Other Credits	-$415.75
Balance Transfer Activity	$0.00
Cash Advance Activity	$0.00
Purchases and Other Charges	$0.00
Fees Charged	**$0.00**
Finance Charge	**$7.74**
New Balance Total	$363.39
Credit Limit	$10,000
Credit Available	$9,636.61
Statement Closing Date	09/21/19
Days in Billing Cycle	31

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Payments and Other Credits		
09/12	09/12	CA Banking Center payment	25506005750014324139490	- 313.47
09/17	09/15	AMERICAN 00123643669641 8004337300 TX WAGNER/EMILIO 00123643669641 Departure Date: 08/25/19 Airport Code: BFL AA B DFW	55310209259978000068685	- 102.28

Account Number:
August 22, 2019 - September 21, 2019

New Balance Total	$363.39
Minimum Payment Due	**$11.30**
Payment Due Date	**10/17/19**

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Enter payment amount

$

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

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or make your payment online at
www.bankofamerica.com

Transactions

Posting Date	*Transaction Date*	*Description*	*Reference Number*	*Amount*
		Departure Date: 08/25/19 Airport Code: DFW AA B ORD Departure Date: 08/30/19 Airport Code: ORD AA B PHX Departure Date: 08/30/19 Airport Code: PHX AA B BFL		
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		**-$415.75**
		Finance Charge		
09/20	09/20	PURCHASE *FINANCE CHARGE*		7.74
		TOTAL FINANCE CHARGE FOR THIS PERIOD		**$7.74**

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%	$651.43	$7.74
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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COMMUNITY ACTION PARTNERSHIP OF KERN
CENTRAL KITCHEN - BUDGET TO ACTUAL
FOR THE PERIOD MARCH 1, 2019 TO FEBRUARY 29, 2020 (7 OF 12 MONTHS OR 58.33**%)**

Line Item	2019/20 Budget	3/1/19 - 9/30/19 Actual	% Expended	Available Budget
USDA Revenue (Note A)	1,472,134	734,549	49.9%	737,585
Head Start Subsidy	709,204	511,513	72.1%	197,691
Total Revenue	2,181,338	1,246,062	57.1%	935,276
Expenditures (Note B)				
Salaries	650,054	360,741	55.5%	289,313
Benefits	214,518	125,939	58.7%	88,579
Vehicle Gasoline, Repair/Maintenance	70,000	30,405	43.4%	39,595
Space Costs	101,200	84,557	83.6%	16,643
Supplies - Office & Food Service	114,900	72,887	63.4%	42,013
Equipment Repair/Maintenance & Lease	6,000	10,802	180.0%	(4,802)
Communication	13,000	6,625	51.0%	6,375
Risk Insurance	12,700	10,353	81.5%	2,347
Printing	1,700	396	23.3%	1,304
Hiring & Employee Costs	1,800	25	1.4%	1,775
First Aid	2,600	991	38.1%	1,609
Other Miscellaneous Costs	-	28	-	Not budgeted
Raw Food/Vended Meals	1,047,490	384,804	36.7%	662,686
Sub Total	2,235,962	1,088,554	48.7%	1,147,408
Adult Meals Prepared	188,000	89,982	47.9%	98,018
Indirect	133,376	67,526	50.6%	65,850
Total Expenditures	2,557,338	1,246,062	48.7%	1,311,276

	Prior Period	September 2019	Cumulative
Total Meals Prepared and Vended (Note C)	363,845	85,587	449,432
Total Meals Claimed	260,126	64,890	325,016
Difference	103,719	20,697	124,416
Percentage Claimed to Prepared/Vended		75.8%	72.3%

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 7/1/19 - 6/30/20 (2 OF 12 MONTHS = 16.67%)

Contract CMAP-7000	July 2019	Aug 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	June 2020	Total	%	% Earned to MRA
Provider Payments	$ 463,474	$ 410,843	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 874,317.35		
Add: Family Fees	7,020	-	-	-	-	-	-	-	-	-	-	-	$ 7,020.17		
Net Provider Payments	$ 470,495	$ 410,843	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 881,337.52	82.50%	
Maximum Reimburseable Amount (MRA) for Provider Payments													**7,907,363**		**11.15%**
Administration & Support Services Revenue															
Provider Payments	$ 470,495	$ 410,843	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 881,338		
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	$ 99,802	$ 87,148	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 186,950		
Program Administration/Support Services Costs	44,434	95,913	-	-	-	-	-	-	-	-	-	-	140,347.00	13.14%	
Indirect (10% x MTDC) Costs	50,042	49,837	-	-	-	-	-	-	-	-	-	-	99,879.48	4.36%	
Transfer Indirect to CSBG	-	(53,276)	-	-	-	-	-	-	-	-	-	-	(53,276)		
Total Operating Costs	$ 94,476	$ 92,474	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	186,950.20	17.50%	
Revenue Earned Over/(Under) Costs	$ 5,326	$ (5,326)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	(0.00)		
TOTAL COSTS - NET OF FAMILY FEES	$ 564,971	$ 503,317	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	1,068,287.72	100.00%	

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

Provider payments	881,338
Reimbursement Rate (17.5% / 82.5%)	x 21.2121%
Revenue Earned	186,950

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

Provider Payments	7,907,363	82.50%
Administration	1,437,702	15.00%
Support Services	239,617	2.50%
Maximum Reimbursable Amount (MRA)	9,584,682	100.00%

Note 3: The MRA for 2019/20 is $1,126,877 greater than 2018/19

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2019/20 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/19 - 6/30/20 (3 OF 12 MONTHS = 25.0%)

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	TOTAL	% Earned to MRA
GENERAL CHILD CARE (CCTR-9050)														
Adjusted Days of Enrollment - Certified	4,425	4,002	3,836	-	-	-	-	-	-	-	-	-	12,263	
Reimbursement Rate per Child per Day	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	
Revenue Earned	$ 219,199	$ 198,277	$ 190,028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 607,504	**17.19%**
Maximum Reimburseable Amount (MRA)													**$3,535,022**	
CALIFORNIA STATE PRESCHOOL (CSPP-9121)														
Adjusted Days of Enrollment - Certified	1,910	2,000	3,220	-	-	-	-	-	-	-	-	-	7,130	
Reimbursement Rate per Child per Day	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	X $49.85	
Revenue Earned	$ 95,204	$ 99,695	$ 160,533	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 355,433	**8.14%**
Maximum Reimburseable Amount (MRA)													**$4,367,697**	
MIGRANT CHILD CARE (CMIG-9004)														
Adjusted Days of Enrollment - Certified	298	257	228	-	-	-	-	-	-	-	-	-	784	
Reimbursement Rate per Child per Day	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	X $49.54	
Revenue Earned	$ 14,766	$ 12,732	$ 11,317	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 38,816	**15.26%**
Maximum Reimburseable 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 reimburseable amount is per the 2019/20 State contracts.

Division/CFO: Tracy Webster, CFO			**Month/Year:** SEPTEMBER 2019	
Program/Work Unit: Not Applicable			**Controller:** Lorraine Casillas	
Services: Overall financial and accounting functions of the organization				
Activities	**SEPTEMBER 2019**		**Year to Date (3/1/19 -9/30/19)**	
Description	**Number**	**Amount**	**Number**	**Amount**
Bank Deposits	13	1,419,603	61	17,301,330
Wire Deposits	1	25,000	24	963,987
Head Start/IRS Drawdowns	6	3,390,970	35	18,310,649
Vendor Checks Issued	876	2,244,172	6,499	17,212,452
Payroll Disbursed		2,476,956		14,419,216
Grant Reports Prepared in September 2019	12		99	
California Coastal Commission				
Cal Fresh Outreach				
CSBG				
Differential Response				
DOE				
Economic Empowerment				
First 5 Kern – Help Me Grow				
Head Start/ Early Head Start Kern SF-425				
Home Visit Initiative				
LIHEAP 2019				
Trade Mitigation				
WIC				

Other: **Total Division Staffing**: 16 positions

CFO	Controller
Accounting Manager	Finance Manager
Payroll Manager	Payroll Technicians (2)
Accountant (3)	Accounting Specialist
Accounting Technician (4)	Accounting Clerk

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)
AS OF FEBRUARY 28, 2019

ASSETS	
Cash in Bank	1,733,256
Cash - Vacation Reserve	476,062
Petty Cash	500
Accounts Receivable	4,705,840
Travel Advance	2,095
Prepaid Expense	272,240
Inventory	1,355,245
Net Fixed Assets - Unrestricted	2,167,561
Net Fixed Assets - Restricted	9,157,072
Total Assets	19,869,871
LIABILITES AND NET ASSETS	
Accounts Payable	2,026,795
Accrued Expenses	425,087
Accrued Vacation	1,002,447
Line of Credit	-
Note Payable	2,428,743
Advance Payable	100,083
Deferred Revenue	1,324,168
Total Liabilites	7,307,323
Total Net Assets	12,562,548
Total Liabilities and Net Assets	19,869,871

STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE PERIOD MARCH 1, 2018 TO FEBRUARY 28, 2019

REVENUE	
Grant Revenue	38,204,399
Donations	20,603,817
Other Revenue	824,446
In-Kind	136,040
Total Revenue	59,768,702
EXPENDITURES	
Salaries	26,678,137
Benefits	7,845,375
Travel	553,461
Space Costs	5,248,280
Supplies	2,109,732
Consultant/Contract Services	1,548,442
Other Costs	2,140,679
Program Costs	7,842,627
Capital Expenditures	40,125
Indirect	5,059,766
In-Kind	136,040
Total Expenditures	59,202,662
Net Change in Assets	566,040
Net Assets, beginning	11,996,508
Net Assets, ending	12,562,548

Community Action of Partnership of Kern
Agency Total

STATEMENT OF POSITION (UNAUDITED)
AS OF SEPTEMBER 30, 2019

ASSETS	
Cash in Bank	2,785,829
Cash - Vacation Reserve	645,421
Petty Cash	500
Accounts Receivable	296,739
Travel Advance	4,036
Prepaid Expense	373,219
Inventory	1,345,667
Net Fixed Assets - Unrestricted	1,938,094
Net Fixed Assets - Restricted	8,714,539
Total Assets	16,104,045
LIABILITES AND NET ASSETS	
Accounts Payable	624,856
Accrued Expenses	(31,990)
Accrued Vacation	632,370
Line of Credit	-
Note Payable	2,255,400
Advance Payable	3,185
Deferred Revenue	161,722
Total Liabilites	3,645,542
Total Net Assets	12,458,503
Total Liabilities and Net Assets	16,104,045

STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE PERIOD MARCH 1, 2019 TO SEPTEMBER 30, 2019

REVENUE	
Grant Revenue	33,517,310
Donations	99,950
Other Revenue	3,234,008
In-Kind	4,492,821
Total Revenue	41,344,089
EXPENDITURES	
Salaries	16,171,354
Benefits	4,927,441
Travel	385,440
Space Costs	3,375,205
Supplies	1,423,433
Consultant/Contract Services	1,660,273
Other Costs	1,477,242
Program Costs	4,410,547
Capital Expenditures	154,587
Indirect	2,969,791
In-Kind	4,492,821
Total Expenditures	41,448,134
Net Change in Assets	(104,045)
Net Assets, beginning	12,562,548
Net Assets, ending	12,458,503

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-19 TO 9-30-19 (58.3%)

	AGENCY TOTAL			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	30,816,989	14,736,890	16,080,099	48%
BENEFITS	9,792,653	4,560,756	5,231,897	47%
TRAVEL	604,666	331,128	273,538	55%
SPACE COST	7,859,253	2,795,981	5,063,272	36%
SUPPLIES	2,343,556	1,356,010	987,546	58%
EQUIPMENT	99,000	101,668	(2,668)	103%
CONSULTANT/CONTRACT SERVICES	2,765,704	1,176,294	1,589,410	43%
OTHER COSTS	2,888,001	1,286,224	1,601,777	45%
PROGRAM COSTS	9,513,508	4,391,651	5,121,857	46%
INDIRECT	5,717,625	2,975,316	2,742,309	52%
TOTAL	72,400,955	33,711,919	38,689,036	47%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-19 TO 9-30-19 (58.3%)

	EDUCATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	24,084,209	11,281,457	12,802,752	47%
BENEFITS	7,856,788	3,633,998	4,222,790	46%
TRAVEL	323,485	194,273	129,212	60%
SPACE COST	6,811,540	2,122,480	4,689,060	31%
SUPPLIES	1,974,004	1,123,999	850,005	57%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	1,219,180	426,970	792,210	35%
OTHER COSTS	1,377,998	731,591	646,407	53%
PROGRAM COSTS	7,120,305	3,348,514	3,771,791	47%
INDIRECT	4,119,108	2,257,999	1,861,109	55%
TOTAL	54,886,617	25,121,280	29,765,337	46%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-19 TO 9-30-19 (58.3%)

	NUTRITION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	3,648,579	1,770,394	1,878,185	49%
BENEFITS	1,115,935	494,781	621,154	44%
TRAVEL	118,450	89,768	28,682	76%
SPACE COST	573,934	404,060	169,874	70%
SUPPLIES	213,074	132,405	80,669	62%
EQUIPMENT	98,000	97,889	111	100%
CONSULTANT/CONTRACT SERVICES	8,985	2,084	6,901	23%
OTHER COSTS	599,558	241,440	358,118	40%
PROGRAM COSTS	1,685,551	698,523	987,028	41%
INDIRECT	625,888	332,358	293,530	53%
TOTAL	8,687,954	4,263,702	4,424,252	49%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-19 TO 9-30-19 (58.3%)

	ENERGY CONSERVATION			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	1,592,186	907,887	684,299	57%
BENEFITS	416,928	207,847	209,081	50%
TRAVEL	106,561	33,146	73,415	31%
SPACE COST	252,069	109,660	142,409	44%
SUPPLIES	82,222	49,897	32,325	61%
EQUIPMENT	-	3,780	(3,780)	Not Budgeted
CONSULTANT/CONTRACT SERVICES	1,446,739	721,160	725,579	50%
OTHER COSTS	730,217	244,019	486,198	33%
PROGRAM COSTS	683,802	333,969	349,833	49%
INDIRECT	435,584	254,929	180,655	59%
TOTAL	5,746,308	2,866,293	2,880,015	50%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-19 TO 9-30-19 (58.3%)

	COMMUNITY SERVICES			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	807,941	409,687	398,254	51%
BENEFITS	221,237	96,704	124,533	44%
TRAVEL	39,380	11,274	28,106	29%
SPACE COST	94,385	66,180	28,205	70%
SUPPLIES	55,481	37,129	18,352	67%
EQUIPMENT	1,000	-	1,000	0%
CONSULTANT/CONTRACT SERVICES	88,550	6,133	82,417	7%
OTHER COSTS	95,417	42,380	53,037	44%
PROGRAM COSTS	17,350	7,933	9,417	46%
INDIRECT	128,571	65,757	62,814	51%
TOTAL	1,549,312	743,178	806,134	48%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-19 TO 9-30-19 (58.3%)

	CSBG			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	680,074	366,259	313,815	54%
BENEFITS	180,940	127,282	53,658	70%
TRAVEL	16,790	2,645	14,145	16%
SPACE COST	123,125	91,979	31,146	75%
SUPPLIES	16,575	9,841	6,734	59%
EQUIPMENT	-	-	-	0%
CONSULTANT/CONTRACT SERVICES	2,250	156	2,094	7%
OTHER COSTS	58,551	16,575	41,976	28%
PROGRAM COSTS	6,500	2,713	3,787	42%
INDIRECT	404,726	61,413	343,313	15%
TOTAL	1,489,531	678,862	810,669	46%

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET TO ACTUAL
FOR THE PERIOD 03-01-19 TO 9-30-19 (58.3%)

	DISCRETIONARY & FUND RAISING			
	ANNUAL BUDGET	EXPENDITURES	BUDGET AVAILABLE	PERCENTAGE EXPENDED
EXPENDITURES				
SALARIES	4,000	1,206	2,794	30%
BENEFITS	825	144	681	17%
TRAVEL	0	23	(23)	Not budgeted
SPACE COST	4,200	1,622	2,578	39%
SUPPLIES	2,200	2,739	(539)	124%
EQUIPMENT	0	-	0	0%
CONSULTANT/CONTRACT SERVICES	0	19,791	(19,791)	Not budgeted
OTHER COSTS	26,260	10,219	16,041	39%
PROGRAM COSTS	0	-	0	0%
INDIRECT	3,748	2,860	888	76%
TOTAL	41,233	38,604	2,629	94%

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2019/2020
BUDGET TO ACTUAL - 3/1/19 TO 9/30/19 (7 OF 12 MONTHS = 58.3%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	**$ 5,799,844**	**$ 2,975,316**	**51.3%**	**$ 2,824,528**
Expenditures				
Salaries	3,070,550	1,570,190	51.1%	1,500,360
Benefits @ 24.11% actual	756,241	373,746	49.4%	382,495
Total Personnel Costs	3,826,791	1,943,936	50.8%	1,882,855
Operating Costs				
Travel	93,650	48,321	51.6%	45,329
Space Costs	186,800	122,590	65.6%	64,210
Supplies	166,500	119,816	72.0%	46,684
Consultant/Contract	659,100	405,172	61.5%	253,928
Other Operating Costs	345,050	189,413	54.9%	155,637
Total Operating Costs	1,451,100	885,312	61.0%	565,788
Total Expenditures	**$ 5,277,891**	**$ 2,829,247**	**53.6%**	**$ 2,448,644**
Excess Indirect Revenue	**$ 521,953**	**$ 146,069**		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	$ 1,034,632	$ 548,996	53.1%	$ 485,636
Operations	1,361,350	746,155	54.8%	615,195
Executive	612,204	339,379	55.4%	272,825
Community Development	705,930	333,288	47.2%	372,642
Finance	1,563,775	861,430	55.1%	702,345
	$ 5,277,891	$ 2,829,247	53.6%	$ 2,448,644

Prepared Date: 10/14/2019

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors

From: Lisa Price, Program Governance Coordinator

Date: October 30, 2019

Subject: *Agenda Item VIII(a)*: October Policy Council Report – **Action Item**

The Policy Council convened on September 24, 2019 at which time quorum was established. There were two items presented to the Council for review, discussion and subsequent action.

Sylvia Ortega, Quality Assurance Manager presented the Health and Safety Screener which is a requirement for grantees as outlined by the Office of Head Start. Ms. Ortega shared that upon review of the screening tool by administrative staff, children in the care of the agency are in healthy and safe environments with policies and procedures in place that protect them. Brief discussion on the subject ensued and upon conclusion of such, the Council approved the Head Start Certification of Health and Safety Screener.

Donna Holland, Fiscal Administrator reviewed with Policy Council members the application for (2020-2021) continued funding of the Early Head Start San Joaquin grant. The funding period for this application is February 1, 2020 – January 31, 2025. The application does include one minor change from the current program. This change stems from a change in licensing; two spots will move from the Home Base option to the Center Base option. It was noted this change did not significantly change the budget. Budgetary information regarding this grant application was also shared with the Council. Submission of the application for continued funding of Early Head Start San Joaquin was approved by Policy Council.

The next Policy Council Meeting is scheduled for November 26, 2019.

COMMUNITY ACTION PARTNERSHIP OF KERN
POLICY COUNCIL MEETING MINUTES
September 24, 2019
5005 Business Park North ~ CAPK Administrative Building

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 The 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, Yolanda Mefford; quorum was established.
   Policy Council Members Present: Amber Dunlap, Jacqueline Boykin, Yolanda Mefford, Isabelle Diaz, Nila Hogan, Andrea Martinez, Diana Reyes, Destiny Thompson Butler, Estela Corrales, Ana Lester and Lindsay Harrison.
3. **Approval of Agenda** – Chairperson **(**ACTION)**
   a. A motion to approve the September 24, 2019 meeting agenda was made by Nila Hogan; Andrea Martinez seconded. Motion carried unanimously.
4. **Approval of Minutes** – Chairperson **(**ACTION)**
   A motion to approve the August 20, 2019 Policy Council minutes was made by Yolanda Mefford; Jacqueline Boykin seconded. Motion carried unanimously.
5. **Presentation of Guests/Public Forum**
   The following guests were in attendance: Yolanda Gonzales, Director Head Start/State Child Development; Donna Holland, Fiscal Administrator; Esperanza Contreras, Partnership Administrator; Leslie Mitchell; Education & Support Services Administrator; Rosa del Toro, Program Manager; Nicole Niño, Family Engagement Specialist & Home Base Supervisor; Lisa Price, Program Governance Coordinator; Leticia Villegas, Program Assistant/Translator; Silvia Ortega, Quality Assurance Manager; Elsa, Navarrete, Quality Assurance Specialist and Tomas Cubias, Community Development Specialist.
   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)*
   a. **School Readiness Committee** – Lisa Price shared that the School Readiness Committee meets three times a year, they had all their meetings for this term. In June the Policy Council approved the 2019-2020 School Readiness goals.
   b. **Planning Committee** – Amber Dunlap reported that the Planning Committee met on September 10, 2019; quorum was established. Enrollment and attendance reports were reviewed for July and August. EHS of San Joaquin reported full enrollment for both months, EHS Partnership reported 100% enrollment in August. The average daily attendance throughout the program was at 98% during this reporting period. The Child & Adult Care Food Program reported that more than 21,541 meals were prepared by the Central Kitchen during July and 22,204 in August. It was shared that staff continues to conduct recruitment throughout communities as well as staffing recruitment events for their immediate communities. The next Planning meeting will be held on Tuesday, October 1, 2019.
   c. **Finance Committee** – Yolanda Mefford reported that the Finance Committee met on September 17, 2019 quorum was established. Ms. Holland presented the application for continued funding the Early Head Start San Joaquin for 2020 – 2021 which included the budget. The program options and goals for the application had been approved by the Planning Committee on September 10. The final federal Financial report for HS/EHS Kern for the period ended June 30 has been submitted. There were less than $50,000 unexpended funds which was approximately one half of one percent of the Federal funding. The 2020 – 2021 application for continued funding for the HS/EHS Kern will be presented to the Policy Council at their final meeting in October.
   d. **By-Laws Committee** – Lisa Price shared that the Bylaws Committee has not met, they are waiting for final review by administration and during the next term the Committee will review the changes made and will bring them forward to the Council.
7. **Presentations**
   Small Business Initiative Program ~ Tomas Cubias, Community Development Specialist
   Tomas shared that CAPK received a grant from Bank of the West to develop, start, strengthen & grow small businesses in Kern County. This grant is focused on serving low to moderate income entrepreneurs as well as small businesses with annual revenues below $1 million. Four nonprofit organizations received a $75,000 grant. Handouts were distributed and upon conclusion of Tomas' presentation provided his contact information should members or anyone they know want additional information about this program.

8. **New Business** – Chairperson **(**ACTION)**

a. **Office of Head Start Health and Safety Screener ~ Sylvia Ortega, Quality Assurance Manager**

Sylvia shared that Head Start grantee's, must conduct a screening of the health and safety environment of each center where children receive Head Start and Early Head Start services. Head Start and State Child Development staff completed all health and safety screenings on August 23, 2019. Administrative staff reviewed of the screening tool and found that CAPK ensures that children in their care are in healthy and safe environments, and that policies and procedures that protect children are in place. Yolanda Mefford made a motion to approve the Head Start Certification of Health and Safety Screener; Nila Hogan seconded. Motion carried unanimously.

b. **San Joaquin Refunding Application ~ Donna Holland, Fiscal Administrator**

Head Start is requesting approval to submit the application for 2020 – 2021 funding of the Early Head Start (EHS) San Joaquin Grant. On September 10, 2019 Jerry Meade, PDM Administrator presented and subsequently received approval from the PC Planning Committee for the San Joaquin Program Options included in the non-competitive five – year grant award. The EHS San Joaquin application to be submitted will describe the program design, goals and approach to delivery for the funding period 02/01/2020 – 01/21/2025. One minor change from the current program option was noted. That planned change is regarding licensing: 2 slots will move from Home Base to Center Base. This change did not create a significant change to the budget. CAPK will continue serving a total of 313 children; 166 in center based and 147 in home base. The recommendation was made to approve the submission of the application for continued funding of Early Head Start San Joaquin for the 2020-2021 budget year. Diana Reyes made a motion to approve this recommendation; Jacqueline Boykin seconded. Motion carried unanimously.

9. **Communications**

a. Kern Head Start and Early Head Start Budget vs. Actual Expenditures, July 1, 2019 through August 31, 2019
b. Kern Head Start and Early Head Start Budget vs. Actual Expenditures, July 1, 2019 through August 31, 2019
c. San Joaquin Early Head Start Budget vs. Actual Expenditures, February 1, 2019 through August 31, 2019
d. Early Head Start Child Care Partnerships Budget vs. Actual Expenditures, September 1, 2018 through August 31, 2019
e. Early Head Start Expansion Budget vs. Actual Expenditures, March 1, 2019 through August 31, 2019
f. Parent Local Travel & Child Care through August 31, 2019
g. Parent Activity Funds through August 31, 2019
h. Kern Head Start and Early Head Start Non-Federal Share and In-Kind Report, March 1, 2019 through August 31, 2019
i. San Joaquin Early Head Start Non-Federal and In-Kind Report, February 1, 2019 through August 31, 2019
j. Policy Council Planning Committee Minutes ~ August 6, 2019 (English/Spanish)
k. Fruits and Veggies: More Matters! - Academy of Nutrition and Dietetics
l. Kid's Food Critic Activity – United States Department of Agriculture
m. 5 Action Steps for Helping Someone in Emotional Pain – National Institute of Mental Health (English/Spanish)
n. ACF-PI-HS-19-01 Disaster Relief Funding for 2018 and 2019 Disasters: Issuance Date: September 17, 2019
o. Children's Mobile Immunization Schedule ~ August 2019 (English/Spanish)
p. Meeting People at Their Point of Need – Community Action Partnership of Kern (English/Spanish)
q. Share YOUR #HEADSTARTSTORYCA – Head Start California
r. First Friday – October 4, 2019, Bakersfield Museum of Art
s. Kern County Veterans Stand Down – October 10, 2019, Stramler Park, Bakersfield
t. Children Are Precious Carnival ~ October 12 & 13, 2019, The Rancho Rio Equestrian Center
u. 2019 Annual Safe Trunk or Treat – October 25, 2019, Kern County Sheriff's Office (East Bakersfield Substation)
v. Fall Festival – October 26, 2019, New Covenant Church, Bakersfield
w. Fall Festival 2019 Community Connection for Child Care – October 28, 2019
x. Policy Council Meeting Dates 2018~2019

The Chairperson called for a motion to receive and file Communication items (a)-(x). Motion was made by Yolanda Mefford to receive and file.

10. **Program Governance Report/Training** – Lisa Price, Program Governance Coordinator

Ms. Price thanked everyone for their time and commitment; she reviewed items contained in the communications section of the agenda. She pointed out that September is Suicide Prevention month and provided information about 5 Action steps for helping someone in emotional pain. September is also the month of Fruits and Vegetables, more matters! Ms. Price shared an activity parents can do with their children, the Kid's Food Critic Activity. This is an activity that allows children to pick something new while at the grocery store, they then take it home and rate the texture, visual appearance and smell of this new fruit or vegetable. The activity asks children to draw a picture of their food item and then "score" the item. The activity concludes by adding the total points to see if this is an item they would like to have again. She also shared that Coffee with a Cop Day will take place on October 2, 2019 at Pappy's Coffeeshop on Rosedale Highway from 9:00 a.m. – 11:00 a.m. Information about the various programs offered by CAPK was shared with the group. A flyer outlining a brief summary of programs was provided as well. Ms. Price also talked about #HeadStartStoryCA stating that Head Start of California is looking for stories from Head Start parents, employees and alumni as to how Head Start has played a part in

their lives. Stories received may be used in California Head Start newsletters and email blasts. This year's Policy Council end of term event will take place on October 22, 2019 at The Mark Restaurant. We will conduct the business of our meeting as usual, but we will also honor and recognize members for their dedication and commitment. Additional information will follow. An exciting part of this this event is that for the first time our San Joaquin member and staff will be joining us!

11. **Community Representative Report** – Ana Lester/Lindsay Harrison

    Ms. Harrison provided information about the 2nd Annual Immigrant Civil Rights Conference sponsored by GBLA. The conference will take place at Hodel's Country Dining on October 16, 2019 from 9:00 a.m. to 3:30 p.m. She also provided information about the 2020 Census and the various ways to participate. Ms. Harrison provided an informational flyer regarding Public Charge and what it means for those applying for Legal Permanent Resident or those applying for entry into the United States. Ms. Lester provided information on Halloween Health and Safety Tips, 2019 Flu Season, 9 Hacks to Make your child's sick day go as smoothly as possible as well as a flyer about Stress Relief for Parents during flu season.

12. **Early Head Start San Joaquin Report** – Nicole Niño, Family Engagement Specialist & Home Base Supervisor

    Estela Corrales reported that the Father engagement activities have been selected for the 2019 – 2020 program year. Pumpkin Art, Painting and Potting and Planting were the selected activities. They are receiving a donation of 230 – 250 pumpkins from Van Groningen and Sons Pumpkin Farm for the Father Engagement Pumpkin art activity in October. San Joaquin EHS met full enrollment for the month of August. They had a successful Family Day at the park; 4 parents volunteered to assist with the children's activities as well as recruiting families at their booth. They received 50 interest slips to complete applications for enrollment. Their Regional Parent Committee meeting will take place on October 15, 2019 from 10:00 a.m. to 12:00 p.m.

13. **Early Head Start Partnership Report** – Esperanza Contreras, Partnership Administrator

    Ms. Contreras shared that the Home Visiting Program (HVP) has a total of 13 staff. In the month of August, they were able to enroll 17 families into the program. The Early Head Start Partnership had 91 % enrollment for the month of August. Contracts for all partnerships were approved by the Board of Directors on August 21, 2019. These contracts consisted of renewals as well as one new partnership. Our new partnership, Taft Community College has signed their contract for services that will add 42 children to the partnership. EHS Home Base met full enrollment for the month of August.

14. **Board of Directors Representatives Report** – Yolanda Ochoa, Board of Directors Representative

    Yolanda was not present as she was participating in another CAPK event, assisting the Food Bank. She will have information on this to share in her report next month.

15. **Director's Report (HS/State Child Development)** – Yolanda Gonzales, Director Head Start/State Child Development

    Ms. Price provided the report on behalf of Mr. Gonzales. Ms. Price shared that the agency is still working on facility improvements and expansion. Members were reminded about the process of transitioning/enrolling their child from EHS to HS; they were advised to turn in their Head Start application 6 months prior to the child's third birthday. Parents can request additional information from their Home Base Educator, Family Service Worker or the Site Supervisor at their center.

16. **Policy Council Chairperson/Announcements** – Amber Dunlap, Chairperson

    Ms. Dunlap thanked everyone for attending and establishing quorum. She added, meeting quorum is the only way that the Policy Council can act on items brought to them for approval; she stated that she will see everybody in October at the final meeting for this term.

17. **Adjournment** –Chairperson

    The meeting was adjourned at 6:19 p.m. by the chairperson. The next Policy Council Meeting will be held October 22, 2019 with a light dinner at 5:00 p.m. and the meeting to begin at 5:30 p.m. at The Mark Restaurant ~ The West Room 1623 19th Street, Bakersfield, California.