

COMMUNITY ACTION PARTNERSHIP OF KERN
BOARD OF DIRECTORS MEETING

5005 Business Park North, Bakersfield, CA
January 31, 2018
12:00 pm

AGENDA

I. Call to Order

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

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

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

Accepting Appointment of new Board Member, Sharif Hassan, as the Head Start Policy Council Representative

- d. Roll Call

Garth Corrigan	Curtis Floyd	Fred Plane	Warren Peterson
Janea Benton	Jimmie Childress	Lorena Fernandez	Sharif Hassan
Craig Henderson	Mike Maggard	Yolanda Ochoa	Marian Panos
Guadalupe Perez	Ana Vigil		

- e. Election of Board Officers – Jeremy Tobias, Chief Executive Officer – **Action Item**

Current Board Officers:

- Garth Corrigan, Chair
- Curtis Floyd, Vice Chair
- Fred Plane, Secretary
- Warren Peterson, Treasurer

II. Approval of Agenda

III. Approval of meeting minutes

- a. Minutes of November 29, 2017 Board of Directors meeting – **Action Item (p. 5-11)**
- b. Minutes of December 6, 2017 Special Board of Directors meeting/training – **Action Item (p. 12)**

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 Presentations

- a. Overview and instruction on use of the new iPads for Board and Committee Meetings – Jeremy Tobias, Chief Executive Officer and Emilio Wagner, Director of Operations.
- b. Retirement recognition for Julia Ibarra Melendez – Yolanda Gonzales – Director of Head Start / State Child Development Programs

VI. New Business

- a. Pension Plan Board Resolution – Jeremy Tobias, Chief Executive Officer – **Action Item (p. 13-14)**
- b. Resolution to approve Budget Revision for the Head Start/Early Head Start Program with Resolution – Emily Gonzalez Demont, Assistant Director of Grants Management for Head Start / State Child Development Programs - **Action Item (p. 15-17)**
- c. Appointment of Private Sector Board Seat – Jeremy Tobias, Chief Executive Officer – **Action Item (p. 18)**

VII. Committee Reports

- a. Executive Committee Report – Jeremy Tobias, Chief Executive Officer – **Action Item**
 1. Minutes of December 13, 2017 **(p. 19-22)**
 2. Resolution to approve the submission of an application for 2017-2018 California State Preschool Program Expansion Funds Request – Emily Gonzalez Demont **(p. 23-24)**
 3. Resolution to submit non-federal share waiver request for San Joaquin County Early Head Start for the 2017-2018 funding year **(p. 25-26)**
 4. Funding Request: March of Dimes California for WIC Program **(p. 27)**
 5. Head Start and Early Head Start Budget to Actual Reports for the Period Ended November 30, 2017
 - a. Kern Head Start and Early Head Start Budget to Actual Report for the Period Ended November 30, 2017 **(p. 28-29)**
 - b. San Joaquin Early Head Start Budget to Actual Report for the Period Ended November 30, 2017 **(p. 30-31)**
 - c. Early Head Start Child Care Partnerships Budget to Actual Report for the Period Ended November 30, 2017 **(p. 32-33)**
 6. Chief Financial Officer Report
 - a. Discretionary Fund Update **(p. 34)**
 - b. Financial Statements, November 2017 **(p. 35-69)**
 7. San Joaquin Early Head Start Self-Assessment Report **(p. 70-74)**
- b. Program Review & Evaluation Report – Ralph Martinez, Director of Operations – **Action Item**
 - i. Minutes of January 17, 2018 **(p. 75-77)**
 - ii. Program Reports
 1. November & December 2017 Program and Division Reports **(p. 78-106)**
 2. Application Status Report and Funding Requests **(p. 107-111)**
 3. November & December 2017 Head Start / State Child Development Enrollment and Meals Report for November & December 2017 **(p. 112-113)**

4. November & December 2017 Outreach & Advocacy Report (**p. 114-115**)

- c. Audit & Pension Committee Report – Christine Anami, Chief Financial Officer – **Action Item**
 - 1. Minutes of December 18, 2018 meeting (**p. 116-119**)
 - 2. Brown Armstrong Presentation of the Independent Audit Reports for the year ended February 28, 2017 and the Special Purpose Financial Statements for the year ended June 30, 2017 (**p. 120-332**)
 - 3. 2016 Information Returns and Attorney General Report (**p. 333-339**)
 - 4. Office of Inspector General Report Number A-09-18-32907 (**p. 340**)
 - 5. Audit Transmittal Report (TR) 17-002 (FYE 2-28-17) (**p. 341-391**)
 - 6. Department of Energy (DOE) Weatherization Assistance Program (WAP) Monitoring Report Number E-17-003 (**p. 392-403**)
 - 7. CAPK Solar Improvements Monitoring Report – CD No. 07.15.1 (**p. 404**)
 - 8. On-Site Monitoring Report Number C-17-019 from the Department of Community Services and Development for Contract #16F-5517 and 17F-2015 (**p. 405-418**)
 - 9. August 24, 2017 CSBG Close-Out Report from the Department of Community Services and Development for Contract Number 16F-5517 (**p. 419**)
 - 10. Financial Monitoring Report from the Kern Behavioral Health & Recovery Services for Fiscal Year Ended June 30, 2014, June 30, 2015, and June 30, 2016 (**p. 420-421**)
 - 11. First 5 2015-2016 East Kern Family Resource Center Report (**p. 422-423**)
 - 12. California Department of Education Review Resolution for FY 2017-2018 (**p. 424**)
 - 13. Mutual of America Pension Plan Report (**p. 425-431**)
 - 14. Pensionmark Pension Plan Transition Update (**p. 432-436**)
- d. Budget & Finance Committee Report – Christine Anami, Chief Financial Officer - **Action Item**
 - i. Minutes of January 24, 2018 meeting (**p. 437-439**)
 - ii. Application Status Report and Funding Requests (**p. 440-444**)
 - iii. Head Start & Early Head Start Budget to Actual Reports (**p. 445-453**)
 - iv. Early Head Start Partnership Federal Financial Report (**p. 454-455**)
 - v. Line of Credit Renewal (**p. 456-474**)
 - vi. Request for approval of Budget Revision for the Head Start / Early Head Start Program (**p. 475-476**)
 - vii. Discretionary Fund Update (**p. 477**)
 - viii. Financial Statements, December 2017 (**p. 478-516**)

VIII. Advisory Board Reports

- a. Head Start Policy Council Report – Sharif Hassan, Policy Council Representative – **Action Item**
 - i. December 2017 Policy Council Report (**p. 517**)
 - ii. Minutes of December 20, 2017 meeting (**p. 518-521**)
- b. Friendship House Advisory Report – Ralph Martinez, Director of Community Development – **Action Item**
 - i. Verbal Report

IX. Chief Executive Officer Report – Jeremy Tobias, Chief Executive Officer – ***Action Item (Verbal Reports)***

- a. Update on CFO Retirement / Recruitment
- b. Update on Director of Human Resources Recruitment
- c. Update on Child and Adult Care Food Program Review

X. Board Member Comments

XI. Closed Session

XII. Close Session Report

XIII. Next Scheduled Meeting

Board of Directors Meeting
Wednesday, February 28, 2018
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 12:00pm, January 26, 2018. Paula Daoutis, Administrative Coordinator

COMMUNITY ACTION PARTNERSHIP OF KERN
BOARD OF DIRECTORS MEETING

5005 Business Park North, Bakersfield, CA
November 29, 2017
12:00pm

MEETING MINUTES

I. Call to Order

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.

- 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: Curtis Floyd, Warren Peterson, Fred Plane, Janea Benton, Jimmie Childress, Craig Henderson, Yolanda Ochoa, Marian Panos, Enrique Salazar, Jr., Ana Vigil (12:09 pm)

Absent: Garth Corrigan, Lorena Fernandez, Mike Maggard, Guadalupe Perez

Others Present: Jeremy Tobias, Chief Executive Officer; Christine Anami, Chief Financial Officer; Ralph Martinez, Director of Community Development; Pritika Ram, Director of Administration; Emilio Wagner, Director of Operations; other CAPK staff.

II. Approval of Agenda

Motion was made and seconded to approve the Board of Directors meeting agenda for November 29, 2017. Carried by unanimous vote. (Benton/Henderson).

III. Approval of meeting minutes

- a. Minutes of October 25, 2017 Board of Directors meeting.

Motion was made and seconded to approve the minutes of the October 25, 2017 Board of Directors meeting. Carried by unanimous vote. (Henderson/Salazar).

IV. Introduction of Guests/Public Forum:

No one addressed the Board.

V. Special Presentations

- a. Presentation to Jim Camp, Board Member for 14 years of service to Community Action Partnership of Kern – Jeremy Tobias, Chief Executive Officer.

Jeremy Tobias presented Jim Camp with an appreciation plaque for his 14 years of dedicated service as a CAPK Board Member. Jeremy thanked Jim for his guidance during Jeremy's first 3 years at CAPK when Jim was Board Chair, and he said that Jim was a leader and valued

member of the Board. Jim Camp thanked the Board for the recognition and said it was a privilege and honor to serve on the CAPK Board.

New Business

a. Retirement Plan Board Resolutions – Jeremy Tobias, Chief Executive Officer – ***Action Item***

Jeremy Tobias addressed the Board and provided a historical summary of the events leading up to the selection of a Recordkeeping Firm to work alongside CAPK's Pension Plan Administrator, Pensionmark. The Pension Plan Committee interviewed three reputable firms and selected The Standard, based on the firm's fees, and quality of service, particularly in the area of education and staff engagement. The Standard utilizes Charles Schwab Bank as the Custodian of the Account and requested the CAPK Board adopt three resolutions: Approving the transfer of assets from CAPK's 401(a) Plan to Charles Schwab Trust Company; Approving the transfer of assets from CAPK's 403(b) Plan to Charles Schwab Trust Company; approving the move from a Non-ERISA Plan to an ERISA 403(b) Regulated Plan and authorizing Jeremy T. Tobias, CEO, to sign on behalf of the agency.

Curtis Floyd posed a question regarding the timeline for the signing authority and Jeremy confirmed that the authority requested in the resolution presented is for the execution of documents for the transfer of assets. Jeremy further stated that once the Plan is up and running, additional authority requests will be submitted to the Board for approval.

Motion was made and seconded to approve the Pension Committee's selection of The Standard as the recordkeeper, approval of Resolution Numbers 2017-14, 2017-15 and 2017-16, and further authorized Jeremy T. Tobias, CEO, to execute all pension related documents going forward. Carried by unanimous vote. (Henderson/Childress).

b. Affordable Housing Project – Jeremy Tobias, Chief Executive Officer – ***Info Item***

Jeremy Tobias informed the Board that over the past month, CAPK staff has been participating in the Affordable Housing Coalition of Kern County (AHCKC). This newly created group is comprised of approximately twenty service providers with the goal to increase the availability of affordable housing in Kern County. With CAPK's past involvement in housing projects, staff agreed to join the coalition as it aligns with the Agency's intention to renew its Community Housing Development Organization (CHDO) designation for future housing projects. Housing and CHDO is addressed in the Bylaws as something CAPK can be involved with. At this time, there is no determination of what role CAPK will play in the new Coalition, but staff will continue to investigate the options. Jeremy reported that Pritika Ram has been directly involved with the meetings and volunteered to assist with two grant applications. Pritika addressed the Board and reported that the first grant by the Strategic Growth Council, a state funded grant, is in the amount of \$250,000, and if awarded, funds will be used to help formalize the Coalition and provide guidance on other funding opportunities, specifically a much larger grant that is expected to become available at the end of next year. The second grant is much smaller provided by The Center at Sierra Health Foundation out of Fresno and, if awarded, the funds would be used towards consultant fees.

Jeremy said at this point, this is an information only report. It is not known where this will go or if staff will continue to participate, and if so, what level of participation. Staff will continue to provide updates to the Board.

Craig Henderson asked if CAPK will be the recipient of the grant funds, if awarded? Pritika responded that CAPK is the lead applicant for the smaller \$20,000 grant and the entity that would receive the money and hire the consultant. The Housing Authority of Kern County is the lead applicant for the \$250,000 grant and CAPK is listed as the co-applicant along with Habitat for Humanity, so a portion of the funds would be distributed to CAPK through the Housing Authority.

Jeremy confirmed that if the grants are funded, CAPK's portion will be directed to cover staff time. Pritika said that CAPK plans to request funds to cover two positions for data collection and administration, but not necessarily full-time positions. Other recipients will direct funds to community outreach and project management. The largest portion of the funds will be applied to Housing Consultants with a background in affordable housing.

Janea Benton said that the Assemblymember Rudy Salas' office was also asked to join the coalition and Janea agrees with the staff's approach to have a seat at the table.

Jim Childress commented that the Housing Authority tends to generate plans for large apartments, which exceeds the financial ability of many with limited income and suggested that the approach should be to look at smaller housing options that would accommodate more people. Jim also believes that CAPK and the Housing Authority would make great partners.

Jeremy added that the coalition is struggling to find their foothold and is looking to CAPK for grant help and leadership. Staff will provide updates to the Board on an ongoing basis.

- c. Request for approval to Increase Aggregate Procurement Limit for Kaplan Early Learning Company and Lakeshore Equipment Company – Emily Gonzalez Demont, Assistant Director of Grants Management – **Action Item**

Emily Gonzalez Demont reported that CAPK purchases classroom furniture, materials and supplies for its 50-plus child development centers and facilities in Kern and San Joaquin counties. Staff expects aggregate expenditures will exceed \$200,000 with each of the preferred vendors before the end of the fiscal year (February 28, 2018). Although the planned expenditures are within the limits of the approved budgets for the programs, staff is requesting Board approval to increase the aggregate expenditures up to \$360,000 for Kaplan Early Learning Company and up to \$320,000 for Lakeshore Learning Materials.

Motion was made and seconded to approve the Increase of the Aggregate Procurement Limit for Kaplan Early Learning Company and Lakeshore Equipment Company. Carried by unanimous vote. (Plane/Henderson)

V. Committee Reports

- a. Program Review & Evaluation Committee Report – Ralph Martinez, Director of Community Development – **Action Item**
 - i. Minutes of November 8, 2017
 - ii. Program Reports
 - 1. October 2017 Program and Division Reports
 - 2. Application Status Report and Funding Requests
 - 3. October 2017 Head Start / State Child Development May Enrollment Update and Meals Report
 - 4. October 2017 Outreach & Advocacy Report

Ralph Martinez provided the PRE Committee Report and included highlights for the month of October, which included: VITA Program Manager, Sandi Truman, was selected by the IRS to be part of a Volunteer Retention Summit Group; Assemblyman Rudy Salas participated in the Shafter Youth Center Harvest Festival for the Community; Friendship House hosted a Ribbon Cutting Ceremony to commemorate the completion of the Reading Oasis; and the Food Bank distributed food at the Veterans Stand Down event.

Two Funding Requests were awarded in the month of October: \$84,815 from the U.S. Department of Treasury for the VITA Program, and \$25,000 from Wells Fargo for the Friendship House and Shafter Youth Center PREP Works Program. One funding request was presented at the PRE Committee Meeting for Bank of the West in the amount of \$75,000 for a three-year grant to support the Small Business Development Initiative (\$25,000 per year). The intent of the grant is to hire a part-time program coordinator to provide training modules and support to participants. Another two funding requests were included in the Budget & Finance Committee Agenda; however, the Committee did not meet quorum and the funding requests were not reported on. Of the two requests, one is for the USDA Community Food Projects in the amount of \$400,000 for a 4-year period to be used to build the Food Bank's resources and capacity to respond to a man-made crisis or natural disaster at the local level. The last funding request was to Hershey Company & Save Mart in the amount of \$5,000 to support food bank operations in Kern County & Fresno. If awarded, the CAPK Food Bank will receive \$2,500 for general operating support.

ERSEA reports that 100% enrollment was achieved for all programs in Kern, San Joaquin and the Partnerships and three centers achieved 100% attendance in the month of October with the average daily attendance program wide at 96%. The Disability enrollment is low at 4% and staff is looking at ways to resolve the issue.

Curtis Floyd asked Ralph to provide further explanation regarding the Bank of the West funding request. Ralph stressed that the grant is not intended to loan money to businesses, the purpose of the grant is to provide Training & Technical Assistance to small businesses in the community, which can include providing workshops & seminars, accounting help, software, marketing and other services that provide capacity building opportunities.

Ralph reported that the Community Outreach Division has been successful with increasing social media followers and actively posts information about upcoming events, and the Thank You Thursday posts to recognize donors, etc. The date of the 2018 Humanitarian Awards event is April 19, 2018 and will take place at Friendship House. A planning committee is being assembled and will begin meeting in January.

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

- b. Budget & Finance Committee Report – Christine Anami, Chief Financial Officer – **Action Item**
 - i. Application Status Report and Funding Requests
 - ii. Kern Head Start and Early Head Start Budget to Actual for the Period Ending September 30, 2017
 - iii. San Joaquin Head Start and Early Head Start Budget to Actual Reports for the Period Ending September 30, 2017
 - iv. Early Head Start Child Care Partnerships Budget to Actual Report for the Period Ended August 31, 2017 Interim Year-End Report

- v. Early Head Start Child Care Partnerships Budget to Actual Report for the Period Ended September 30, 2017
- vi. Head Start Federal Financial Reports
- vii. Community Services Block Grant (CSBG Contract 18F-5015) Budget
- viii. Discretionary Fund Update
- ix. Financial Statements, October 2017

Christine Anami introduced Jon Parnell as the new Deputy CFO and reminded the Board that effective March 1, 2018, Jon will take over the CFO responsibilities upon her retirement.

Chris reported the Committee did not meet in November due to a lack of quorum. Staff requests approval for three action items noted above, numbers 1, 7 and 9:

- Application Status Reports and the three Funding Requests that Ralph Martinez reported on during the PRE Committee Report.
- The Budget for the 2018 Community Services Block Grant (CSBG). Chris Anami reported the Resolution to accept the 2018 CSBG Contract was approved by the Board in September. At that time, the budget had not been finalized to support CAPK's allocation of approximately \$1.5 million, which is a decrease of \$13,000 from the 2017 Contract. For 2018, it is estimated CAPK will use 30% of CSBG to cover general administrative costs and the remaining 70% will cover the programs such as Food Bank, VITA, MCAP, 211 and the Youth Centers that have anticipated funding gaps.
- October 2017 Financial Statements. Chris reports that CAPK continues to maintain the required net asset amount to meet the conditions for Wells Fargo and Rabobank, which is \$10.5 million. For eight months of the fiscal year, the Indirect Fund has earned \$361,000 of discretionary funds. It is anticipated by the end of the fiscal year, that number will approach \$500,000.

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

VI. Advisory Board Reports

- a. Head Start Policy Council Report – Enrique Salazar, Jr. Policy Council Representative - **Action Item**
 - i. Minutes of October 26, 2017
 - ii. Minutes of November 16, 2017 (handout)

Enrique Salazar, Jr. provided the Policy Council report for the months of October and November 2017. In October, the Policy Council approved the continued funding for Head Start and Early Head Start Kern Grant. In November 2017-2018 the Policy Council elected new executive officers and members of the sub-committees. In addition, Sharif Hassan was elected to represent the Policy Council on the CAPK Board of Directors, effective in January 2018.

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

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

Ralph Martinez provided a verbal report and said the Mixer and More event held in October was a great event and well attended. Net proceeds were in excess of \$13,000, which is \$4,000 more

than the previous year. Friendship House also hosted a grand opening event for the new Reading Room sponsored by the Kiwanis Club. The Realignment for Success Program completed the second session and there were 9 individuals that successfully completed the Aggression Replacement Training. These young adults were so appreciative of the program and expressed how it has made such a positive impact on their lives.

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

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

a. 2018 Board of Directors & Standing Committee Meeting Calendar

Jeremy Tobias presented the proposed 2018 Board of Directors & Standing Committee Meeting Calendar for approval.

b. Job Description for the Director of Human Resources

Jeremy Tobias reported that Michele Nowell resigned her position as Director of Human Resources, effective November 27, 2017 and presented the proposed Job Description for the new Director of Human Resources. Recruitment is underway, and it is expected that interviews will begin after the first of the year and Jeremy will ask Garth to appoint a special board committee to participate in the interview process.

c. Update on Board of Director iPad project.

Jeremy Tobias provided a report regarding the iPad purchase for Board Member's use during Board Meetings and Committee Meetings. Following Board comments from the September meeting, staff requested additional bids on the larger size iPads and has authorized the purchase the larger iPads. It is expected that the iPads will be available for use in January 2018.

Jeremy also thanked the Board for their service in 2017 and provided each member with a CAPK logo shirt and name badge.

Jeremy reported that staff has been recruiting for the vacant Private Sector board seat. Applications are being received and it is expected that Chairman Corrigan will appoint a special committee to work with staff to review the applications and conduct interviews, with the intent that the committee will have a recommendation for the full Board at the January meeting.

Motion was made and seconded to approve items A and B of the Chief Executive Officer's Report. Carried by unanimous vote. (Plane/Ochoa).

VIII. Board Member Comments

Yolanda Ochoa reported that she visited a WIC office on North Chester and said that staff was so happy to receive visits and Yolanda encouraged other Board Members to visit the centers.

IX. Closed Session

No items scheduled for closed session.

X. Closed Session Report

XI. Next Scheduled Meeting

Board of Directors Meeting
Wednesday, January 31, 2018
12:00 p.m.
5005 Business Park North
Bakersfield, CA 93309

XII. Adjournment

The meeting adjourned at 1:09 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN
BOARD OF DIRECTORS SPECIAL MEETING

5005 Business Park North, Bakersfield, CA
December 6, 2017
12:00pm

MEETING MINUTES

I. Call to Order

Garth Corrigan called the special meeting to order at 12:08 pm at the Community Action Partnership of Kern Administrative Building, 5005 Business Park North, Bakersfield, CA.

Roll Call was taken with a quorum present:

Present: Garth Corrigan, Fred Plane, Janea Benton, Janea Benton, Jimmie Childress, Lorena Fernandez (arrived at 12:15 pm), Craig Henderson, Mike Maggard, Yolanda Ochoa, Marian Panos, Ana Vigil, and new Policy Council Representative, Sharif Hassan

Absent: Curtis Floyd, Warren Peterson, Guadalupe Perez

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

II. Head Start & State Child Development – Board of Directors Governance Training

a. Training provided by Jerry Meade, PDM Administrator

Jerry Meade introduced Janelle Gonzalez, Program Governance Coordinator, who provided an overview of the Head Start Act and distributed copies of the Act for each Board Member in attendance.

Jerry Meade presented the following information from the Office of Head Start (OHS) with the Board:

- Defined the In-Kind (Non-Federal Share) donations
- Reviewed the OHS Class Field Guide for FY 2018
- Discussed content from the training series manuals for Focus Area One and Two Monitoring Protocol

VII. Next Scheduled Meeting

Board of Directors Meeting
Wednesday, January 31, 2018
12:00 p.m.
5005 Business Park North
Bakersfield, CA 93309

VIII. Adjournment

The meeting adjourned at 1:04 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors
From: Jeremy T. Tobias, Chief Executive Officer
Date: January 31, 2018
Subject: Agenda Item VI(a): Pension Plan - Board Resolution – Action Item

During the November 22, 2017 Board meeting, the Board Resolution #2017-14 was signed to reflect the Date of Discontinuance for January 01, 2018; however, due to a slight delay in the review of the plan documents and the Charles Schwab contract, the Date of Discontinuance is changed to February 15, 2018.

We are to obtain the following board resolution to reflect the revised date of February 15, 2018:

- 1.) A Resolution of the Board of Directors of the Community Action Partnership of Kern approving the Transfer of Assets from CAPK's 401(a) Plan to Charles Schwab Trust Company – revised date to reflect February 15, 2018.

For reference, enclosed is the prior board resolution signed at the November 22, 2017 board meeting.

Recommendation:

Recommendation to approve the above listed resolution for the pension plan.

Attachments:
Resolution #2018-01

RESOLUTION # 2018-01

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Transfer of Assets from CAPK's 401(a) Plan To Charles Schwab Trust Company

The Board of Directors of the Community Action Partnership of Kern (the Employer) met on January 31, 2018 and decided to terminate their Defined Contribution Plan Contract with Mutual of America (Contract Number 058-125) effective February 15, 2018

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Defined 401(a) Contribution Plan Contract with Mutual of America is to be terminated.
2. The Date of Discontinuance is to be February 15, 2018.
3. All assets held under the Contract are to be transferred to Charles Schwab Trust Company.
4. The Community Action Partnership of Kern Defined Contribution Plan Trust has been established with the following individual(s) designated as Trustees: Jeremy T. Tobias, Chief Executive Officer.
5. Jeremy T. Tobias, and agents of the Employer are hereby authorized and directed to take such further action as may be necessary, appropriate or advisable to effectuate the foregoing resolution.

The undersigned Chairman of the Board hereby certifies that the forgoing resolution was duly adopted by the Board of Directors at the meeting noted above.

Garth Corrigan, Chair
CAPK Board of Directors

Date

COMMUNITY ACTION PARTNERSHIP OF KERN MEMORANDUM

To: Board of Directors



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

Subject: Agenda Item VI(b): Resolution to approve *Budget Revision for the Head Start/Early Head Start Program* – **Action Item**

Date: January 31, 2018

Year-end savings of approximately \$650,000 are projected due to a surplus in the Personnel and Supplies cost categories in the Head Start and Early Head Start program budgets. Included in the savings is the unexpected increase in California Department of Education funding, which occurred after the annual budgets were prepared.

The projected year-end savings will be earmarked for the purchase of equipment and the remaining funds will go towards the acquisition and renovation of a child development facility.

The budget revision will allow for the replacement of equipment which includes Central Kitchen food delivery vans, a Central Kitchen convection oven, program vehicles, and a maintenance utility vehicle totaling \$191,000.

Recommendation

Staff recommends the Board of Directors approve, with resolution, the Budget Revision for the Head Start/Early Head Start Program.

Attachments:

Head Start/Early Head Start Budget Revision

Resolution Number 2018-02 approving Budget Revision for the Head Start/Early Head Start Program

**Head Start and Early Head Start Kern
Budget Revision Program/Budget Narrative**

REVISED BUDGET

Head Start Program Operations	Revised	Approved budget	Change	Revised budget
Personnel	10,569,007		(500,000)	10,069,007
Fringe Benefits	3,187,775		-	3,187,775
Travel	-		-	-
Equipment	-		134,000	134,000
Supplies	1,029,470		-	1,029,470
Contractual	47,110		-	47,110
Construction (facility acquire & reno)	-		378,182	378,182
Other	3,624,954		-	3,624,954
Indirect	1,779,092		(12,182)	1,766,910
TOTAL	20,237,408		0	20,237,408

Early Head Start Program Operations	Revised	Approved budget	Change	Revised budget
Personnel	2,149,045		(120,000)	2,029,045
Fringe Benefits	644,713		-	644,713
Travel	-		-	-
Equipment	-		57,000	57,000
Supplies	373,296		(57,000)	316,296
Contractual	23,390		-	23,390
Construction (facility acquire and reno)	-		-	-
Other	440,664		125,182	565,846
Indirect	358,386		(5,182)	353,204
TOTAL	3,989,494		0	3,989,494

EQUIPMENT DETAIL:

	HS	EHS
Replacement food delivery vans 4 @ \$27,000	\$ 81,000	\$ 27,000
Replacement program vehicles 2 @ \$30,000	\$ 30,000	\$ 30,000
Convection oven for Kitchen - 1 @ \$8,000	\$ 8,000	-
Skip loader for M&O - 1 @ \$15,000	\$ 15,000	-
	\$ 134,000	\$ 57,000

RESOLUTION # 2018-02

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Budget Revision for the Head Start/Early Head Start Program

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

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

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

WHEREAS, the Head Start/Early Head Start Program, Grant # 09CH9142, has requested a Budget Revision for the 2017-2018 budget year; and

WHEREAS, the Office of Head Start requires that an authorized signatory be named for the Head Start/Early Head Start Budget Revision; 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 Head Start/Early Head Start Budget Revision; and

NOW, THEREFORE, be it resolved that the CAPK Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer or Yolanda Gonzales, Director of Head Start/Early Head Start, to act on the behalf of the Board as CAPK’s representative signatory with regards to the submission of the Head Start/Early Head Start, Grant # 09CH9142, Budget Revision.

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

Garth Corrigan, Chair
CAPK Board of Directors

Date

COMMUNITY ACTION PARTNERSHIP OF KERN MEMORANDUM

To: Board of Directors
From: Jeremy T. Tobias, Chief Executive Officer
Date: January 31, 2018
Subject: *Agenda Item VI(c): Appointment of Private Sector Board Seat – Action Item*

Following resignation of former Board Member Jim Camp in August of 2017, staff recruited candidates to fill the vacant Private Sector seat. A total of four applications were received and Chairman Garth Corrigan appointed a special committee to review the applications and conduct interviews.

Upon completion of interviews of all four applicants, the special committee will bring their recommendation to the Board for approval.

COMMUNITY ACTION PARTNERSHIP OF KERN
BOARD OF DIRECTORS
EXECUTIVE COMMITTEE MEETING
5005 Business Park North
December 13, 2017
12:00 p.m.

1. **Call to Order**

Garth Corrigan 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: Garth Corrigan, Fred Plane, Warren Peterson and Ana Vigil (arrived at 12:02 pm)

Absent: Curtis Floyd and Yolanda Ochoa

Others Present: Jeremy Tobias, Chief Executive Officer, Christine Anami, Chief Financial Officer; Ralph Martinez, Director of Community Development; Carmen Segovia, Director of Health and Nutrition; Pritika Ram, Director of Administration; and other CAPK staff.

3. **Approval of Agenda**

Motion was made and seconded to approve the Executive Committee Meeting Agenda, with the inclusion of Agenda Item Number 6f, San Joaquin Early Head Start Self-Assessment Report, for December 13, 2017. Carried by unanimous vote. (Peterson/Plane)

4. **Public Forum:**

No one addressed the Committee.

5. **Special Presentations**

No presentations were made.

6. **New Business**

- a. Resolution to approve the submission of an application for 2017-2018 California State Preschool Program Expansion Funds Request – Emily Gonzalez Demont, Assistant Director of Grants Management – **Action Item**

The California Department of Education recently made available expansion funding for the California State Preschool Program (CSPP), which provides full-day center-based services for preschool-aged children of families needing childcare to work, attend school or obtain job training. Staff is requesting Executive Committee approval, with Resolution, to apply for \$911,923 of CSPP expansion funding to support an expanded day for 184 children throughout Kern County. Jeremy Tobias added that funds are in addition to the existing CSPP contract and will meet the needs of parents that require additional childcare hours.

Motion was made and seconded to approve Resolution Number 2017-17 Approving the Submission of the 2017-2018 California State Preschool Program (CSPP) Expansion Funds Request Application. Carried by unanimous vote. (Plane/Vigil).

- b. Resolution to submit non-federal share waiver request for San Joaquin County Early Head Start for the 2017-2018 funding year – Donna Holland, Fiscal Administrator – **Action Item**

Donna Holland reported that the Head Start and State Child Development Division is near the end of its third year of implementing the San Joaquin County Early Head Start program. Having reached full enrollment 6 months into the third year, staff is now able to fully engage parents to volunteer time for non-federal share purposes and those efforts have contributed to a significant improvement over the prior budget year. Continued effort in this area will build capacity to expand opportunities for volunteers to support the San Joaquin County EHS program to reach its non-federal share expectation. Staff recommends the Executive Committee approve with Resolution, the San Joaquin County Early Head Start request to submit a waiver of non-federal share in the amount of \$473,451 for the 2017-2018 funding period.

Motion was made and seconded to approve Resolution Number 2017-18 approving the submission of the San Joaquin County Early Head Start Non-Federal Share Waiver Request for the 2017-2018 Funding Year. Carried by unanimous vote. (Plane/Peterson).

- c. Funding Request – One Key Question Project, March of Dimes – Carmen Segovia, Director of Health & Nutrition & Katherine Campos, WIC Regional Breast Feeding Liaison – **Action Item**

Carmen Segovia introduced Katherine Campos who presented the Funding Request for WIC to apply for up to \$50,000 from the March of Dimes. The goal is to implement a program to encourage women in Kern County to space pregnancies at least 18 months apart to decrease incidence of pre-term and late-term deliveries. Specific and measurable outcomes will be tracked during the funding period and data reports will be available via the Regional Breastfeeding Liaison / CAPK WIC. Carmen Segovia added that Kern County was targeted for this program.

Motion was made and seconded to approve the Funding Request for the One Key Question Project, March of Dimes. Carried by unanimous vote. (Plane/Vigil).

- d. Head Start and Early Head Start Budget to Actual Reports – Donna Holland, Fiscal Manager – **Info Item**

- Kern Head Start & Early Head Start Budget to Actual for the Period Ended November 30, 2017

Donna Holland reported that Kern Head Start & Early Head Start for Kern is 9 months into the budget period. Base Funds are on track for this point of the budget period. For Training & Technical Assistance Funds, travel costs were underestimated and expenditures in the Supplies and Contractual categories will be decreased to compensate. Non-Federal Share is at 84% and exceeds the target for this point in the budget period.

- San Joaquin Early Head Start Budget to Actual for the Period Ended November 30, 2017

Emily Gonzalez Demont reported that San Joaquin Early Head Start is 10 months (83%) into the budget period. Base Funds and Training & Technical Assistance Funds are on track for this point in the budget period. Staff estimates that the actual Non-Federal Share will be at 56% of

budget and a request to waive the Non-Federal Share requirement for this period will be submitted to the Office of Head Start, per the approval from the Executive Committee for Agenda Item Number 6b.

- Early Head Start Child Care Partnerships Budget to Actual for the Period Ended November 30, 2017

Emily Gonzalez Demont reported that the Early Head Start Child Care Partnerships is 3 months (25%) into the budget period. \$12,883 in Carryover Base Funds were obligated in the prior budget period. All other expenditures are on track for this point in the budget period. Staff will submit a request to the Office of Head Start to carry over approximately \$173,147 in unexpended funds from the prior year. Training & Technical Assistance costs are incurred as needed and are on track for this point in the budget period. Staff estimates the Non-Federal Share will meet or exceed 25% of budget once documentation is recorded.

e. Chief Financial Officer Report – Christine Anami, Chief Financial Officer

- Discretionary Fund Update – **Info Item**

Chris Anami provided an update for the Discretionary Fund, and noted a significant transaction in November, which decreased the availability of cash, due to the payment of property taxes, which represents the semi-annual payment. A \$1,000 donation was received from the Wonderful Company and credited to the Discretionary Fund. An unusual expense that occurred related to the Pension Plan, for reinstatement of contributions forfeited in error for 4 employees from a prior period. Mutual of America discovered the error and the funds were reinstated to the employees.

- Financial Report, November 2017 – **Action Item**

Chris Anami provided a summary on the usage of the line of credit (page C1). Cash flow has increased significantly over the prior year and there has not been the need to borrow from the line of credit. The latest draw for \$450,000 for one day was at a cost of \$64. The interest rate is increasing, but overall, we have not incurred as many fees as in past years, largely due to the Indirect Fund Balance.

Chris reviewed the Analysis of Cash (page D1) and called attention to the Indirect Fund Balance, which is \$879,636, which is the reason we did not have to borrow as much money on the line of credit. We have not had that in the past, and the dependency on line of credit has come down significantly. The line of credit comes up for renewal in January. Jeremy Tobias said that if the balance continues to grow, at some point in the future, we will have enough funds to sustain the Agency without the need for the line of credit.

Fred Plane asked Chris to explain the negative balance for Energy. Chris replied that Energy is typically a 12-13-month contract, but we are now 20 months in. We are limited in terms of the cash that can be advanced. An advance was recently submitted for the 2018 contract for approximately \$500,000 and with the receipt of reimbursement, we expect the numbers will be in the positive. It is typical to see a negative cash flow for the Energy program as we cannot request reimbursement until a house is completed and inspected. Often, there is a 3-4-month

lag in time before we can submit for reimbursement. There is a current overlap of LIHEAP contracts, and they are not ending when they should, and it compounds the problem.

Page E1 contains a detailed summary of the use of the Agency Mastercard accounts. The usage report is a requirement under the Head Start Contract to provide a detailed summary.

The Overall Agency Financial Statement (page H1), includes the total net assets, which is \$10.8 million. It is a requirement that we maintain a minimum balance of \$10.5 million to remain in compliance with our financing. We have never had an issue where we did not meet that requirement.

Chris reported that the Indirect Revenue is \$555,561 (page I1) and hopes that we will continue at this level until the end of this fiscal year. If we continue at this rate, \$1 million in unrestricted funds will be available. The fund is producing \$500,000 in excess revenue and Chris emphasized that it was a good decision for the Agency to adopt the 10%.

Motion was made and seconded to approve the Financial Report for November 2017. Carried by unanimous vote. (Vigil/Peterson).

- f. San Joaquin Early Head Start Self-Assessment Report – Emily Gonzalez Demont, Assistant Director of Grants Management – **Action Item**

The Office of Head Start requires that grantees conduct an annual self-assessment and as a result, the San Joaquin Early Head Start Self-Assessment was conducted in February 2017. Several monitoring instruments were used which resulted in three program findings. All findings have been addressed and corrected. Staff recommends the Executive Committee approve the San Joaquin Early Head Start Self-Assessment Report.

Motion was made and seconded to approve the San Joaquin Early Head Start Self-Assessment Report. Carried by unanimous vote. (Plane/Peterson).

7. **Committee Member Comments**

No comments were made.

8. **Closed Session**

No session was held.

9. **Next Scheduled Meeting**


Executive Committee Meeting
Wednesday, July 18, 2018
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

10. **Adjournment**

The meeting adjourned at 12:38 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors


From: Emily Gonzalez Demont, Assistant Director of Grants Management

Date: December 13, 2017

Subject: *Agenda Item 6a:* Resolution to approve submission of an application for 2017-2018 California State Preschool Program Expansion Funds – **Action Item**

The California Department of Education has recently made available expansion funding for the California State Preschool Program (CSPP). Community Action Partnership of Kern (CAPK) uses CSPP funds to provide full-day center-based services for preschool-aged children of families needing child care in order to work, attend school, or obtain job-training. The Head Start and State Child Development Division is requesting approval from the Board to apply for expansion of CSPP funding.

The application would include a request for \$911,923 to support an expanded day for 184 children throughout Kern County. These children are currently receiving services at one of four child development centers (nine classrooms) that currently operate in a priority zip code set by the State's Local Planning Council priorities. Additionally, the funding will support personnel, facility, and supply costs associated with our traditional Full-Day/Part-Year program option.

Recommendation

Staff recommends the Executive Committee of the Board of Directors approve, with resolution, the submission of an application for California State Preschool Program Expansion Funds in the amount of \$911,923.

Attachments:

Resolution Number 2017-17 approving application for 2017-2018 California State Preschool Program Expansion Funds

RESOLUTION # 2017-17

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Submission of the 2017-2018 California State Preschool Program (CSPP) Expansion Funds Request Application

The Executive Committee, on behalf of the Board of Directors, of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on December 13, 2017, 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 California Department of Education has offered expansion dollars for the 2017-2018 Contract for State Preschool (CSPP); and

WHEREAS, the California Department of Education requires that an authorized signatory be named for the 2017-2018 contract for State Preschool (CSPP); 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 CSPP Contract.

APPROVED by a majority vote of the Executive Committee of Community Action Partnership of Kern, this 13th day of December 2017.

Garth Corrigan, Chair
CAPK Board of Directors

Date

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Board of Directors



From: Donna Holland, Fiscal Administrator

Date: December 13, 2017

Subject: *Agenda Item 6b:* Resolution to submit non-federal share waiver request for San Joaquin County Early Head Start for the 2017-2018 funding year – **Action Item**

The Head Start and State Child Development Division is nearing the end of its third year of implementing the San Joaquin County EHS program. The program reached full enrollment for the first time 6 months into this third year. Even though there were delays in opening our final centers, we are now able to fully engage our parents in volunteering time for non-federal share purposes. We also incorporated an ongoing volunteer program with San Joaquin County WorkNet, fully implemented Ready Rosie to capture volunteer hours as families are working individually with their children as related to the curriculum, and provided ongoing training to staff on documenting all non-federal share opportunities throughout the program. These efforts have significantly improved non-federal share for the current budget period.

The Head Start and State Child Development Division will continue to build its capacity to expand opportunities for volunteers to support the San Joaquin County EHS program to reach its non-federal share expectation. In the prior budget year, we received approval to waive \$1,049,000 of our non-federal share. For the current budget period, we are significantly closer with a request to waive \$473,451 for the 2017-2018 funding period.

Recommendation:

Staff recommends that the Board of Directors approve the San Joaquin County Early Head Start request to submit a waiver of non-federal share for the 2017-2018 funding year.

Attachment:

Resolution #2017-18 approving the request to submit non-federal share waiver for San Joaquin County Early Head Start for the 2017-2018 funding year.

RESOLUTION # 2017-18

A Resolution of the Board of Directors of the Community Action Partnership of Kern Approving the Submission the San Joaquin County Early Head Start Non- Federal Share Waiver Request for the 2017-2018 Funding Year

The Executive Committee, on behalf of the Board of Directors, of Community Action Partnership of Kern located at 5005 Business Park North, Bakersfield, CA 93309, met on December 13, 2017, 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 San Joaquin County Early Head Start program to submit a non-federal share waiver request for the Early Head Start San Joaquin for the 2017-2018 funding year; and

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

NOW, THEREFORE, be it resolved that the Executive Committee of the Board of Directors hereby authorizes Jeremy T. Tobias, Chief Executive Officer and Yolanda Gonzales, Director of Head Start / State Child Development, to act on behalf of the Board as CAPK’s representative signatory with regard to the submission of the non-federal share waiver request for the Early Head Start San Joaquin for the 2017-2018 funding year.

APPROVED by a majority vote of the Executive Committee of Community Action Partnership of Kern, this 13th day of December 2017.

Garth Corrigan, Chair
CAPK Board of Directors

Date

Community Action Partnership of Kern Funding Request Profile

Source of Funds: March of Dimes

CFDA # N/A

Project Name: One Key Question Kern

Division Director: Carmen Segovia

Funder Name: March of Dimes-California

Grant Program Name: WIC

Program Manager:

☒ **New Funding**

☐ **Re-Application**

Funding Period: 2/1/2018-1/31/2019

A. Narrative description of funding request, including goals:

CAPK WIC is applying for up to \$50,000 from the March of Dimes to encourage women in Kern County to space pregnancies at least 18 months apart to decrease incidence of preterm and late-term deliveries. WIC staff will integrate the One Key Question into WIC Nutrition Assistant's face-to-face time with participants.

The One Key Question Project will provide CAPK WIC with the ability to screen pregnant mothers or new mothers for future pregnancy intention using the question "Would you like to become pregnant in the next year?". WIC Staff will then refer the mother to reproductive health services depending on their answer. WIC staff will also assist integration of the One Key Question into the health provider office training that the Regional Breastfeeding Liaison provides to Health Care Providers including OB and Pediatrics.

March of Dimes will train selected CAPK WIC employees on the One Key Question program using the "train the trainer" method. The selected employees will then train the rest of WIC staff during monthly HUB/staff meetings.

One of the main goals is to decrease unwanted pregnancy, especially within the first 18 months post-delivery of the last child. Another as specified above is to decrease incidence of preterm and late-term deliveries. Specific and measurable outcomes such as knowledge change, behavior change, and change in birth outcome will be tracked during the funding period and data reports will be available via the Regional Breastfeeding Liaison/ CAPK WIC.

B. Use of Funds:

Wages and benefits for the Regional Breastfeeding Liaison at approximately .25 FTE of the Regional Breastfeeding Liaison position, general office supplies, participant incentives, consultant fees, mileage, and space costs.

C. Approvals:

1. Carmen Segovia 12-6-17
Division Director Date

3. Christine Anami 12/6/17
Chief Financial Officer Date

2. Ruth H. H. H. 12-6-17
Director of Community Development Date

4. J. T. H. 12/6/17
Chief Executive Officer Date

D. Board:

☐ Executive Committee
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Executive Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 6d:* Kern Head Start and Early Head Start
Budget to Actual Report for the Period Ended November 30, 2017 – Info Item

Date: December 13, 2017

The following are highlights of the Head Start/Early Head Start Budget to Actual Report for the period March 1, 2017 through November 30, 2017. Nine months (75%) of the 12-month budget period have elapsed.

Base Funds

- **Head Start** expenditures are on track for this point in the budget period.
- **Early Head Start Personnel** costs are lower than the percentage of the year elapsed, primarily because (1) California Department of Education General Child Care revenues have been higher than average, which has decreased the year-to-date cost to Early Head Start, and (2) normal turnover and vacancies. Staff continue to monitor these cost categories for savings.
- **Supplies** are purchased as needed throughout the year, rather than monthly.
- **Contractual** expenditures take place as needed throughout the year, rather than monthly.
- In the **Other** category, costs such as equipment and facility repair and maintenance are incurred as needed throughout the year, rather than monthly.

Training & Technical Assistance Funds

- Budgeted **Travel** costs for **Head Start** were underestimated. Expenditures in the **Supplies** and **Contractual** categories will be decreased to compensate.
- Additional funds to supplement **Head Start** training expenses in the **Other** category are budgeted in the base grant.
- Budgeted **Other** costs for **Early Head Start** were underestimated. Expenditures in the **Supplies** and **Contractual** categories will be decreased to compensate.
- The overall costs charged to Training and Technical assistance will not exceed the grant amounts.

Duration Grant

CAPK received approval to carry over Duration start-up funds that were awarded late in the prior budget period. The funds are being used for the purchase of supplies, maintenance and repair of three additional classrooms, and playground shade and surface at two new locations. Completion of these projects are in progress.

- Renovations of one additional classroom at the Taft center were completed, and services began Monday, December 4;
- Renovations of the two-classroom Broadway (Wasco) center are nearing completion.

Costs originally budgeted under the **Equipment** category will be recorded in the **Other** category.

Non-Federal Share

At the time this report was prepared, tabulation of Non-Federal Share documentation for the month of November had not been completed. Total Non-Federal Share through the month of October is at 84%, which already exceeds the target for this point in the budget period.

Prepared 12/05/2017

TRAINING & TECHNICAL ASSISTANCE

DURATION GRANT CARRYOVER (FORMERLY "START-UP")

HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE

Budget reflects Notice of Award #09CH9142-04-03

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	OVER 90
Bank of America	12,304				
Lowe's	2,852				
Save Mart	2,355	335	77		
Smart & Final	255				
Chevron & Texaco Business Card					
Home Depot	17,767	335	77	0	0

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Executive Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 6d:* San Joaquin Early Head Start
Budget to Actual Report for the Period Ended November 30, 2017 – Info
Item

Date: December 13, 2017

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2017 through November 30, 2017. Ten months (83%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are on track for this point in the budget period.

- Costs of **Travel** associated with monthly support are currently less than budgeted.
- **Supplies** and **Other** costs are incurred as needed, rather than by the month.
- Costs of **Contractual** services include an allocated portion of legal fees for the pension conversion.

Training & Technical Assistance Funds

- Costs of **Travel** associated with training are on track for this point in the budget period.
- **Supplies** and **Contractual** services are purchased as needed, rather than evenly throughout the year.
- Budgeted **Other** costs were underestimated. Expenditures in the **Supplies** category are being decreased to compensate. The overall costs charged to Early Head Start Training and Technical assistance will not exceed the grant amount.

Non-Federal Share

At the time this report was prepared, tabulation of Non-Federal Share documentation for the month of November had not been completed. Staff estimate the actual Non-Federal Share will be 56% of budget. A request to waive the Non-Federal Share requirement for this budget period will be submitted to Office of Head Start subject to Board of Directors approval.

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

Budget Period: February 1, 2017 - January 31, 2018
Report Period: February 1, 2017 - November 30, 2017
Month 10 of 12 (83%)

Prepared 12/05/2017

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,096,112	2,358,616	737,496	76%	24%
FRINGE BENEFITS	770,067	606,523	163,544	79%	21%
TRAVEL	20,232	10,210	10,022	50%	50%
EQUIPMENT	0	0	0		
SUPPLIES	142,025	129,346	12,679	91%	9%
CONTRACTUAL	5,000	6,331	(1,331)	127%	-27%
CONSTRUCTION	0	0	0		
OTHER	531,545	498,400	33,145	94%	6%
INDIRECT	481,326	363,117	118,209	75%	25%
TOTAL	5,046,307	3,972,544	1,073,763	79%	21%

TRAINING & TECHNICAL ASSISTANCE FUNDS

TRAVEL	14,475	12,480	1,995	86%	14%
SUPPLIES	16,404	1,231	15,173	8%	92%
CONTRACTUAL	19,823	11,093	8,730	56%	44%
OTHER	23,005	26,657	(3,652)	116%	-16%
INDIRECT	8,190	5,146	3,044	63%	37%
TOTAL	81,897	56,607	25,290	69%	31%

GRAND TOTAL EHS FEDERAL FUNDS	5,128,204	4,029,150	1,099,054	79%	21%
--------------------------------------	------------------	------------------	------------------	------------	------------

NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,282,051	688,980	593,071	54%	46%
TOTAL NON-FEDERAL FUNDS	1,282,051	688,980	593,071	54%	46%

Non-Federal Share reported through 10/31/2017.

Centralized Administrative Cost	7.8%
Program Administrative Cost	1.6%
Total Administrative Cost	9.4%

Budget reflects Notice of Award #09CH010071-03-02

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2017

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Executive Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 6d:* Early Head Start Child Care Partnerships
Budget to Actual Report for the Period Ended November 30, 2017 – Info Item

Date: December 13, 2017

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2017 through November 30, 2017. Three months (25%) of the 12-month budget period have elapsed.

Base Funds

\$12,883 in Carryover Funds were obligated in the prior budget period, but the supplies were received after August 31, 2017. With the request to carry over funds not yet submitted, the costs were recognized in the base grant.

All other expenditures are on track for this point in the budget period.

Carryover Funds

After closing out the budget period ended August 31, 2017, CAPK staff will submit a request to Office of Head Start to carry over approximately \$173,147 in unexpended funds from the prior year.

Training & Technical Assistance (T&TA)

Training & technical assistance costs are incurred as needed, rather than evenly throughout the year. Overall, the expenditures are on track for this point in the budget period.

After closing out the budget period ended August 31, 2017, CAPK staff will submit a request to Office of Head Start to carry over approximately \$4,391 in unexpended funds from the prior year.

Non-Federal Share

At the time this report was prepared, Non-Federal Share documentation for the month of November had not yet been received from the child care partners. Staff expect the actual Non-Federal Share to meet or exceed 25% of the budget once the documentation has been recorded.

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

Budget Period: September 1, 2017 - August 31, 2018
Report Period: September 1, 2017 - November 30, 2017
Month 3 of 12 (25%)

Prepared 12/05/2017

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	120,354	26,976	93,378	22%	78%
FRINGE BENEFITS	32,245	7,533	24,712	23%	77%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	1,000	13,879	(12,879)	1388%	-1288%
CONTRACTUAL	461,870	116,536	345,334	25%	75%
CONSTRUCTION	0	0	0		
OTHER	12,662	4,097	8,565	32%	68%
INDIRECT	62,806	16,894	45,912	27%	73%
TOTAL BASE FUNDING	690,937	185,915	505,022	27%	73%

CARRYOVER FUNDS (Federal approval is pending)	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
EQUIPMENT	0	0	0		
SUPPLIES	0	0	0		
CONTRACTUAL	0	0	0		
OTHER	0	0	0		
INDIRECT	0	0	0		
TOTAL CARRYOVER FUNDING	0	0	0		

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	0	5,294	0%	100%
SUPPLIES	3,506	0	3,506	0%	100%
OTHER	6,473	3,305	3,168	51%	49%
INDIRECT	1,527	330	1,197	22%	78%
TOTAL TRAINING & TECHNICAL ASSISTANCE	16,800	3,635	13,165	22%	78%

GRAND TOTAL FEDERAL FUNDS	707,737	189,551	518,186	27%	73%
----------------------------------	----------------	----------------	----------------	------------	------------

NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	176,934	32,978	143,956	19%	81%
TOTAL NON-FEDERAL FUNDS	176,934	32,978	143,956	19%	81%

Non-Federal Share reported through 10/31/2017.

Centralized Administrative Cost	7.7%
Program Administrative Cost	1.5%
Total Administrative Cost	9.3%

Budget reflects Notice of Award #09HP0036-03-00.

Actual expenditures include posted expenditures and estimated adjustments through 11/30/2017.

**COMMUNITY ACTION PARTNERSHIP OF KERN
DISCRETIONARY AND FUND RAISING FUNDS
FOR THE MONTH ENDED NOVEMBER 30, 2017**

	03/01/17- 10/31/17	11/01/17- 11/30/17	TOTAL
BEGINNING BALANCE (NOTE 1)	421,511.41		421,511.41
CASH RECEIPTS			
2017 Awards Banquet Donations	65,073.76	(605.00)	64,468.76 a
Give Big Kern (Net)	6,221.02		6,221.02
Donations	2,437.70	1,265.91 b	3,703.61
Misc. Revenue	3,115.16		3,115.16
Interest Income/Union Administrative Fee	621.45	204.35	825.80
TOTAL CASH RECEIPTS	77,469.09	865.26	78,334.35
CASH DISBURSEMENTS			
Line of Credit Interest Expense	303.61	69.36 c	372.97
Line of Credit Unused Commitment Fee	1,772.75		1,772.75
2017 Awards Banquet Expenses	18,316.76	(33.12)	18,283.64 a
Staff Development Day (4/27/17) - Raffle Prizes	1,092.14		1,092.14
Outreach	912.62		912.62
Prior Period Cost - Pension	3,746.62	821.62 d	4,568.24
Labor Commissioner Penalty	4,660.29		4,660.29
Property Taxes - Campus Vacant Parcels	0.00	2,186.47	2,186.47
Travel Cost - SB 441 Hearing	466.72		466.72
Fundraising Expenses	1,122.95	318.00	1,440.95
Miscellaneous Expenses	1,061.77	96.92	1,158.69
Indirect	2,697.99	342.31	3,040.30
TOTAL CASH DISBURSEMENTS	36,154.22	3,801.56	39,955.78
CASH PROVIDED (USED)	41,314.87	(2,936.30)	38,378.57
ENDING BALANCE	462,826.28		459,889.98
		Discretionary Cash	201,567.12
		Fund Raising Cash	259,673.60
			461,240.72
		Less: AP	(1,350.74)
			459,889.98

NOTES

1. For the year ended 2/28/17, the net increase to the Discretionary/Fund Raising Funds was \$19,078.80.
- a. As of 11/30/17, net 2017 awards banquet gain is \$47,128.52 (FYE 2/28/17 = \$943.40 + \$46,185.12 for 2017/18).
- b. Donations include \$1,000 from Wonderful.
- c. Interest expense on operating line of credit advance for \$500,000 for one day.
- d. Reinstatement of contributions forfeited in error for 4 employees from a prior period.

Date Prepared: 12/5/17

COMMUNITY ACTION PARTNERSHIP OF KERN

EXECUTIVE COMMITTEE

FINANCIAL REPORT

DECEMBER 2017

COMMUNITY ACTION PARTNERSHIP OF KERN

EXECUTIVE COMMITTEE

DECEMBER 13, 2017

FINANCIAL REPORT

TABLE OF CONTENTS

<u>SECTION</u>	<u>Pages (s)</u>
A. Schedule of Programs for the period March 1, 2017 through February 28, 2018	A1 - A4
B. Functional Classification by Fund	B1 - B2
C. Line of Credit Summary	C1
D. - Cash Summary as of November 30, 2017	D1
- Bank Reconciliations	D2 - D9
E. B of A Mastercard Summary and Statements	E1 - E13
F. State Department of Education Contract - Earned Revenue	F1
G. Finance Division Monthly Report	G1
H. Financial Statements as of November 30, 2017	H1
I. Indirect Fund Budget To Actual	I1

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
UNRESTRICTED						
GENERAL FUND			NOT APPLICABLE	03/01/17 - 02/28/18	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/17 - 02/28/18	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/17 - 02/28/18	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/17 - 02/28/18	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/17 - 02/28/18	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/17 - 02/28/18	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/17 - 02/28/18	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/17 - 02/28/18	595	DONATIONS
RESTRICTED						
EARLY HEAD START/HEAD START	24,469,256	93.600	08CH9142-04-00	03/01/17 - 02/28/18	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP	1,062,896 707,737	93.600	09HP0036-02 09HP0036-03	09/01/16 - 08/31/17 09/01/17 - 08/31/18	110	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	5,128,204	93.600	09CH010071-03	02/01/17 - 01/31/18	117	U S DEPT OF HEALTH & HUMAN SERVICES
VITA	84,815 84,815	21.009	17VITA0187	08/01/16 - 07/31/17 08/01/17 - 07/31/18	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,482,354 1,469,183	93.569	17F - 2015 18F - 5015	01/01/17 - 12/31/17 01/01/18 - 12/31/18	103	U.S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY (EITC)	32,078	93.569	16F - 5517	06/15/16 - 05/31/17	175-174	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	4,783,940 4,327,137 3,556,557 1,747,246	93.568	15B - 3013 16B - 4012 17B - 3012 18B - 4012	01/01/15 - 08/30/17 01/01/16 - 03/31/18 10/01/16 - 03/31/18 10/01/17 - 12/31/18	122-35 122-36 122-37 122-38	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	269,081 274,183	93.575	CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	585,818 596,490	93.596	CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000 5,411,000	93.575	CMAP - 6000 CMAP - 7000	07/01/16 - 06/30/17 07/01/17 - 06/30/18	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	178,787 168,396	93.575	CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	391,415 386,642	93.596	CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
BIOTERRORISM - I&R		10,000	93.283	N/A	09/08/16 - 04/28/17	187	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE CAPACITY		10,000	93.074	N/A	PENDING - 01/31/18	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)		175,741 PENDING	10.568/569	15 - MOU - 00118	10/01/16 - 09/30/17 10/01/17 - 09/30/18	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)		250,849 PENDING	10.565	16 - 6017	10/01/16 - 09/30/17 10/01/17 - 09/30/18	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN		BASED ON MEALS SERVED	10.558	15-1248-OJ	10/01/15 - 09/30/16 10/01/16 - 09/30/17	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)		4,061,313 4,121,940	10.557	15 - 10064	10/01/16 - 09/30/17 10/01/17 - 09/30/18	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PROGRAM		16,000 16,000	10.561	16 - SUB - 00876	10/01/16 - 09/30/17 10/01/17 - 09/30/18	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
COMMUNITY DEVELOPMENT BLOCK GRANT - FOOD BANK SOLAR		132,000 117,000	14.218 14.218	16 - 202 16 - 202	10/04/16 - 10/03/17 10/04/16 - 10/03/17	126-250 126-251	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD U S DEPT OF HOUSING & URBAN DEVELOPMENT - COUNTY OF KERN
HUD CONTINUUM OF CARE PLANNING GRANT		12,000	14.267	N/A	03/01/17 - 06/30/17	428	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD UNITED WAY OF KERN COUNTY
DOE (DEPARTMENT OF ENERGY - WEATHERIZATION)		241,942	81.042	16C - 6012	07/01/16 - 09/30/17	123-64	U S DEPT OF ENERGY - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
EFSP (EMERGENCY FOOD & SHELTER PROGRAM)		84,507 94,750	97.024	PHASE 33 PHASE 34	12/01/15 - 01/31/18 04/01/17 - 01/31/18	114	U S DEPT OF HOMELAND SECURITY - EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM, UNITED WAY OF KERN COUNTY
JUSTICE ASSISTANCE GRANT (JAG)		57,923	16.736	417-2015	01/01/17 - 12/31/17	130	U S DEPT OF JUSTICE - STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS, COUNTY OF KERN, PROBATION DEPARTMENT
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN		14,000 4,000	84.412	N/A	03/01/16 - 06/30/17 07/01/17 - 06/30/18	117-005	U S DEPT OF EDUCATION - STATE OF CALIFORNIA, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
CCTR QRIS BLOCK GRANT		22,200		N/A	07/01/17 - 06/30/18	253-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
CSPP QRIS BLOCK GRANT		150,000 23,400		N/A	07/01/15 - 06/30/17 07/01/17 - 06/30/18	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
LIWP (LOW INCOME WEATHERIZATION PROGRAM)		1,071,955		15K - 6006	01/01/15 - 04/30/17	221	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIWP SOLAR PV PILOT		BASED ON WATTS INSTALLED		N/A	07/01/16 - 05/15/17	241	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, FRESNO ECONOMIC OPPORTUNITY COMMISSION
LIWP SINGLE FAMILY		463,468		PC06436	08/16/17 - 05/31/18	245	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY, RICHARD HEATH & ASSOCIATES, INC.
MIGRANT ALTERNATIVE PAYMENT		1,118,721 1,658,866		CMAP - 6000 CMAP - 7000	07/01/16 - 06/30/17 07/01/17 - 06/30/18	261	STATE OF CALIFORNIA, DEPT OF EDUCATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	GENERAL CENTER CHILD CARE	1,205,588 1,458,400		CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
	CALIFORNIA STATE PRESCHOOL PROGRAM	2,198,551 2,596,232		CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
	MIGRANT CHILD CARE	209,306 236,499		CMIG - 6004 CMIG - 7004	07/01/16 - 06/30/17 07/01/17 - 06/30/18	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
	MIGRANT SPECIALIZED SERVICES	29,934 35,172		CMSS - 6004 CMSS - 7004	07/01/16 - 06/30/17 07/01/17 - 06/30/18	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
	INFORMATION & EDUCATION	80,000 80,000 80,000		16 - 10206	07/01/16 - 06/30/17 07/01/17 - 06/30/18 07/01/18 - 06/30/19	120	STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
	TAX CHECK - OFF (FOOD BANK)	13,918		15 MOU-00118	07/01/16 - 06/30/17	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	STATE DROUGHT FOOD ASSISTANCE (FOOD BANK)	661,127		N/A	05/01/14 - 09/30/17	216-088	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)	54,112 242,296		N/A	07/01/16 - 06/30/17 07/01/17 - 06/30/18	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
	DIFFERENTIAL RESPONSE SERVICES	201,769 209,094		N/A	07/01/16 - 06/30/17 07/01/17 - 06/30/18	280	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
	FIRST 5 KERN - HELPLINE 211	90,006 90,660		2015.2.5	07/01/16 - 06/30/17 07/01/17 - 06/30/18	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
	FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	131,496 134,418		2015.2.6	07/01/16 - 06/30/17 07/01/17 - 06/30/18	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
	FIRST 5 KERN - HELP ME GROW	34,253 50,921		2017.2.01	02/01/17 - 06/30/17 07/01/17 - 06/30/18	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
	ENERGY - WATER TANK INSTALLATION	BASED ON NO. OF TANKS		N/A	08/19/15 - 02/18/18	229	STATE OF CALIFORNIA, OFFICE OF EMERGENCY SERVICES, SELF-HELP ENTERPRISES
	REALIGNMENT FOR SUCCESS	138,906		236-2017	06/01/17 - 12/31/18	246	STATE OF CALIFORNIA, DEPT OF CORRECTIONS AND REHABILITATION, COUNTY OF KERN, COMMUNITY CORRECTIONS PARTNERSHIP
	COUNTY OF KERN HELPLINE 211	46,360		1004 - 2016	07/01/16 - 06/30/17	389	COUNTY OF KERN
	GANG PREVENTION EDUCATION SERVICES	71,406 71,406		673 - 2016 230 - 2017	07/01/16 - 06/30/17 07/01/17 - 06/30/18	335	COUNTY OF KERN, DEPT OF HUMAN SERVICES
	READY KERN	1,098		N/A	06/26/17 - 06/30/18	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES
	FOOD BANK - UNITED WAY ALLOCATION	5,000		N/A	01/01/17 - 06/30/17	504	UNITED WAY OF KERN COUNTY
	FHCC - NUTRITION EDUCATION	10,000		20650048	07/01/16 - 06/30/17	419-066	KAISER FOUNDATION HOSPITALS

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	ASSURANCE CELLULAR - 211	\$5 PER ENROLLMENT			N/A	470	SPRINT, LIFETECH
2111	KINGS COUNTY	14,000		N/A	ANNUAL	536-231	KINGS UNITED WAY
2111	TULARE COUNTY	54,000		N/A	ANNUAL	536-232	UNITED WAY OF TULARE COUNTY
2111	MERCED COUNTY	27,400		N/A	10/22/15 - PENDING	536-233	UNITED WAY OF MERCED COUNTY
2111	STANISLAUS COUNTY	40,500 60,000		N/A	10/19/16 - 08/30/17 07/01/17 - 06/30/18	536-234	UNITED WAY OF STANISLAUS COUNTY
	PENDING	22,716		20121633	03/01/17 - 02/28/18	407-000	THE CALIFORNIA ENDOWMENT
	FOOD BANK SOLAR	100,000		N/A	N/A	443	THE BAKERSFIELD CALIFORNIAN FOUNDATION
	FOOD BANK SOLAR	5,000		N/A	01/01/17 - 12/31/17	485	SOUTHERN CALIFORNIA GAS COMPANY
	VITA	2,500 3,500 2,000		N/A N/A N/A	03/01/17 - 06/30/17 09/01/17 - 02/28/18 04/01/17 - 02/28/18	103-022	TRI COUNTIES BANK BANK OF THE WEST RABOBANK
	FOOD BANK	50,000		N/A	01/01/16 - 08/30/17	413	RESNICK FOUNDATION
	HUMAN RESOURCES	25,000		N/A	01/01/16 - 12/31/17	501-006	BLUE SHIELD
	PREP WORKS - YOUTH CENTERS	40,000 30,000		N/A	08/01/16 - 07/31/17 08/01/17 - 07/31/18	444	STARBUCKS
	SHAFTER YOUTH CENTER - ART SMART	2,500		N/A	10/01/16 - 09/30/17	527	TARGET
	FOOD BANK PRODUCE PROGRAM	15,000		2017-10180	01/01/17 - 06/30/17	504	WALT DISNEY COMPANY
	FHCC / SYC - FIRST AID	1,500		N/A	01/01/17 - 12/31/17	531 / 527	KERN FAMILY HEALTH CARE
	FACE - TA LEARNING COMMUNITY	5,000		N/A	02/01/17 - 06/30/17	110	SAVE THE CHILDREN US PROGRAMS, HEISING - SIMONS FOUNDATION
	EAST KERN EMERGENCY CLOSET	3,000		N/A	07/01/17 - 06/30/18	501-005	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS
	FOOD BANK HELPING HANDS PROJECT	14,000		N/A	N/A	504	ALLSTATE FOUNDATION

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2017/18

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Administrative
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund						X
800	GAAP Fund						X
915	Operations Pool			X	X		X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
108	Early Head Start	X					
109	Head Start	X					
110	Early Head Start Child Care Partnership	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
139	CACFP - San Joaquin		X				
	<u>Food Bank</u>		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
126-250	CDBG City of Bakersfield (Solar)		X				
126-251	CDBG County of Kern (Solar)		X				
147	Commodity Supplemental Food Program		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
216-088	State Drought Food Assistance		X				
413	Resnick Foundation		X				
443	Bakersfield Californian Foundation (Solar)		X				
485	Southern California Gas Company (Solar)		X				
504	Food Bank		X				
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
221	Low Income Weatherization Program			X			
229	Water Tank Installation			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
524	Energy			X			

**COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2017/18**

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Administrative
	<u>VITA (Volunteer Income Tax Assistance)</u>						
149	Internal Revenue Service - VITA				X		
175-174	CSBG Discretionary-EITC				X		
	<u>East Kern Family Resource Center</u>						
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
	<u>Youth Services</u>						
120	Information & Education				X		
130	Justice Assistance Grant (JAG)				X		
242	Youth Authority				X		
246	Realignment for Success				X		
335	Gang Prevention				X		
419-066	Kaiser - FHCC Nutrition Education				X		
444	Starbucks Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
527-260	SYC - Kern Health Systems				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-260	FHCC - Kern Health Systems				X		
	<u>2-1-1</u>						
164	Cal Fresh				X		
186	2-1-1 Hospital Preparedness Program				X		
187	Bioterrorism 2-1-1				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		
470	Assurance Cellular				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2017/18

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/28/17	125,000				
03/01/17		125,000	1 day	15.76	4.53889%
03/31/17	325,000				
04/03/17	See Note A Below				
04/28/17	350,000				
05/01/17		350,000	3 days	138.40	4.74500%
05/31/17	n/a				
06/30/17	n/a				
08/01/17	260,000				
08/01/17	See Note B Below	260,000	0 days	0.00	
08/31/17	750,000				
09/01/17		750,000	1 day	103.78	4.98167%
09/29/17	110,000				
10/02/17		110,000	3 days	45.67	4.98222%
10/31/17	500,000				
11/01/17		500,000	1 day	69.36	4.99333%
11/30/17	450,000				
12/01/17		450,000	1 day	Pending	Pending
Total				372.97	

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

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

Period	No. of Days in Period	Commitment Fee	Interest Rate
1/15/17 - 3/30/17	75 days	514.41	0.25%
3/31/17 - 6/29/17	91 days	624.65	0.25%
6/30/17 - 9/29/17	92 days	633.69	0.25%
		1,772.75	

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

Note A: On 3/31/17, CAPK requested to borrow \$325,000 on the line of credit. Due to bank error, the request was not processed by the bank.

Note B: On 7/31/17, CAPK requested to borrow \$260,000 on the line of credit. Due to bank error the request was not processed by the bank until 8/1/17. The advance was repaid on 8/1/17 and no interest was charged. Met with Wells Fargo representatives on 8/15/17 and received assurances that the error will not occur again based on procedural changes at the local office level.

COMMUNITY ACTION PARTNERSHIP OF KERN OPERATING CASH SUMMARY AS OF NOVEMBER 30, 2017	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(99,193.41)
HEAD START/EARLY HEAD START	104,812.89
SUBTOTAL	5,619.48
CHILD CARE FACILITIES	(1,295.52)
CHILD DEVELOPMENT RESERVE No. 2	93.58
GENERAL CHILD CARE	49,531.28
MIGRANT A/P	1,332,805.24
MIGRANT CHILD CARE	56,495.96
MIGRANT SPECIALIZED SERVICES	12,453.05
STATE PRESCHOOL	602,808.26
SUBTOTAL	2,052,891.85
BAKERSFIELD CALIFORNIAN FOUNDATION	53.32
CDBG - SOLAR	(6,600.00)
COMMODITY SUPPLEMENTAL FOOD PROGRAM	(45,537.26)
EF&S	81,364.63
EFAP	(48,457.10)
FOOD BANK	200,494.16
FOOD BANK - STATE	(21,365.19)
SOCAL GAS	5,000.00
SUBTOTAL	164,952.56
ENERGY	(125,922.47)
DOE WAP	(2,979.99)
LIHEAP	(785,165.47)
LIWP	(16,409.16)
LIWP SOLAR PV	(4,585.68)
LIWP SINGLE FAMILY	(1,881.67)
WATER TANK	(878.57)
TRANSFER NEGATIVE BALANCE	937,823.01
SUBTOTAL	0.00
CALIFORNIA ENDOWMENT	22,716.43
SUMMER FOOD	10,165.73
SUBTOTAL	32,882.16
211	(107,553.03)
CAL FRESH	(3,959.39)
COST POOLS	(84,159.10)
CSBG	(147,176.55)
DIFFERENTIAL RESPONSE	(28,991.68)
DISCRETIONARY FUND	201,567.12
FIRST 5 KERN 211	(8,457.25)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(22,179.13)
FIRST 5 HELP ME GROW	(8,848.59)
FRIENDSHIP HOUSE	(34,123.82)
FUNDRAISING	259,673.60
GANG PREVENTION	(10,206.29)
GENERAL FUND	152,499.02
INDIRECT FUND	879,636.57
IRS - VITA	(1,936.17)
INFORMATION & EDUCATION	(25,470.95)
JUSTICE ASSISTANCE GRANT	(11,402.31)
REALIGNMENT FOR SUCCESS	(17,729.18)
KERN COUNTY 211	(9.43)
SHAFTER YOUTH CENTER	60,707.06
STARBUCKS FOUNDATION	30,000.00
UNITED WAY 211	(1,314.53)
WELLS FARGO FOUNDATION	25,000.00
WIC	(467,421.24)
LESS: ENERGY NEGATIVE BALANCE	(937,823.01)
ADD: LINE OF CREDIT	450,000.00
SUBTOTAL	140,321.72
TOTAL OPERATING CASH	2,396,667.77

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO BANK ACCOUNTS

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

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

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

BANK RECONCILIATION FOR THE MONTH ENDED
November 30, 2017

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

OPERATING ACCOUNT
ACCOUNT NO: XXXXX-X2976

BANK BALANCE AT 11/30/17		3,150,808.98
LESS: OUTSTANDING CHECKS	753,425.40	
ADJUSTED BANK BALANCE AT 11/30/17		2,397,383.58
GENERAL LEDGER BALANCE AT 10/31/17		2,396,182.92
ADD: DEPOSITS	1,841,590.03	
ACH DEPOSITS	21,972.94	
HHS DRAWDOWNS	2,942,213.30	
CHECKS MOVED TO STALE DATED LIABILITY	415.75	
LOAN (133) ADVANCE ON OPERATING LINE OF CREDIT	450,000.00	
BANK ACCOUNT TRANSFER FROM DOE ARRA PROGRAM ACCT.	229,500.00	
ADP ADJUSTMENTS	68.68	
SPECIAL DEPOSIT - WELLS FARGO	1,072.76	
LESS: CHECKS ISSUED (CURRENT MONTH)	2,351,138.73	
ADP PAYROLL 11/10/17	1,139,817.01	
ADP PAYROLL 11/22/17	1,166,540.57	
ADP H.S.A.	990.54	
MUTUAL OF AMERICA	293,482.80	
BANK ACCOUNT TRANSFER TO CDR No. 2	85.43	
CLIENT ANALYSIS SERVICE CHARGE	934.12	
RETURNED ITEM - NSF	436.98	
LOAN (18) BPN - PRINCIPAL AND INTEREST PAYMENTS	8,346.56	
LOAN (133) PAY DOWN ON OPERATING LINE OF CREDIT & INTEREST	500,069.36	
LOAN (RABOBANK) - PRINCIPAL AND INTEREST PAYMENTS	23,790.70	
GENERAL LEDGER BALANCE AT 11/30/17		2,397,383.58

DIFFERENCE: -

PREPARED BY: Wm Richmond TITLE: Accountant 12/01/17
APPROVED BY: C. Mami TITLE: Chief Finance Officer 12/15/17

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

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2017

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

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	11/30/17	565,553.53
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	11/30/17	565,553.53

BALANCE PER G/L	10/31/17	565,482.41
ADD:		
DEPOSITS		0.00
INTEREST		71.12
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	11/30/17	565,553.53

DIFFERENCE: 0.00

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

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 12/01/17

APPROVED BY: C. Anami

TITLE: Chief Finance Officer

DATE: 12/5/17

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

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2017

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

ACCOUNT NO.: XXXXX-X3267

BANK BALANCE ENDING: 11/30/17 0.00

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 11/30/17 0.00

BALANCE PER G/L 10/31/17 0.00

ADD: DEPOSITS 0.00

INTEREST 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 11/30/17 0.00

DIFFERENCE: 0.00

* Name changed from Parks & Recreation to CAPK Accrued Vacation effective November 1, 2011.

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 12/01/17

APPROVED BY: C. Mami

TITLE: Chief Finance Officer

DATE: 12/5/17

**COMMUNITY ACTION PARTNERSHIP OF KERN
DOE ARRA ACCOUNT***

5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

**BANK RECONCILIATION FOR MONTH ENDING
November 30, 2017**

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

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING:	11/30/17	558.59
DEPOSITS IN TRANSIT	0.00	
OUTSTANDING CHECKS	0.00	
OTHER	0.00	
ADJUSTED BANK BALANCE:	11/30/17	558.59

BALANCE PER G/L	10/31/17	230,103.77
ADD: DEPOSITS	0.00	
INTEREST	11.36	
BANK ACCOUNT TRANSFER FROM GENERAL FUND	0.00	
LESS: CHECKS	0.00	
CLIENT ANALYSIS SERVICE CHARGE	56.54	
BANK ACCOUNT TRANSFER TO GENERAL FUND	229,500.00	
BALANCE PER G/L	11/30/17	558.59

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

DIFFERENCE: 0.00

PREPARED BY: C Wm. Richmond

TITLE: Accountant

DATE: 12/01/17

APPROVED BY: C Anami

TITLE: Chief Finance Officer

DATE: 12/5/17

COMMUNITY ACTION PARTNERSHIP OF KERN
HOPE PROGRAM ACCOUNT*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2017

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

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	11/30/17	4,792.25
DEPOSITS IN TRANSIT (CREDIT CARD)		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE	11/30/17	4,792.25

BALANCE PER GENERAL LEDGER	10/31/17	4,495.64
-----------------------------------	-----------------	-----------------

ADD:	DEPOSITS (Credit Card Donations & Shared Fee)	335.00
	BANKCARD DEPOSIT	0.00
	PAYPAL DEPOSIT	0.00
	INTEREST	0.35
LESS:	APPLIED MERCHANT DEBITS	
	CLIENT ANALYSIS SERVICE CHARGE	28.79
	BANKCARD FEES	9.95
	CASH CONCENTRATION FEE	0.00
	FUND TRANSFER TO GENERAL FUND	0.00

BALANCE PER GENERAL LEDGER:	11/30/17	4,792.25
------------------------------------	-----------------	-----------------

* 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.

Difference: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 12/01/17

APPROVED BY: C Anami

TITLE: Chief Finance Officer

DATE: 12/5/17

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

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2017

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

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING: 11/30/17 0.00

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 11/30/17 0.00

BALANCE PER G/L 10/31/17 0.00

ADD: DEPOSITS

INTEREST 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 11/30/17 0.00

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 12/01/17

APPROVED BY: C Anami

TITLE: Chief Finance Officer

DATE: 12/5/17

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

BANK RECONCILIATION FOR MONTH ENDING
November 30, 2017

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

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING:	11/30/17	235.84
DEPOSITS IN TRANSIT	0.00	
OUTSTANDING CHECKS	0.00	
OTHER	0.00	
ADJUSTED BANK BALANCE:	11/30/17	235.84

BALANCE PER G/L	10/31/17	236.79
ADD: DEPOSITS	85.43	
INTEREST	0.02	
BANK ACCOUNT TRANSFER FROM GENERAL FUND	0.00	
LESS: CHECKS	0.00	
CLIENT ANALYSIS SERVICE CHARGE	86.40	
BANK ACCOUNT TRANSFER TO GENERAL FUND	0.00	
BALANCE PER G/L	11/30/17	235.84

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 12/01/17

APPROVED BY: C. Anami

TITLE: Chief Finance Officer

DATE: 12/5/17

**COMMUNITY ACTION PARTNERSHIP OF KERN
BANK OF AMERICA MASTERCARD SUMMARY
STATEMENTS DATED OCTOBER 22 - NOVEMBER 21, 2017**

Cardholder	Position	Amount Charged
Yolanda Gonzales	Director of Head Start/State Child Development Programs	0.00
Ralph Martinez	Director of Community Development	259.00
Jerry Meade	Head Start Program, Design & Management Administrator	963.80
Michele Nowell	Director of Human Resources	532.40
Pritika Ram	Director of Administration	1,841.17
Carmen Segovia	Director of Health & Nutrition Services	2,361.29
Jeremy Tobias	Chief Executive Officer	1,724.28
Emilio Wagner	Director of Operations	<u>4,622.33</u>
	Total	12,304.27



YOLANDA GONZALES

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$0.00
Minimum Payment Due \$0.00
Payment Due Date 12/18/17

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 \$327.47
Payments and Other Credits -\$327.47
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$0.00
Fees Charged **\$0.00**
Finance Charge **\$0.00**
New Balance Total \$0.00

Credit Limit \$10,000
Credit Available \$10,000.00
Statement Closing Date 11/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Payments and Other Credits		
11/02	11/02	CA Banking Center payment	30606005760041659635310	- 327.47
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$327.47

0032747 0000000 0000000 5472063583985391

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$0.00
Minimum Payment Due \$0.00
Payment Due Date 12/18/17

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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



RALPH MARTINEZ

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

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	Account Summary
<p>New Balance Total \$259.00</p> <p>Minimum Payment Due \$10.00</p> <p>Payment Due Date 12/18/17</p> <p>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:</p> <p>\$19.00 for balance less than \$100.01</p> <p>\$29.00 for balance less than \$1,000.01</p> <p>\$39.00 for balance less than \$5,000.01</p> <p>\$49.00 for balance equal to or greater than \$5,000.01</p> <p>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.</p>	<p>Previous Balance \$911.12</p> <p>Payments and Other Credits -\$911.12</p> <p>Balance Transfer Activity \$0.00</p> <p>Cash Advance Activity \$0.00</p> <p>Purchases and Other Charges \$259.00</p> <p>Fees Charged \$0.00</p> <p>Finance Charge \$0.00</p> <p>New Balance Total \$259.00</p> <p>Credit Limit \$10,000</p> <p>Credit Available \$9,741.00</p> <p>Statement Closing Date 11/21/17</p> <p>Days in Billing Cycle 31</p>

Transactions				
Posting Date	Transaction Date	Description	Reference Number	Amount
11/09	11/09	Payments and Other Credits		
		CA Banking Center payment	31306005760037268298020	- 911.12
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$911.12
		Purchases and Other Charges		
10/30	10/28	KERN EDC BAKERSFIELD CA	55207397302000301280012	100.00
11/02	11/01	STAYCLASSYP STAYCLASSY 6199611892 CA	55429507305894840618424	69.00
11/07	11/05	FRONTSTREAM RESTON VA	75263587310008600939969	90.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$259.00

0091112 0001000 0025900 5472063579539426

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

RALPH MARTINEZ
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$259.00
Minimum Payment Due \$10.00
Payment Due Date 12/18/17

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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



JERRY MEADE

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

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 \$963.80
Minimum Payment Due **\$10.00**
Payment Due Date **12/18/17**

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 \$81.90
Payments and Other Credits **-\$81.90**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$963.80
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$963.80

Credit Limit \$10,000
Credit Available \$9,036.20
Statement Closing Date 11/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
11/02	11/02	CA Banking Center payment	30606005750004659518144	- 81.90
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				-\$81.90
Purchases and Other Charges				
10/23	10/20	OFFICE DEPOT #952 BAKERSFIELD CA	05436847294100078130408	76.18
10/24	10/22	OFFICE DEPOT #952 BAKERSFIELD CA	05436847296100059319432	4.28
10/25	10/23	MARIE CALLENDE00000737 BAKERSFIELD CA	05410197297376340346355	636.82
10/26	10/24	HOBBY LOBBY #556 BAKERSFIELD CA	05436847298200041489364	100.50

0008190 0001000 0096380 5472063583068156

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

JERRY MEADE
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$963.80
Minimum Payment Due **\$10.00**
Payment Due Date **12/18/17**

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
10/30	10/28	SPRINGHILL SUITES RIDG RIDGECREST CA Arr: 10/28/17 Dep: 10/28/17 Inv: 301008	55432867301200768240869	146.02
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$963.80

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

Don't forget all that your card offers

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

In addition to offering you low-rate financing when you need it, your Platinum Business credit card helps you keep a handle on spending with:

- Employee cards with credit limits you set
- The ability to download your transactions into QuickBooks® for easy account management

Bonus tip: Review your transactions at any time using Online Banking at bankofamerica.com/smallbusiness.



QuickBooks is a registered trademark of Intuit Inc.
©2017 Bank of America Corporation. AR8LB7DY | SSM-01-17-2132.B



MICHELE NOWELL

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

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 \$532.40
Minimum Payment Due \$10.00
Payment Due Date 12/18/17

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 \$800.00
Payments and Other Credits -\$800.00
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$532.40
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$532.40

Credit Limit \$10,000
Credit Available \$9,467.60
Statement Closing Date 11/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
11/09	11/09	CA Banking Center payment	31306005750005268261910	- 800.00
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$800.00
Purchases and Other Charges				
10/30	10/27	OFFICE DEPOT #2175 BAKERSFIELD CA	05436847301100071085816	146.40
11/10	11/08	SHRM*MEMBER600753879 1800444500 VA	55207397313566096849630	189.00
11/10	11/09	BUS MGMT DAILY 8005432055 VA	55429507313894139831670	197.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$532.40

0080000 0001000 0053240 5472063578062719

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$532.40
Minimum Payment Due \$10.00
Payment Due Date 12/18/17

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

MICHELE NOWELL
COMM ACTION PRTRNSH KERN
COMM ACTION PRTRNSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105



PRITIKA RAM

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,841.17
Minimum Payment Due **\$18.41**
Payment Due Date **12/18/17**

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

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

Account Summary

Previous Balance \$0.00
Payments and Other Credits \$0.00
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$1,841.17
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$1,841.17
Credit Limit \$10,000
Credit Available \$8,158.83
Statement Closing Date 11/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Purchases and Other Charges		
10/30	10/27	NATIONAL COMMUNITY ACT WASHINGTON DC	85140517302900019548925	250.00
11/01	10/31	Golden Empire 00 OF 00 661-3242767 CA	75456677304016348211629	450.00
11/01	10/31	COMMUNITY ACTION PARTN 02022657546 DC	55457027304083207723671	550.00
11/15	11/14	NNA SERVICES LLC 800-876-6827 CA	55432867318200449597597	591.17
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$1,841.17

0197395 0001841 0184117 5472063577319490

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$1,841.17
Minimum Payment Due **\$18.41**
Payment Due Date **12/18/17**

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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



CARMEN SEGOVIA

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$2,361.29

Minimum Payment Due **\$23.61**

Payment Due Date 12/18/17

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:

\$19.00 for balance less than \$100.01

\$29.00 for balance less than \$1,000.01

\$39.00 for balance less than \$5,000.01

\$49.00 for balance equal to or greater than \$5,000.01

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

Account Summary

Previous Balance \$2,585.58

Payments and Other Credits **-\$2,585.58**

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$2,361.29

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$2,361.29

Credit Limit \$20,000

Credit Available \$17,638.71

Statement Closing Date 11/21/17

Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
11/02	11/02	Payments and Other Credits		
		CA Banking Center payment	30606005760027659726282	- 2,585.58
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$2,585.58
		Purchases and Other Charges		
10/23	10/20	WAL-MART #1624 BAKERSFIELD CA	55483827294091002579134	32.30
10/23	10/20	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500367294837000425654	8.38
11/03	11/02	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500367307837000225174	66.40
11/06	11/03	WALMART.COM 800-966-6546 AR	55432867307200339726309	60.92

0258558 0002361 0236129 5472069008175856

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

CARMEN SEGOVIA
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$2,361.29

Minimum Payment Due **\$23.61**

Payment Due Date 12/18/17

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the 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
11/06	11/03	WALMART.COM 800-966-6546 AR	55432867307200546864117	213.95
11/06	11/03	HYATT HOTELS SACRAMENT SACRAMENTO CA Arr: 11/01/17 Dep: 11/03/17 Inv: 000005472	55541867309072006126097	402.00
11/06	11/03	HYATT HOTELS SACRAMENT SACRAMENTO CA Arr: 11/01/17 Dep: 11/03/17 Inv: 000005472	55541867309072006126089	362.00
11/14	11/13	EXPEDIA 7309381278328 EXPEDIA.COM WA	55432867317200856923550	299.49
11/16	11/14	SVM PREPAID CARD 08007206428 IL	55460297319286082300856	650.24
11/16	11/15	KNIGHTS PUMPING AND PO BAKERSFIELD CA	55436877319283190529088	122.46
11/17	11/16	WALMART.COM 800-966-6546 AR	55432867320200901251333	143.15
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$2,361.29

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

Don't forget all that your card offers

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

In addition to offering you low-rate financing when you need it, your Platinum Business credit card helps you keep a handle on spending with:

- Employee cards with credit limits you set
- The ability to download your transactions into QuickBooks® for easy account management

Bonus tip: Review your transactions at any time using Online Banking at bankofamerica.com/smallbusiness.



QuickBooks is a registered trademark of Intuit Inc.
©2017 Bank of America Corporation. AR8LB7DY | SSM-01-17-2132.B



JEREMY T TOBIAS

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,724.28
Minimum Payment Due **\$17.24**
Payment Due Date 12/18/17

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 \$125.00
Payments and Other Credits **-\$125.00**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$1,724.28
Fees Charged **\$0.00**
Finance Charge **\$0.00**

New Balance Total **\$1,724.28**
Credit Limit \$10,000
Credit Available **\$8,275.72**
Statement Closing Date 11/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
11/02	11/02	CA Banking Center payment	30606005760027659561457	- 125.00
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$125.00
Purchases and Other Charges				
10/26	10/25	SHERATON SACRAMENTO CA Arr: 10/25/17 Dep: 10/25/17 Inv: 0591025124	55436877298172982905900	449.68
11/01	10/31	COMMUNITY ACTION PARTN 02022657546 DC	55457027304083207105341	450.00
11/20	11/17	LAMBOURNE TRAVEL 08613239031 CA	55548077322286000564028	45.00

0012500 0001724 0172428 5472063577914407

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$1,724.28
Minimum Payment Due **\$17.24**
Payment Due Date 12/18/17

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the 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
11/20	11/17	AMERICAN 00170069540303 BAKERSFIELD CA TOBIAS/JEREMY T 00170069540303 Departure Date: 01/09/18 Airport Code: BFL AA V PHX Departure Date: 01/09/18 Airport Code: PHX AA G IAH Departure Date: 01/12/18 Airport Code: IAH AA G PHX Departure Date: 01/12/18 Airport Code: PHX AA S BFL TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD	55417347322873222872381	779.60 \$1,724.28

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	20.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

Don't forget all that your card offers

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

In addition to offering you low-rate financing when you need it, your Platinum Business credit card helps you keep a handle on spending with:

- Employee cards with credit limits you set
- The ability to download your transactions into QuickBooks® for easy account management

Bonus tip: Review your transactions at any time using Online Banking at bankofamerica.com/smallbusiness.





EMILIO WAGNER

Platinum Plus® for Business

October 22, 2017 - November 21, 2017

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 \$4,622.33
Minimum Payment Due **\$46.22**
Payment Due Date **12/18/17**

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

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

Account Summary

Previous Balance \$1,452.52
Payments and Other Credits **-\$1,452.52**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$4,622.33
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$4,622.33

Credit Limit \$10,000
Credit Available \$5,377.67
Statement Closing Date 11/21/17
Days in Billing Cycle 31

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
11/02	11/02	Payments and Other Credits		
		CA Banking Center payment	3060600575000465959555	- 1,452.52
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$1,452.52
		Purchases and Other Charges		
10/23	10/20	MINDBODY, INC 805-4762700 CA	85454917293900012649236	482.54
10/23	10/20	HOLIDAY INN SANTA ANA CA	55536077294816529420134	264.56
		Arr: 10/23/17 Dep: 10/25/17 Inv: 11959153		
10/23	10/20	HOLIDAY INN SANTA ANA CA	55536077294816529420910	264.56

0145252 0004622 0462233 5472063574508442

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
October 22, 2017 - November 21, 2017

New Balance Total \$4,622.33
Minimum Payment Due **\$46.22**
Payment Due Date **12/18/17**

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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



EMILIO WAGNER

October 22, 2017 - November 21, 2017

Page 3 of 4

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959154 HOLIDAY INN SANTA ANA CA	55536077294816529419128	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959152 HOLIDAY INN SANTA ANA CA	55536077294816529418526	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959151 HOLIDAY INN SANTA ANA CA	55536077294816529417502	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959150 HOLIDAY INN SANTA ANA CA	55536077294816529414194	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959148 HOLIDAY INN SANTA ANA CA	55536077294816529416579	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959149 HOLIDAY INN SANTA ANA CA	55536077294816529422254	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959155 HOLIDAY INN SANTA ANA CA	55536077294816529411455	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959146 HOLIDAY INN SANTA ANA CA	55536077294816529412511	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959147 HOLIDAY INN SANTA ANA CA	55536077294816529409798	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959144 HOLIDAY INN SANTA ANA CA	55536077294816529410812	264.56
10/23	10/20	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959145 HOLIDAY INN SANTA ANA CA	55536077294816529423401	264.56
10/31	10/30	Arr: 10/23/17 Dep: 10/25/17 Inv: 11959156 DNH*GODADDY.COM 480-5058855 AZ	75418237303046212839842	167.97
11/02	11/02	JOHNS INCREDIBLE PIZZA 661-859-1111 CA	55432867306200524199685	50.00
11/21	11/20	MINDBODY, INC 805-4762700 CA	85454917324900015773093	482.54
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$4,622.33

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/17 - 6/30/18 (4 OF 12 MONTHS = 33.33%)**

Contract CMAP-7000	July 2017	Aug 2017	Sept 2017	Oct 2017	Total	%	% Earned to MRA
Provider Payments	424,205	467,905	522,098	455,838	1,870,046		
Less: Family Fees	(13,071)	(13,885)	(14,500)	0	(41,456)		
Net Provider Payments	411,134	454,020	507,598	455,838	1,372,752	77.58%	
Maximum Reimbursable Amount (MRA) for Provider Payments	5,832,639						32.06%
<u>Administration & Support Services Revenue</u>							
Provider Payments	424,205	467,905	522,098	455,838	1,870,046		
Reimbursement Rate	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%		
Revenue Earned	89,983	99,252	110,748	96,693	396,676		
Program Administration/Support Services Costs							
Indirect (10% x MTDC) Costs	42,841	63,572	82,488	65,232	254,133	14.36%	
Transfer Indirect to CSBG	46,059	52,457	59,723	51,469	209,708	8.06%	
Total Operating Costs	88,900	115,994	142,211	116,701	463,812		
Revenue Earned Over/(Under) Costs	1,083	(1,083)	(0)	(0)	0		
TOTAL COSTS - NET OF FAMILY FEES	500,034	554,355	618,346	552,531	1,769,428	100.00%	

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

Provider payments	1,870,046
Reimbursement Rate (17.5% / 82.5%)	x 21.2121%
Revenue Earned	<u>396,676</u>

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

Provider Payments	5,832,639	82.50%
Administration	1,060,480	15.00%
Support Services	176,747	2.50%
Maximum Reimbursable Amount (MRA)	<u>7,069,866</u>	<u>100.00%</u>

Note 3: The MRA for 2017/18 is \$540,145 greater than 2016/17.

COMMUNITY ACTION PARTNERSHIP OF KERN

FINANCE DIVISION MONTHLY ACTIVITY REPORT

Division/CFO: Finance/Christine Anami	Month/Year: November 2017
Program/Work Unit: Not Applicable	Deputy CFO: Jon Parnell
Services: Overall financial and accounting functions of the organization	

Activities	November 2017		Year to Date (3/1/17-11/30/17)	
Description	Number	Amount	Number	Amount
Accounting Transactions Processed	22,671		194,265	
Bank Deposits	6	1,841,590	52	17,197,718
Wire Deposits	3	21,973	31	563,665
Head Start Drawdowns	7	2,942,213	46	22,080,531
Vendor Checks Issued	1,068	2,251,139	9,053	20,641,171
Payroll Disbursed		2,306,358		21,043,692
Grant Reports Prepared in November 2017	8		126	
Cal Fresh Outreach				
Differential Response				
Gang Prevention				
LIHEAP 2016				
LIHEAP 2017				
LIHEAP 2018				
Realignment for Success				
WIC				

Other: Total Division Staffing: 10 + 2 vacancies – Accountant & Accounting Technician
 CFO
 Deputy CFO
 Accounting Manager
 Accountant II
 Accountant
 Accounting Technician (6)
 Accounting Clerk

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF NOVEMBER 30, 2017

ASSETS

Cash in Bank	2,396,667.77
Cash - Vacation Reserve	565,553.53
Petty Cash	500.00
Accounts Receivable	519,694.44
Travel Advance	18,862.60
Prepaid Expense	379,818.04
Inventory	1,115,355.31
Net Fixed Assets - Unrestricted	2,833,103.20
Net Fixed Assets - Restricted	<u>9,511,460.92</u>

Total Assets 17,341,015.81

LIABILITIES AND NET ASSETS

Accounts Payable	911,130.67
Accrued Expenses	303,357.31
Accrued Vacation	551,383.23
Line of Credit	450,000.00
Note Payable	2,855,620.12
Advance Payable	92.00
Deferred Revenue	<u>1,452,558.75</u>

Total Liabilities 6,524,142.08

Total Net Assets 10,816,873.73

Total Liabilities and Net Assets 17,341,015.81

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2017 TO NOVEMBER 30, 2017

REVENUE

Grant Revenue	39,013,939.63
Donations	143,532.56
Other Revenue	4,003,218.49
In-Kind	<u>6,049,754.75</u>

Total Revenue 49,210,445.43

EXPENDITURES

Salaries	19,456,054.72
Benefits	5,970,741.17
Travel	410,874.45
Space Costs	3,403,289.38
Supplies	1,665,038.09
Consultant/Contract Services	1,622,053.03
Other Costs	1,790,994.95
Program Costs	5,350,211.46
Capital Expenditures	295,737.33
Indirect	3,386,718.62
In-Kind	<u>6,049,754.75</u>

Total Expenditures 49,401,467.95

Net Change in Assets (191,022.52)

Net Assets, beginning 11,007,896.25

Net Assets, ending 10,816,873.73


COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2017/18
BUDGET TO ACTUAL - 3/1/17 TO 11/30/17 (9 OF 12 MONTHS = 75%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	4,827,346	3,564,937	73.8%	1,262,409
Expenditures				
Salaries	2,614,903	1,598,712	61.1%	1,016,191
Benefits @ 23.4%	<u>605,877</u>	<u>375,771</u>	<u>62.0%</u>	<u>230,106</u>
Total Personnel Costs	3,220,780	1,974,483	61.3%	1,246,297
Operating Costs				
Travel	79,900	45,745	57.3%	34,155
Space Costs	190,700	132,097	69.3%	58,603
Supplies	147,277	85,408	58.0%	61,869
Equipment	5,223	5,409	103.6%	(186)
Consultant/Contract	783,320	569,305	72.7%	214,015
Other Operating Costs	<u>339,600</u>	<u>196,929</u>	<u>58.0%</u>	<u>142,671</u>
Total Operating Costs	1,546,020	1,034,893	66.9%	511,127
Total Expenditures	<u>4,766,800</u>	<u>3,009,376</u>	<u>63.1%</u>	<u>1,757,424</u>
Excess Indirect Revenue	<u>60,546</u>	<u>555,561</u>		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	1,151,500	798,592	69.4%	352,908
Operations	1,526,000	921,360	60.4%	604,640
Executive	514,100	351,967	68.5%	162,133
Community Development	525,400	320,212	60.9%	205,188
Finance	<u>1,049,800</u>	<u>617,245</u>	<u>58.8%</u>	<u>432,555</u>
	<u>4,766,800</u>	<u>3,009,376</u>	<u>63.1%</u>	<u>1,757,424</u>

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Executive Committee

From: Emily Gonzalez Demont, Assistant Director of Grants Management
Subject: *Agenda Item 6f:* San Joaquin Early Head Start Self-Assessment Report –
Action Item
Date: December 13, 2017

The Office of Head Start requires that grantees conduct annual self-assessments and as a result, the San Joaquin Early Head Start Self-Assessment was conducted in February 2017. The self-assessment team utilized several monitoring instruments that included child file reviews, site visits, and direct observations to evaluate effectiveness.

Three program findings: Oral Health, Transition Services and Enrollment of San Joaquin families and children have been addressed and corrected.

Recommendation:

Staff recommends that the Executive Committee approve the San Joaquin Early Head Start Self-Assessment Report.

Attachments:

Summary of 2016-2017 Self-Assessment Process
Early Head Start San Joaquin Self-Assessment Report

Summary of 2016-2017 Self-Assessment Process

The San Joaquin Early Head Start Self-Assessment was completed the week of February 6th - 10th, 2017. A review of the self-assessment process was completed with the Education Manager, EHS Program Administrator, Health/ Nutrition Content Area Specialist and Family Engagement Specialist/Home Based Supervisor.

A combination of activities were conducted during the self-assessment review process including; child file reviews, site visits, and direct observation. Teams reviewed program requirements, and an array of comprehensive services, including enrollment of San Joaquin families.

The self-assessment team utilized several monitoring instruments including; Health and Safety Monitoring Checklist, which includes care and active supervision, child's file review form, child plus and DRDP Tech reports.

The self-assessment resulted in three program findings: Oral Health, Transition Services and Enrollment of San Joaquin families and children.

The EHS Program Administrator, Education Manager, Health/Nutrition Content Area Specialist and Family Engagement Specialist/Home Based Supervisor conducted follow-up meetings with staff to ensure completion of plans of action, including supporting documentation and ongoing training and technical assistance.

Community Action Partnership of Kern Early Head Start San Joaquin 2016-2017

Compliance Item: Oral Health

Compliance Items	Potential Areas of Non-Compliance	Person Responsible	Time Lines	Corrective Action	Documentation	Expected Outcomes
1302.43 Oral Health A program must promote effective oral hygiene by ensuring all children with teeth are assisted by appropriate staff, or volunteers, if available, in brushing their teeth with toothpaste containing fluoride once a day.	During monitoring site visits in EHS classrooms and Home-Based group socializations, it was observed staff were not following procedures for oral hygiene and tooth brushing.	Teaching Staff Home Based Educators Content Area Specialist – Health/Nutrition	March 2017	Onsite Oral Hygiene procedure overview was conducted at specific sites.	• Training	Ensure oral hygiene and tooth brushing is being incorporated into daily routines and scheduled at least once a day following a meal.
			August 2017	Center Directors and Home-Based Educators were provided training on oral hygiene and tooth brushing by Content Area Specialist-Health/Nutrition.	• Meeting agenda, sign-in and handouts	
			November 2017	Scheduled meeting with Head Start Support Services Manager to review Infant Oral Hygiene policy and procedure.	• Meeting agenda, sign in sheet	
			Ongoing	Conduct site visits to ensure Oral Hygiene is included in their daily schedule.	• Nutrition Classroom Monitoring Tool	
			Ongoing	Provide T/TA on proper oral hygiene and sanitation.	• Ongoing Training	
			Ongoing	Continuous program monitoring to ensure oral hygiene and tooth brushing is taking place.	• Ongoing Monitoring	

Compliance Item: Transition Services

Community Action Partnership of Kern Early Head Start San Joaquin

2016-2017

Compliance Items	Potential Areas of Non-Compliance	Person Responsible	Time Lines	Corrective Action	Documentation	Expected Outcomes
1302.70 Transitions from Early Head Start (a) Implementing transition strategies and practices. Early Head Start programs must implement strategies and practices to support successful transitions for children and their families transitioning out of EHS. (d) Early Head Start and Head Start collaboration. Early Head Start and Head Start programs must work together to maximize enrollment transitions from EHS to HS, consistent with the provisions in subpart A, and promote successful transitions through collaboration and communication.	During file reviews, it was found that the transition process was not being followed and some children were not being smoothly transitioned from EHS to Head Start or next educational setting.	Family Services Workers Home Based Educators Home Based Educator Supervisor Education Manager	March 2017 May 2017 September 2017 Quarterly Ongoing	FSW's training on Transition process File Reviews Updated MOU with Head Start San Joaquin Meetings with HS San Joaquin to share transition data. Monitor program to ensure children and their families are successfully transitioning out of EHS.	<ul style="list-style-type: none"> Meeting agenda, sign in sheet and handouts. File Review forms Signed MOU Meeting agenda, sign-in sheet and reports. Monthly Monitoring 	Ensure staff fully implement transition procedures for children transitioning from EHS to preschool.

Community Action Partnership of Kern Early Head Start San Joaquin 2016-2017

Compliance Item: Enrollment

Compliance Items	Potential Areas of Non-Compliance	Person Responsible	Time Lines	Corrective Action	Documentation	Expected Outcomes
1302.15 Funded Enrollment (a) A program must maintain its funded enrollment level and fill any vacancy as soon as possible. A program must fill any vacancy within 30 days.	During monitoring it was found that San Joaquin did not meet full monthly enrollment.	ERSEA Specialist Family Service Workers	March 2017	Training and Technical Assistance on ERSEA policies and procedures with staff responsible for enrollment of children.	• Training	Ensure program will maintain its funded enrollment level and fill any vacancy within 30 days.
		Home Based Educators	April 2017	Individualized training on Applications.	• Training	
		Education Manager	May 2017	Developed Recruitment Plans for specific centers and program option.	• Recruitment Plans	
		Family Service Workers	On-going	Attended various community events to increase enrollment within the county.	• Registration forms and interest slips	
		ERSEA Specialist	On-going	Monitoring of enrollment reports and waitlist for all centers and home base.	• ChildPlus reports	
		ERSEA Specialist Family Service Workers	On-going	Monitor program to ensure enrollment slots are being filled continuously and within 30 days.	• Reports	

COMMUNITY ACTION PARTNERSHIP of KERN
BOARD OF DIRECTORS
PROGRAM REVIEW & EVALUATION COMMITTEE MEETING
January 17, 2018
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

Fred Plane 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: Fred Plane, Jimmie Childress, Lorena Fernandez (arrived at 12:14 pm), Marian Panos, Lupe Flores

Absent: None

Others present: Others present: Jeremy Tobias, Chief Executive Officer; Ralph Martinez, Director of Community Development; 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 meeting agenda for January 17, 2018. Carried by unanimous vote. (Childress/Panos).

4. **Public Forum:**

No one addressed the Committee.

5. **New Business**

a. November & December 2017 Program and Division Reports – Ralph Martinez, Director of Community Development – ***Action Item***

- Volunteer Income Tax Assistance
- 2-1-1 Kern County
- East Kern Family Resource Center
- Shafter Youth Center
- Friendship House Community Center
- Food Bank
- Women, Infants and Children
- Energy
- Migrant Childcare Alternative Payment
- Central Kitchen
- Human Resources
- Operations
- Community Development – Grants & Research

Ralph Martinez presented the highlights from the Division Program reports for November & December 2017, which included: The VITA program trained 52 new volunteers and will train an additional 15 volunteers in January. There are also 40 returning volunteers for the upcoming season; East Kern Family Resource Center was awarded a grant for the Economic Empowerment for Families Program from the Office of Child Abuse Prevention. The two-year funding will enable the program to help families to become more financially stable by providing education, tools and specialized case management. The EKFRCC was also awarded a grant from Dignity Health for \$24,000 to provide school immunization clinics in East Kern; Friendship House Community Center held their second graduation for nine students enrolled in the Realignment for Success program. In addition, 2,832 new books were received, donated by the Molina Foundation's Launch into Learning Campaign offered to Community Action Agencies across the Country; Migrant Childcare Alternative Payment program is on track to meet their contract enrollment within budget; Operations completed multiple projects over the two months, including the purchase of iPad's for the Board; Community Development submitted six funding requests, and Ralph reported that the CSBG Contract is changing their reporting requirements and staff is working to decipher the requirements and will work with the programs to train staff.

Motion was made and seconded to approve the November & December 2017 Program & Division Reports Carried by unanimous vote. (Childress/Panos).

- b. Application Status Report and Funding Requests – Ralph Martinez, Director of Community Development – **Action Item**

Ralph Martinez reported that six funding requests were awarded: \$150,000 from CA Department of Social Services for East Kern Family Resource Center (2-year grant for \$75,000 per year); \$14,000 from Allstate Foundation Group for the Food Bank General Operating Support; \$5,000 from Stater Brothers Charities for the Food Bank General Operating Support; \$75,000 from Bank of the West for CAPK Small Business Assistance Program (3-year grant for \$25,000 per year); and \$50,000 from Wonderful Community Grants for CAPK Food Bank Free Farmers Market in Wasco.

Two funding requests are included: \$477,000 is requested from U.S. Department of Agriculture for a period of four years for the CAPK Food Bank's Healthy Me, Healthy You program; \$500,000 is requested from California Board of Community Corrections for a period of two years to help reduce violence in Kern County through prevention services for up to 300 at-risk youth ages 12-18 years.

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

- c. Head Start / State Child Development November & December Enrollment Update and Meals Report – Erika Arias, ERSEA Manager – **Action Item**

Erika Arias reported that Head Start Kern enrolment was at 99% for December, and the opening of the Broadway Center is pending. Staff will provide onsite applications for enrollment in Wasco at upcoming grand openings in the area. Enrollment for EHS Kern, EHS Partnership, and EHS San Joaquin are all at 100%. Enrollment numbers for Children with Disabilities are favorable, with the exception for EHS Partnerships, which is at 2%. Committee Members expressed concern over the continued low enrollment numbers for the 10% disability requirements in the EHS Partnership. Jerry Meade explained that The Head Start Act is Law, however, within the law, there are two requirements that have to be met. Either meet the 10% enrollment numbers for Children with Disabilities or have a waiver on file. The only way to get the waiver is to demonstrate that the

program is working in the community to meet the criteria and demonstrate recruitment efforts. As long as CAPK meets that criteria, we are acting within the letter of the law. Because of the Partnership, it is expected that we would have to apply for a waiver year after year. Jerry suggested CAPK could hire a consultant to expedite the process of enrollment, however, with limited funding, it would be a matter of prioritizing funds in other areas. Panama Buena Vista School District contacted CAPK as they consider moving away from SELPA, because they want CAPK to be at the table, they value CAPK's involvement and they desire the Head Start Program to be part of their process. Board Members are concerned that the children with disabilities are not being served and recommended staff prepare a cost analysis to hire a consultant to expedite this process and meet the required 10% enrollment.

Erika completed her report by stating the Average Daily Attendance in December was 86% and eight centers had 100% attendance for the month of December. The meals served for November and December were down slightly as some of the centers were closed over the holidays.

Motion was made and seconded to approve the Head Start / State Child Development November & December 2017 Enrollment Update and Meals Report. Carried by unanimous vote. (Fernandez/Panos).

- d. November & December Outreach & Advocacy Report – Sheila Shegos, Outreach and Grant Administrator – ***Info Item***

Ralph Martinez reported that the Outreach & Advocacy team completed the Annual Report, issued the December CAPK Newsletter, and increased social media outreach. Staff is working to strengthen the donor list and developing one-page summaries for each program so the program staff can offer presentations to promote their efforts.

Motion was made and seconded to approve the November & December Outreach & Advocacy Report. Carried by unanimous vote. (Childress/Perez).

6. **Committee Member Comments**

7. **Next Scheduled Meeting**

Program Review & Evaluation
Wednesday, February 14, 2018
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

8. **Adjournment**

The meeting adjourned at 1:09 pm.

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year NOVEMBER 2017
Program/Work Unit: VITA	Total Program Staffing: 3 full-time staff	Program Manager/Supervisor: Sandi Truman
Services: Trained volunteers provide free tax preparation and e-filing for low- medium income individuals and families and assist clients with application for Earned Income Tax Credit (EITC).		

		Results			
Activities	Description	Month		YTD	
Tax Returns Completed	State & Federal		36		5140
Refunds	Federal	\$16,881		\$4,146,746	
	Federal EITC	\$2,818		\$3,333,596	
	Federal Total				\$7,480,342
	State	\$5,223		\$667,510	
	California EITC	\$1,163		\$219,913	
	State Total				\$887,423
Total Credits & Refunds	State & Federal		22,104		\$8,367,765

Other: The main tax season has ended as of April 18th, 2017. We continue to be open and continue to see tax payers, but on a limited basis. We are by appointment only during the off season. The returns that we do are based on extensions, self-employed, rental income, late filers, amended returns, previous years returns that were never done and referrals from the local IRS office.

We finished October and November training and have **32 new volunteers** ready to complete tax-returns.

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year DECEMBER 2017
Program/Work Unit: VITA	Total Program Staffing: 3 full-time staff	Program Manager/Supervisor: Sandi Truman
Services: Trained volunteers provide free tax preparation and e-filing for low- medium income individuals and families and assist clients with application for Earned Income Tax Credit (EITC).		

		Results			
Activities	Description	Month		YTD	
Tax Returns Completed	State & Federal		30		5170
Refunds	Federal	\$13,214		\$4,159,960	
	Federal EITC	\$11,416		\$3,345,012	
	Federal Total				\$7,504,972
	State	\$11		\$667,521	
	California EITC	\$0		\$219,913	
	State Total				\$887,434
Total Credits & Refunds	State & Federal		13,225		\$8,380,990

Other: The main tax season has ended as of April 18th, 2017. We continue to be open and continue to see tax payers, but on a limited basis. We are by appointment only during the off season. The returns that we do are based on extensions, self-employed, rental income, late filers, amended returns, previous years returns that were never done and referrals from the local IRS office.

In preparation for the upcoming tax season, we have completed training for 52 new volunteers and will be training an additional 15 volunteers in January. We also have 40 returning volunteers for the upcoming season.

This has been our largest pool of new volunteers to date.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: November 2017
Program/Work Unit: 2-1-1 Kern County	Staffing: 14 (7 Vacant)	Program Manager/Supervisor: Esperanza Contreras
Services: Provides 24/7 information and referral services via phone or CAPK's website to residents of Kern. Also provides call handling services for Kings, Tulare, Merced, Mariposa and Stanislaus Counties and schedules appointments for the CAPK Energy Program utility assistance services and provides application status updates.		

Activities	Description			
Information & Referral Services	Incoming	Answered	Unanswered	Referrals
Kern County	5,228	4,148	1080 (21%)	9,126
Kings County	182	160	22 (12%)	*
Tulare County	845	735	110 (13%)	*
Mountain Valley (Mariposa and Merced Counties)	139	114	25 (18%)	*
Stanislaus County	934	804	130 (14%)	*
Total	7,328	5,951	1,367 (19%)	

*2-1-1 Kern does not have access to the iCarol database for these counties. Per the agreements, 2-1-1 Kern provides referrals but does not track them. The information goes directly to the iCarol databases for the individual counties.

Most Requested Services	Food Pantries	Utility Assistance	Clothing/ Personal/Household Needs
Top 3 Unmet Needs	Food/ Meals	Clothing/Personal/Household Needs	Shelter

Other Services		Month	YTD
LIHEAP	Calls Answered	5,149	47,892
Weatherization	Calls Routed through 2-1-1	195	2,632
Mental Health	Calls Answered	127	1,567
Website Visitors	Visitors to CAPK's 2-1-1 Kern web page	2,872	30,333
VITA	Calls Routed through 2-1-1	N/A	6,252

CalFresh Enrollments	Onsite enrollment into CalFresh (Supplemental Nutrition Assistance Program (SNAP/food stamps)	Submitted	Approved	Pending
		6	2	4

Outreach Activities	Outcomes
- Department of Human Services New Hire Training	Distributed 80 2-1-1 Kern informational cards/CAPK one sheets.

Highlights:

- 2-1-1 Kern celebrated National Information & Referral Service Day on November 16th by providing lunch for staff.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: December 2017
Program/Work Unit: 2-1-1 Kern County	Staffing: 14 (7 Vacancy)	Program Manager/Supervisor: Esperanza Contreras
Services: Provides 24/7 information and referral services via phone or CAPK's website to residents of Kern. Also provides call handling services for Kings, Tulare, Merced, Mariposa and Stanislaus Counties and schedules appointments for the CAPK Energy Program utility assistance services and provides application status updates.		

Activities	Description			
Information & Referral Services	Incoming	Answered	Unanswered	Referrals
Kern County	4,009	3,507	502 (12%)	6,249
Kings County	150	137	13 (8%)	*
Tulare County	765	695	70(9%)	*
Mountain Valley (Mariposa and Merced Counties)	137	117	20 (14%)	*
Stanislaus County	652	579	73 (11%)	*
Total	5,713	5,035	678(11%)	

*2-1-1 Kern does not have access to the iCarol database for these counties. Per the agreements, 2-1-1 Kern provides referrals but does not track them. The information goes directly to the iCarol databases for the individual counties.

Most Requested Services	Food Pantries	Utility Assistance	Clothing/ Personal/Household Needs
Top 3 Unmet Needs	Food/ Meals	Clothing/Personal/Household Needs	Shelter

Other Services		Month	YTD
LIHEAP	Calls Answered	2,252	50,144
Weatherization	Calls Routed through 2-1-1	355	2,987
Mental Health	Calls Answered	126	1,693
Website Visitors	Visitors to CAPK's 2-1-1 Kern web page	2,579	32,912
VITA	Calls Routed through 2-1-1	N/A	6,252

CalFresh Enrollments	Onsite enrollment into CalFresh (Supplemental Nutrition Assistance Program (SNAP/food stamps)	Submitted	Approved	Pending
		3	1	2

Outreach Activities	Outcomes
- Nichol's Parent Resource Center	Distributed 20 2-1-1 Kern informational cards/CAPK one sheets.

Highlights:

- 2-1-1 Kern provided 266 referrals to holiday programs and 872 food pantry referrals in the month of December.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: November, 2017
Program/Work Unit: East Kern Family Resource Center	Total Program Staffing: 6	Program Manager/Supervisor: Whitney Hughes
Program/Work Unit Description: Serves low-income individuals and families residing in East Kern County communities of Boron, California City, Mojave, North Edwards, Rosamond, and Tehachapi. Services include case managing families with children who are at risk of abuse and neglect (Differential Response); preparing children to enter kindergarten (School Readiness Initiative); parenting education; emergency supplies closet for immediate basic needs such as clothing, food, diapers, infant formula, bus passes, and gas vouchers.		

Activities	Description	Status	
		Month	YTD
Referrals for services	Differential Response	31	306
Case Managed Families	F5K School Readiness	5	33
Children enrolled in center-base program		2	48
Adults in Court Mandated Parenting Classes			16
Services to Walk-ins	Services e.g., faxing and photocopying legal documents (such as birth certificates, Social Security cards, immigration status information needed to receive public assistance), food, clothing, referrals to other support services, and ongoing case management	62	769
Emergency Supplies Closet and Other Services	Food (individuals)	45	204
	Clothing (individuals)	35	298
	Photocopies (individuals)	190	2672
	HEAP Application Supporting Docs	237	1080

Other: The EKFRFC was **awarded** the grant for the Economic Empowerment for Families program from the Office of Child Abuse Prevention. This two-year funding will help families to become more financially stable by providing the Your Money Your Goals money management education/tools and specialized case management. The EKFRFC is looking forward to integrating the financial education curriculum into current case management strategies as well as provide financial empowerment workshops to the community.

Staffing: The ECFRC is fully staffed.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: December, 2017
Program/Work Unit: East Kern Family Resource Center	Total Program Staffing: 6	Program Manager/Supervisor: Whitney Hughes
Program/Work Unit Description: Serves low-income individuals and families residing in East Kern County communities of Boron, California City, Mojave, North Edwards, Rosamond, and Tehachapi. Services include case managing families with children who are at risk of abuse and neglect (Differential Response); preparing children to enter kindergarten (School Readiness Initiative); parenting education; emergency supplies closet for immediate basic needs such as clothing, food, diapers, infant formula, bus passes, and gas vouchers.		

Activities	Description	Status	
		Month	YTD
Referrals for services	Differential Response	30	336
Case Managed Families	F5K School Readiness	2	35
Children enrolled in center-base program		0	48
Adults in Court Mandated Parenting Classes			16
Services to Walk-ins	Services e.g., faxing and photocopying legal documents (such as birth certificates, Social Security cards, immigration status information needed to receive public assistance), food, clothing, referrals to other support services, and ongoing case management	59	828
Emergency Supplies Closet and Other Services	Food (individuals)	7	211
	Clothing (individuals)	32	330
	Photocopies (individuals)	188	2860
	HEAP Application Supporting Docs	0	1080

Other: The EKFCRC was **awarded** a grant from Dignity Health for \$24,000 to provide school immunizations clinics in East Kern.

Staffing: The ECFRC is fully staffed.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: November 2017
Program/Work Unit: Shafter Youth Center	Total Program Staffing: 3	Program Manager/Supervisor: Angelica Nelson
Services: Summer and after-school tutoring, homework assistance, educational, recreational, and social enrichment activities and services for children ages 6-18. Evening programming is offered Monday through Friday, 5:00 to 9:00 pm; activities include basketball, ancestry class, and various local groups who utilize the meeting space.		

Activities Description	Participants	
	Month	YTD
After-School Program Tutoring, homework assistance, recreation, health & nutrition education.	3	71
Teen Pregnancy and Sexually Transmitted Infections Prevention (Information and Education) (#'s as of 7/1/2017) Informing and educating teens ages 12-19 years on preventing pregnancy and the spread of sexually transmitted infections.	2	17
Evening Program - Open Basket Ball Zumba	20 – 45 per night	
Summer Program Academics, sports, recreation, health & nutrition education, themed weeks with coordinated guest speakers.		101

Other:



- Shafter Youth Center kids had a great time visiting nature and hiking the trails at Wind Wolves Preserve. A group of 14 kids and 4 chaperones went during the Thanksgiving break from school. Kids had a chance to see live snakes, a tortoise and various bugs.

- Shafter Youth Center has once again entered their decorating talents in the Shafter Depot Museum's Christmas Tree Decoration Contest. This year's theme, "A 1917 Christmas", celebrates the Depot Museum's 100 year birthday. Kids made ornaments that depicted products that were created in the year 1917, the last Christmas during World War I. The Depot Museum will be open every Saturday from 10 am until 3 pm for **visitors to come and vote for their favorite Christmas tree!** December 9th, the local brass band will serenade visitors while they visit Shafter's historic museum.



COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: December 2017
Program/Work Unit: Shafter Youth Center	Total Program Staffing: 3	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.		71
Teen Pregnancy and Sexually Transmitted Infections Prevention (Information and Education) (#'s as of 7/1/2017) Informing and educating teens ages 12-19 years on preventing pregnancy and the spread of sexually transmitted infections.		17
Evening Program - Open Basket Ball Zumba		20 – 45 per night
Summer Program Academics, sports, recreation, health & nutrition education, themed weeks with coordinated guest speakers.		101

Other:



- Shafter Youth Center kids were excited when they had their Christmas Celebration on December 20th, even more so when they saw Santa walk in the front door. Kids took the opportunity to talk to the “big guy in the red suit” and tell them all their Christmas wishes. Sugary snacks, juice and chips were a hit. Then kids got to select gifts of their own to enjoy. Many Thanks to all those that made it possible for the kids to have gifts this season. Carpenters Union, Toys for Tots, Bakersfield Condors with United Way, and some private donations as well.
- Zumba took a break from the routine for the Holiday break.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: November 2017	
Program/Work Unit: Friendship House	Total Program Staffing: 7	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.		4	111
Summer Program: Recreational activities, educational games, and activities.		0	127
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.		0	104
Justice Assistance Grant (JAG) Program: The JAG program provides Aggression Replacement Training (ART) at Stiern, Cato, and Compton Middle Schools, and provides additional JAG services at East High School.		0	74
Grow Fit Families Program: Increase participants’ knowledge of nutrition, healthy eating choices, gardening, exposure to seasonal fresh produce, and participation in physical activities. <i>Program has ended.</i>		0	21
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.		0	18
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.		250	4,047
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 the opportunity to gain paid work experience. <i>The new PREP program will start in Jan. 2018.</i>		0	122
Realignment for Success: Transitional services are provided to adults referred to the program by the Probation and Sheriff’s Departments. The program is to provide the participants with Aggression Replacement Training, Thinking for A Change, and parenting classes.		3	28

Other:

- The Realignment for Success program held a graduation for its' 2nd group of graduates on Nov. 22, 2017, including 9 Aggression Replacement Training (ART) program participants that completed the program. For session one there were 4 participants that completed the program. With the help of this program, many participants have found employment, obtained drivers licenses & I.D. cards, and/or stayed out of trouble.. Most of the participants have written letters of appreciation praising the program and often provide testimonials about how the program has helped them to others who may benefit from it. The 3rd session for the Realignment for Success program will start in Dec. 2017.
- CAPK Friendship House Community Center received donations of 2,832 new books from the Molina Foundation's Launch into Learning Campaign offered to Community Action Agencies across the country. The FHCC was among the first Community Action Agency to receive books as part of this Launch into Learning initiative!

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: December 2017	
Program/Work Unit: Friendship House	Total Program Staffing: 7	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.		8	119
Summer Program: Recreational activities, educational games, and activities.		0	127
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.		0	104
Justice Assistance Grant (JAG) Program: The JAG program provides Aggression Replacement Training (ART) at Stiern, Cato, and Compton Middle Schools, and provides additional JAG services at East High School. <i>Program funding for JAG ended Dec. 31, 2017.</i>		0	74
Grow Fit Families Program: Increase participants’ knowledge of nutrition, healthy eating choices, gardening, exposure to seasonal fresh produce, and participation in physical activities. <i>Program has ended.</i>		0	21
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.		0	18
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. <i>Consulate services were not provided at the FHCC in Dec. 2017</i>		0	4,047
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 the opportunity to gain paid work experience. <i>The new PREP program will start in Jan. 2018.</i>		0	122
Realignment for Success: Transitional services are provided to adults referred to the program by the Probation and Sheriff’s Departments. The program is to provide the participants with Aggression Replacement Training, Thinking for A Change, and parenting classes.		8	36

Other:

- The University of Phoenix in partnership with the Bakersfield Police Department (BPD) held a toy drive, and donated all the collected toys to program youth at the CAPK Friendship House Community Center. The BPD arranged for Santa to personally deliver the toys to the children, who were amazed with excitement!
- The Westchester Kiwanis invited six children from the CAPK Friendship House Community Center to participate in a shopping spree at Walmart, on December 9th. The children were served breakfast, took a picture with Santa and then were provided their own special shopping attendant, who assisted them in picking out \$150 worth items.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: November 2017	
Program/Work Unit: Food Bank	Total Staffing: 18	Program Manager: Jaime Orona	
Services: Partners with 119 food distribution sites throughout Kern County to provide food assistance to low-income families and individuals.			
		Status	
Activities	Description	Month	YTD
USDA Commodities	Individuals Served (November)	36,615	185,242
	Poundage donated to Food bank from all sources.	742,387	12,434,571
Food Sourcing	Donations Received: 202,499 pounds of produce & 12 different produce items. <ul style="list-style-type: none">• Ag Against Hunger: Leafy Greens, Broccoli, cauliflower & strawberries.• California Association of Food Banks/Farm to Family: cauliflower, carrots, leafy greens.• Country Sweet Produce: Sweet Potatoes• Driscoles: Strawberries• Grimmway: Cabbage, carrots & leafy greens• Target: Mixed produce• Varsity Produce: Onions• Wonderful Co: Citrus CAPK Food Bank distributed fresh produce at four Senior food distribution sites: Plaza Towers, Harmony Apartments, Rasmussen Senior Center, and Dignity Health. <ul style="list-style-type: none">• Served 450 Seniors• Items: strawberries, cauliflower, carrots and potatoes.		
Food Drives: 21,936 lbs. collected for the month of November. Over \$5,000 in cash donations.	<ul style="list-style-type: none">• Kind Girls Making Strong Women- 41 lbs• Torrance Logistics- 207 lbs• San Loren Elementary- 1,160 lbs• Mt. Vernon Elementary – 511 lbs• Frontier High School Uplift Club- 44 lbs• KGET Holiday Food Drive- 14,268 lbs• City of Bakersfield- 5,705 lbs		

Other:

- November 9th, provided pastries, juice, and water to approximately 350 people at the Agricultural Pavilion for Bakersfield's Farm Workers Appreciation day.
- November 15th, the annual KGET 17 "Holiday Food Drive" took place from 5am-7pm. We were able to raise **14,268 lbs** of food and over **\$5,600** in cash donations. This was much more than was collected in 2016—9,752 lbs. of food collected and \$1,493.00 in cash donations.
- November 20th the City of Bakersfield provided the Food Bank with 5,705 lbs. of food collected in a month-long food drive between all departments.
- This month we began distributing the meat donated from the Kern County Fair "mystery donor." To date, a total of 16,989lbs of meat has been distributed including 9,943lbs of pork, 3,696lbs of lamb, and 2,146lbs of goat.
- Our senior distribution program held 33 distributions during the month of November in which 3,527 seniors throughout Kern County each received a 30-pound box of non-perishable and nutritious food.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: December 2017	
Program/Work Unit: Food Bank	Total Staffing: 17	Program Manager: Jaime Orona	
Services: CAPK Food Bank partners with 103 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 (December)	39,396	429,255
	Poundage Donated to Food Bank	1,076,288	11,851,777
	Poundage Distributed	1,045,785	11,748,503
Food Sourcing	Donations Received: 186,169 pounds of produce & 11 different produce items. Ag Against Hunger: Leafy Greens, Broccoli Dara/Bhogal: Grapes Bolthouse: Carrots CAFB, Farm to Family: Cauliflower Columbine Vineyards: Grapes Country Sweet Produce: Sweet Potatoes Grimmway: Carrots and leafy greens Johnston Farms: Potatoes Target: Mixed produce Wonderful Co: Citrus		
Food Drives: 19,973 lbs for the month of December.	<ul style="list-style-type: none">• “Bingo Night Tuesday” at the Kern County Fairgrounds 76 lbs• CARMAX- 527 lbs• Bill Williams Elementary School- 1,556 lbs• Mt. Vernon Elementary School- 511 lbs• Frontier High School Uplift Club- 44 lbs• Grimmway- 3,518 lbs• Edison Middle School- 741 lbs• Laurel Glen Elementary- 306 lbs and \$210• Boys and Girls Club of Nicholas Elementary- 661 lbs• BHS Interact Rotary Sponsored Club- 358 lbs• City of Bakersfield- 61 lbs• Thurman Orthodontics- 152 lbs		

Other:

- Dec 1st Senator Jean Fuller came to the Food Bank for a visit and tour, she assisted in providing the Food Bank with the 60 tri-wall donation of oranges from Visalia Citrus Packing Group.
- Dec. 1st distributing water bread and produce to 100 families at the World AIDS Day event at the Self Help Credit Union.
- Dec. 6th Teter Architects group toured the Food Bank and presented a check for \$3,000.
- Dec. 8th we provided a one-time donation of ice cream, popcorn, and bread for over 700 families to the Christmas Program at the Community at the Rising Star Baptist Church.

- Dec. 9th Lisa & Gregg Pierucci held the third “Annual Food Bank Fundraiser Anniversary Party” raising \$3,820 for the CAPK Food Bank.
- Dec. 14th we provided sweets, bread, coffee/tea, juice and bottled water to the Boys and Girls Club “Drive it Forward” event that collected blankets and jackets for the homeless.
- Dec. 18th provided breads/sweets and beverages for 200 children and their families at the CAPK Head Start Pete Parra’s Family Christmas event.
- Dec 20th provided a one-time donation of breads, sweets, and produce/fruit to help fill Greenfield School District’s Christmas Break Baskets for 200 families
- October - December meat received from the Kern County Fair totaled 72,976 lbs.
- The Senior Distribution program held 33 distributions and distributed 30-pound boxes of non-perishable food to 3,294 seniors throughout Kern County.
- Distributed additional fresh produce to 300 seniors at the following senior distribution sites: Harmony Court, Plaza Towers, & Dignity Outreach.
- “Bingo Night Tuesday” at the Kern County Fairgrounds & Color Me Mine are in the 3rd year of holding ongoing food drives for the CAPK Food Bank.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: November 2017
Program/Work Unit: WIC	Total Program Staffing: 83 staff, 2 vacancies	Program Manager/Supervisor: 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, and through the WIC mobile clinic.		

			Participation 10/1/16-9/30/17		
Description			Case Load	Month	Central Valley Avg. State Avg.
Total	All services		20170	16089 – 79.8%	81.6% 73.7%
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	67	Mojave		142
	Bakersfield		Oildale		436
	Homeless Shelter	*	Ridgecrest		674
	E. California Avenue	1631	Rosamond		692
	Niles Street	2332	Shafter		1320
	Montclair	379	Tehachapi		473
	Friendship House	139	Wasco		1805
	Panama	1214			
	Boron	5	<u>San Bernardino County</u>		
	Buttonwillow	77	Adelanto		1815
	California City	725	Big Bear		302
	China Lake Naval		Crestline		315
	Station	990	Needles		177
	Delano	1012	Phelan		16
	Edwards Air Force Base	168			
	Lost Hills	150	<u>Mobile WIC</u>		23

Projects

The CAPK WIC program promotes healthy eating habits for all age groups.

Hub meetings were held in November to train staff on efficiently contacting participants regarding upcoming and missed appointments. The policy for calling missed appointments was revised and a new telephone “script” and record keeping system was initiated. The new procedure will improve customer service, help increase participation, and give staff increased confidence and telephone etiquette.

Outreach events attended: 1. Bolthouse Farms, Health and Wellness Fair for approximately 2,500 employees—750 CAPK WIC brochures were handed out, 2. The Farmworker Resource Fair in Delano—20 other programs were represented at this event, 3. The Bakersfield College’s Annual Vet Fest, and 4. Outreach presented at East Cal Head Start. WIC outreach began a new project of providing outreach materials in Check Cashing stores, as suggested at the State Outreach Committee meeting. WIC outreach is researching locations and putting CAPK WIC information at these sites with Wasco and Shafter targeted during November. Outreach continues to have a growing presence on Facebook, Instagram and CAPK.org.

The Regional Breastfeeding Liaison continues to collaborate with Omni Family Health. Education activities for Healthcare professionals at these sites is being developed.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia			Month/Year: December , 2017				
Program/Work Unit: WIC		Total Program Staffing: 79 staff, 1 vacancy	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, and through the WIC mobile clinic.							
			Participation 10/1/17 – 9/30/18				
Description			Case Load	Month	Central Valley Avg.	State Avg.	
Total	All services		20,170	14,951 – 74.1%	78%	71.5%	
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 sites was used to issue food vouchers.	Arvin	67	Mojave		135		
	Bakersfield		Oildale		357		
	Homeless Shelter	1	Ridgecrest		609		
	E. California Avenue	1564	Rosamond		645		
	Niles Street	2110	Shafter		1309		
	Montclair	340	Tehachapi		431		
	Friendship House	110	Wasco		1665		
	Panama	1221					
	Boron	71	<u>San Bernardino County</u>				
	Buttonwillow	87	Adelanto		1661		
	California City	671	Big Bear		262		
	China Lake Naval	*	Crestline		239		
	Station		Needles		163		
	Delano	969	Phelan		4		
	Edwards Air Force Base	91					
	Lost Hills	148	<u>Mobile WIC</u>		21		
	Projects						
Participation is typically lower for this month with many families going home from Thanksgiving through Christmas, and returning in January. Also, clinics are not open as many days. We had to close some offices because of lack of staffing due to holiday vacations and in lieu of holidays.							
Team building activities were held for all 6 of the “Hubs”: Adelanto/Ridgecrest, Niles, In-Town, Bakersfield, Western, and Eastern. Each hub was responsible for organizing a team building activity. WIC administration attended various hub activities. Each office decorated for the holidays and this was also a great team building activity.							
Outreach activities included 44 requests for information were received through the Agency website. Instagram and Facebook posts emphasized holiday foods and how to choose and prepare nutritious holiday dishes. We continue to increase our Instagram and Facebook presence.							
Regional Breastfeeding Liaison, Katherine Campos has developed a training presentation for Health Care providers. It is currently at the state for approval. . The training will help coordinate services between the health care provider offices and CAPK WIC and will include WIC staff to improve communication between WIC and the health care centers.							

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: November 2017
Program/Work Unit: Energy	Total Program Staffing: 51,	Program Manager/Supervisor: Margaret Palmer
Services: Residential weatherization, utility bill payment assistance, and energy efficiency education for low-to-moderate-income Kern County residents. Also, installation of interim water tanks for low-income households affected by the drought.		

Activities	Description	Status	
		Households Served	
		Month	YTD
1A. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2017)	Assistance with utility bill payments	597	6,522
1B. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2016)		-0-	7,933
1C. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2015)		-0-	9,911
2. Low Income Home Energy Assistance Program(LIHEAP) Weatherization Assistance (2016 and 2017)	<ul style="list-style-type: none"> Assistance with residential repair/weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.) Energy-efficient appliance installation 	60	1,120
		6	174
3. Low-Income Weatherization Program (LIWP Phase 2). Program began 10/1/17	Assistance with residential repair/ weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.)	17	32
4. Interim Water Tank Installation Program	Installation of interim water tanks for low-income households affected by the drought.	-0-	33
5. Total Value of Services (utility payments only)		\$304,722	\$12,206,422
		Results	
6. Energy calls received (from 2-1-1)		5344	
		HEAP	Wx
7. Number of LIHEAP applications Received		366	94
8. Number of LIHEAP applications Completed		597	45
9. Number of LIHEAP applications in Progress		1133	49
10. Outreach	- Family Resource Centers – Delano, Frazier Park, Lake Isabella and Mojave	Distributed HEAP/Weatherization applications	

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: December 2017
Program/Work Unit: Energy	Total Program Staffing: 37,	Program Manager/Supervisor: Margaret Palmer
Services: Residential weatherization, utility bill payment assistance, and energy efficiency education for low-to-moderate-income Kern County residents. Also, installation of interim water tanks for low-income households affected by the drought.		

Activities	Description	Status	
		Households Served	
		Month	YTD
1A. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2017)	Assistance with utility bill payments	99	6,621
1B. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2016)		-0-	7,933
1C. Low Income Home Energy Assistance Program (LIHEAP) Utility Assistance (2015)		-0-	9,911
2. Low Income Home Energy Assistance Program(LIHEAP) Weatherization Assistance (2016 and 2017)	• Assistance with residential repair/weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.)	109	1,229
	• Energy-efficient appliance installation	14	188
3. Low-Income Weatherization Program (LIWP Phase 2). Program began 10/1/17	Assistance with residential repair/ weatherization (e.g., weather stripping, thermostats, door/window replacement, etc.)	9	41
4. Interim Water Tank Installation Program	Installation of interim water tanks for low-income households affected by the drought.	-0-	33
5. Total Value of Services (utility payments only)		\$27,755	\$12,234,177
		Results	
6. Energy calls received (from 2-1-1)		2607	
		HEAP	Wx
7. Number of LIHEAP applications Received		0	57
8. Number of LIHEAP applications Completed		99	15
9. Number of LIHEAP applications in Progress		594	45
10. Outreach		Distributed HEAP/Wx applications	

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Health & Nutrition Services/Carmen Segovia		Month/Year: November 2017*	
Program/Work Unit: Migrant Childcare AP Program (MCAP)	Total Staffing: 17, 3 vacancies;	Program Manager/Supervisor: Susana Magana	
Services: The Migrant Childcare Alternative Payment Program is a voucher-based child care program for migrant agriculturally working families. The program has six entry counties: Kern, Kings, Madera, Merced, Tulare, and Fresno. Once enrolled, families can continue child care services as they migrate throughout the state following agricultural work. The program’s current Fiscal Year is July 1, 2017, to June 30, 2018.			
<i>*This report is for the service month of October 2017, which was processed in the month of November 2017.</i>			
		Status	
Activities	Description	Total	% by County
Active Enrollments	Kern*	353	43
	Madera	58	7
	Merced	16	2
	Tulare	151	18
	Kings	101	12
	Fresno	151	18
	Total	830	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:

A total of 3 staff attended the Annual California Alternative Payment Program (CAPPA) conference 11/1-11/03, 2017 in Sacramento. The conference had several presentations regarding the new regulation that came about with the Budget Act of 2017, effective 7/1/17. Using this new information, the MCAP management team reviewed the program policies and procedures and has started the process of updating the Parent and Provider Handbook to ensure that program is following the new regulations.

Program staff attended 2 outreach events for the 3rd Annual Migrant Seasonal Farmworker Appreciation Day-Bakersfield on 11/9/17 and Delano on 11/16/17.

The Migrant Childcare program is on track to meet the FY 17-18 contract with total expended to date at approximately 46% of the contract. Staff continues to recruit and accept pre-applications in all entry counties for the program's waiting list. Enrollments were halted at the end of November in all entry counties, except Merced and Madera.

The program has conducted recruitment to fill the Services Clerk position. The position is expected to be filled mid-December 2017.

MCAP staff had an all staff training on 11/30 & 12/1 2017. This training was to provide directive and technical assistance to staff of the policy & procedure changes that the program will implement on 1/1/18 in accordance with the regulation changes of Budget Act, 2017.

Upcoming Activities:

MCAP staff will be attending The Standard retirement plan information meetings on Tuesday 12/12/17.

The MCAP staff development will be held on 12/15 at the Tulare County satellite office in Visalia. The theme for the staff development will be goal setting and life/work balance.

The new Regional Market Rate (RMR) for provider reimbursement maximums will be effective 1/1/17. Staff will be busy processing about 700 family Notice of Actions and about 200 provider notifications to be mailed in the month of December 2017. To be in compliance with due process regulations, all notices will be mailed out by 12/12/17.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Health & Nutrition Services/Carmen Segovia		Month/Year: December 2017*	
Program/Work Unit: Migrant Childcare AP Program (MCAP)	Total Staffing: 17, 3 vacancies; Admin. Clerk, Subsidized Reimbursement Specialist, Family Services Specialist	Program Manager/Supervisor: Susana Magana	
Services: The Migrant Childcare Alternative Payment Program is a voucher-based child care program for migrant agriculturally working families. The program has six entry counties: Kern, Kings, Madera, Merced, Tulare, and Fresno. Once enrolled, families can continue child care services as they migrate throughout the state following agricultural work. The program’s current Fiscal Year is July 1, 2017, to June 30, 2018. <i>*This report is for the service month of November 2017, which was processed in the month of December 2017.</i>			
		Status	
Activities	Description	Total	% by County
Active Enrollments	Kern**	338	43%
	Madera	59	7%
	Merced	18	2%
	Tulare	163	21%
	Kings	94	12%
	Fresno	117	15%
	Total	830	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:

The program filled the Services Clerk position, December 11, 2017.

The Migrant Childcare program is on track to meet the FY 17-18 contract. Enrollments have resumed in all entry counties and staff continues to recruit and accept pre-applications for the program's waiting list. Merced and Madera staff are aggressively recruiting to increase caseloads; all other entry counties are enrolling from the waiting list to maintain current slots.

Staff processed about 700 family Notice of Actions and about 200 provider notifications in the month of December 2017 for the new Regional Market Rate (RMR) for provider reimbursement maximums, effective 1/1/18.

All-staff training was conducted 11/30 & 12/1 2017 for directive and technical assistance of the policy & procedure changes that will be implemented on 1/1/18, in accordance with the regulation changes of Budget Act 2017.

MCAP staff development was held on 12/15 at the Tulare County satellite office in Visalia. The staff really enjoyed the camaraderie sharing during our team building activities. The staff was grateful for the CAPK polo shirts that were gifted by the agency.

The MCAP staff attended the information meetings provided by the Standard regarding the retirement plans.

Upcoming Activities:

On 1/16 the Program Manager will be attending the Food Bank mandatory site training.

On 1/17-1/18 the Program Manager and one coordinator will be traveling to Sacramento to participate in the CAPPA Budget & Advocacy Day

On 1/25 MCAP management team will be participating in a California Department of Education webinar training.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: November 2017
Program/Work Unit: Central Kitchen	Staffing: 21 Staff members, 1 Vacancy	Program Manager: Lorenzo Maldonado
<p>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 parent meetings. The program also delivers food service and janitorial supplies to the Head Start/Early Head Start centers and Home Base locations.</p> <ul style="list-style-type: none"> Total meals prepared are supported by the daily meal production sheets and food transport sheets. VIP Parent meeting meal totals are supported by meal request forms submitted by center and Home Base staff. 		

Activities	Status			
	Total # Prepared	Breakfast	Lunch	Snack
Meals & Snacks				
Central Kitchen prepared for the HS/EHS centers	77,846	26,451	28,471	22,924
Home Base Meals	243	74	95	74
Total	78,089	26,525	28,566	22,998

Other:

1. In November, the Central Kitchen stopped providing food for the Head Start Centers' Parent meetings. However, we will continue to provide food for Home Base Socializations. Isabel Urena, Food Production, Supervisor and Lorenzo Maldonado, Central Kitchen Food Service Manager, met with Home Base Supervisors, Mary Lopez and Virginia Sierra, to discuss a new menu from which the Home Base educators can request breakfast meals, lunch meals, or snacks. Home Base Educators will have a choice of up to 15 items allowing for at least one hot meal each month in the Home Base Socializations.
2. Interviewed three candidates for the substitute Food Production Driver positions who are now in the hiring process. We are looking forward to bringing in qualified candidates for the positions and adding to our CAPK team.
3. The Central Kitchen increased accessibility of the HS/EHS monthly menu to parents, by posting them on the CAPK website. The menus are printable/downloadable and are available in both English and Spanish.
4. In the month of November we had some staffing challenges with the full year position not yet filled and the substitute positions open. In addition, we had staff members on Family Medical Leave of Absence and bereavement, which created some gaps in production. Even with the challenges the Central Kitchen staff has pulled together to get production done and food delivered timely to all the centers.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Nutrition Services/Carmen Segovia		Month/Year: December 2017
Program/Work Unit: Central Kitchen	Staffing: 21 Staff members, 1 Vacancy	Program Manager: Lorenzo Maldonado
<p>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 parent meetings. The program also delivers food service and janitorial supplies to the Head Start/Early Head Start centers and Home Base locations.</p> <ul style="list-style-type: none"> Total meals prepared are supported by the daily meal production sheets and food transport sheets. VIP Parent meeting meal totals are supported by meal request forms submitted by center and Home Base staff. 		

Activities	Status			
	Total # Prepared	Breakfast	Lunch	Snack
Meals & Snacks				
Central Kitchen prepared for the HS/EHS centers	64,881	22,003	23,346	19,532
Home Base Meals	312	19	250	43
Total	65,193	22,022	23,596	19,575

Other:

- The Central Kitchen provided meals to the Home Socializations programs at the following locations:
 - December 8, 2017: Garden Pathways, 193 creamed turkey w/gravy meals were provided, coordinated by Virginia Sierra, Home Base Supervisor.
 - December 13, 2017: American Legion, 160 meals containing a hot dog, chips, and juice were provided, coordinated by Mary Lopez, Home Base Supervisor.

According to the home base supervisors the events went well with the assistance from the central kitchen food service.
- Two substitute food production drivers were hired. They will begin training in January, after they complete CAPK Orientation.
- The Central Kitchen experienced some challenges with the fleet of vans. Of the 11 vans that are available, 10 are in-use—including the spare van. On December 4th we lost the 11th van with a transmission break down, due to high mileage and normal wear.

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Human Resources/Michele Nowell		Month/Year: November 2017
Program/Work Unit: HR/Payroll/Staffing	Total Division Staffing: 10	Program Manager/Supervisor: Mike Lackman/Eric Kelley/Dawn Bledsoe
Services: All functions and activities related to payroll, staffing, employee benefits administration, labor law compliance, personnel management, and Union Contract.		

		Status	
Activities	Description	Month	YTD
Employee Count	Regular	843	
	Subs/Temps	22	
	Total Staff	865	
New Hires	All divisions and programs		
	Regular	9	159
	Subs/Temps	2	68
	Total New Hires	9	192
Leaves of Absence	Intermittent Leave	107	
	Full-time Leave	18	
	Total on Leave	125	
Terminations	All divisions and programs		
	Voluntary	7	117
	Involuntary	4	65
	Total Terminations	11	182
Staffing	Vacancy	11	134
	Total Applications Received	126	1,435
Payroll	Total Hours Paid	132,071.81	
	Total Gross Payroll	\$ 2,338,627.52	

Projects Pension Transition FMLA Administration to Hartford Electronic Job Requisitioning	Completed: Training/Online-ADP for performance reviews Electronic performance evaluations submitted for September & New Hires Signed contracts at The Standard & Pension Mark Finalized benefits set-up for two new voluntary plans- Accident and Hospital Indemnity In Progress Open Enrollment 2018 Hartford-FMLA Administration Transition-Weekly calls
---	---

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director:		Month/Year: December 2017
Program/Work Unit: HR/Payroll/Staffing	Total Division Staffing: 9	Program Manager/Supervisor: Mike Lackman/Eric Kelley/Dawn Bledsoe
Services: All functions and activities related to payroll, staffing, employee benefits administration, labor law compliance, personnel management, and Union Contract.		

		Status	
Activities	Description	Month	YTD
Employee Count	Regular	811	
	Subs/Temps	39	
	Total Staff	850	
New Hires	All divisions and programs		
	Regular	7	166
	Subs/Temps	1	69
	Total New Hires	8	201
Leaves of Absence	Intermittent Leave	93	
	Full-time Leave	24	
	Total on Leave	117	
Terminations	All divisions and programs		
	Voluntary	7	124
	Involuntary	3	68
	Total Terminations	10	192
Staffing	Vacancy	7	141
	Total Applications Received	128	1,563
Payroll	Total Hours Paid	131,626.52	
	Total Gross Payroll	\$ 2,326,510.48	

Projects Pension Transition FMLA Administration to Hartford Electronic Job Requisitioning	Completed: Training/Online-ADP for performance reviews Electronic performance evaluations submitted for December & New Hires Signed contracts at The Standard In Progress Hartford-FMLA Administration Transition-Weekly calls
---	---

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: November 2017
Program/Work Unit: Business Services/ Maintenance & Operations/Information Technology/Risk Management	Total Division Staffing: 21	Program Manager/Supervisor: Dan Ripoli, Bryon Vanderhoff, Laurie Sproule
Services: Facility repair and maintenance, procurement, information technology, safety, risk insurance, vehicle registration, contracts, facility leases and facility planning.		

		STATUS	
Activities	Description	Received	Completed March 1, 2017 to Date
Business Services			
Purchase Orders Processed		128	1,131
Contracts/Leases Processed		8	53
Request for Proposals (RFP)	<ul style="list-style-type: none"> Electronic Contract Management System General Business Legal Counsel 	Scope in Development Scope in Development	
Leases	<ul style="list-style-type: none"> Renew James St – WIC Renew Niles St. - WIC 	In progress In progress	
Contracts	<ul style="list-style-type: none"> Wasco Site Improvements 	Complete	
Maintenance & Operations		Work in Progress	March 1, 2017 to Date Closed
Facility Work Orders Processed	Repair and maintenance of CAPK facilities and vehicles.	94	2749
Projects	<ul style="list-style-type: none"> Wasco Head Start Center site improvements. Stine Head Start has been renamed to “Harvey L Hall Child Development Center” on 10/16/2017 Mojave Head Start termite fumigation 	Complete Complete Complete	
Information Technology		Received	March 1, 2017 to Date Closed
Help Desk Work Orders Processed	Technical assistance to employees, repairs, troubleshooting, coordination of services with IT services subcontractor	338	3717
Projects	<ul style="list-style-type: none"> iPads for Board Meeting Wasco network installation Backup Abila Server Share Point Implementation Single Sign-On for Office 365 Boardroom Video Conference Equipment 	Order Placed In Progress Completed In progress In progress In Progress	

Risk Management		Reported	01/01/2017 to Date
Workers Compensation Incidents	<ul style="list-style-type: none"> For Report Only First Aid Medical Treatment Modified Duty Lost Time Non-Industrial (not work related) Under Investigation 	6 1 0 1 0 0 1	84 21 8 6 2 2 1
Property Incidents		1	22
Vehicle Incidents		3	12
Projects	<ul style="list-style-type: none"> Emergency preparedness training at parent meetings 	In Progress	

Other:

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Operations/Emilio Wagner		Month/Year: December 2017	
Program/Work Unit: Business Services/ Maintenance & Operations/Information Technology/Risk Management	Total Division Staffing: 21	Program Manager/Supervisor: Dan Ripoli, Bryon Vanderhoff, Laurie Sproule	
Services: Facility repair and maintenance, procurement, information technology, safety, risk insurance, vehicle registration, contracts, facility leases and facility planning.			
		STATUS	
Activities	Description	Received	Completed March 1, 2017 to Date
Business Services			
Purchase Orders Processed		96	1227
Contracts/Leases Processed		8	61
Request for Proposals (RFP)	<ul style="list-style-type: none">Electronic Contract Management SystemGeneral Business Legal Counsel	RFP in Development Scope in Development	
Leases	<ul style="list-style-type: none">Renew James St – WICRenew Niles St. – WIC	In progress In progress	
Contracts	<ul style="list-style-type: none">Temporary Staffing	Complete	
Maintenance & Operations		Work in Progress	03/01/2017 to Date Closed
Facility Work Orders Processed	Repair and maintenance of CAPK facilities and vehicles.	94	2749
Projects	<ul style="list-style-type: none">Wasco Head Start Center site improvements completed by contractor.Maintenance tech is completing installation of needed Head Start items for Wasco.McFarland Head Start termite fumigation was completed last week during Christmas break.	Complete In Progress Complete	
Information Technology		Received	03/01/2017 to Date Closed
Help Desk Work Orders Processed	Technical assistance to employees, repairs, troubleshooting, coordination of services with IT services subcontractor	172	3878
Projects	<ul style="list-style-type: none">iPads for Board MeetingWasco network installationShare Point ImplementationSingle Sign-On for Office 365Boardroom Video Conference Equipment	Completed In Progress In progress In progress In Progress	

Operations Division December 2017 Report – Continued			
Risk Management		Reported	01/01/2017 to Date
Workers Compensation Incidents	<ul style="list-style-type: none"> • For Report Only • First Aid • Medical Treatment • Modified Duty • Lost Time • Non-Industrial (not work related) • Under Investigation 	6 0 1 0 0 0 0	91 21 10 7 2 2 0
General Liability		1	1
Property Incidents		1	23
Vehicle Incidents		1	12
Projects	<ul style="list-style-type: none"> • Distribute new State & Federal Labor Law Posters • Complete & distribute Cal/OSHA 300A Log • Distribute Cal/OSHA 300A Summary • Renewal of Liability Insurance (General, D&O, Property and Vehicle) 	In Progress	

Other:

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: November 2017	
Program/Work Unit: Grants & Research	Total Staffing: 6	Program Manager/Supervisor: Sheila Shegos	
Services: Grant proposal preparation, research on funding resources and opportunities, and special projects.			
		Status	
Activities	Description	In Progress	Submitted
Grant Applications	USDA CFP Capacity Building Grants	X	
	California Board of State and Community Corrections-Violence Prevention	X	
	Union Bank- STEM Funding	X	
	AERA Energy- STEM program funding	X	
	California Coastal Commission – Whale Tail FHCC/SYC		X
	County of Kern CDBG – Food Bank Expansion & Disaster Preparedness		X
	City of Bakersfield CDBG – Food Bank Expansion & Disaster Preparedness		X
Potential Funding Opportunities – Research in Progress	<ul style="list-style-type: none">• FHCC Field Lighting• SYC Play Area Equipment• FHCC New Van• CAPK Food Bank Warehouse Expansion• Program Support		
Projects	Description		
Strategic Plan 2016-2021	Goal 2 Committee met to discuss the technology improvement timeline. Staff continues to support groups and monitor progress. Goal groups are meeting on their own.		
Organizational Standards	CAPK is currently 100% compliant. Staff is monitoring ongoing updates and will process as needed over the next few months.		
ROMA Training	CD anticipates having a staff member trained and certified as a ROMA Certified Implementer for CAPK by January 2018. Staff is working with each program to develop ROMA procedures required for annual reports.		
Community Services Block Grant (CSBG)	Significant changes in the way we report data to Community Services and Development (CSD) and US Health and Human Services are currently being introduced to the CSBG network and full compliance is expected in January 2019. Staff will develop a training schedule for managers, supervisors, directors and the CEO for 2018.		
VITA 2017 Tax Season Campaign	Sent letters requesting support from regional financial institutions for VITA 2017 tax season, including a one-page document to educate potential supporters on the history and benefits of VITA to Kern County.		
Financial Capabilities	Staff is drafting a plan to integrate financial capabilities services into CAPK programs. Staff at FHCC, SYC, VITA, and EKFRS received training on the Your Money Your Goals curriculum and will incorporate the tools in their programs.		

Other:

- Staff is preparing the 2017 annual CAPK report for printing and distribution in January.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: December 2018	
Program/Work Unit: Grants & Research	Total Staffing: 6	Program Manager/Supervisor: Sheila Shegos	
Services: Grant proposal preparation, research on funding resources and opportunities, and special projects.			
		Status	
Activities	Description	In Progress	Submitted
Grant Applications	USDA CFP Capacity Building Grants		X
	California Board of State and Community Corrections-Violence Prevention	X	
	Union Bank- STEM Funding	X	
	AERA Energy- STEM program funding	X	
	USDA NIFA		X
	Bank of The West Small Business Assistance-submitted in November		X
Potential Funding Opportunities – Research in Progress	<ul style="list-style-type: none">• Bank of America Economic Success• Program support with potential collaborating partners• FHCC Field Lighting• SYC Play Area Equipment• FHCC New Van• CAPK Food Bank Warehouse Expansion		
Projects	Description		
Strategic Plan 2016-2021	Goal groups continue to meet. CD Staff to support groups and monitor progress, as needed.		
Organizational Standards	CAPK is currently 100% compliant. Staff is monitoring ongoing updates and will process as needed over the next few months.		
ROMA Training	CD anticipates having a staff member trained and certified as a ROMA Certified Implementer for CAPK in early 2018. Staff is working with each program to develop ROMA procedures required for annual reports.		
Community Services Block Grant (CSBG)	Significant changes in the way we report data to CSD and USHHS are currently being introduced to the CSBG network and full compliance is expected in January 2019. CAPK staff are gathering data for the 2017 (calendar year) annual reporting that is due to CSD on February 22, 2018.		
VITA 2017 Tax Season Campaign	Sent letters requesting support from regional financial institutions for VITA 2017 tax season, including a one-page document to educate potential supporters on the history and benefits of VITA to Kern County.		
Financial Capabilities	Staff is drafting a plan to integrate financial capabilities services into CAPK programs. Staff at FHCC, SYC, VITA, and EKFRS received training on the Your Money Your Goals curriculum and will incorporate the tools in their programs.		

Other:

- Staff is preparing the 2017 annual CAPK report for printing and distribution in January.
- Donor Perfect Software purchased for donor cultivation & grants management,
- Development of grants management tracking and filing system to monitor awarded grants.
- Development of budget to actual template to assist programs in managing contracts.

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
PENDING - November and December 2017

Date Approved	Date of App. Submission	Funding Source	Program/Proposal	Amount Requested
9/13/2017 (PRE)	9/15/2017	Heffernan Foundation	FHCC & SYC/ STEM	\$ 19,000
10/25/17 (Board)	10/25/2017	City of Bakersfield/Community Development Block Grant	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
10/25/2017 (Board)	11/6/2017	California Coastal Commission - Whale Tail	FHCC and SYC After School Marine Studies Program	\$ 10,000
10/25/2017 (Board)	11/23/2017	County of Kern/Community Development Block Grant	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
11/08/2017 (PRE)	11/3/2017	Bank of the West	CAPK Small Business Assistance Program (3 years @ \$25,000 per	\$ 75,000
11/29/2017 (Board)	12/4/2017	US Department of Agriculture	CAPK Food Bank Network Capacity Building & Emergencny Prepared	\$ 350,000
01/01/2018 (PRE)	12/13/2017	US Department of Agriculture	CAPK Food Bank Healthy Me, Healthy You program	\$ 477,000

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
AWARDED - November and December 2017

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested	Amount Awarded	Funding Period
12/14/2016 (Exec)	3/2/2017	Tri Counties Bank	VITA/ 2016 Tax Season	\$ 2,500	\$ 2,500	9/1/2016 - 6/30/2017
12/14/2016 (Exec)	4/4/2017	Rabobank Community Development Grant	VITA/ 2016 Tax Season	\$ 4,500	\$ 2,000	9/1/2016 - 6/30/2017
5/17/2017 (PRE)	5/22/2017	Target Distribution Center	SYC/ Museum on the Move	\$ 2,500	\$ 2,500	10/1/2017 - 9/30/2018
5/17/2017 (PRE)	5/30/2017	Target Distribution Center	Food Bank/ BackPack Buddies	\$ 2,000	\$ 2,000	8/1/2017 - 6/30/2018
4/12/2017 (PRE)	5/8/2017	Kern Family Health Care	Food Bank/ Senior Food Program	\$ 2,000	\$ 2,000	7/1/2017 - 6/30/2018
5/17/2017 (PRE)	6/7/2017	United Way of Kern County	Food Bank/ Food Procurement & Distribution	\$ 100,000	\$ 94,750	4/1/2017 - 3/31/2018
9/21/2016 (B&F)	6/29/2017	Kern County Network for Children	EKFR/ Differential Response Services	\$ 209,094	\$ 209,094	7/1/2017 - 6/30/2018
3/15/2017 (PRE)	7/5/2017	Friends of Mercy Foundation / Sister Phyllis Hughes Endowment for Special Needs	EKFR/ Emergency Supplies Closet	\$ 5,000	\$ 3,000	8/1/2017 - 7/31/2018
6/14/2017 (PRE)	7/9/2017	Starbucks Foundation	FHCC/SYC PREP Works	\$ 49,600	\$ 30,000	1/1/2018 - 6/30/2018
6/21/2017 (B&F)	9/7/2017	Bank of the West	VITA/ 2017 Tax Season	\$ 3,500	\$ 3,500	9/1/2017 - 6/30/2018
5/25/2016 (Board)	10/3/2017	U.S. Dept. of Treasury/IRS	VITA/ Kern VITA Partnership - Year 2	\$ 223,315	\$ 84,815	7/1/2017 - 6/30/2018
9/13/2017 (PRE)	10/30/2017	Wells Fargo	FHCC & SYC/ PREP Works Program	\$ 50,000	\$ 25,000	1/1/2018 - 6/30/2018
10/18/17 (B&F)	11/9/2017	CA Department of Social Services, Office of Child Abuse Prevention	EKFR/ Financial Empowerment (2-year grant, \$75,000 per year)	\$ 150,000	\$ 150,000	3/01/2018 - 2/29/2020
8/09/2017 (PRE)	11/14/2017	Allstate Foundation Group / Helping Hands	Food Bank/ General Operating Support	\$ 14,000	\$ 14,000	1/01/2018 - 12/31/2018
10/11/17 (PRE)	11/15/2017	Stater Bros. Charities/ Harvesting Hope	Food Bank/ General Operating Support	\$ 5,000	\$ 3,000	1/01/2018 - 12/31/2018
11/08/2017 (PRE)	11/20/2017	Bank of the West	CAPK Small Business Assistance Program (3 years @ \$25,000 per)	\$ 75,000	\$ 75,000	1/01/2018-12/31/2020
10/11/17 (PRE)	12/11/2017	Dignity Health Community Grants Program	EKFR East Kern Health Link	\$ 69,926	\$ 24,701	1/01/2018 - 12/31/2018
9/13/17 (PRE)	12/15/2017	Wonderful Community Grants	CAPK Food Bank Free Farmers Market, Wasco	\$ 50,000	\$ 30,000	1/01/2018 - 12/31/2018
			TOTAL	\$	\$ 757,860	

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
DECLINED - November and December 2017

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested
6/29/2016 (Board)	12/6/2016	Cy Pres CRT Settlement Fund	East Kern Family Resource Center/Computers, Internet Service, Printer	\$ 65,539
8/17/2016 (B&F)	12/9/2016	Wonderful Foundation	Food Bank/ BackPack Buddies - Wasco	\$ 24,661
9/21/2016 (B&F)	12/9/2016	Wonderful Foundation	VITA/ Wasco	\$ 18,600
11/30/2016 (Board)	12/22/2016	Feeding America/ Morgan Stanley	Food Bank/ Produce Program	\$ 25,000
8/17/2016 (B&F)	1/31/2017	U.S Dept. of Housing & Urban Development	2-1-1 Kern/ Kern County Homeless Coordinated Entry System	\$ 178,000
10/26/2016 (Board)	2/6/2017	TJX Foundation	Food Bank/ General Support	\$ 5,000
2/17/2016 (B&F)	No response	AstraZeneca	FHCC & SYC/Grow Fit Program	\$ 175,198
6/22/2016 (B&F)	No response	Best Buy Foundation	FHCC/Winners Program	\$ 9,800
9/21/2016 (B&F)	No response	Dignity Health	FHCC & SYC/ Grow Fit Families Program	\$ 73,800
3/22/2017 (B&F)	6/14/2017	Kaiser Permanente Southern Cal. Community Benefits Grant Program	FHCC & SYC/ Summertime Yoga Challenge	\$ 12,600
2/8/2017 (PRE)	No response	Pacific Western Bank	VITA / 2016 Tax Season	\$ 10,000
8/09/17 (PRE)	9/1/2017	American Honda Foundation	FHCC & SYC/ Building Youth Capacity in STEM	\$ 75,000
10/26/2016 (Board)	No response	City of Bakersfield/ Community Development Block Grant	Food Bank/ Property & Security Improvements	\$ 61,500
10/26/2016 (Board)	No response	County of Kern/ Community Development Block Grant	Food Bank/ Property & Security Improvements	\$ 61,500
1/11/2017 (PRE)	No response	Walmart Community Grants	VITA/ Wasco	\$ 2,500
8/17/2016 (B&F)	No response	U.S Dept. of Labor/ Fresno Regional Workforce Development Board (MOU)	Program TBD/ America's Promise Job Driven Grant Program	\$ 50,000
1/11/2017 (PRE)	No response	Junior League of Bakersfield	EKFR/ Computer Skills Training & Access	\$ 26,000
9/13/2017 (PRE)	10/31/2017	Disney / Feeding America	Food Bank/ Capacity Building	\$ 15,000
6/14/2017 (PRE)	No response	Enterprise Rent-A-Car / Feeding America	Food Bank / Operation Software	\$ 25,000

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Federal

CFDA # 10.331

Project Name: Healthy You Healthy Me

Division Director: Carmen Segovia

Funder Name: U.S. Department of Agriculture

Grant Program Name: CAPK Food Bank

Program Manager: Jaime Orona

Funding Period: Mar. 1, 2018 – Feb. 28, 2022

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying for \$477,000 (four years of funding) from the U.S. Department of Agriculture (USDA), Food Insecurity Nutrition Incentive (FINI) Grant Program for the CAPK Food Bank's Healthy Me, Healthy You (HMHY) program.

The program will partner with 21 partner sites such as neighborhood markets, farmers markets, and/or grocery stores in high-need/poverty Kern County communities. Partner sites will provide Supplemental Nutrition Assistance Program (SNAP) participants incentives to encourage purchases of fresh fruits and/or vegetables. Outreach will be conducted to promote the program, partner sites, encourage SNAP enrollments, and provide SNAP participants with health and nutrition information. The program will have at least 5 volunteers to help support activities including outreach, research, and data collection.

CAPK's other programs such as 211 Kern Information & Referral Help Line and WIC, will provide additional opportunities for new SNAP/EBT enrollments and inform them of the HMHY program.

B. Use of Funds:

The funds of \$477,000 will be used over a period of four years for a full-time Agency Relations Coordinator, SNAP/EBT incentives such as a \$5 produce voucher or \$5 gas card, 2 computer tablets for field work, staff mileage, and development and printing of outreach materials.

C. Approvals:

1. <u>Carmen Segovia</u> <u>1/19/18</u> Division Director Date	3. <u>Christine Anami</u> <u>1/10/18</u> Chief Financial Officer Date
2. <u>Ralph M. M. M.</u> <u>1-8-17</u> Director of Community Development Date	4. _____ 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: State

Funding Period: May 1, 2018 – Apr. 30, 2020
CFDA # N/A

Project Name: California Violence, Intervention,
and Prevention (CalVIP)

Division Director: Ralph Martinez

Funder Name: California Board of Community
Corrections,

Program Manager: Lois Hannible and
Angelica Nelson

Grant Program Name: Friendship House
Community Center (FHCC) and Shafter Youth
Center (SYC)

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying for up to \$500,000 (two years of funding) from the California Board of Community Corrections (BOCC) CalVIP Grant Program to help reduce violence in Kern County through prevention services for up to 300 at-risk youth ages 12 – 18 years.

The program is developing partnerships to provide evidenced based programs and case management to help reduce violence in youths at high risk of school failure and gang involvement. Services will be conducted in middle and high schools as well as the FHCC and SYC.

The program will work closely with Kern's Project 180—a joint City and County standing committee of multiple agencies to combat gang violence—to develop strategies to reduce the risk of youths engaging in violence as well as networking, resources, and future partnering opportunities to strengthen and grow the program to better serve Kern youth.

B. Use of Funds:

The funds of up to \$500,000 over a period of two years is still under development for salaries and operating costs.

C. Approvals:

1. _____
Division Director Date

3. Charlene Anemic 1/10/18
Chief Financial Officer Date

2. Ralph Martinez 1-10-17
Director of Community Development Date

4. _____
Chief Executive Officer Date

D. Board:

☐ Policy Council
Date: _____

☐ PRE Presentation
Date: _____

☐ B&F Approval
Date: _____

☐ Board Approval
Date: _____

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales	Month/Year: November 2017
Program/Work Unit: Head Start/Early Head Start	Program Manager/Supervisor: Jerry Meade/ 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	Actual
Head Start Kern	November 2017	2,041	100%
Early Head Start Kern	November 2017	328	100%
Early Head Start Partnership	November 2017	56	98%
Early Head Start San Joaquin	November 2017	313	100%
TOTAL Funded Enrollment		2,738	
Children with Disabilities		Goal	Actual
Head Start Kern	Identified as having an IEP	10%	8%
Early Head Start Kern	Identified as having an IFSP	10%	11%
Early Head Start Partnership	Identified as having an IFSP	10%	3%
Early Head Start San Joaquin	Identified as having an IFSP	10%	13%
Over Income		Goal	Actual
Head Start Kern	Within 100% and 130% of Federal Poverty Rate	<10%	6%
Early Head Start Kern	Within 100% and 130% of Federal Poverty Rate	<10%	3%
Early Head Start Partnership	Within 100% and 130% of Federal Poverty Rate	<10%	7%
Early Head Start San Joaquin	Within 100% and 130% of Federal Poverty Rate	<10%	6%
Average Daily Attendance (Program Wide >85%)		97%	

Meals Served						
Total Meals Requested			Meals Allocated		% of Meals Served	
by: Central Kitchen	by: Vendor Kitchens	Total Meals Prepared	to: CACFP/USDA	to: HS/EHS	November 2016	November 2017
Processing	Processing	Processing	Processing	Processing	Processing	Processing

Other: We had 6 Centers with 100% attendance for the month of October-California Street, Fairfax, Lodi, Marci Massie, Roosevelt, and St. Mary's.

Total Division Staffing: Currently employed in Head Start: 591
 Vacant Positions: 13
 Currently out on Leave: 98

Program Updates: Taft Classroom D Opened for services on December 4th, 2017.

COMMUNITY ACTION PARTNERSHIP OF KERN

DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Head Start/State Child Development/Yolanda Gonzales	Month/Year: December 2017
Program/Work Unit: Head Start/Early Head Start	Program Manager/Supervisor: Jerry Meade/ 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	Actual
Head Start Kern	December 2017	2,041	99%*
Early Head Start Kern	December 2017	328	100%
Early Head Start Partnership	December 2017	56	100%
Early Head Start San Joaquin	December 2017	313	100%
TOTAL Funded Enrollment		2,738	
Children with Disabilities		Goal	Actual
Head Start Kern	Identified as having an IEP	10%	8%
Early Head Start Kern	Identified as having an IFSP	10%	11%
Early Head Start Partnership	Identified as having an IFSP	10%	2%
Early Head Start San Joaquin	Identified as having an IFSP	10%	12%
Over Income		Goal	Actual
Head Start Kern	Within 100% and 130% of Federal Poverty Rate	<10%	6%
Early Head Start Kern	Within 100% and 130% of Federal Poverty Rate	<10%	3%
Early Head Start Partnership	Within 100% and 130% of Federal Poverty Rate	<10%	7%
Early Head Start San Joaquin	Within 100% and 130% of Federal Poverty Rate	<10%	5%
Average Daily Attendance (Program Wide >85%)		96%	

Meals Served for the month of December						
Total Meals Requested			Meals Allocated		% of Meals Served	
by: Central Kitchen	by: Vendor Kitchens	Total Meals Prepared	to: CACFP/USDA	to: HS/EHS	December 2016	December 2017
Processing	Processing	Processing	Processing	Processing	Processing	Processing

Other: We had 8 Centers with 100% attendance for the month of December: Blanton, California Street, Fairfax, Marci Massie, Pete Parra EHS, San Diego EHS, Seibert, and St. Mary's .

Total Division Staffing: Currently employed in Head Start: 589
 Vacant Positions: 18
 Currently out on Leave: 109

Program Updates:

* Head Start enrollment was down 8 children. The 8 children were selected for enrollment in December, however their families choose to wait until after the holidays to begin services. We can only count them as enrolled if they enter the classroom.

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: November 2017
Program/Work Unit: Outreach & Advocacy	Total Staffing: 2	Program Manager/Supervisor: Sheila Shegos
Services: <i>Media relations, public relations, agency promotional materials development, advocacy, website management, social media, fundraising, English-Spanish translation.</i>		
November Program Activities		
CAPK Program	Activity	
Central Kitchen	<ul style="list-style-type: none">Head Start food menus added to CAPK website	
Food Bank	<ul style="list-style-type: none">KGET Holiday Food Drive- Nov. 15Website application to sign-up to conduct Food Drives	
FHCC	<ul style="list-style-type: none">Reading Oasis Ribbon Cutting- Nov. 8	
Agency/ Outreach	<ul style="list-style-type: none">Annual ReportDecember CAPK NewsletterSocial media posts and research on applications for increased outreach/marketing opportunities.Promo packets- by programMeeting with Univision to discuss partnershipHomemaker Care Training graduationJim Camp recognition for Board service PowerPointCommunications plan – Goal group 32018 Humanitarian Awards Banquet PlanningCafe Rio Grand Opening Ribbon Cutting & Check Presentation CeremonyThank you letters	
Upcoming Events		
Date	Activity	
December 5	<ul style="list-style-type: none">Philanthropy on Tap!	
December 5	<ul style="list-style-type: none">CSUB Holiday Mixer	

COMMUNITY ACTION PARTNERSHIP OF KERN
DIVISION/PROGRAM MONTHLY ACTIVITY REPORT

Division/Director: Community Development/Ralph Martinez		Month/Year: December 2017
Program/Work Unit: Outreach & Advocacy	Total Staffing: 2	Program Manager/Supervisor: Sheila Shegos
Services: <i>Media relations, public relations, agency promotional materials development, advocacy, website management, social media, fundraising, English-Spanish translation.</i>		
December Program Activities		
CAPK Program	Activity	
Central Kitchen	<ul style="list-style-type: none">• Head Start food menus/CAPK website	
Head Start	<ul style="list-style-type: none">• Home Base children/families holiday socials• Harvey L. Hall Child Development Center Winter Wonderland Festival• North Kern Prison holiday gifts donation/Delano Child Development Center• Stockton Center Renaming event – Marci Massei Child Development Center	
Friendship House Community Center	<ul style="list-style-type: none">• Philanthropy on Tap! (CAPK & Prep Works Program)• Teter Architect & Engineers annual holiday art competition - Certificate & gift card presented to FHCC student Scarlett Arroyo	
Food Bank	<ul style="list-style-type: none">• Teter Architect & Engineers \$3,000 check presentation• Senator Jean Fuller & California Citrus Mutual oranges donation• GET Bus Food Drive spring event planning discussion	
East Kern Family Resource Center	<ul style="list-style-type: none">• Dignity Health \$24,701 check presentation (East Kern Health Link)	
Agency/ Outreach	<ul style="list-style-type: none">• Annual Report /prep & design• December Newsletter/Constant Contact & group emails• HR Newsletter/prep & design• Outreach Calendar/annual• National Awareness monthly calander• CAPK WEEKLY READER - Social media post• Promo packets - by program• Homemaker Care Training graduation• 2018 Humanitarian Awards Banquet• CSUB – Women in the Public Sector/ Panel: Cheryl Scott, Executive Director of Kern Economic Development Foundation, Lorelei Oviatt, Director of Kern County Planning and Natural Resources Department, Leticia Perez, President of California State Association of Counties and Kern County Supervisor.• Beale Library Presentation/CAPK Programs• Access Plus Capital/Grand Opening event• Kern EDC Holiday Coffee & Breakfast/Jim Burke Ford• Housing Authority of Kern/lunch meeting	
Upcoming Events		
Date	Activity	
January	<ul style="list-style-type: none">• Poverty Awareness Month	
January 15	<ul style="list-style-type: none">• Martin Luther King Jr. Day	
January 26	<ul style="list-style-type: none">• Earned Income Tax Credit (EITC) Awareness Day	

COMMUNITY ACTION PARTNERSHIP *of* KERN
BOARD OF DIRECTORS
AUDIT & PENSION COMMITTEE MEETING
January 18, 2018
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

Mike Maggard called the meeting to order at: 12:07 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: Jimmie Childress, Mike Maggard, Yolanda Ochoa (arrived at 12:10)

Absent: Craig Henderson

Others Present: Jeremy Tobias, Chief Executive Officer; Christine Anami, Chief Financial Officer; Ralph Martinez, Director of Community Development; Carmen Segovia, Director of Health & Nutrition; Pritika Ram, Director of Administration; Emilio Wagner, Director of Operations; other CAPK staff.

3. **Approval of Agenda**

Motion was made and seconded to amend the Audit and Pension Committee meeting agenda to re-order the item number, moving agenda item numbers 5l and 5m to the top of the agenda, for January 18, 2018. Carried by unanimous vote. (Childress/Maggard).

4. **Public Forum:**

No one addressed the Committee.

5. **New Business**

- a. Brown Armstrong Presentation of the Independent Audit Reports for the year ended February 28, 2017 and the Special Purpose Financial Statements for the year ended June 30, 2017 – Christine Anami, Chief Financial Officer – ***Info Item***

Christine Anami, Chief Financial Officer, introduced staff from Brown Armstrong, Andrew Paulden, Brooke Baird, and Joe Peters, who provided the full audit report to the Committee. Brooke provided a summary of the process for the audit and provided the timelines.

Andrew Paulden reported on the Significant Audit Areas and the three separate audit reports issued:

- **Financial Audit of CAPK** - The Independent Auditors rendered an unmodified opinion or “clean opinion,” which is the highest ranking possible.
- **Special Purpose Audit** – The Special Purpose Audit report is a state requirement with the audit year ending June 30, 2017. The Independent Auditors rendered an unmodified opinion or “clean opinion,” which is the highest ranking possible.
- **Defined Contribution Pension Plan** – The Independent Auditors rendered a Disclaimer of Opinion, because of the reliance of information provided to them by Mutual of America. A Disclaimer of Opinion is the highest ranking possible for a pension plan audit.

Brown Armstrong is pleased to report, as always, staff is fantastic, provided information needed, and there were no deficiencies or material weaknesses noted.

A motion was made to receive and file the report and recommend Board approval at the January 31, 2018 meeting. (Childress/Ochoa).

b. 2016 Information Returns and Attorney General Report – Christine Anami, Chief Financial Officer – **Info Item**

Christine Anami reported on the 990 and 199 taxes were filed on time. After board approval, tax filings will be posted to website.

A motion was made to receive and file the report and recommend Board approval at the January 31, 2018 meeting. (Childress/Ochoa).

c. Office of Inspector General Report Number A-09-18-32907 – Christine Anami, Chief Financial Officer – **Info Item**

Christine Anami reported that by using information from tax returns, she was able to complete the Inspector General Report. This report concludes all regulatory reports that CAPK is required to file.

A motion was made to receive and file the report and recommend Board approval at the January 31, 2018 meeting. (Childress/Ochoa)

d. Audit Transmittal Report (TR) 17-002 (FYE 2-28-17) – Christine Anami, Chief Financial Officer – **Info Item**

Christine Anami reported that the Audit Transmittal included a number of grants and that not all funding sources go through this process, CSD has this provision and they found the terms of the contracts were covered in the audited period and since there were not audit exceptions, the contracts are considered closed.

A motion was made to receive and file the Audit Transmittal Report and recommend Board approval at the January 31, 2018 meeting. (Childress/Ochoa).

e. Department of Energy (DOE) Weatherization Assistance Program (WAP) Monitoring Report Number E-17-003 – Margaret Palmer, Energy Program Administrator – **Info Item**

Margaret Palmer, Energy Program Administrator provided the report from the CSD, which included minimal observations and findings. The response provided by CAPK sufficiently addressed the findings and considers the findings closed. The response and backup documentation is subject to a final review by CSD's Field Operations Unit during the next site visit.

A motion was made to receive and file the DOE WAP Monitoring Report Number E-17-003 and recommend Board approval at the January 31st meeting. (Ochoa/Childress)

f. CAPK Solar Improvements Monitoring Report – CD No. 07.15.1 – Emilio Wagner, Director of Operations – **Info Item**

Emilio Wagner provided a report on the solar reporting obligations and noted there were no outstanding issues or findings in the report. CAPK continues to be eligible to receive future funds.

A motion was made to receive and file the CAPK Solar Improvements Monitoring Report – CD No. 07.15.1 and recommend Board approval at the January 31st meeting. (Ochoa/Childress)

- g. On-Site Monitoring Report Number C-17-019 from the Department of Community Services and Development for Contract #16F-5517 and 17F-2015 – Ralph Martinez, Director of Community Development – **Info Item**

Ralph Martinez reported on the exit interview, no findings were noted but there was one observation. CAPK did not provide adequate documentation for East Kern Family Resource Centers and the corrective action to provide written procedures to comply with the contract were submitted and verified as being resolved.

A motion was made to receive and file On-Site Monitoring Report Number C-17-019 from the CSD and development for Contract numbers 16F-5517 and 17F-2015 and recommend Board approval at the January 31st meeting. (Ochoa/Childress)

- h. August 24, 2017 CSBG Close-Out Report from the Department of Community Services and Development for Contract Number 16F-5517 – Ralph Martinez, Director of Community Development – **Info Item**

Ralph Martinez reported that the CSD's Field Operations Unit (FOU) reviewed the close-out report for contract 16F-5517 and the FOU considers the contract closed, however, the contract is subject to a final review by CSD's Audit Unit.

A motion was made to receive and file the CSBG Close-Out Report from the Department of Community Services and Development for Contract Number 16F-5517 and recommend Board approval at the January 31st meeting. (Ochoa/Childress)

- i. Financial Monitoring Report from the Kern Behavioral Health & Recovery Services for Fiscal Year Ended June 30, 2014, June 30, 2015, and June 30, 2016 – Carmen Segovia, Director of Health and Nutrition – **Info Item**

Carmen Segovia reported the Financial Monitoring Report was for HIV program that is no longer in existence. There was no findings for the years reported and the grant is closed.

A motion was made to receive and file the Financial Report from the Kern Behavioral Health & Recovery Services and recommend Board approval at the January 31st meeting. (Ochoa/Childress)

- j. First 5 Kern 2015-16 East Kern Family Resource Center Report – Carmen Segovia, Director of Health and Nutrition – **Info Item**

Carmen Segovia reported that the audit is complete, and the attached program summary and noted that the milestone projections were met. The summer school program for children in Mojave did not reach full capacity. The Fiscal Summary revealed no findings.

A motion was made to receive and file First 5 Kern 2015-16 East Kern Family Resource Center Report and recommend Board approval at the January 31st meeting. (Childress/Ochoa)

- k. California Department of Education Review Resolution for FY 2017-2018 – Emily Gonzalez Demont, Assistant Director of Grants Management – **Info Item**

Emily Gonzales Demont reported on the update on CA Department of Education for Migrant Childcare (CMIG). Grant serves 20 pre-K children in one center. A misunderstanding of definition triggered a corrective action request and staff provided corrective actions that support compliance in the areas that were identified as findings of noncompliance.

A motion was made to receive and file the California Department of Education Review Resolution for FY 2017-2018 and recommend Board approval at the January 31st meeting. (Childress/Ochoa)

I. Mutual of America Pension Plan Report – Pritika Ram, Director of Administration – ***Info Item***

Pritika Ram provided an update from Mutual of America Pension Plan and said the conversion is moving along smoothly. A review of MOA's services was presented, and it was reported the Plan documents and consulting are in compliance. All funds are performing at level or better and the overall, funds are well vetted.

A motion was made to receive and file the Mutual of America Pension Plan Report and recommend Board approval at the January 31st meeting (Childress/Ochoa).

m. Pensionmark Pension Plan Transition Update – Pritika Ram, Director of Administration – ***Info Item***

Tom Ming from Pensionmark updated the committee on the progress for the transition from Mutual of America. Tom emphasized the difference between MOA and Pensionmark as MOA used their own funds, and Pensionmark uses all funds, with lower cost and better performance. For the conversion update, Tom reported that the 401(a) plan is still in transition with legal team at CAPK is reviewing the Plan documents. The 30-day timeline will be set once the legal team has completed their review. The 403(b) contract is approved, and the first case cycle is set for February 16, 2018. Contributions will go to The Standard vs. Mutual of America. There is a couple of outstanding items for the 403(b), the Charles Schwab custodial agreements must be executed on or before January 29, 2018 in order for Pensionmark to proceed with the timeline and transfer of funds. No penalties are incurred if there are delays. Pensionmark has accepted fiduciary responsibility for the plan. Tom reported that MOA has been fantastic to work with and the Standard staff has been exceptional.

A motion was made to receive and file the Pensionmark Pension Plan Transition Update and recommend Board approval at the January 31st meeting (Ochoa/Childress).

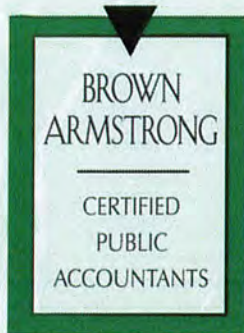
6. **Committee Member Comments**

7. **Next Scheduled Meeting**

Audit Committee Meeting
Thursday, April 5, 2018
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

8. **Adjournment**

The meeting adjourned at 1:23 pm.



BROWN ARMSTRONG

Certified Public Accountants

**Community Action Partnership of Kern
Audit Committee Presentation of the 2017 Audit Results
By: Andrew J. Paulden, CPA, Brooke Baird, CPA, and Joe Peters
Brown Armstrong Accountancy Corporation
January 18, 2018**

**BAKERSFIELD OFFICE
(MAIN OFFICE)**

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE
EAST SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92653
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT
AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

1. The Audit Process
 - a) Timeline coordination with staff
 - b) Understanding and evaluating internal controls through inquiry and observation
 - c) Confirmations
 - d) Interim testing and compliance audits
 - e) Final fieldwork – substantive procedures, special purpose audit, and Defined Contribution Pension Plan audit
 - f) Report presentation
2. Significant Audit Areas
 - a) Federal and state awards compliance
 - b) Expenses for program and supporting services, accounts payable, and accrued liabilities
 - c) Program revenue, receivables, and deferred revenue
 - d) Property and equipment
 - e) Long-term debt
 - f) Accounts payable, deferred revenue, and expenditures
 - g) Fraud inquiry
3. Audit Reports Issued
 - a) Financial Audit of CAPK
 - 1) Independent Auditor's Report on financial statements – Unmodified Opinion – "Clean Opinion"
 - 2) Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
 - 3) Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance
 - 4) Independent Auditor's Report on Compliance for First 5 Programs and on Internal Control Over Compliance with the Program Specific Audit Option Under the Uniform Guidance
 - 5) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Financial Reporting
 - 6) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Information Technology

- b) Special Purpose Audit
 - 1) Independent Auditor's Report for the Special Purpose Audit – Unmodified Opinion – “Clean Opinion”
 - 2) Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- c) Defined Contribution Pension Plan
 - 1) Independent Auditor's Report on the Defined Contribution Pension Plan – Disclaimer of Opinion
 - 2) Agreed Upon Conditions Report Designed to Increase Efficiency, Internal Controls, and/or Financial Reporting
- 4. Required Communication to the Board of Directors
- 5. Questions and/or Comments?

COMMUNITY ACTION PARTNERSHIP OF KERN
FINANCIAL REPORT
AND THE
INDEPENDENT AUDITOR'S REPORT
FOR THE YEARS ENDED
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016

**COMMUNITY ACTION PARTNERSHIP OF KERN
FINANCIAL REPORT
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Operations	4
Statements of Cash Flows	6
Notes to Financial Statements	7
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal and State Awards	15
Notes to Schedule of Expenditures of Federal and State Awards	19
California Department of Community Services and Development Supplemental Schedules of Revenue and Expenditures:	
Contract No. 16F-5015 (CSBG)	20
Contract No. 15F-2415 (CSBG Discretionary Targeted Initiative) – Youth Employment Resource	21
Contract No. 15C-1012 (DOE WAP)	22
Schedules of Revenue and Expenditures:	
CALEITC4ME – CALEITC4ME and Golden State Opportunity Foundation	23
California State Preschool Programs –	
California Department of Education Contract No. CSPP-5110	24
Child and Adult Care Food – Kern –	
California Department of Education Contract No. 15-1248-OJ	25
Child and Adult Care Food – San Joaquin –	
California Department of Education Contract No. 15-1248-OJ	26
Community Services Block Grant No. 16F-5015	27
Community Services Block Grant Discretionary –	
Youth Employment Resource Grant No. 15F-2415	28
County of Kern 211 Grant No. 711-2015	29
County of Kern Bioterrorism I&R	30
County of Kern – Gang Violence Prevention Grant No. 446-2015	31
Differential Response	32
Department of Energy – Weatherization (DOE WAP) Grant No. 15C-1012	33
Early Head Start/Head Start Award No. 09CH9142/03	34
Early Head Start Childcare Partnership Award No. 09HP0036/01	35
Early Head Start San Joaquin Award No. 09CH010071/02	36
Emergency Food Assistance Program Grant No. 15-00118	37
First 5 Kern – 211 Agreement No. 2015.2.5	38
First 5 Kern – East Kern Family Resource Center Agreement No. 2015.2.6	39

	<u>Page</u>
Schedules of Revenue and Expenditures (Continued):	
General Child Care and Development Program –	
California Department of Education Contract No. CCTR-5049	40
Information and Education Grant No. 11-10281	41
Justice Assistance Grant No. 417-2015	42
Kaiser – Healthy Eating Grant No. 20633829	43
Kaiser – Nutrition Education Grant No. 20644136	44
Local Control and Accountability Plan –	
The California Endowment Contract No. 506828	45
Migrant Alternative Payment –	
California Department of Education Contract No. CMAP-5000	46
Migrant Child Care –	
California Department of Education Contract No. CMIG-5004	47
Migrant Child Care – Specialized Services –	
California Department of Education Contract No. CMSS-5004	48
State Tax Check-Off	49
Substance Abuse Program Grant No. 461-2015	50
Summer Food Service for Children –	
California Department of Education Contract No. 15-9150-OS	51
Supplemental Nutrition Assistance Program (Cal Fresh) Grant No. 14 – 3036	52
Whale Tail – California Coastal Commission Contract No. WT-14-15	53
Women, Infants, and Children (WIC) Grant No. 15-10064	54
Statements of Functional Expenses	55
 OTHER INDEPENDENT AUDITOR'S REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	59
Independent Auditor's Report on Compliance for First 5 Programs and on Internal Control Over Compliance with the Program Specific Audit Option Under the Uniform Guidance	61
 FINDINGS AND RECOMMENDATIONS	
Schedule of Findings and Questioned Costs	63
Summary Schedule of Prior Audit Findings	65

**BROWN
ARMSTRONG**

CERTIFIED
PUBLIC
ACCOUNTANTS

BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Kern (a nonprofit organization) (the Organization), which comprise the statements of financial position as of February 28, 2017 and February 29, 2016, the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTON AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of February 28, 2017 and February 29, 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of revenues and expenditures and the statements of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2017, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 14, 2017

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

	<u>2017</u>	<u>2016</u>
ASSETS		
Current Assets:		
Cash	\$ 3,333,427	\$ 3,126,194
Grants and contracts receivable (Note 2)	3,149,045	3,832,427
Inventory (Note 3)	1,119,850	1,288,426
Prepaid expenses	<u>364,365</u>	<u>284,956</u>
Total current assets	7,966,687	8,532,003
Noncurrent Assets:		
Property and equipment (Note 4)	<u>12,358,392</u>	<u>12,838,650</u>
Total assets	<u><u>\$ 20,325,079</u></u>	<u><u>\$ 21,370,653</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Notes payable (Note 5)	\$ 125,000	\$ 700,000
Current maturities of long-term debt (Note 6)	373,187	2,493,616
Accounts payable	2,018,909	1,855,968
Accrued expenses	2,755,313	2,778,594
Advances payable	8,885	347,097
Deferred revenue (Note 9)	<u>1,254,630</u>	<u>1,407,666</u>
Total current liabilities	6,535,924	9,582,941
Noncurrent Liabilities:		
Long-term debt, less current maturities (Note 6)	<u>2,781,255</u>	<u>960,628</u>
Total liabilities	<u>9,317,179</u>	<u>10,543,569</u>
Net Assets:		
Temporarily restricted (Note 10)	61,646	127,296
Unrestricted	<u>10,946,254</u>	<u>10,699,788</u>
Total net assets	<u>11,007,900</u>	<u>10,827,084</u>
Total liabilities and net assets	<u><u>\$ 20,325,079</u></u>	<u><u>\$ 21,370,653</u></u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

	2017		
	Unrestricted	Temporarily Restricted	Total
Program revenues:			
Federal grants	\$ 51,291,996	\$ -	\$ 51,291,996
State grants	5,477,138	-	5,477,138
Local grants	361,109	60,000	421,109
Public support:			
Contributions in-kind (Note 1)	71,254	-	71,254
Donations:			
Food	15,888,163	-	15,888,163
Cash	8,814	109,054	117,868
Gain on sale of assets	1,941	-	1,941
Gain on market value of swap contracts (Note 6)	-	-	-
Other	1,536,129	-	1,536,129
Net assets released from restriction:			
Satisfaction of program restrictions	234,704	(234,704)	-
 Total revenue, gains, and other support	 74,871,248	 (65,650)	 74,805,598
Expenses:			
Program:			
Child care and education	37,985,425	-	37,985,425
Nutrition	24,879,634	-	24,879,634
Energy conservation	4,518,189	-	4,518,189
Social services	2,032,032	-	2,032,032
General and administrative	5,181,465	-	5,181,465
Fundraising	28,037	-	28,037
 Total expenses	 74,624,782	 -	 74,624,782
 Change in net assets	 246,466	 (65,650)	 180,816
Net assets, beginning	10,699,788	127,296	10,827,084
Net assets, ending	\$ 10,946,254	\$ 61,646	\$ 11,007,900

See Notes to Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF OPERATIONS (Continued)
FOR THE YEARS ENDED FEBRUARY 28, 2017 AND FEBRUARY 29, 2016

	2016		
	Unrestricted	Temporarily Restricted	Total
Program revenues:			
Federal grants	\$ 47,136,771	\$ -	\$ 47,136,771
State grants	4,299,391	-	4,299,391
Local grants	382,721	77,295	460,016
Public support:			
Contributions in-kind (Note 1)	100,268	-	100,268
Donations:			
Food	16,341,083	-	16,341,083
Cash	5,275	145,241	150,516
Gain (loss) on sale/disposition of assets	-	-	-
Gain on market value of swap contracts (Note 6)	360,624	-	360,624
Other	985,586	-	985,586
Net assets released from restriction:			
Satisfaction of program restrictions	223,655	(223,655)	-
Total revenue, gains, and other support	69,835,374	(1,119)	69,834,255
Expenses:			
Program:			
Child care and education	35,351,493	-	35,351,493
Nutrition	24,067,000	-	24,067,000
Energy conservation	4,502,150	-	4,502,150
Social services	1,966,196	-	1,966,196
General and administrative	4,135,979	-	4,135,979
Fundraising	35,098	-	35,098
Total expenses	70,057,916	-	70,057,916
Change in net assets	(222,542)	(1,119)	(223,661)
Net assets, beginning	10,922,330	128,415	11,050,745
Net assets, ending	\$ 10,699,788	\$ 127,296	\$ 10,827,084

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

	<u>2017</u>	<u>2016</u>
Cash Flows From Operating Activities		
Change in net assets	\$ 180,816	\$ (223,661)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,116,482	1,238,994
Gain (loss) on sale of assets	(6,701)	-
Gain on market value of interest swaps (Note 6)	-	(360,624)
Debt forgiveness grant revenue (Note 6)	(65,052)	(65,052)
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants and contracts receivable	683,382	416,819
Inventory	168,576	(127,093)
Prepaid expenses	(79,409)	93,845
Increase (decrease) in:		
Accounts payable	162,941	(1,812)
Accrued expenses	(23,281)	311,985
Advances payable	(338,212)	293,752
Deferred revenue	(153,036)	(407,658)
Net cash provided by operating activities	<u>1,646,506</u>	<u>1,169,495</u>
Cash Flows From Investing Activities		
Insurance proceeds from stolen property	29,032	-
Proceeds from sale of assets	8,641	-
Purchase of property and equipment	(667,196)	(251,282)
Net cash used in investing activities	<u>(629,523)</u>	<u>(251,282)</u>
Cash Flows From Financing Activities		
Net borrowings (payments) on revolving line of credit	(575,000)	(300,000)
Proceeds from long-term debt	2,305,600	-
Refinance of long-term debt	(2,302,324)	-
Principal payments on long-term borrowings	(238,026)	(181,445)
Net cash used in financing activities	<u>(809,750)</u>	<u>(481,445)</u>
Net increase in cash	207,233	436,768
Cash:		
Beginning	<u>3,126,194</u>	<u>2,689,426</u>
Ending	<u>\$ 3,333,427</u>	<u>\$ 3,126,194</u>
Supplemental Disclosures of Cash Flow Information		
Cash payments for:		
Interest	<u>\$ 106,145</u>	<u>\$ 213,868</u>
Supplemental Schedule of Noncash Operating Activities		
Program expenses provided by contributions in-kind revenue	<u>\$ 71,254</u>	<u>\$ 100,268</u>

See Notes to Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO FINANCIAL STATEMENTS
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Reporting Entity: Community Action Partnership of Kern (the Organization) is the designated Community Action Agency of Kern County. The purpose of this organization is to mobilize and utilize public and private resources of the urban and rural communities in the County of Kern to combat poverty through community action programs. Major classifications of program expenses are child care, nutrition, energy conservation, and social services.

A summary of the Organization's significant accounting policies follows:

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Restricted and Unrestricted Revenue and Support: Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restriction.

Federal Grant Awards: Federal grant awards are classified as deferred revenue until expended for the purposes of the grants.

Cash: Cash on deposit as of February 28, 2017 and February 29, 2016, included approximately \$3,305,332 and \$3,966,236, respectively, held by a financial institution which exceeded the insurance limits of the Federal Deposit Insurance Corporation. The Organization is required to maintain separate bank accounts in accordance with certain grant restrictions. As of February 28, 2017 and February 29, 2016, there was \$584,243 and \$1,253,508, respectively, in separate bank accounts.

Inventories: Inventories are comprised of food commodities and building weatherization supplies. Supplies are stated at cost, purchased food is stated at lower of cost or market, and food commodities received from the United States Department of Agriculture (USDA) are valued based on the USDA fair value commodity listing. The donated value of food based on Feeding America was \$15,888,163 and \$16,341,083 as of February 28, 2017 and February 29, 2016, respectively.

Property and Equipment: Acquisitions of property and equipment greater than \$5,000 are capitalized and stated at cost. The federal government retains a reversionary interest in property and equipment acquired with federal funds. Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	10-35
Renovations	10-35
Vehicles	3
Equipment	3-5

Depreciation for property and equipment was \$1,116,482 and \$1,238,994 for the years ended February 28, 2017 and February 29, 2016, respectively.

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences: The Organization accrues compensated vacation pay for all employees. Sick leave is not payable upon termination, and therefore is not subject to accrual.

Donated Services and Property: Donated services are recognized in the financial statements as revenue and expense in equal amounts at their estimated fair values. In-kind grantee contributions totaling \$71,254 and \$100,268 are included in the statements of operations for the years ended February 28, 2017 and February 29, 2016, respectively, and include donations of supplies and professional volunteer time charged at a rate pursuant to related contract provisions. In-kind contributions of volunteer time by parents participating in the Head Start and Early Head Start programs are not included in the statements of operations because they do not meet the criteria for recognition. They totaled \$3,046,232 and \$2,701,481 for the years ended February 28, 2017 and February 29, 2016, respectively. The City of Shafter donated land for the Shafter Youth Center. As of February 28, 2017 and February 29, 2016, the value included in property and equipment was \$32,211.

Income Taxes: The Organization is a nonprofit corporation and has been recognized as tax exempt pursuant to Section 501 (c)(3) of the Internal Revenue Code and related State of California code sections.

On March 1, 2009, the Organization adopted the accounting standard on accounting for uncertainty in income taxes, which address the determination of whether tax benefits claimed or expected to be claimed on tax returns should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. Management evaluated the Organization's tax positions and concluded that it had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

Functional Allocation of Expenses: The costs of providing the various programs and other activities are summarized on a functional basis in the statements of operations. Management allocates general and administrative costs using the 10% de minimis indirect rate.

Reclassifications: Certain accounts presented in the prior year's data may have been reclassified in order to be consistent with the current year's presentation.

Future Financial Accounting Standards Board (FASB) Accounting Standards: The following is a future accounting pronouncement that will be affecting the Organization:

Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, is effective February 28, 2019. The Organization has not yet evaluated the effect on the financial statements of the new standard but will implement the standard when applicable.

NOTE 2 – GRANTS AND CONTRACTS RECEIVABLE

The grants and contracts receivable at February 28, 2017 and February 29, 2016, are:

	2017	2016
Federal funds	\$ 2,850,781	\$ 3,613,397
State funds	244,702	133,609
Local funds	6,119	53,909
Private funds	831	3,394
Other	46,612	28,118
	<u>\$ 3,149,045</u>	<u>\$ 3,832,427</u>

The Organization expects all receivables to be collected and therefore has not recorded an allowance for doubtful accounts.

NOTE 3 – INVENTORY

Inventory is comprised of the following at February 28, 2017 and February 29, 2016:

	2017	2016
Weatherization supplies	\$ 239,463	\$ 216,488
Food commodities	880,387	1,071,938
	<u>\$ 1,119,850</u>	<u>\$ 1,288,426</u>

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment as of February 28, 2017 and February 29, 2016, is comprised of the following:

	2017	2016
Land	\$ 1,776,669	\$ 1,776,669
Buildings	18,527,193	18,653,063
Renovations	5,636,955	5,627,715
Vehicles	2,982,023	2,673,434
Equipment	1,840,542	1,903,667
	<u>30,763,382</u>	<u>30,634,548</u>
Less accumulated depreciation	<u>18,404,990</u>	<u>17,795,898</u>
	<u>\$ 12,358,392</u>	<u>\$ 12,838,650</u>

The federal government has a reversionary interest in property and equipment at February 28, 2017 and February 29, 2016, in the amount of \$25,876,922 and \$25,703,125, respectively, with accumulated depreciation of \$16,479,296 and \$16,034,373, respectively.

NOTE 5 – NOTES PAYABLE

The Organization has a \$1,000,000 revolving credit agreement with a bank, which provides credit through January 15, 2018. As of February 28, 2017 and February 29, 2016, \$875,000 and \$300,000, respectively, were available to the Organization for additional draws under the agreement. The note bears interest at the daily one month LIBOR rate (0.98333% as of February 28, 2017) plus 3.75% and is unsecured. The outstanding principal balance of this note is due and payable in full on January 15, 2018.

NOTE 6 – PLEDGED ASSETS AND LONG-TERM DEBT

Long-term debt consists of the following as of February 28, 2017 and February 29, 2016:

	<u>2017</u>	<u>2016</u>
Note payable to a bank, secured by deed of trust, due in monthly installments of \$11,041 including interest at 2.75% above daily one month LIBOR (0.98333% as of February 28, 2017), with an interest rate swap agreement, ⁽¹⁾ balloon payment of \$2,302,324 originally due August 20, 2015. The Organization began negotiations to refinance in August of 2015 and further payments on the outstanding debt were put on hold. This note was refinanced in June 2016 with a different financial entity ⁽²⁾ .	\$ -	\$ 2,302,324
10 year note payable to a bank in the amount of \$2,305,600, secured by deed of trust, due in monthly installments of \$23,790 including interest at 4.2%. Final payment due June 1, 2026 ⁽²⁾ .	2,193,814	-
Note payable to a bank, secured by land and building, due in monthly installments of \$6,903 including interest at 3.98% per annum. This note was refinanced on December 20, 2012, with a 10 year note ⁽³⁾ .	476,331	559,171
Non-interest bearing State of California, Department of Corrections and Rehabilitation Grant Loan, ⁽⁴⁾ secured by deed of trust, due in annual installments of \$65,052 through 2023.	455,364	520,416
Non-interest bearing California Department of Education capital lease, secured by building, due in annual installments totaling \$43,400 through November 1, 2017.	<u>28,933</u>	<u>72,333</u>
	<u>\$ 3,154,442</u>	<u>\$ 3,454,244</u>

Aggregate maturities of long-term debt as of February 28, 2017, are due in future years as follows:

<u>Year Ending February 28/29,</u>	
2018	\$ 373,187
2019	352,246
2020	360,933
2021	370,371
2022	380,032
Thereafter	<u>1,317,673</u>
	<u>\$ 3,154,442</u>

Interest expense for the years ended February 28, 2017 and February 29, 2016, was \$106,145 and \$213,868, respectively.

⁽¹⁾ In June 2008, the Organization entered into an interest rate swap agreement related to this debt. The swap is utilized to manage interest rate exposure over the period of the interest rate swap and is designated as a highly effective cash flow hedge. The differential to be paid or received on the swap agreement is accrued as interest rates change and is recognized over the life of the agreement. The swap agreement ended in January 2016, during the related debt refinancing, resulting in a gain of \$360,624.

NOTE 6 – PLEDGED ASSETS AND LONG-TERM DEBT (Continued)

(2) In August 2012, the Organization refinanced this note in the amount of \$2,670,283. The outstanding principal balance of this note bore interest at a fixed rate per annum at a rate of 2.75% above LIBOR in effect on the first day of each fixed rate term. Payments commenced on September 20, 2012, and continued up to and including July 20, 2015. Negotiations started to refinance and terms were extended. In June 2016, the Organization refinanced this note in the amount of \$2,305,600.

(3) In December 2002, the Organization entered into an interest rate swap agreement related to this debt. The swap is utilized to manage interest rate exposure over the period of the interest rate swap and is designated as a highly effective cash flow hedge. The differential to be paid or received on the swap agreement is accrued as interest rates change and is recognized over the life of the agreement. The swap agreement expired in December 2012, and effectively fixed the interest rate at 4.62%. In December 2012, the note was refinanced with the total available funds being \$831,607. The outstanding note bears interest at 3.98% per annum with any unpaid principal due on December 20, 2022.

(4) A Department of Corrections and Rehabilitation (formerly the Department of the Youth Authority) loan from the State of California was secured and executed July 16, 1999, in the amount of \$1,301,040 for the construction of a facility located in the City of Shafter and County of Kern for use as a youth center. Equal annual installments of \$65,052 are due through 2023. Each annual payment due is to be deemed forgiven, in whole, or in part, as long as the Organization operates the facility as a youth center for a period of 20 years, beginning with 2003, the year operations began in the completed center. The balances outstanding at February 28, 2017 and February 29, 2016, represent cash drawn on the note, net of debt forgiveness to date.

NOTE 7 – PENSION PLAN

The Organization has a defined contribution money purchase pension plan, which covers all employees who have been employed for one year or more with at least 1,000 hours worked during the year, and who are at least 21 years of age. The employer's contribution is as follows:

Group "A" – 10% of the Participant's Compensation for that Plan Year. Group "A" is defined as "Executive Director".

Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Division Director".

Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all Participants who are not in Group A or B".

Employees become vested 25 percent upon two years of service, 50 percent upon three years of service, 75 percent upon four years of service, and 100 percent upon five years of service. Participants also become 100 percent vested upon normal retirement, disability, or death. The Organization's pension contribution for the years ended February 28, 2017 and February 29, 2016, was \$1,009,026 and \$981,923, respectively.

NOTE 8 – ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The liability is recognized in the program to which the liability relates. Accrued vacation benefits at February 28, 2017 and February 29, 2016, are unfunded. The value of accumulated vacation at February 28, 2017 and February 29, 2016, is as follows:

	2017	2016
Early Head Start	\$ 316,640	\$ 190,259
Head Start	229,346	595,532
Indirect Fund	168,147	-
Low Income Home Energy Assistance Program	75,257	67,190
Women, Infants, and Children	61,644	98,779
Community Services Block Grant	41,198	25,912
Migrant Alternative Payment	23,857	15,297
211 United Way	6,739	3,060
First 5 Kern 211	2,920	1,906
211	2,759	-
Differential Response	2,062	3,061
First 5 Kern East Kern Family Resource Center	1,845	65
CSBG Discretionary	686	-
First 5 Kern Help Me Grow	619	-
Justice Assistance Grant	379	1,185
Substance Abuse Program	-	10,876
County Information and Referral (I&R) (Bioterrorism)	-	987
County of Kern 211	-	912
Gang Prevention	-	358
Shafter Youth Center	-	3,985
Community Services Pool	-	6,513
Transaction Pool	-	48,777
Employee Pool	-	89,643
Health and Nutrition Pool	-	11,126
	<u>\$ 934,098</u>	<u>\$ 1,175,423</u>

The accrued vacation benefits of \$246,123 for Head Start and \$335,911 for Early Head Start have been funded. Cash is maintained in separate interest bearing bank accounts. The cash is reserved for this specific purpose and is not combined with the operating cash of the Organization.

NOTE 9 – DEFERRED REVENUE

The grants and contracts deferred at February 28, 2017 and February 29, 2016, are as follows:

	2017	2016
Migrant Alternative Payment	\$ 362,297	\$ 397,603
California State Preschool	203,795	170,338
State Drought Food Assistance	198,988	131,000
General Child Care and Development	191,831	125,517
Bakersfield Californian Foundation	96,803	100,000
Community Services Block Grant	71,190	50,277
Starbucks Foundation	36,168	-
Migrant Child Care	22,986	25,910
California Endowment	22,716	22,716
Migrant Specialized Services	15,950	-
Summer Food Service for Children	10,166	22,943
Resnick Foundation	9,462	30,536
Food Bank	6,250	-
So Cal Gas Company	5,000	-
Kaiser - FHCC	1,028	-
Child Development Reserve - Alternative Payment	-	17,509
Kaiser	-	12,459
Low Income Weatherization Program	-	280,606
California Earned Income Tax Credit Program	-	4,674
Weatherization Assistance Program	-	15,578
	<u>\$ 1,254,630</u>	<u>\$ 1,407,666</u>

NOTE 10 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of February 28, 2017 and February 29, 2016, are available for the following:

	2017	2016
Friendship House - Quad	\$ -	\$ 67,151
Friendship House - Robotics	7,754	8,793
Friendship House - Advisory Board	7,939	190
Food Bank - Backpack Buddy	380	15,320
Food Bank - Produce Program	15,000	-
Youth Centers - First Aid	1,500	-
Food Bank Drought	-	3,384
Blue Shield Wellness Program	20,747	25,000
East Kern Family Resource Center	8,326	7,458
	<u>\$ 61,646</u>	<u>\$ 127,296</u>

NOTE 11 – LEASE COMMITMENTS

The Organization leases various equipment and facilities under noncancellable operating leases that expire through June 2033. Rental expense for the years ended February 28, 2017 and February 29, 2016, was \$1,316,881 and \$1,107,885, respectively.

At February 28, 2017, total annual rental commitments are as follows:

<u>Year Ending February 28/29,</u>	
2018	\$ 1,387,921
2019	1,309,663
2020	950,661
2021	485,724
2022	263,694
Thereafter	<u>631,510</u>
	<u>\$ 5,029,173</u>

NOTE 12 – CONCENTRATION OF REVENUE

For the years ended February 28, 2017 and February 29, 2016, approximately 59% and 51%, respectively, of the Organization's program revenue was received from one grant source. Management believes the grant will be renewed on an ongoing basis.

NOTE 13 – UNRELATED BUSINESS INCOME TAX MATTERS

The Internal Revenue Service (IRS) and certain state taxing authorities are currently revisiting what, if any, products and services provided by nonprofit organizations are subject to unrelated business income tax (UBIT). There is currently very little guidance in the IRS Code on what activities should be subject to UBIT. The IRS has indicated that it is studying the issue and may issue additional guidance. As a result, at this time there is uncertainty regarding whether the Organization should pay income tax on certain types of net taxable income from activities that may be considered by taxing authorities as unrelated to the purpose for which the Organization was granted non-taxable status. The Organization has not filed any tax returns in the past for potential taxable activities. The taxing authorities have the ability to assess taxes, penalties, and interest for any years for which no tax return was filed. In the opinion of management, any liability resulting from taxing authorities imposing income taxes on the net taxable income from activities deemed to be unrelated to the Organization's nontaxable status is not expected to have a material effect on the Organization's financial position or results of operations. The Organization is no longer subject to U.S. federal, state, or local income tax examinations by tax authorities for years before 2011.

NOTE 14 – SUBSEQUENT EVENTS

Subsequent to February 28, 2017, and through November 14, 2017, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report, there were no subsequent events that require disclosure.

SUPPLEMENTARY INFORMATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2017**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL:				
U.S. Department of Health and Human Services				
<i>Direct Program</i>				
Early Head Start/Head Start - Kern	93.600	09CH9142-03	\$ 23,587,805	
EHS Child Care Partnership	93.600	09HP0036-01	513,684	
EHS Child Care Partnership	93.600	09HP0036-02	361,962	
EHS San Joaquin	93.600	09CH010071-02	5,260,687	
EHS San Joaquin	93.600	09CH010071-02	388,571	
				\$ 30,112,709
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
CSBG (Community Services Block Grant)	93.569	16F-5015	1,240,263	
CSBG (Community Services Block Grant)	93.569	17F-2015	299,399	
CSBG Discretionary (Youth Employment)	93.569	15F-2415	13,571	
CSBG Discretionary (EITC)	93.569	16F-5517	20,398	
				1,573,631
Low Income Home Energy Assistance Program	93.568	15B-3013	81,098	
Low Income Home Energy Assistance Program	93.568	16B-4012	4,051,304	
Low Income Home Energy Assistance Program	93.568	17B-3012	141,594	
				4,273,996
Department of Education				
Child Care and Development Fund				
General Child Care and Development	93.596	CCTR-5049	238,070	
General Child Care and Development	93.596	CCTR-6049	373,823	
California State Preschool	93.596	CSPP-5110	122,387	
California State Preschool	93.596	CSPP-6110	234,461	
				968,741
Child Care and Development Block Grant				
General Child Care and Development	93.575	CCTR-5049	124,400	
General Child Care and Development	93.575	CCTR-6049	171,745	
California State Preschool	93.575	CSPP-5110	41,979	
California State Preschool	93.575	CSPP-6110	107,668	
Migrant Alternative Payment	93.575	CMAF-5000	1,815,628	
Migrant Alternative Payment	93.575	CMAF-6000	3,601,525	
				5,862,945
Child Care and Development Block Grant Cluster				
				6,831,686
Department of Public Health				
Information and Education	93.778	11-10281	9,208	
				9,208
<i>County of Kern - Pass-Through Programs</i>				
Substance Abuse	93.959	461-2015	69,773	
				69,773
Bioterrorism				
Contract 1	93.283	N/A	1,747	
Contract 2	93.283	N/A	10,000	
				11,747

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2017**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL: (Continued)				
U.S. Department of Homeland Security				
<i>Pass-Through United Way of Kern County Local Board</i>				
Emergency Food and Shelter	97.024	Phase 33	<u>84,507</u>	84,507
U.S. Department of Housing and Urban Development				
<i>County of Kern - Pass-Through Programs</i>				
Community Development Block Grant	14.218	16-202	<u>32,846</u>	32,846
U.S. Department of the Treasury				
<i>Direct Program</i>				
Internal Revenue Service	21.009	17VITA0187	<u>18,229</u>	18,229
U.S. Department of Agriculture				
<i>State of California - Pass-Through Programs</i>				
Department of Public Health				
WIC Supplemental Nutrition				
WIC (Women, Infants, and Children)				
Contract 1	10.557	15-10064	2,168,767	
Contract 2	10.557	15-10064	<u>1,512,007</u>	3,680,774
Department of Social Services				
Emergency Food Assistance				
Contract 1	10.568	15-00118	135,619	
Contract 2	10.568	15-00118	<u>71,087</u>	206,706
Emergency Food Assistance	10.569	N/A	<u>2,713,531</u>	2,713,531
Emergency Food Assistance Cluster				2,920,237
Supplemental Nutrition Assistance				
Cal Fresh	10.561	14-3036	9,460	
Cal Fresh	10.561	16-SUB-00876	<u>6,060</u>	15,520
Department of Education				
Summer Food Service for Children	10.559	15-9150-OS	<u>47,590</u>	47,590
Child and Adult Care Food	10.558	15-1248-OJ	1,392,445	
Child and Adult Care Food	10.558	15-1248-OJ	<u>77,951</u>	1,470,396
U.S. Department of Energy				
<i>State of California - Pass-Through Programs</i>				
Department of Community Services and Development				
Department of Energy				
Weatherization Assistance Program	81.042	15C-1012	19,981	
Weatherization Assistance Program	81.042	16C-6012	<u>61,718</u>	81,699

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2017**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
FEDERAL: (Continued)				
U.S. Department of Justice				
<i>County of Kern - Pass-Through Programs</i>				
Justice Assistance Grant	16.738	417-2015	45,650	
Justice Assistance Grant	16.738	417-2015	11,798	
				57,448
Total Federal Grants				\$ 51,291,996
STATE:				
State of California - Department of Education				
Migrant Alternative Payment		CMAF-5000	\$ 179,406	
Migrant Alternative Payment		CMAF-6000	563,292	
				\$ 742,698
General Child Care and Development		CCTR-5049	465,031	
General Child Care and Development		CCTR-6049	769,363	
				1,234,394
State Preschool		CSPP-5110	548,334	
State Preschool		CSPP-6110	1,316,699	
				1,865,033
Migrant Child Care		CMIG-5004	55,069	
Migrant Child Care		CMIG-6004	118,207	
				173,276
Migrant Specialized Services		CMSS-6004	1,502	
				1,502
Quality Rating and Improvement System - Kern Early Stars		N/A	115,108	
				115,108
State of California - Department of Social Services				
Tax Check-Off/AB2366		N/A	13,262	
				13,262
Differential Response		N/A	45,969	
Differential Response		N/A	108,209	
				154,178
State Emergency Food Assistance		N/A	14,029	
State Drought Food Assistance		N/A	231,377	
				245,406
California Coastal Commission				
Whale Tail		WT 14-15	3,482	
				3,482
State of California - Department of Public Health				
Information and Education		11-10281	16,633	
Information and Education		16-10206	46,490	
				63,123
Office of Emergency Services				
Water Tank Installation		N/A	119,784	
				119,784

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2017**

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Grantor's Number	Amount	Total
STATE: (Continued)				
Department of Community Services and Development				
Low Income Weatherization Program		15K-6006	390,247	
Low Income Weatherization Program - Solar Project		N/A	<u>73,156</u>	463,403
Department of Corrections and Rehabilitation				
Shafter Youth Center		99 - 011	<u>65,052</u>	65,052
California Children and Families Commission				
Helpline 211		2015.2.5	6,660	
Helpline 211		2015.2.5	53,244	
East Kern Family Resource Center		2015.2.6	42,905	
East Kern Family Resource Center		2015.2.6	75,952	
Help Me Grow		2017.2.01	10,124	
Differential Response		N/A	9,641	
Differential Response		N/A	<u>18,911</u>	217,437
Total State Grants				<u><u>\$ 5,477,138</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO SCHEDULE OF
EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2017**

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of Community Action Partnership of Kern (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance. The Organization has elected to use the 10% de minimis indirect cost rate in fiscal year 2017.

NOTE 2 – NONCASH ASSISTANCE

The Organization received noncash assistance in the form of food commodities, which is included in the amounts reported on the Schedule of Expenditures of Federal and State Awards. Commodities, with a fair value of \$2,713,531 at the time received, have been included in the determination of federal awards expended for the year ended February 28, 2017.

NOTE 3 – CLUSTER INFORMATION

Presented in this note are only grants that are clustered under Part 5 of the *Compliance Supplement*.

<u>Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Child Care Development Block Grant Cluster		
Child Care and Development Block Grant	93.575	\$ 5,862,945
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	<u>968,741</u>
Total Child Care Development Cluster		6,831,686
Emergency Food Assistance Cluster		
Emergency Food Assistance Program (Administrative Costs)	10.568	206,706
Emergency Food Assistance Program (Food Commodities)	10.569	<u>2,713,531</u>
Total Emergency Food Assistance Cluster		2,920,237

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 16F - 5015 (CSBG)
FOR THE PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2016**

	Jan. 1, 2016 through Feb. 29, 2016	Mar. 1, 2016 through Dec. 31, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 371,626	\$ 1,110,728	\$ 1,482,354	\$ -	\$ 1,482,354
Deferred Grant Revenue	(129,535)	129,535	-	-	-
Total Revenue	\$ 242,091	\$ 1,240,263	\$ 1,482,354	\$ -	\$ 1,482,354
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ 35,925	\$ 84,374	\$ 120,299	\$ 120,299	\$ 116,177
Fringe Benefits	7,301	14,180	21,481	21,481	21,035
Operating Expenses	12,506	2,393	14,899	14,899	15,265
Out-of-State Travel	101	-	101	101	102
Contract/Consultant Services	8,293	-	8,293	8,293	8,300
Other Costs	-	356,523	356,523	356,523	356,691
Total Administrative Costs	64,126	457,470	521,596	521,596	517,570
Program Costs					
Salaries and Wages	121,051	428,461	549,512	549,512	556,449
Fringe Benefits	29,733	125,794	155,527	155,527	152,935
Operating Expenses	27,181	228,538	255,719	255,719	255,400
Total Program Costs	177,965	782,793	960,758	960,758	964,784
Total Expenditures	\$ 242,091	\$ 1,240,263	\$ 1,482,354	\$ 1,482,354	\$ 1,482,354

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 15F - 2415 (CSBG DISCRETIONARY TARGETED INITIATIVE)
YOUTH EMPLOYMENT RESOURCE
FOR THE PERIOD JUNE 30, 2015 THROUGH MAY 31, 2016**

	<u>June 30, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through May 31, 2016</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue Awarded	\$ 71,817	\$ -	\$ 71,817	\$ -	\$ 71,817
Deferred Grant Revenue	(25,200)	13,571	(11,629)	-	-
Total Revenue	<u>\$ 46,617</u>	<u>\$ 13,571</u>	<u>\$ 60,188</u>	<u>\$ -</u>	<u>\$ 71,817</u>
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ 4,466	\$ 990	\$ 5,456	\$ 5,456	\$ 6,878
Fringe Benefits	1,100	244	1,344	1,344	1,696
Total Administrative Costs	5,566	1,234	6,800	6,800	8,574
Program Costs					
Salaries and Wages	33,658	9,341	42,999	42,999	45,482
Fringe Benefits	5,847	1,975	7,822	7,822	11,521
Operating Expenses	1,546	1,021	2,567	2,567	6,240
Total Program Costs	41,051	12,337	53,388	53,388	63,243
Total Expenditures	<u>\$ 46,617</u>	<u>\$ 13,571</u>	<u>\$ 60,188</u>	<u>\$ 60,188</u>	<u>\$ 71,817</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
CONTRACT NO. 15C - 1012 (DOE WAP)
FOR THE PERIOD SEPTEMBER 1, 2015 THROUGH JUNE 30, 2016**

	Sept. 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue Awarded	\$ 304,188	\$ -	\$ 304,188	\$ -	\$ 304,188
Deferred Grant Revenue	(283,594)	19,981	(263,613)	-	-
Total Revenue	\$ 20,594	\$ 19,981	\$ 40,575	\$ -	\$ 304,188
EXPENDITURES					
Administrative Costs					
Administrative Costs	\$ 528	\$ 1,878	\$ 2,406	\$ 2,406	\$ 20,602
Total Administrative Costs	528	1,878	2,406	2,406	20,602
Program Costs					
Training and Technical Assistance	964	1,501	2,465	2,465	15,458
Liability Insurance	-	-	-	-	2,000
Intake	1,002	356	1,358	1,358	6,500
Outreach	79	588	667	667	6,000
Client Education	659	-	659	659	3,500
Workers' Compensation	85	107	192	192	3,000
General/Operating Expenditures	1,475	5,515	6,990	6,990	45,000
Direct Program Activities	15,513	4,375	19,888	19,888	157,773
Health & Safety Activities	289	5,661	5,950	6,625	44,355
Total Program Costs	20,066	18,103	38,169	38,844	283,586
Total Expenditures	\$ 20,594	\$ 19,981	\$ 40,575	\$ 41,250	\$ 304,188

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALEITC4ME
CALEITC4ME AND GOLDEN STATE OPPORTUNITY FOUNDATION
FOR THE PERIOD JANUARY 19, 2016 THROUGH APRIL 30, 2016

	Jan. 19, 2016 through Feb. 29, 2016	Mar. 1, 2016 through Apr. 30, 2016	TOTAL
REVENUE			
Private Revenue	\$ 3,326	\$ 6,997	\$ 10,323
Total Revenue	<u>3,326</u>	<u>6,997</u>	<u>10,323</u>
EXPENDITURES			
Salaries	2,667	5,022	7,689
Fringe Benefits	559	928	1,487
Travel	100	411	511
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	636	636
Administration Cost	-	-	-
Total Expenditures	<u>3,326</u>	<u>6,997</u>	<u>10,323</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-5110
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 359,636	\$ 164,366	\$ 524,002
State Grant Revenue	1,199,256	548,334	1,747,590
Parent Fees	8,859	3,447	12,306
Total Revenue	<u>1,567,751</u>	<u>716,147</u>	<u>2,283,898</u>
EXPENDITURES			
Salaries	1,004,319	452,142	1,456,461
Fringe Benefits	392,210	173,673	565,883
Travel	1,214	919	2,133
Space Costs	28,933	14,467	43,400
Consumable Supplies	-	197	197
Equipment	-	-	-
Consultant/Contract Services	1,585	7,349	8,934
Other Costs	3,422	2,322	5,744
Program Costs	-	-	-
Administration Cost	136,068	65,078	201,146
Total Expenditures	<u>1,567,751</u>	<u>716,147</u>	<u>2,283,898</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD AND ADULT CARE FOOD - KERN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016**

	<u>Oct. 1, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through Sept. 30, 2016</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 604,839	\$ 749,707	\$ 1,354,546
Total Revenue	<u>604,839</u>	<u>749,707</u>	<u>1,354,546</u>
 EXPENDITURES			
Salaries	277,514	329,774	607,288
Fringe Benefits	98,152	106,982	205,134
Travel	11,621	13,975	25,596
Space Costs	41,331	65,054	106,385
Consumable Supplies	51,106	62,544	113,650
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	27,785	36,905	64,690
Program Costs	284,413	342,816	627,229
Administration Cost	66,998	66,229	133,227
Head Start Subsidy	(254,081)	(274,572)	(528,653)
Total Expenditures	<u>604,839</u>	<u>749,707</u>	<u>1,354,546</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD AND ADULT CARE FOOD - SAN JOAQUIN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
FOR THE PERIOD OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016

	Oct. 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through Sept. 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 16,481	\$ 45,671	\$ 62,152
Total Revenue	<u>16,481</u>	<u>45,671</u>	<u>62,152</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	16,481	45,671	62,152
Administration Cost	-	-	-
Total Expenditures	<u>16,481</u>	<u>45,671</u>	<u>62,152</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY SERVICES BLOCK GRANT NO. 16F-5015
FOR THE PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2016**

	<u>Jan. 1, 2016 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through Dec. 31, 2016</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 242,091	\$ 1,240,263	\$ 1,482,354
Private Revenue	-	4,000	4,000
Donation	2,500	4,554	7,054
Total Revenue	<u>244,591</u>	<u>1,248,817</u>	<u>1,493,408</u>
EXPENDITURES			
Salaries	156,976	512,835	669,811
Fringe Benefits	37,034	139,974	177,008
Travel	883	12,517	13,400
Space Costs	15,156	152,282	167,438
Consumable Supplies	1,554	21,493	23,047
Equipment	-	-	-
Consultant/Contract Services	9,092	2,372	11,464
Other Costs	22,750	45,288	68,038
Program Costs	1,146	5,533	6,679
Administration Cost	-	356,523	356,523
Total Expenditures	<u>244,591</u>	<u>1,248,817</u>	<u>1,493,408</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COMMUNITY SERVICES BLOCK GRANT DISCRETIONARY
YOUTH EMPLOYMENT RESOURCE GRANT NO. 15F-2415
FOR THE PERIOD JUNE 30, 2015 THROUGH MAY 31, 2016**

	<u>June 30, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through May 31, 2016</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 46,617	\$ 13,571	\$ 60,188
Total Revenue	<u>46,617</u>	<u>13,571</u>	<u>60,188</u>
 EXPENDITURES			
Salaries	38,125	9,341	47,466
Fringe Benefits	6,947	1,975	8,922
Travel	685	167	852
Space Costs	-	-	-
Consumable Supplies	666	-	666
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	17	-	17
Program Costs	177	854	1,031
Administration Cost	-	1,234	1,234
Total Expenditures	<u>46,617</u>	<u>13,571</u>	<u>60,188</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN 211 GRANT NO. 711-2015
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>July 1, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through June 30, 2016</u>	<u>TOTAL</u>
REVENUE			
Local Grant Revenue	\$ 26,881	\$ 65,839	\$ 92,720
Total Revenue	<u>26,881</u>	<u>65,839</u>	<u>92,720</u>
 EXPENDITURES			
Salaries	18,511	42,654	61,165
Fringe Benefits	3,356	6,621	9,977
Travel	-	-	-
Space Costs	2,760	6,646	9,406
Consumable Supplies	820	1,483	2,303
Equipment	-	-	-
Consultant/Contract Services	(152)	-	(152)
Other Costs	1,586	2,786	4,372
Program Costs	-	-	-
Administration Cost	-	5,649	5,649
Total Expenditures	<u>26,881</u>	<u>65,839</u>	<u>92,720</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN BIOTERRORISM I&R
FOR THE PERIOD OCTOBER 16, 2015 THROUGH APRIL 29, 2016

	Oct. 16, 2015 through Feb. 29, 2016	Mar. 1, 2016 through April 29, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 8,253	\$ 1,747	\$ 10,000
Total Revenue	<u>8,253</u>	<u>1,747</u>	<u>10,000</u>
EXPENDITURES			
Salaries	7,021	1,555	8,576
Fringe Benefits	1,132	192	1,324
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	100	-	100
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>8,253</u>	<u>1,747</u>	<u>10,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
COUNTY OF KERN - GANG VIOLENCE PREVENTION GRANT NO. 446 - 2015
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>July 1, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through June 30, 2016</u>	<u>TOTAL</u>
REVENUE			
Local Grant Revenue	\$ 92,033	\$ 44,232	\$ 136,265
Total Revenue	<u>92,033</u>	<u>44,232</u>	<u>136,265</u>
 EXPENDITURES			
Salaries	58,718	26,686	85,404
Fringe Benefits	16,549	10,884	27,433
Travel	1,519	673	2,192
Space Costs	4,143	1,190	5,333
Consumable Supplies	2,145	586	2,731
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	1,215	-	1,215
Program Costs	953	910	1,863
Administration Cost	6,791	3,303	10,094
Total Expenditures	<u>92,033</u>	<u>44,232</u>	<u>136,265</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
DIFFERENTIAL RESPONSE
FOR THE PERIOD JULY 1, 2015 THROUGH FEBRUARY 28, 2017**

	STATE DEPARTMENT OF SOCIAL SERVICES				FIRST 5 KERN			
	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL	July 1, 2016 through Feb. 28, 2017	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL	July 1, 2016 through Feb. 28, 2017
REVENUE								
State Grant Revenue	\$ 113,528	\$ 45,969	\$ 159,497	\$ 108,209	\$ 17,360	\$ 9,641	\$ 27,001	\$ 18,911
Total Revenue	113,528	45,969	159,497	108,209	17,360	9,641	27,001	18,911
EXPENDITURES								
Salaries	67,011	26,019	93,030	64,979	13,082	7,263	20,345	13,826
Fringe Benefits	14,358	6,886	21,244	16,974	2,997	1,666	4,663	3,689
Travel	4,973	2,289	7,262	5,234	-	-	-	-
Space Costs	14,431	4,225	18,656	8,677	-	-	-	-
Consumable Supplies	692	931	1,623	2,634	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Consultant/Contract Services	870	-	870	-	-	-	-	-
Other Costs	3,705	1,215	4,920	1,739	-	-	-	-
Program Costs	218	770	988	189	-	-	-	-
Administration Cost	7,270	3,634	10,904	7,783	1,281	712	1,993	1,396
Total Expenditures	113,528	45,969	159,497	108,209	17,360	9,641	27,001	18,911
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
DEPARTMENT OF ENERGY - WEATHERIZATION (DOE WAP) GRANT NO. 15C-1012
FOR THE PERIOD SEPTEMBER 1, 2015 THROUGH JUNE 30, 2016

	Sept. 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 20,594	\$ 19,981	\$ 40,575
Total Revenue	<u>20,594</u>	<u>19,981</u>	<u>40,575</u>
EXPENDITURES			
Salaries	5,272	4,867	10,139
Fringe Benefits	1,311	1,916	3,227
Travel	577	1,813	2,390
Space Costs	475	2,627	3,102
Consumable Supplies	451	1,395	1,846
Equipment	-	-	-
Consultant/Contract Services	3,359	2,141	5,500
Other Costs	1,427	2,134	3,561
Program Costs	7,194	1,210	8,404
Administration Cost	528	1,878	2,406
Total Expenditures	<u>20,594</u>	<u>19,981</u>	<u>40,575</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START/HEAD START AWARD NO. 09CH9142/03
FOR THE PERIOD MARCH 1, 2016 THROUGH FEBRUARY 28, 2017**

	EARLY HEAD START BASE	EARLY HEAD START T & TA	HEAD START BASE	HEAD START T & TA	HEAD START START-UP	
	Mar. 1, 2016 through Feb. 28, 2017	Mar. 1, 2016 through Feb. 28, 2017	Mar. 1, 2016 through Feb. 28, 2017	Mar. 1, 2016 through Feb. 28, 2017	Mar. 1, 2016 through Feb. 28, 2017	TOTAL
REVENUE						
Federal Grant Revenue	\$ 3,878,192	\$ 96,988	\$ 19,443,329	\$ 145,350	\$ 23,946	\$ 23,587,805
Other Revenue	139	-	25,955	-	-	26,094
Donations	10	-	169	-	-	179
In-Kind	-	-	6,048,927	-	-	6,048,927
Total Revenue	3,878,341	96,988	25,518,380	145,350	23,946	29,663,005
EXPENDITURES						
Salaries	2,175,557	(59)	10,093,198	-	-	12,268,696
Fringe Benefits	605,368	715	3,360,656	-	-	3,966,739
Travel	40,535	19,276	146,510	25,348	-	231,669
Space Costs	183,228	-	1,966,256	-	-	2,149,484
Consumable Supplies	223,421	24,896	622,058	16,456	23,790	910,621
Equipment	59,601	-	-	-	-	59,601
Consultant/Contract Services	15,274	12,204	105,109	7,706	-	140,293
Other Costs	87,852	31,134	736,129	82,682	-	937,797
Program Costs	146,056	-	721,881	-	-	867,937
Administration Cost	341,449	8,822	1,717,656	13,158	156	2,081,241
In-Kind	-	-	6,048,927	-	-	6,048,927
Total Expenditures	3,878,341	96,988	25,518,380	145,350	23,946	29,663,005
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START CHILDCARE PARTNERSHIP AWARD NO. 09HP0036/01
FOR THE PERIOD MARCH 1, 2015 THROUGH AUGUST 31, 2016**

	EARLY HEAD START CHILDCARE PARTNERSHIP BASE	Mar. 1, 2015 through Feb. 29, 2016	EARLY HEAD START CHILDCARE PARTNERSHIP BASE	Mar. 1, 2016 through Aug. 31, 2016	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA	Mar. 1, 2015 through Feb. 29, 2016	EARLY HEAD START CHILDCARE PARTNERSHIP T & TA	Mar. 1, 2016 through Aug. 31, 2016	EARLY HEAD START CHILDCARE PARTNERSHIP START UP	Mar. 1, 2015 through Feb. 29, 2016	EARLY HEAD START CHILDCARE PARTNERSHIP START UP	Mar. 1, 2016 through Aug. 31, 2016	TOTAL
REVENUE													
Federal Grant Revenue	\$	312,837	\$	367,590	\$	15,276	\$	41,607	\$	34,385	\$	104,487	\$ 876,182
Other Revenue		1		1		-		-		-		-	2
In-Kind		-		148,829		-		-		-		-	148,829
Total Revenue		<u>312,838</u>		<u>516,420</u>		<u>15,276</u>		<u>41,607</u>		<u>34,385</u>		<u>104,487</u>	<u>1,025,013</u>
EXPENDITURES													
Salaries		72,470		58,984		-		-		-		-	131,454
Fringe Benefits		21,499		16,339		-		-		-		-	37,838
Travel		488		218		7,578		17,538		4,841		-	30,663
Space Costs		4,882		2,433		-		-		-		-	7,315
Consumable Supplies		39,934		34,095		2,005		-		29,055		-	176,738
Equipment		-		-		-		-		-		71,649	25,000
Consultant/Contract Services		160,410		219,917		-		12,699		-		25,000	393,026
Other Costs		3,094		1,487		5,693		7,619		489		612	18,994
Program Costs		-		723		-		-		-		-	723
Administration Cost		10,061		33,395		-		3,751		-		7,226	54,433
In-Kind		-		148,829		-		-		-		-	148,829
Total Expenditures		<u>312,838</u>		<u>516,420</u>		<u>15,276</u>		<u>41,607</u>		<u>34,385</u>		<u>104,487</u>	<u>1,025,013</u>
REVENUE OVER/(UNDER)													
EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EARLY HEAD START SAN JOAQUIN AWARD NO. 09CH010071/02
FOR THE PERIOD FEBRUARY 1, 2016 THROUGH JANUARY 31, 2017**

	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN BASE	EARLY HEAD START SAN JOAQUIN T & TA	EARLY HEAD START SAN JOAQUIN T & TA	EARLY HEAD START SAN JOAQUIN T & TA	EARLY HEAD START SAN JOAQUIN CARRYOVER	EARLY HEAD START SAN JOAQUIN CARRYOVER	TOTAL
	Feb. 1, 2016 through Feb. 29, 2016	Mar. 1, 2016 through Jan. 31, 2017	Feb. 1, 2016 through Feb. 29, 2016	Mar. 1, 2016 through Jan. 31, 2017	Feb. 1, 2016 through Feb. 29, 2016	Mar. 1, 2016 through Jan. 31, 2017	Mar. 1, 2016 through Jan. 31, 2017	
REVENUE								
Federal Grant Revenue	\$ 374,580	\$ 4,619,053	\$ 809	\$ 80,784	\$ -	\$ 560,850	\$ 5,636,076	
Other Revenue	3	4,806	-	-	-	-	4,809	
In-Kind	22,529	338,255	-	-	-	-	360,784	
Total Revenue	397,112	4,962,114	809	80,784	-	560,850	6,001,669	
EXPENDITURES								
Salaries	215,001	2,628,177	-	-	-	-	2,843,178	
Fringe Benefits	57,279	613,529	-	-	-	-	670,808	
Travel	7,504	59,120	313	23,467	-	-	90,404	
Space Costs	26,006	451,942	-	-	-	354,937	832,885	
Consumable Supplies	22,806	317,874	-	3,133	-	57,312	401,125	
Equipment	-	-	-	-	-	107,384	107,384	
Consultant/Contract Services	1,300	9,118	-	17,414	-	-	27,832	
Other Costs	6,216	92,786	496	29,576	-	-	129,074	
Program Costs	2,647	43,158	-	-	-	-	45,805	
Administration Cost	35,824	408,155	-	7,194	-	41,217	492,390	
In-Kind	22,529	338,255	-	-	-	-	360,784	
Total Expenditures	397,112	4,962,114	809	80,784	-	560,850	6,001,669	
REVENUE OVER/(UNDER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES								

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
EMERGENCY FOOD ASSISTANCE PROGRAM GRANT NO. 15-00118
FOR THE PERIOD OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016**

	Oct. 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through Sept. 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 55,720	\$ 135,619	\$ 191,339
Total Revenue	<u>55,720</u>	<u>135,619</u>	<u>191,339</u>
EXPENDITURES			
Salaries	36,045	84,684	120,729
Fringe Benefits	9,264	18,559	27,823
Travel	1,600	4,621	6,221
Space Costs	3,868	15,388	19,256
Consumable Supplies	914	2,311	3,225
Equipment	-	-	-
Consultant/Contract Services	239	557	796
Other Costs	3,790	9,499	13,289
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>55,720</u>	<u>135,619</u>	<u>191,339</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN 211 AGREEMENT NO. 2015.2.5
FOR THE PERIOD JULY 1, 2015 THROUGH FEBRUARY 28, 2017

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL	July 1, 2016 through Feb. 28, 2017
REVENUE				
State Grant Revenue	\$ 74,542	\$ 6,660	\$ 81,202	\$ 53,244
Total Revenue	<u>74,542</u>	<u>6,660</u>	<u>81,202</u>	<u>53,244</u>
EXPENDITURES				
Salaries	57,266	4,149	61,415	41,254
Fringe Benefits	11,027	1,875	12,902	8,262
Travel	-	-	-	-
Space Costs	-	-	-	-
Consumable Supplies	-	-	-	-
Equipment	-	-	-	-
Consultant/Contract Services	870	-	870	-
Other Costs	-	-	-	-
Program Costs	-	-	-	-
Administration Cost	5,379	636	6,015	3,728
Total Expenditures	<u>74,542</u>	<u>6,660</u>	<u>81,202</u>	<u>53,244</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
FIRST 5 KERN - EAST KERN FAMILY RESOURCE CENTER
AGREEMENT NO. 2015.2.6
FOR THE PERIOD JULY 1, 2015 THROUGH FEBRUARY 28, 2017

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL	July 1, 2016 through Feb. 28, 2017
REVENUE				
State Grant Revenue	\$ 76,906	\$ 42,905	\$ 119,811	\$ 75,952
Total Revenue	<u>76,906</u>	<u>42,905</u>	<u>119,811</u>	<u>75,952</u>
EXPENDITURES				
Salaries	43,082	25,373	68,455	48,298
Fringe Benefits	9,379	5,781	15,160	11,493
Travel	2,286	1,173	3,459	1,568
Space Costs	10,146	2,817	12,963	5,780
Consumable Supplies	1,285	2,553	3,838	1,585
Equipment	-	-	-	-
Consultant/Contract Services	870	-	870	-
Other Costs	4,095	1,151	5,246	1,738
Program Costs	-	945	945	-
Administration Cost	5,763	3,112	8,875	5,490
Total Expenditures	<u>76,906</u>	<u>42,905</u>	<u>119,811</u>	<u>75,952</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
GENERAL CHILD CARE AND DEVELOPMENT PROGRAM
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR-5049
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 532,752	\$ 362,470	\$ 895,222
State Grant Revenue	683,022	465,031	1,148,053
Parent Fees	7,850	4,915	12,765
Total Revenue	<u>1,223,624</u>	<u>832,416</u>	<u>2,056,040</u>
EXPENDITURES			
Salaries	759,639	517,883	1,277,522
Fringe Benefits	300,887	232,923	533,810
Travel	661	504	1,165
Space Costs	-	-	-
Consumable Supplies	-	108	108
Equipment	-	-	-
Consultant/Contract Services	1,585	4,030	5,615
Other Costs	1,504	1,308	2,812
Program Costs	-	-	-
Administration Cost	159,348	75,660	235,008
Total Expenditures	<u>1,223,624</u>	<u>832,416</u>	<u>2,056,040</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
INFORMATION AND EDUCATION GRANT NO. 11-10281
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016**

	<u>July 1, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through June 30, 2016</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 14,193	\$ 9,208	\$ 23,401
State Grant Revenue	31,354	16,633	47,987
Total Revenue	<u>45,547</u>	<u>25,841</u>	<u>71,388</u>
 EXPENDITURES			
Salaries	32,791	19,047	51,838
Fringe Benefits	6,853	3,865	10,718
Travel	1,318	566	1,884
Space Costs	-	-	-
Consumable Supplies	459	-	459
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	162	71	233
Program Costs	-	-	-
Administration Cost	3,964	2,292	6,256
Total Expenditures	<u>45,547</u>	<u>25,841</u>	<u>71,388</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
JUSTICE ASSISTANCE GRANT NO. 417-2015
FOR THE PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2016**

	Jan. 1, 2016 through Feb. 29, 2016	Mar. 1, 2016 through Dec. 31, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 15,321	\$ 45,650	\$ 60,971
Total Revenue	<u>15,321</u>	<u>45,650</u>	<u>60,971</u>
EXPENDITURES			
	11,855	36,736	48,591
Salaries	2,980	7,754	10,734
Fringe Benefits	486	1,160	1,646
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>15,321</u>	<u>45,650</u>	<u>60,971</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
KAISER - HEALTHY EATING GRANT NO. 20633829
FOR THE PERIOD OCTOBER 1, 2013 THROUGH APRIL 30, 2016**

	<u>Oct. 1, 2013 through Feb. 28, 2014</u>	<u>Mar. 1, 2014 through Feb. 28, 2015</u>	<u>Mar. 1, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through Apr. 30, 2016</u>	<u>TOTAL</u>
REVENUE					
Private Revenue	\$ -	\$ 25,938	\$ 21,603	\$ 12,459	\$ 60,000
Total Revenue	<u>-</u>	<u>25,938</u>	<u>21,603</u>	<u>12,459</u>	<u>60,000</u>
EXPENDITURES					
Salaries	-	19,212	15,550	2,831	37,593
Fringe Benefits	-	4,322	5,503	452	10,277
Travel	-	1,182	400	-	1,582
Space Costs	-	-	-	-	-
Consumable Supplies	-	517	-	3,687	4,204
Equipment	-	-	-	-	-
Consultant/Contract Services	-	-	-	-	-
Other Costs	-	705	150	639	1,494
Program Costs	-	-	-	4,850	4,850
Administration Cost	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>25,938</u>	<u>21,603</u>	<u>12,459</u>	<u>60,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
KAISER - NUTRITION EDUCATION GRANT NO. 20644136
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL
REVENUE			
Private Revenue	\$ 10,000	\$ -	\$ 10,000
Total Revenue	<u>10,000</u>	<u>-</u>	<u>10,000</u>
EXPENDITURES			
Salaries	8,480	-	8,480
Fringe Benefits	1,520	-	1,520
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
LOCAL CONTROL AND ACCOUNTABILITY PLAN
THE CALIFORNIA ENDOWMENT CONTRACT NO. 506828
FOR THE PERIOD MAY 15, 2015 THROUGH AUGUST 14, 2016

	<u>May 15, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through Aug. 14, 2016</u>	<u>TOTAL</u>
REVENUE			
Private Revenue	\$ 12,024	\$ 7,509	\$ 19,533
Total Revenue	<u>12,024</u>	<u>7,509</u>	<u>19,533</u>
 EXPENDITURES			
Salaries	10,224	6,303	16,527
Fringe Benefits	1,362	968	2,330
Travel	405	238	643
Space Costs	-	-	-
Consumable Supplies	16	-	16
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	17	-	17
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>12,024</u>	<u>7,509</u>	<u>19,533</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP-5000
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	<u>July 1, 2015 through Feb. 29, 2016</u>	<u>Mar. 1, 2016 through June 30, 2016</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 3,614,622	\$ 1,815,628	\$ 5,430,250
State Grant Revenue	361,422	179,406	540,828
Parent Fees	136,467	66,770	203,237
Total Revenue	<u>4,112,511</u>	<u>2,061,804</u>	<u>6,174,315</u>
EXPENDITURES			
Salaries	326,413	141,086	467,499
Fringe Benefits	74,484	33,641	108,125
Travel	5,858	4,789	10,647
Space Costs	58,966	29,083	88,049
Consumable Supplies	13,571	3,768	17,339
Equipment	-	52,500	52,500
Consultant/Contract Services	3,171	10,319	13,490
Other Costs	44,988	26,642	71,630
Program Costs	3,504,659	1,637,289	5,141,948
Administration Cost	80,401	122,687	203,088
Total Expenditures	<u>4,112,511</u>	<u>2,061,804</u>	<u>6,174,315</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-5004
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL
REVENUE			
State Grant Revenue	\$ 120,747	\$ 55,069	\$ 175,816
Parent Fees	3,499	532	4,031
Total Revenue	124,246	55,601	179,847
EXPENDITURES			
Salaries	72,415	33,024	105,439
Fringe Benefits	38,004	16,809	54,813
Travel	78	59	137
Space Costs	-	-	-
Consumable Supplies	-	13	13
Equipment	-	-	-
Consultant/Contract Services	1,585	474	2,059
Other Costs	204	168	372
Program Costs	-	-	-
Administration Cost	11,960	5,054	17,014
Total Expenditures	124,246	55,601	179,847
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
MIGRANT CHILD CARE - SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-5004
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL
REVENUE			
State Grant Revenue	\$ 28,472	\$ -	\$ 28,472
Total Revenue	<u>28,472</u>	<u>-</u>	<u>28,472</u>
EXPENDITURES			
Salaries	20,575	-	20,575
Fringe Benefits	7,885	-	7,885
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	12	-	12
Program Costs	-	-	-
Administration Cost	-	-	-
Total Expenditures	<u>28,472</u>	<u>-</u>	<u>28,472</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
STATE TAX CHECK-OFF
FOR THE PERIOD MARCH 1, 2016 THROUGH JUNE 30, 2016

	<u>Mar. 1, 2016 through June 30, 2016</u>
REVENUE	
State Grant Revenue	\$ 13,262
Total Revenue	<u>13,262</u>
 EXPENDITURES	
Salaries	-
Fringe Benefits	-
Travel	-
Space Costs	-
Consumable Supplies	-
Equipment	-
Consultant/Contract Services	-
Other Costs	-
Program Costs	13,262
Administration Cost	<u>-</u>
Total Expenditures	<u>13,262</u>
 REVENUE OVER/(UNDER) EXPENDITURES	 <u><u>\$ -</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
SUBSTANCE ABUSE PROGRAM GRANT NO. 461-2015
FOR THE PERIOD JULY 1, 2015 THROUGH SEPTEMBER 30, 2016

	July 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through Sept. 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 121,975	\$ 69,773	\$ 191,748
Total Revenue	<u>121,975</u>	<u>69,773</u>	<u>191,748</u>
 EXPENDITURES			
Salaries	70,917	41,788	112,705
Fringe Benefits	15,748	11,074	26,822
Travel	3,911	1,015	4,926
Space Costs	5,709	2,909	8,618
Consumable Supplies	3,716	1,476	5,192
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	5,040	1,773	6,813
Program Costs	5,566	3,899	9,465
Administration Cost	11,368	5,839	17,207
Total Expenditures	<u>121,975</u>	<u>69,773</u>	<u>191,748</u>
 REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
SUMMER FOOD SERVICE FOR CHILDREN
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-9150-OS
FOR THE PERIOD JUNE 6, 2016 THROUGH JULY 29, 2016

	<u>June 6, 2016 through July 29, 2016</u>
REVENUE	
Federal Grant Revenue	\$ 47,590
Total Revenue	<u>47,590</u>
 EXPENDITURES	
Salaries	17,321
Fringe Benefits	3,928
Travel	199
Space Costs	-
Consumable Supplies	5,673
Equipment	-
Consultant/Contract Services	-
Other Costs	13
Program Costs	16,130
Administration Cost	<u>4,326</u>
Total Expenditures	<u>47,590</u>
 REVENUE OVER/(UNDER) EXPENDITURES	 <u><u>\$ -</u></u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (CAL FRESH)
GRANT NO. 14 - 3036
FOR THE PERIOD OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016

	Oct. 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through Sept. 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 6,413	\$ 9,460	\$ 15,873
Total Revenue	<u>6,413</u>	<u>9,460</u>	<u>15,873</u>
EXPENDITURES			
Salaries	4,327	6,458	10,785
Fringe Benefits	754	1,025	1,779
Travel	-	-	-
Space Costs	9	11	20
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	-	-	-
Administration Cost	1,323	1,966	3,289
Total Expenditures	<u>6,413</u>	<u>9,460</u>	<u>15,873</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
WHALE TAIL
CALIFORNIA COASTAL COMMISSION CONTRACT NO. WT-14-15
FOR THE PERIOD MARCH 1, 2015 THROUGH JUNE 30, 2016

	Mar. 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through June 30, 2016	TOTAL
REVENUE			
State Grant Revenue	\$ 4,586	\$ 3,482	\$ 8,068
Total Revenue	<u>4,586</u>	<u>3,482</u>	<u>8,068</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Travel	-	-	-
Space Costs	-	1,000	1,000
Consumable Supplies	-	-	-
Equipment	-	-	-
Consultant/Contract Services	-	-	-
Other Costs	-	-	-
Program Costs	4,586	2,482	7,068
Administration Cost	-	-	-
Total Expenditures	<u>4,586</u>	<u>3,482</u>	<u>8,068</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF REVENUE AND EXPENDITURES
WOMEN, INFANTS, AND CHILDREN (WIC) GRANT NO. 15-10064
FOR THE PERIOD OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016**

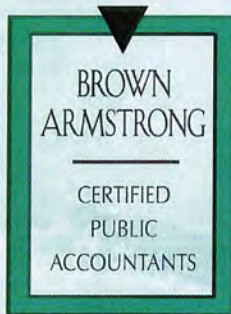
	Oct. 1, 2015 through Feb. 29, 2016	Mar. 1, 2016 through Sept. 30, 2016	TOTAL
REVENUE			
Federal Grant Revenue	\$ 1,495,040	\$ 2,168,767	\$ 3,663,807
Other Revenue	1,511	(1)	1,510
Total Revenue	<u>1,496,551</u>	<u>2,168,766</u>	<u>3,665,317</u>
EXPENDITURES			
Salaries	849,642	1,283,986	2,133,628
Fringe Benefits	230,444	301,383	531,827
Travel	14,873	38,829	53,702
Space Costs	132,962	197,670	330,632
Consumable Supplies	8,375	95,625	104,000
Equipment	-	42,496	42,496
Consultant/Contract Services	1,300	(1,300)	-
Other Costs	63,058	85,743	148,801
Program Costs	782	535	1,317
Administration Cost	195,115	123,799	318,914
Total Expenditures	<u>1,496,551</u>	<u>2,168,766</u>	<u>3,665,317</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED FEBRUARY 28, 2017**

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 18,847,577	\$ 3,369,218	\$ 1,780,992	\$ 1,111,074	\$ 120,058	\$ 2,585	\$ 25,231,504
Fringe Benefits	5,911,209	859,961	500,709	257,374	20,776	369	7,550,398
Travel	375,658	111,264	67,400	33,056	1,657	-	589,035
Space Cost	2,917,398	540,735	201,232	224,994	3,683	-	3,888,042
Consumable Supplies	1,468,489	261,116	142,360	52,777	-	-	1,924,742
Consultant/Contract Services	645,675	43,394	263,584	20,504	-	-	973,157
Other Costs	1,192,795	307,505	561,404	114,533	40,758	21,526	2,238,521
Program Costs	6,070,485	334,126	959,856	25,360	-	-	7,389,827
Depreciation	488,442	227,841	40,652	192,360	167,187	-	1,116,482
Administration Cost	-	-	-	-	4,827,346	-	4,827,346
In-Kind	67,697	-	-	-	-	3,557	71,254
Donated Commodities	-	18,824,474	-	-	-	-	18,824,474
Total Expenditures	\$ 37,985,425	\$ 24,879,634	\$ 4,518,189	\$ 2,032,032	\$ 5,181,465	\$ 28,037	\$ 74,624,782

**COMMUNITY ACTION PARTNERSHIP OF KERN
STATEMENTS OF FUNCTIONAL EXPENSES (Continued)
FOR THE YEAR ENDED FEBRUARY 29, 2016**

Expenditures	Child Care and Education	Nutrition	Energy Conservation	Community Services	General and Administrative	Fundraising	Total
Salaries	\$ 16,431,037	\$ 2,998,804	\$ 1,452,820	\$ 1,052,739	\$ 2,309,932	\$ 2,444	\$ 24,247,776
Fringe Benefits	5,459,893	856,812	428,203	230,974	499,754	496	7,476,132
Consultant/Contract Services	400,250	107,463	52,739	35,157	29,595	-	625,204
Travel	2,416,771	488,812	167,700	204,831	41,277	-	3,319,391
Space Cost	1,844,899	247,368	181,546	79,005	123,228	2,387	2,478,433
Consumable Supplies	354,458	29,022	411,373	25,980	737,416	-	1,558,249
Other Costs	1,609,115	279,793	539,012	126,100	309,828	29,771	2,893,619
Program Costs	6,001,021	225,138	1,224,409	31,274	-	-	7,481,842
Depreciation	733,781	195,780	44,348	180,136	84,949	-	1,238,994
In-Kind	100,268	-	-	-	-	-	100,268
Donated Commodities	-	18,638,008	-	-	-	-	18,638,008
Total Expenditures	\$ 35,351,493	\$ 24,067,000	\$ 4,502,150	\$ 1,966,196	\$ 4,135,979	\$ 35,098	\$ 70,057,916



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Community Action Partnership of Kern

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL: info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Kern (the Organization), which comprise the statement of financial position as of February 28, 2017, the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

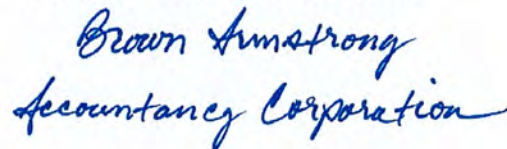
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
November 14, 2017

BROWN
ARMSTRONG

CERTIFIED
PUBLIC
ACCOUNTANTS

BROWN ARMSTRONG

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Community Action Partnership of Kern

**BAKERSFIELD OFFICE
(MAIN OFFICE)**

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Kern's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended February 28, 2017. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2017.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

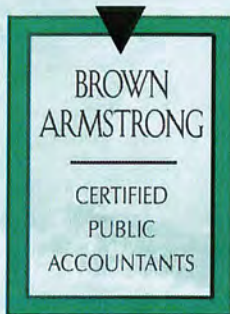
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 14, 2017



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR FIRST 5 PROGRAMS AND ON INTERNAL CONTROL OVER COMPLIANCE WITH THE PROGRAM SPECIFIC AUDIT OPTION UNDER THE UNIFORM GUIDANCE

Board of Directors
Community Action Partnership of Kern

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTON AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Kern's (the Organization) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the First 5 Kern 211, East Kern Family Resource Center, and Differential Response Programs (the Programs) for the year ended February 28, 2017.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of the Organization's Programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above, that could have a direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the Programs. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Programs for the year ended February 28, 2017.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the Programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the Programs and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 14, 2017

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2017**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? ___ Yes X None Reported

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? ___ Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance ___ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.575/93.596	Child Care and Development Cluster
93.600	Head Start
10.558	Child and Adult Care Food Program
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children

Dollar threshold used to distinguish between Type A and B programs: \$1,538,760

Auditee qualified as low-risk auditee? X Yes ___ No

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED FEBRUARY 28, 2017

**SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY
ACCEPTED GOVERNMENT AUDITING STANDARDS**

None.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

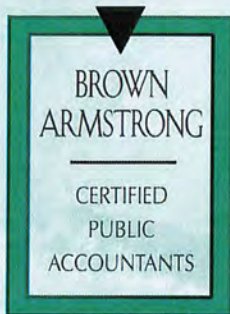
COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED FEBRUARY 28, 2017

SECTION II – FINDINGS RELATING TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY
ACCEPTED GOVERNMENT AUDITING STANDARDS

None.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



BROWN ARMSTRONG

Certified Public Accountants

Board of Directors
Community Action Partnership of Kern

We have audited the financial statements of Community Action Partnership of Kern (the Organization) for the year ended February 28, 2017, and have issued our report thereon dated November 14, 2017. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 17, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended February 28, 2017. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the depreciation is based on the useful life of the asset. We evaluated the key factors and assumptions used to develop the estimate of the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

Note 5 – Notes Payable
Note 6 – Pledged Assets and Long-Term Debt
Note 12 – Concentration of Revenue

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements noted as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

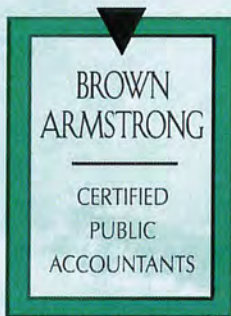
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors of the Organization and is not intended to be, and should not be, used by anyone other than this specified party.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 14, 2017



BROWN ARMSTRONG

Certified Public Accountants

AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR FINANCIAL REPORTING

To the Board of Directors
Community Action Partnership of Kern

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

We have audited the financial statements of the Community Action Partnership of Kern (the Organization) for the year ended February 28, 2017, and have issued our report dated November 14, 2017. In planning and performing our audit of the financial statements of the Organization, we considered its internal control structure over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

Current Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – Food Donations

We selected a sample of 25 food donation transactions as part of our internal controls testing with regards to this transaction class. One of the 25 donations was calculated incorrectly. During our recalculation, we noted that a donation of 6,525 pounds, was incorrectly calculated at 16,525 pounds. Management became aware of the variance, when our sample was provided to them for testing.

Potential Effects:

Oversights in calculation of donations could overstate or understate revenue.

Cause of Condition:

Employee oversight during the preparation and review process of the calculation of pounds.

Recommendations:

We recommend that staff are more diligent in their review of the calculation of revenue from food donations received.

Views of Responsible Officials:

The Donation Intake Form was revised and implemented effective October 9, 2017. The revised format of the form simplifies the review of the calculation for accuracy.

Agreed Upon Condition 2 – Energy Inventory

Condition:

During our inventory observation of the energy program we noted the following:

- i. During our observation we noted that one of the items selected on the warehouse floor was labeled incorrectly and as such did not match the information on the inventory listing. We selected some pipes from the warehouse floor that were labeled "Gas Flex Line 36 yellow (old)," however, per review of the Perpetual Inventory listing that was provided prior to the inventory count, that specific inventory item showed that there were zero items. Per discussion with the inventory staff, they noted that there were no "old" pipes left and that the ones we had selected were "new", but had been hung on the wrong barcode labeled hook on the shelf. During the inventory count, the pipes were moved to the correct shelf, and staff showed us the tags on each individual pipe had "new" written in permanent marker, distinguishing them from the other pipes. In addition, at the completion of our inventory count we had 10 differences, of the 10 differences 4 were related to inventory items being labeled an incorrect inventory number. The Organization has corrected the errors.
- ii. Supplies are kept in close proximity as inventory and are only identified as supplies based on the shelf on which they are placed.
- iii. Warehouse staff rely on the labels placed on the shelves where the boxes are stored. We noted that that some boxes had the barcode assigned to the item written on the box in permanent marker, but this was not the case for all items.

Criteria:

It is the Organization's responsibility to keep a well-organized record of the inventory that is received and keep record of it accurately.

Cause of Condition:

Warehouse staff noted that the incorrectly labeled inventory was due to an oversight when the new pipes were stored on the floor and were placed in the wrong location. Supplies are kept on a shelf labeled supplies near the inventory because that is where they have space. Lastly, items are labeled in marker as they are received, but it is not a process that is always followed, they do not have any barcodes or other form to track and label inventory.

Potential Effects:

Oversights in recording and labeling inventory could potentially lead to inventory being lost, misplaced, or stolen. Also, it could result in incorrect inventory numbers being reflected on the financial statements or being reported to program funders.

Recommendations:

We recommend that the Organization be more diligent in tracking and recording inventory as it comes into the warehouse and recording it properly. The Organization might also want to consider looking into improved inventory tracking software.

Views of Responsible Officials:

In order to prevent future occurrences of miscounts due to incorrectly labeled inventory, staff have begun relabeling the inventory in the warehouse with a printed label containing the item number and a description of the item to be completed by December 31, 2017. As new items are added to inventory, new labels will be prepared and affixed to the shelf and the box (if appropriate) identifying the item number and description. This process will be monitored by the Energy Business Manager for consistency. The purchase of Hancock Software, new front end program management to replace CAP60, has been approved by the State. This software includes inventory tracking and it is the intention of the program to utilize this inventory feature to track the inventory in the warehouse, as well as the inventory items installed in the clients' homes beginning with the 2018 LIHEAP grant with an estimated start date of December 1, 2017. Supplies have been moved into another area of the warehouse outside of the storage area for inventory to differentiate those item from inventory items.

Prior Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – Payroll Testing

During our payroll testing of the Defined Contribution Pension Plan, we noted that one of the forty participants tested was incorrectly paid out of their sick hours rather than their accrued vacation hours.

Potential Effects:

The potential effect is incorrect tracking of employee vacation accruals, along with misstating accrued liabilities on the financial statements due to errors made during payroll entry.

Recommendations:

We recommend that the Organization perform diligent reviews of the timecard entry into the payroll system, by a secondary person who did not enter the data, to avoid future errors.

Views of Responsible Officials:

The Organization strives to pay employees all wages due promptly and accurately. In early 2015, the Payroll department implemented the recommendation as suggested, assigning a staff member to review the pay data who did not calculate time on the paper timecard or enter data into the Pay Data worksheet. Due to the volume of employees, it did take several hours and had to be performed during weekend hours so the review was complete by Monday morning to meet payroll transmission deadlines. Despite performing this review, the error was missed and not corrected for the actual payroll and was not reported to Payroll by the employee.

While this review was effective in many cases, it was understood that a better, long-term solution should be found to manage time collection. The Organization has replaced the manual method of time collection and data entry with an electronic timekeeping solution, collecting real-time timestamps via secure means and using automated pay calculation of worked hours and accrued hours taken. This calculated data is then validated and reconciled prior to transmission to ADP for pay processing. The Organization implemented this electronic process only a few weeks after the audited paper record. The processes presently in place have eliminated the possibility of this type of data entry error.

Current Year Status:

Implemented.

Agreed Upon Condition 2 – Child Care Development Block Grant, Eligibility

Condition:

During our testing, we noted that two of the 64 samples tested used the wrong information when calculating the income verification and calculation fee. In one instance, the income used to calculate the child's fees was the total hours worked by the parent and not the total gross earned on the pay stub. In the second instance, the staff wrote down the income amount incorrectly.

Criteria:

Under Section V of the Migrant Child Care (CMIG) program requirements, the fee assessment is to be made using the family's adjusted monthly family income and size compared against the approved California Department of Education (CDE) fee schedule.

Cause of Condition:

Employee error and lack of oversight.

Potential Effects

The potential effect of using the incorrect data is that family could be charged the wrong fee, and a child who is not income eligible could be accepted into the program.

Recommendations

We recommend that a more diligent review be completed by a person other than the preparer.

Views of Responsible Officials:

The ERSEA department has in place a monitoring system for verification of family income. A family's adjusted monthly income is determined at the time the application is completed by the Family Service Worker II as part of the California Department of Education Confidential Application for Child Development Services and Certification of Eligibility CD-9600 form, otherwise referred to as the "State Application." Family income is reviewed for accuracy by the ERSEA Specialist prior to certification of State services. In the absence of the Family Service Worker II, the ERSEA Specialist would complete the State Application and the review is completed by the ERSEA Manager prior to certification of State services. The ERSEA Manager conducts quarterly file reviews to identify training needs for the ERSEA team and Family Service Worker IIs.

For the two samples tested, the errors were not identified at the time of the review as a result of staff oversight. Additional training will be provided using these two samples as examples to ensure compliance during the review of family income for accuracy. Additionally, the program will strengthen its quarterly monitoring. Three samples per region (12 in total) of the State files will be reviewed by the ERSEA Manager each quarter. The results of the review will determine if additional training is needed for the department and center staff.

Current Year Status:

Implemented.

Agreed Upon Condition 3 – Child Care Development Block Grant, Reporting

Condition:

During our testing of monthly center monitoring reports, we noted that three of the five samples tested were missing monthly monitoring reports. It was also noted that the monthly monitoring report for the month of October 2015 was not completed for one of the five centers tested.

Criteria:

Special Tests and Provisions – Part 3.2 – Awards Made/Changed On or After December 26, 2014, Compliance Requirements indicates “Lead Agencies must certify that procedures are in effect (e.g., monitoring and enforcement) to ensure that providers serving children who receive subsidies comply with all applicable health and safety requirements.”

Cause of Condition:

The cause of the condition was a lack of oversight.

Potential Effects:

Monitoring reports are set in place to ensure the safety and health of the children attending these centers. If these reports are missing, then there is no assurance that all of the safety and health procedures are being followed to ensure the safety of the children.

Recommendations:

We recommend that a more diligent review be completed by a person other than the preparer.

Views of Responsible Officials:

The Monthly Center Monitoring Report system will be strengthened to include more clearly defined due dates, reminders and utilization of our electronic capabilities including scanning and storage on a shared drive.

The Center Director completes this report monthly, with a copy submitted to the Program Manager. Due to the sudden vacancy of a Program Manager position during the 15/16 school year, we were unable to locate copies of this report for some centers. Existing procedures will be strengthened to clearly identify responsibility for receipt of and follow up on these reports, and include the use of technology to store copies of the reports in a location accessible to staff assigned to monitor and/or follow up on health and safety conditions.

Current Year Status:

Implemented.

This communication is indented solely for the information and use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Bakersfield, California
November 14, 2017

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

**BROWN
ARMSTRONG**

CERTIFIED
PUBLIC
ACCOUNTANTS

**BAKERSFIELD OFFICE
(MAIN OFFICE)**

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

BROWN ARMSTRONG

Certified Public Accountants

AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR INFORMATION TECHNOLOGY

To the Board of Directors
Community Action Partnership of Kern
Bakersfield, California

In planning and performing our audit of the financial statements, we considered the Community Action Partnership of Kern's (CAPK or the Organization) internal control over information technology (internal control) as of February 28, 2017, to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The list that follows summarizes our comments and suggestions regarding these matters.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Current Year Agreed Upon Observations and Recommendations for Information Technology (IT)

Financial Systems Observation

1. **Select employees responsible for processing financial transactions also have the ability to assign the role needed to create requisitions within Abila MIP (2017).** During our inquiries with staff, we noted that three individuals responsible for processing financial transactions – Christine Anami, Director of Finance, Jeffry Looker, Assistant Director of Finance, and William Richmond, Accountant II – were assigned to the "System Admin" group within the Abila MIP system during the audit period, which allowed these individuals to assign the ability to create requisitions within the system to other user accounts. This represents a problematic lack of segregation of duties in that employees responsible for processing financial transactions are also capable of administering IT security within the program. This increases the risk that unauthorized financial transactions are processed as well as the risk that unauthorized changes are made to user accounts within the system.

Recommendation

It is recommended that the Organization examine the permissions assigned to the individuals noted above and seek to remove their ability to assign the permissions needed to create requisitions within the Abila MIP system to eliminate the potential for a conflict of duties if possible.

If CAPK is unable to remove the permissions, it is recommended that a regular monitoring control be established whereby all access permission changes during a specified period (e.g., on a daily basis for the previous 24 hours, on a weekly basis for the previous week) are automatically reported by the Abila MIP application or by the CIT Active Directory domain, where CAPK employees are assigned to groups that map to permissions within Abila MIP. This report should be reviewed to confirm that all changes had been properly approved per CAPK's established procedures, and should be reviewed by a member of management without the ability to change user access permissions within the Abila MIP system.

Management Response

As of April 21st, 2017, CAPK has removed the ability to assign the permissions needed to create requisitions within the Abila MIP system from the "System Admin" group, such that the individuals noted above no longer have this ability. In addition to modifying the identified permissions issue, all permissions within Abila have been reviewed to ensure no potential conflict of duties exists.

2. **The process of removing terminated employees' access to Active Directory is not documented and established procedures for removing access to Abila MIP are not consistently followed (2017).** There are no procedures in place to document the processes of removing terminated employees' access to Active Directory. Although requests for removing such access are submitted via a PDF termination form by the Human Resources department, the procedures through which the IT department removes access are not documented, with the exception of adding a description to terminated employees' Active Directory user accounts signifying the date on which they should be completely deleted from the system. Once the user accounts are deleted, however (which generally takes place a month after the employee's termination date), this "deletion date," and therein, the indicator that the employee's access to Active Directory was removed at the time of their termination, is lost. This increases the risk that the appropriate procedures are not adequately and consistently followed, and prevents CAPK management from verifying that access to Active Directory is removed within a reasonable timeframe once the IT department is notified of a termination. These risks are further elevated by the fact that terminated employees' Active Directory user accounts are not disabled at the time of their termination; instead, the password to the user account is reset so that the employee no longer knows the password. While audit staff acknowledge that this is due to the fact that deleting the user account would cause the employee's email and data stored in CAPK's hosted environment to be deleted, such accounts still represent a security risk – albeit a lowered risk – in that they could still be utilized in an unauthorized manner by an individual with knowledge of or access to the new password, or in the event that the new password is cracked or guessed.

Additionally, although the removal of access to Abila MIP is performed independently of the process by which access to Active Directory is removed, and although this process is documented in an "Abila MIP Change Log," because authentication for Abila MIP is linked to CAPK employees' Active Directory user accounts, any Active Directory user account whose password was mistakenly not reset or was improperly accessed after the password was reset represents a security risk in that it could be used to also gain unauthorized access to the Abila MIP system if the employee had also been given access to the system and in the event that this access was not revoked at the time of the employee's termination. This risk is evident in a related observation: during our sample testing of CAPK's procedures for removing terminated employees' access to CAPK systems, we noted that an active Abila MIP user account was still in place for the terminated employee sample, Kerit Flores, and there was no associated entry in the "Abila MIP Change Log" (though the corresponding Active Directory user account had already been deleted from the system).

Recommendation

It is recommended that CAPK begin tracking and documenting the process for removing access to Active Directory in order to ensure that this process is taking place within appropriate timeframes and according to established procedures, particularly if the Organization is unable to fully disable user accounts within the system at the time of an employee's termination due to business-use requirements. Such documentation should include the date and requestor for the original request and management

approval (for instance, a retained copy of the PDF termination form), as well as the completion date of the activity at a minimum. It is further recommended that CAPK reinforce its access removal procedures as they relate to Abila MIP to ensure that established procedures, including any required documentation, are followed for every termination that takes place.

Management Response

We agree with the recommendation and CAPK IT staff has begun as of June 2017 to log the following information in a spreadsheet when a notification is received from Human Resources:

- Date the request was received
- Who sent the termination request
- Date user password was reset
- Date the account was deleted

3. **Periodic user access reviews for appropriate group membership and permission assignments within Active Directory are not performed; periodic reviews of user access within Abila MIP are not performed (2017).** Although CAPK IT staff review all user accounts within Active Directory on a quarterly basis to verify that they are assigned to active employees, there is no process in place to review the group memberships of or permissions assigned to Active Directory user accounts. This increases the risk that user accounts may have access to data or system functions that are not commensurate with employees' current job responsibilities.

Additionally, CAPK does not currently have a process in place to review user accounts and permissions within the Abila MIP system. As noted above, this increases the risk that user accounts are given access to system functions not commensurate with employees' current job responsibilities, while the failure to review user accounts within the system to determine whether any user accounts belonging to terminated employees have not yet been marked inactive increases the risk that any user accounts that are unintentionally left active at the time of an employee's termination are not identified at a later date, and that defunct vendor user accounts (as applicable) are not marked inactive the system. This was evident in our testing of CAPK's termination procedures, as an active Abila MIP user account was still in place for the terminated employee sample, Kerit Flores.

Recommendation

It is recommended that CAPK implement regularly scheduled (on an annual basis, at a minimum) reviews of Active Directory (both the capk.org and CIT domains, as appropriate) and Abila MIP user accounts and their associated permissions and group memberships to ensure that the permissions/group memberships assigned within the systems are appropriate for employees' job responsibilities. Because permissions within Abila MIP are determined based upon an employee's group memberships within the CIT Active Directory domain, CAPK may consider the review process for appropriate permission/group membership provision within this domain synonymous with a review for appropriate permission provision within Abila MIP, though management may wish to also consider regularly reviewing how such group memberships translate to permissions within the Abila MIP system (e.g., what permissions are granted within Abila MIP when an employee is part of the "System Admin" group within the CIT Active Directory domain). It is also recommended that CAPK implement regularly scheduled (on an annual basis, at a minimum) reviews of Abila MIP user accounts to ensure that no unneeded or unauthorized user accounts, such as those belonging to terminated employees, are active. It is recommended that the reviewer compare the active user accounts in these systems with an official employee roster provided by the Human Resources or payroll department. All user access permissions should be reviewed by the department head responsible for the function to determine if access permissions are appropriate. If the reviews are performed by CAPK IT staff members, they may wish to work with individual departments during this process to ensure that they are aware of current employee lists and job positions, if deemed necessary.

Management Response

Abila membership is reviewed annually during the month of August, although there is no documentation of the review to produce. A report of the users with access to the software is produced and reviewed, and corrections made in Abila. Kerit Flores would have been identified during this review process or during a subsequent addition to the permissions group in Abila. Only those staff approved by the Director of Finance are added to the specific AD group to grant access to the Abila software. It is agreed that the AD group membership is not reviewed, however, during the annual review of Abila membership, those employee that may have been placed in the group by mistake would be caught. In addition, as an added control, the Technology Services Manager completes the additions to the AD group membership and the refresh of the group membership update in Abila is completed by the Director of Operations. During this refresh, the Director of Operations reviews the user list of the group affected to ensure that the user was added successfully and if any unauthorized changes were made to the group. Membership of Abila is compared to the log of users approved by the Director of Finance. The refresh process only occurs for the group that is to be modified. For example, if an Executive View user is to be added, only the executive view AD group membership is refreshed in Abila. However, for subsequent annual reviews, a log of changes, if any, will be produced along with a print out of Abila membership to be kept in the file as documented review.

Overall we agree with the recommendation and Group membership not only for Abila will be reviewed on a quarterly basis in conjunction with the review of Active Directory membership. A form will be created which will include all changes that were made to Active Directory and Group Memberships. These changes will be made based on a listing of active employees produced by the Human Resources Division. Once all users and group memberships have been reviewed and adjusted, the form will be signed off by the Information Technology Specialist and the Technology Services Manager.

4. **Strong password requirements are not currently enforced (2017).** During our examination of the password requirement settings within the in-scope systems, it was noted that strong password requirements are currently not enforced by the capk.org Active Directory Default Domain Policy. Furthermore, given that there are no separate passwords for the Abila MIP application, as its authentication is integrated with Active Directory, such that an employee's CIT Active Directory domain user account and password are used as their credentials for Abila MIP, and given that the password requirements for CIT Active Directory domain user accounts are determined by the capk.org Active Directory Default Domain Policy, the weak requirements currently configured within the Policy extend to Abila MIP as well. The following weak requirements were noted:

Requirement Description	Active Directory Default Domain Policy Setting
Minimum password length	8 characters
Password expires (aging)	90 days
Minimum password age	0 days
Complex passwords	Complexity requirements enabled
Password history (# of passwords that cannot be reused)	10 passwords remembered
Account lockout after X number of failed attempts	0 invalid logon attempts
Duration of account lockout	Not configured

Weak requirements are noted by red text.

Failure to configure strong password requirements within the capk.org Active Directory Default Domain Policy increases the risk of unauthorized access to the Active Directory systems, and, given that the Policy determines the password requirements for Abila MIP, increases the risk of unauthorized access to process financial transactions within the system as well as the potential for data loss or theft.

It was also noted that although CAPK's password requirement settings have been documented in a "Password Policy," this policy is not included in the "Employee Policy Manual," and was not otherwise made available to employees during the audit period. This increases the risk that CAPK employees are unaware of these requirements, and that they are unfamiliar with how CAPK's various systems are authenticated.

Recommendation

It is recommended that CAPK modify the password requirements defined by the capk.org Active Directory Default Domain Policy (therein also modifying the password requirements for Abila MIP) to include as many of the following conditions as possible:

- A minimum password age of at least 1 day
- Account lockout after no more than 5 invalid logon attempts
- At least 30 minutes of lockout time

Furthermore, once the capk.org Default Domain Policy has been modified to enforce strong password requirements, it is recommended that CAPK incorporate these changes within the "Password Policy" and ensure that it is made available to all CAPK employees with user accounts within Active Directory and Abila MIP.

Management Response

The Domain Policy was updated and took effect August 1, 2017. The policy was changed to as follows:

- Minimum password age set to 10 days
- Account lockout was set to 5 invalid logon attempts
- Account lockout set for 30 minutes

The "Password Policy" was amended to match the recommended changes to the Domain Policy. The "Password Policy" was sent out via email to all CAPK employees August 1, 2017. Employees were required to acknowledge the "Password Policy" by signing and returning to the Human Resources Division to be incorporated in to the employee file.

Business Process Improvement Observations (IT Controls Only)

1. **Management does not perform in-depth reviews of the results of audits completed by third-party IT service providers, and does not review controls implemented by its hosted environment provider, which does not undergo a SOC audit, to ensure that they are in place (2017).** Diamond Technologies, which provides and fully maintains a hosted environment for CAPK's hosted desktops and Abila MIP server, subcontracts with ViaWest, Inc., to provide colocation services for its hosted environment, with ViaWest providing a physical rack location as well as power and internet connectivity to the servers hosting CAPK's virtual servers – including the Abila MIP server – and hosted desktops, which are located in ViaWest's Las Vegas, Nevada, facility. While both a SOC 2 Type 2 report and a SOC 1 Type 2 report are available, and although CAPK IT management obtains and reviews these reports on an annual basis, during our inquiries, we noted that the reports are not reviewed in detail by CAPK management and are not reviewed at all by Diamond Technologies management. Failure to establish a clear and repeatable procedure for in-depth reviews of these documents prevents CAPK from confirming that financial data held by ViaWest, Inc. is secure and that any financial data provided through the services provided by the vendor is accurate and reliable, and increases the risk that such reports are not adequately reviewed to determine whether any follow-up, such as discussion of identified exceptions with relevant parties or in-depth investigation of the implementation status of any required applicable complementary user entity controls, is necessary.

Furthermore, Diamond Technologies does not undergo a SOC audit in regards to controls surrounding the services provided to CAPK, and there are no regular or scheduled meetings between CAPK management and Diamond Technologies staff to allow CAPK to confirm that adequate controls are in place. Given that Diamond Technologies is responsible for all administration of the equipment hosted

on the ViaWest, Inc. network, including maintenance of the firewalls that CAPK's servers and desktops reside behind, and that Diamond Technologies physically hosts backups of CAPK's data, including data held within Abila MIP, failure to regularly discuss the controls for which Diamond Technologies staff are responsible prevents CAPK from confirming that its financial data is secure, and that financial data within its systems is accurate and reliable. This was evident in our testing of network security controls: during our observation of the antivirus solution managed by Diamond Technologies, it was noted that full scans were not scheduled on CAPK's servers or hosted desktops, despite an understanding on the part of CAPK management and Diamond Technologies staff that such scans were in place, and in violation of CAPK's "IT Security Policy."

Recommendation

It is recommended that CAPK formalize its SOC report review process to ensure that such reports are continually obtained in a timely manner for each applicable period, and that these reports are fully reviewed in a timely manner. Key aspects for management to note during their review is whether the service auditor provided an unqualified or qualified opinion; any exceptions noted for individual controls tested should be reviewed to determine if additional risks are noted that will affect management's procedures, data accuracy and integrity, and/or use of the application (if applicable) and whether such risks need to be addressed. In regards to ViaWest, Inc.'s SOC reports, CAPK staff should also work directly with Diamond Technologies staff to formally evaluate whether any complementary user entity controls noted by ViaWest, Inc. are properly implemented at CAPK and/or Diamond Technologies as applicable, and to develop strategies for implementing any such controls that are not already in place. While CAPK management should determine the best methods by which to document its reviews and any required follow-up procedures, all documentation should include the following at a minimum: the dates on which the report(s) was obtained and reviewed, the name of the individual(s) conducting the review/participating in any resulting discussions, the results of the review/discussion (e.g., whether any exceptions were noted), and a determination as to the status of any required complementary user entity controls (if any such controls are identified as not yet implemented, the documentation should also include details as to the proposed implementation steps and include updates on this process). If any additional follow-up is required as a result of the review, such as communication of noted exceptions by CAPK IT to relevant departmental management or additional inquiry with the service provider, CAPK should also include the details (e.g., copies of email chains) and results of these procedures in their documentation.

Given that a SOC report is not available for the services provided by Diamond Technologies, it is further recommended that CAPK implement regularly scheduled (at an annual basis at a minimum) meetings between CAPK IT management (and non-IT management, if deemed appropriate) and the Organization's account representatives and/or key contacts/technicians at Diamond Technologies to review the status of controls for which Diamond Technologies is responsible. While CAPK management should determine which controls are relevant based on the Organization's contract with Diamond Technologies, such meetings should be used to determine whether controls to ensure the security, integrity, availability, and accuracy of data held/hosted by the vendor are adequately implemented. CAPK management may also wish to use the meetings to review the results of audits completed by any subservice organizations utilized by Diamond Technologies (e.g., ViaWest, Inc.) and discuss any noted exceptions and/or the status of any required complementary user entity controls.

Management Response

We agree with the recommendation and will implement a review process where the Technology Services Manager will develop a review form to be used to notate any potential risks identified in the SOC report. In addition to this review, a meeting will be scheduled shortly after the review of the SOC report with Diamond Technologies to discuss and resolve any findings.

2. **Third-party vulnerability assessments inclusive of external penetration testing are not conducted on an annual basis (2017).** Although Diamond Technologies performs internal vulnerability scans on the network located at the Las Vegas ViaWest, Inc. data center that hosts CAPK's Abila MIP server and hosted desktops and performs external vulnerability scans on both the Las Vegas network and the network at the Bakersfield Diamond Technologies office on a quarterly basis (with

penetration testing performed usually once every two years), audit staff noted that CAPK does not perform vulnerability assessments inclusive of external penetration testing on its own network on a regular basis, and that no such assessment was performed during the audit period. This increases the risk that unauthorized access to the CAPK network could be obtained due to undetected network vulnerabilities, which results in an increased security risk of data loss or theft.

Recommendation

It is recommended that CAPK contract with a third party to perform vulnerability assessments inclusive of external penetration testing, as an independent information security review will provide an objective and unbiased security assessment of CAPK's systems. Such tests should take place on an annual basis at a minimum, though additional tests may be warranted if large-scale changes are made to the network or security infrastructure, and should include an assessment of both internal and external vulnerabilities. In the event that vulnerabilities are identified, CAPK should implement appropriate procedures to ensure that the vulnerabilities have been mitigated to the extent that they are determined by CAPK management to be at acceptable levels.

Management Response

We agree with the recommendation which was also identified as part of the Technology Health Check Performed by WIPFLI. CAPK IT is in the process of obtaining proposals to perform a network risk assessment. Depending on the proposals received and the expected cost a Risk Assessment will be completed by the close of 2017.

3. **Antivirus solutions maintained by CAPK IT staff are not centrally monitored or managed, and there are no regular full scans on the Abila MIP server or the Organization's hosted desktops (2017).** During our inquiry regarding the antivirus solutions managed by CAPK IT staff, we noted that the Microsoft Security Essentials antivirus agents installed on servers located at the "BPN" and "19th Street" locations, as well as on all of CAPK's Microsoft Surfaces, Dell Optiplex desktops, and Dell Wyse thin clients, are not centrally managed and obtain definition updates on an individual basis from the Internet. As a result, CAPK IT staff cannot actively monitor these agents to confirm that they are updating properly, and do not receive instant notifications in the event that a virus or malicious attack is detected. Failure to implement a centrally managed antivirus solution increases the risk that unauthorized access to the CAPK network could be obtained due to undetected network security events, such as the proliferation of a virus or worm, which results in an increased security risk of data loss or theft.

Additionally, during our examination of the antivirus solution managed by Diamond Technologies staff, we noted that the ESET antivirus agents installed on the Abila MIP server and CAPK's hosted desktops were not configured to perform full scans on a scheduled basis. This is a violation of CAPK's "IT Security Policy," which requires that servers are checked on a weekly basis for viruses.

Recommendation

It is recommended that CAPK identify and implement an antivirus solution that can be monitored and managed from a central server, and that agents of this solution are installed on all servers and endpoints on which CAPK IT is responsible for implementing an antivirus solution. It is also recommended that CAPK work with Diamond Technologies to ensure that full scans are scheduled on the Abila MIP server and hosted desktops in order to maintain compliance with CAPK's "IT Security Policy."

Management Response

We have already begun the implementation by completing an assessment and cost analysis of the following Anti-Virus software providers, Avast, Sophos, Trend Micro and ESET, to determine the best fit for the hardware and environment that CAPK maintains. As a result it was found that Sophos Anti-Virus provided the best solution. Sophos was purchased and implemented on June 5, 2017.

5. **The Abila MIP data restored during CAPK's quarterly backup validation testing procedures is not tested to ensure its integrity (2017).** Although Diamond Technologies staff perform validation testing of Abila MIP backups on a quarterly basis by mounting an image backup of the Abila MIP server and confirming that the image can be booted virtually and that the Abila MIP application can be opened successfully, neither CAPK staff nor Diamond Technologies staff perform a data integrity check process (which is a built-in feature of the Abila MIP application) or test transactions to ensure that the Abila MIP data itself has restored correctly. Failure to perform such checks and tests prevents CAPK management from confirming that the data restored during this process is accurate and complete, and that the procedure could be utilized to restore financial data in the event of system failure or a disaster recovery situation.

Recommendation

It is recommended that the built-in data integrity check process within the Abila MIP software is performed as part of the quarterly backup validation test process. If deemed appropriate and feasible by CAPK management, it is also recommended that test transactions are performed as part of the test process. The data integrity check process as well as any test transactions performed as part of this process should be performed within the virtually-booted image of the Abila MIP server, or, if possible, on a test server on which the image has been fully restored. CAPK should establish and document a repeatable procedure for performing such testing (i.e., if test transactions are to be performed, what transactions should be processed and in what manner, which parties are responsible for which portions of the restoration testing process) and ensure that the responsible party follows such procedures during each test. CAPK management may wish to consult Finance staff to ensure that any test transactions performed are adequately representative of day-to-day functions within the system and that such transactions fully confirm the viability, completeness, and accuracy of the data restored (management may wish to designate Finance staff as responsible for performing such testing, if possible/applicable). All tests should be fully documented, and such documentation should include at a minimum a) what tests were performed, b) who performed the tests, and c) the results of the test procedures.

Management Response

A test server was developed outside of Diamonds Environment by using Microsoft Azure with the final server configuration tested on November 8, 2017. In addition, the test server will be used to restore and test the functionality of the quarterly backups as well as running Data Integrity checks to verify that backups are fully functional.

6. **An IT Steering Committee is not in place, and the Organization does not hold regular meetings to discuss IT plans and priorities (2017).** Although Emilio Wagner, Director of Operations, and Bryon Vanderhoff, Technology Services Manager, meet with program and division directors on the fly regarding IT needs, during our inquiry regarding CAPK's process for establishing IT plans and priorities, it was noted that an IT Steering Committee is not in place, and there are no regular meetings during which IT plans and priorities are discussed. Furthermore, the Information Technology Plan in place during the audit period was developed largely based on issues raised by end-users but without formal input by non-IT management. Failure to establish formal and regular processes by which IT plans and priorities are identified and failure to include non-IT management during such processes increases the risk that CAPK's IT initiatives do not align with the Organization's strategic goals.

Recommendation

It is recommended that CAPK management work with the IT department to implement regularly-scheduled meetings held with the express purpose of discussing and reviewing IT plans and priorities. Such meetings should include both IT and non-IT management, and should be used as an opportunity to identify and prioritize IT initiatives throughout the Organization, to ensure that such initiatives align with the goals and objectives of CAPK as a whole, and to discuss the status of ongoing initiatives or issues. If considered appropriate, CAPK management may wish to institute a formal IT Steering Committee based on such meetings and establish a charter and an agreed-upon frequency of meetings to be held by the Committee. It is further recommended that future iterations of the Information

Technology Plan are developed based on formal input from non-IT staff and management (and/or the input of an IT Steering Committee, if one is to be formed) to ensure that any included initiatives are, as noted above, in line with the goals and objectives of the Organization as a whole, and that such initiatives adequately address departments' IT issues and needs.

Management Response

We have already begun to address this issue. With the assistance of WIPFLI LLC, consultant, it was identified that CAPK is in need of an IT Steering Committee. A charter has been written and committee chair identified as the Director of Administration. During the month of July membership of the committee was identified. With the assistance of WIPFLI LLC, the first meeting was held on August 11, 2017. It was decided at the first meeting, that frequency of meeting will be every two months.

7. **Supplemental IT-related policies developed in addition to those included in the Employee Policy Manual have not been distributed to employees (2017).** Although CAPK's "Employee Policy Manual," which is distributed to employees when they are hired, includes IT-related policies regarding network security, confidentiality, social media, and appropriate use of computer systems, email, and internet, additional and more-detailed individual IT-related policies regarding topics such as password requirements, mobile device security, and use of wireless networks, Internet, computers, and email have also been developed, but have not been made available to all CAPK employees, despite language in the most recent version of the "Employee Policy Manual" that "all employees are required to comply with all written policies that CAPK may establish regarding the use of its network and computer systems." Failure to ensure that these individual policies are made available to all CAPK employees increases the risk that employees are unaware of requirements noted in such policies, and increases the risk that they are following obsolete procedures, which may result in unauthorized or inaccurate processing of financial transactions.

Recommendation

It is recommended that CAPK IT staff develop a mechanism by which the additional more-detailed IT-related policies are distributed to all CAPK employees. It is also recommended that CAPK IT staff establish a procedure and/or mechanism for notifying all CAPK employees of any changes or updates made to these policies.

Management Response

We have already begun to address this issue with the assistance of WIPFLI LLC, consultant. CAPK IT is in the process of implementing SharePoint to publish Policy and Procedures for employee access and to document acknowledgment of the employee review. Any new policies or revisions to existing policies will be issued using SharePoint. The Operations SharePoint site was deployed on October 10, 2017.

8. **The UPS backup power systems in place at CAPK's "BPN" and "19th Street" server rooms are not tested regularly (2017).** During our walkthrough of the server room located at CAPK's "BPN" location and our inquiry regarding the server room located at the "19th Street" location, it was noted that the UPS systems used to provide backup power to the servers and equipment in these locations are not regularly tested. Failure to regularly test these UPS systems prevents CAPK IT staff from confirming that they are capable of providing adequate backup power in the event of a power outage and from confirming how long adequate backup power can be provided during such an event. This increases the risk of an immediate and total loss of power to CAPK's servers and networking equipment should CAPK experience an outage of its primary power source, and increases the risk that the Organization experiences unplanned downtime and/or loss of data.

Recommendation

It is recommended that CAPK IT staff implement regular (on an annual basis, at a minimum) testing of the UPS systems in place in the "BPN" and "19th Street" server rooms to ensure that adequate power will be supplied to the equipment in these locations in the event of a loss of power, and to confirm how long the UPS systems can be expected to provide backup power to critical equipment.

Management Response

We agree with the recommendation and will correct by implementing an annual test of all UPS systems. The tests were performed along with logging the time the UPS system will be able to power critical hardware on July 29, 2017. Thereafter the test will be performed on an annual basis during the month of July.

This information is intended solely for the use of the Board of Directors and management of the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

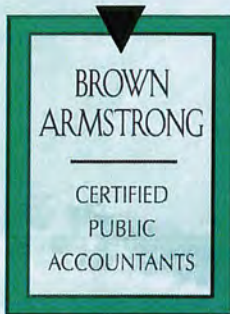
Bakersfield, California
November 14, 2017

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
<u>Financial Statements</u>	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to the Financial Statements	5
<u>Supplemental Schedule</u>	
Schedule H, Line 4I - Schedule of Assets Held at End of Year	13



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Partnership of Kern
Defined Contribution Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Community Action Partnership of Kern Defined Contribution Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of February 28, 2017 and February 29, 2016, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 Code of Federal Regulations (CFR) 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mutual of America, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended February 28, 2017 and February 29, 2016, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

Other Matter

The supplemental schedule, Schedule H, Line 4I – Schedule of Assets Held at End of Year for the year ended February 28, 2017, is required by the DOL Rules and Regulations for Reporting and Disclosure under the ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 30, 2017

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

	<u>2017</u>	<u>2016</u>
ASSETS:		
Investments at Fair Value	\$ 16,214,202	\$ 13,498,986
Employer Contribution Receivable	<u>201,197</u>	<u>335,521</u>
Total Assets	<u>16,415,399</u>	<u>13,834,507</u>
Net Assets Available for Benefits	<u>\$ 16,415,399</u>	<u>\$ 13,834,507</u>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

	<u>2017</u>	<u>2016</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment Income:		
Net Increase (Decrease) in Fair Value of Investments	\$ 2,333,671	\$ (1,054,123)
Interest	21,101	19,579
Other Income	23,359	-
Contributions		
Employer Contributions	1,120,963	991,172
Rollovers	125,774	595,391
Total Additions	<u>3,624,868</u>	<u>552,019</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	1,043,829	1,361,552
Administrative Expenses	147	339
Total Deductions	<u>1,043,976</u>	<u>1,361,891</u>
Net Increase (Decrease)	2,580,892	(809,872)
Net Assets Available for Benefits:		
Beginning of the Period	<u>13,834,507</u>	<u>14,644,379</u>
End of the Period	<u><u>\$ 16,415,399</u></u>	<u><u>\$ 13,834,507</u></u>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
FEBRUARY 28, 2017 AND FEBRUARY 29, 2016**

NOTE 1 – PLAN DESCRIPTION

The following description of the Community Action Partnership of Kern (the Organization) Defined Contribution Pension Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees who have been employed by the Organization for one year or more with at least 1,000 hours worked during the year and who are at least 21 years of age. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Plan's provisions stipulate that the Organization will contribute as follows:

Group "A" – 10% of the Participant's Compensation for that Plan Year. Group "A" is defined as "Executive Director".

Group "B" – 7.5% of the Participant's Compensation for that Plan Year. Group "B" is defined as "Division Director".

Group "C" – 5% of the Participant's Compensation for that Plan Year. Group "C" is defined as "all Participants who are not in Group A or B".

Participants direct the investment of the Organization's contribution into various investment options offered by the Plan. The Plan offers participants 36 investment options and an Interest Accumulation Account from 10 different investment companies. Contributions are subject to certain limitations.

Participants' Accounts

Each participant's account is credited with an allocation of (a) the Organization's contribution and (b) Plan earnings. Allocations are based on participants' earnings, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Any contributions made on behalf of a participant, for whom no investment direction is in effect, shall be allocated to a retirement fund appropriate to his or her age at the time of allocation.

Vesting

Vesting in the Organization's contributions plus earnings thereon is based on years of continuous service. A participant is 100 percent vested after 5 years of credited service.

<u>Year(s) of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 2 years	0%
2 years	25%
3 years	50%
4 years	75%
5 years	100%

NOTE 1 – PLAN DESCRIPTION (Continued)

Payment of Benefits

On termination due to death, disability, or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account either in a lump sum amount, or as a joint and survivor annuity. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a rollover distribution. Amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not yet been paid as of February 28, 2017 and February 29, 2016, were \$2.26 and \$0, respectively.

Forfeited Accounts

During fiscal years 2017 and 2016, forfeitures were allocated among the participants who were employees on the last day of the Plan year in the ratio that each such participant's compensation for that Plan year bears to the compensation of all such Plan participants for that Plan year. As of February 28, 2017, forfeitures reallocated to participant accounts were \$45,739. In fiscal year 2016, forfeitures reallocated to participant accounts were \$15,291.

Party-in-Interest Transactions

Plan investments include shares of registered investment company funds managed by Mutual of America. Mutual of America, as the trustee of the Plan, is a party-in-interest.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting. Plan revenues and expenses are recognized when they become measurable.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are recorded at fair value as determined by quoted market prices of the securities held in the funds. The unrealized appreciation or depreciation of the investments, based on the quoted market value at February 28, 2017 and February 29, 2016, is recorded as an increase or decrease to Net Assets Available for Plan Benefits. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis of accounting. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Implementation of New Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965); (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient (Consensuses of the FASB Emerging Issues Task Force)*. In the current fiscal year, the Plan was required to implement and implemented the provisions of ASU No. 2015-12. Part I eliminates the requirement to measure the fair value of fully benefit-responsive investment contracts and provides certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirement to disclose individual investments that represent 5% or more of assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics, and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III is not applicable to the Plan. ASU No. 2015-12 is effective for fiscal years beginning after December 15, 2015. Parts I and II were applied retrospectively.

NOTE 3 – FAIR VALUE MEASUREMENTS

The Organization has adopted the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820-10, "Fair Value Measurements" (formerly Statement of Financial Accounting Standards (SFAS) No. 157). ASC Topic 820-10 defines fair value, establishes a framework for measuring fair value, and expands disclosures regarding fair value measurements.

ASC Topic 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

ASC Topic 820-10 also establishes a fair value hierarchy which requires the use of observable inputs and minimizes the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly through corroboration with observable market data. Level 2 inputs include (a) quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in markets that are not active, (c) inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates), and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 Unobservable inputs used to measure fair value to the extent that observable market based inputs are not available and that are supported by little or no market activity for the asset or liability. These unobservable inputs reflect the Plan's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Mutual of America, the trustee of the Plan, determined that the fair value inputs for all investments as of February 28, 2017 and February 29, 2016, are considered Level 1. These investments consist solely of investments in mutual funds registered with the Securities and Exchange Commission and are carried at the net asset value at which the mutual fund shares are actively traded.

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments at Fair Value as of February 28, 2017				
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual of America General Account Fund	\$ 1,353,592	\$ -	\$ -	\$ 1,353,592
Pooled Separate Funds:				
Mutual of America Money Market Fund	-	-	-	-
Mutual of America All America Fund	4,247	-	-	4,247
Mutual of America Bond Fund	365,397	-	-	365,397
Mutual of America Composite Fund	13,922	-	-	13,922
Mutual of America Mid-Term Bond Fund	127,983	-	-	127,983
Mutual of America Mid-Cap Equity Index	77,355	-	-	77,355
Mutual of America Equity Index Fund	523,355	-	-	523,355
Mutual of America Conservative Allocation	295,999	-	-	295,999
Mutual of America Moderate Allocation	623,832	-	-	623,832
Mutual of America Aggressive Allocation	357,051	-	-	357,051
Mutual of America Mid-Cap Value Fund	19,008	-	-	19,008
Mutual of America Small Cap Growth Fund	122,266	-	-	122,266
Mutual of America Small Cap Value Fund	243,154	-	-	243,154
Mutual of America International Fund	3,305	-	-	3,305
Mutual of America 2010 Retirement Fund	4,886	-	-	4,886
Mutual of America 2015 Retirement Fund	479,969	-	-	479,969
Mutual of America 2020 Retirement Fund	1,713,201	-	-	1,713,201
Mutual of America 2025 Retirement Fund	1,850,179	-	-	1,850,179
Mutual of America 2030 Retirement Fund	1,368,782	-	-	1,368,782
Mutual of America 2035 Retirement Fund	1,364,765	-	-	1,364,765
Mutual of America 2040 Retirement Fund	1,140,809	-	-	1,140,809
Mutual of America 2045 Retirement Fund	1,410,112	-	-	1,410,112
Mutual of America 2050 Retirement Fund	225,885	-	-	225,885
Mutual of America 2055 Retirement Fund	2,594	-	-	2,594
DWS Capital Growth	19,736	-	-	19,736
VP Capital Appreciation	243,356	-	-	243,356
Calvert VP SRI Balanced Portfolio	5,082	-	-	5,082
Fidelity Investments VIP Asset Manager	333,470	-	-	333,470
Fidelity Investments VIP Equity Income	174,948	-	-	174,948
Fidelity Investments VIP Contra Fund	768,408	-	-	768,408
Fidelity Investments VIP Mid-Cap	381,079	-	-	381,079
Vanguard VIF Diversified Value	269,224	-	-	269,224
Vanguard VIF International	287,525	-	-	287,525
T. Rowe Price Blue Chip Growth Fund	18,182	-	-	18,182
Oppenheimer Main Street VA	12,144	-	-	12,144
American Funds Insurance Series New World Fund	1,180	-	-	1,180
Vanguard VIF REIT Index Portfolio	8,220	-	-	8,220
Total:	\$ 16,214,202	\$ -	\$ -	\$ 16,214,202

NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

Description	Investments at Fair Value as of February 29, 2016			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Mutual of America General Account Fund	\$ 1,443,690	\$ -	\$ -	\$ 1,443,690
Pooled Separate Funds:				
Mutual of America All America Fund	1,572	-	-	1,572
Mutual of America Bond Fund	348,241	-	-	348,241
Mutual of America Composite Fund	10,688	-	-	10,688
Mutual of America Mid-Term Bond Fund	141,959	-	-	141,959
Mutual of America Mid-Cap Equity Index	49,475	-	-	49,475
Mutual of America Equity Index Fund	408,223	-	-	408,223
Mutual of America Conservative Allocation	243,051	-	-	243,051
Mutual of America Moderate Allocation	497,113	-	-	497,113
Mutual of America Aggressive Allocation	228,534	-	-	228,534
Mutual of America Mid-Cap Value Fund	6,451	-	-	6,451
Mutual of America Small Cap Growth Fund	106,561	-	-	106,561
Mutual of America Small Cap Value Fund	183,641	-	-	183,641
Mutual of America International Fund	5,192	-	-	5,192
Mutual of America Retirement Income Fund	6,441	-	-	6,441
Mutual of America 2010 Retirement Fund	4,475	-	-	4,475
Mutual of America 2015 Retirement Fund	525,482	-	-	525,482
Mutual of America 2020 Retirement Fund	1,457,936	-	-	1,457,936
Mutual of America 2025 Retirement Fund	1,543,132	-	-	1,543,132
Mutual of America 2030 Retirement Fund	1,051,003	-	-	1,051,003
Mutual of America 2035 Retirement Fund	968,176	-	-	968,176
Mutual of America 2040 Retirement Fund	925,529	-	-	925,529
Mutual of America 2045 Retirement Fund	1,069,567	-	-	1,069,567
Mutual of America 2050 Retirement Fund	94,381	-	-	94,381
DWS Capital Growth	14,992	-	-	14,992
VP Capital Appreciation	224,432	-	-	224,432
Calvert VP SRI Balanced Portfolio	19,930	-	-	19,930
Fidelity Investments VIP Asset Manager	316,209	-	-	316,209
Fidelity Investments VIP Equity Income	129,365	-	-	129,365
Fidelity Investments VIP Contra Fund	645,065	-	-	645,065
Fidelity Investments VIP Mid-Cap	284,703	-	-	284,703
Vanguard VIF Diversified Value	218,148	-	-	218,148
Vanguard VIF International	272,234	-	-	272,234
T. Rowe Price Blue Chip Growth Fund	13,261	-	-	13,261
Oppenheimer Main Street VA	8,116	-	-	8,116
American Funds Insurance Series New World Fund	11,179	-	-	11,179
Vanguard VIF REIT Index Portfolio	20,839	-	-	20,839
Total:	\$ 13,498,986	\$ -	\$ -	\$ 13,498,986

NOTE 4 – CERTIFIED INFORMATION

The fiscal years 2017 and 2016 financial statements and the financial information presented in Note 3 are prepared from information supplied by the Plan's trustee, Mutual of America. Specifically, investments and contributions received as of and for the years ended February 28, 2017 and February 29, 2016, were supplied by the trustee and such information has been certified by the trustee as being complete and accurate.

NOTE 5 – PLAN ADMINISTRATION

The Plan's assets are held by the trustee, Mutual of America. The trustee provides record keeping and investment services to the Plan. The Organization's contributions are managed by Mutual of America, which invests cash received and interest income and makes distributions to participants.

Administrative functions are jointly performed by the trustee and by officers or employees of the Organization. No officer or employee receives compensation from the Plan. Trustee administrative expenses are absorbed by the Plan and allocated to the participants' accounts. The independent auditor's fees are paid directly by the Organization.

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants shall become 100 percent vested in their accounts. Upon such termination, the Organization may direct either a complete distribution of the Plan assets in a manner consistent with Plan requirements, or continue to hold the investments of the Plan as though the Plan had not been terminated. In the event that the Plan is terminated, the trustee will have the right to charge a fair value assessment on funds withdrawn prior to maturity. The amount of this assessment is equal to the amount required to cover the investment losses, if any, resulting from making an early payment of funds.

NOTE 7 – TAX STATUS

The Internal Revenue Service has determined and informed the Organization with a letter dated June 23, 2016, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe the Plan is currently being operated in compliance with the applicable provisions of the IRC.

The FASB issued guidance on accounting for uncertainty in income taxes. The Plan adopted this guidance for the year ended February 28, 2010. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision for income taxes has been included in the financial statements.

Uncertain Tax Positions

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that, more likely than not, would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of February 28, 2017 and February 29, 2016, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2012.

NOTE 8 – RECONCILIATION BETWEEN THE FINANCIAL STATEMENTS AND FORM 5500

	February 28, 2017	February 29, 2016
Ending Net Assets Available for Benefits per Form 5500	\$ 16,214,202	\$ 13,498,986
Accrual of Employer Contributions	201,197	335,521
Ending Net Assets Available for Benefits per the Financial Statements	<u>\$ 16,415,399</u>	<u>\$ 13,834,507</u>

NOTE 9 – RISK AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level or risk associated with certain investments securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE 10 – RECENTLY ISSUED PRONOUNCEMENTS APPLICABLE TO FUTURE YEARS

- ASU No. 2015-07, *Fair Value Measurement (Topic 820) Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The amendments in this update remove the requirements to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient. The statement was issued in May 2015 and is effective for public business entities for fiscal years beginning after December 15, 2015, and interim periods within those fiscal years. For all other entities, the amendments in this update are effective for fiscal years beginning after December 15, 2016, and interim periods within those fiscal years. The Plan has not fully judged the impact the implementation this update will have on the Plan.
- ASU No. 2016-19, *Technical Corrections and Improvements*. The amendments in this update affect a wide variety of topics in the Accounting Standards Codification including amending Topic 820, *Fair Value Measurement*, and clarifies the difference between a *valuation approach* and a *valuation technique* when applying the guidance in that Topic. That amendment also requires an entity to disclose when there has been a change in either or both a *valuation approach* and/or a *valuation technique*. The transition guidance for the amendment must be applied prospectively because it could potentially involve the use of hindsight that includes fair value measurements. The Plan has not fully judged the impact the implementation this update will have on the Plan.

NOTE 11 – TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan invests in annuities sponsored by the Plan's trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Administrative fees related to the administration of the Plan are paid by the Plan.

NOTE 12 – SUBSEQUENT EVENTS

On October 30, 2017, the Organization entered into a retirement plan advisory agreement with Pensionmark Financial Group, LLC, to provide investment manager fiduciary services as defined in ERISA 3(38). In addition, on October 30, 2017, the Organization entered into an agreement with Standard Retirement Services, Inc., to provide recordkeeping and plan administration services. The Plan is expected to be converted in January 2018.

Subsequent to February 28, 2017, and through November 30, 2017, the date through which management evaluated subsequent events and on which the financial statements were issued, the Organization did not identify any other subsequent events that require disclosure.

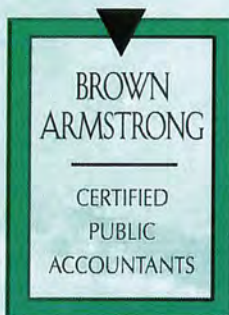
SUPPLEMENTAL SCHEDULE

**COMMUNITY ACTION PARTNERSHIP OF KERN
DEFINED CONTRIBUTION PENSION PLAN
EIN 95-2402760 – PN 001
SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS HELD AT END OF YEAR
FEBRUARY 28, 2017**

(A)	(B) Identity of Issuer, Borrower, Lessor, or Similar Party	(C) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(D) Cost	(E) Carrying Value
*	Mutual of America	General Account Fund	\$ -	\$ 1,353,592
*	Mutual of America	All America Fund	-	4,247
*	Mutual of America	Bond Fund	-	365,397
*	Mutual of America	Composite Fund	-	13,922
*	Mutual of America	Mid-Term Bond Fund	-	127,983
*	Mutual of America	Mid-Cap Equity Index	-	77,355
*	Mutual of America	Equity Index Fund	-	523,355
*	Mutual of America	Conservative Allocation	-	295,999
*	Mutual of America	Moderate Allocation	-	623,832
*	Mutual of America	Aggressive Allocation	-	357,051
*	Mutual of America	Mid-Cap Value Fund	-	19,008
*	Mutual of America	Small Cap Growth Fund	-	122,266
*	Mutual of America	Small Cap Value Fund	-	243,154
*	Mutual of America	International Fund	-	3,305
*	Mutual of America	2010 Retirement Fund	-	4,886
*	Mutual of America	2015 Retirement Fund	-	479,969
*	Mutual of America	2020 Retirement Fund	-	1,713,201
*	Mutual of America	2025 Retirement Fund	-	1,850,179
*	Mutual of America	2030 Retirement Fund	-	1,368,782
*	Mutual of America	2035 Retirement Fund	-	1,364,765
*	Mutual of America	2040 Retirement Fund	-	1,140,809
*	Mutual of America	2045 Retirement Fund	-	1,410,112
*	Mutual of America	2050 Retirement Fund	-	225,885
*	Mutual of America	2055 Retirement Fund	-	2,594
	Deutsche Bank Group	DWS Capital Growth	-	19,736
	American Century	VP Capital Appreciation	-	243,356
	Calvert Investments	VP SRI Balanced Portfolio	-	5,082
	Fidelity	VIP Asset Manager	-	333,470
	Fidelity	VIP Equity Income	-	174,948
	Fidelity	VIP Contra Fund	-	768,408
	Fidelity	VIP Mid-Cap	-	381,079
	Vanguard	VIF Diversified Value	-	269,224
	Vanguard	VIF International	-	287,525
	T. Rowe Price	Blue Chip Growth Fund	-	18,182
	Oppenheimer	Main Street VA	-	12,144
	American Fund	Insurance Series New World Fund	-	1,180
	Vanguard	VIF REIT Index Portfolio	-	8,220
Total assets held for investment purposes			<u>\$ -</u>	<u>\$ 16,214,202</u>

Cost omitted as investments are participant directed.

*Represents a party-in-interest



BROWN ARMSTRONG

Certified Public Accountants

To the Board of Directors
Community Action Partnership of Kern
Defined Contribution Pension Plan

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

We have conducted a Department of Labor (DOL) limited-scope audit of the financial statements and supplemental schedule of Community Action Partnership of Kern Defined Contribution Pension Plan (the Plan) for the year ended February 28, 2017, and have issued our report thereon November 30, 2017, as permitted by 29 Code of Federal Regulations (CFR) 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedule as a whole. We did, however, audit the form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 17, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. As discussed in Note 2 to the financial statements, the Plan adopted the following provisions of Accounting Standards Update No. 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 930), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965); (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient (Consensus of the Financial Accounting Standards Board (FASB) Emerging Issues Task Force)*. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the fair value of investments is based on various methods as detailed in the notes to the financial statements. We evaluated the key factors and assumptions used to develop the estimate of the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of FASB, Accounting Standards Codification (ASC) Topic 820-10 in Note 3 to the financial statements expands the disclosure about the fair value measurement.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 30, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors and management of the Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
November 30, 2017



**BAKERSFIELD OFFICE
(MAIN OFFICE)**

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

BROWN ARMSTRONG

Certified Public Accountants

AGREED UPON CONDITIONS REPORT DESIGNED TO INCREASE EFFICIENCY, INTERNAL CONTROLS, AND/OR FINANCIAL REPORTING

To the Board of Directors
Community Action Partnership of Kern

We have audited the financial statements of the Community Action Partnership of Kern (CAPK) Defined Contribution Pension Plan (the Plan) for the year ended February 28, 2017, and have issued our report dated November 30, 2017. In planning and performing our audit of the financial statements of the Plan, we considered its internal control structure over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

A deficiency in internal control exists when the design or operation of control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

Current Year Agreed Upon Conditions and Recommendations

Agreed Upon Condition 1 – Active Population

During our selection of active participants for our pension audit participant testing, we were informed that one of forty participants selected was not active, but rather terminated for the period selected for testing. The listing of active participants provided to Mutual of America had not been updated. As such, the listing contained participants who were not active. CAPK's payroll department reviewed the active participant list and found over 100 other participants who contained an incorrect status in the listing.

Recommendations:

We recommend that CAPK provide Mutual of America consistent and frequent status updates regarding participant status.

Views of Responsible Officials:

As of January 2017, CAPK sends Mutual of America (MOA) an electronic payroll detail file which provides employment status each pay date. The participant status data is reviewed each time by MOA staff and status changes from Active to Terminated or Terminated to Active (at rehire) are updated in the MOA plan administration system from the file. However, this file does not serve to automatically enroll any employee. All employees new to the 401a plan must enroll prior to beginning contributions.

Additionally, all transmissions of 401a contributions are previewed within the MOA plan administration system before final submission to MOA to ensure that no contributions go to unenrolled participants. Additionally, MOA audits all contributions made to terminated employees within their system (this occurs infrequently and is usually a result of the first transmission of contributions after a formerly eligible employee is rehired). MOA may request confirmation of the contributions and any status change to confirm final pay dates or termination due to disability.

The changes outlined above have resulted in timely updates to employee status records within the MOA plan administration system and provides a two-way communication process to ensure that changes in employee status are verified and updated promptly.

Prior Year Agreed Upon Conditions and Recommendations

None.

This communication is indented solely for the information and use of the Board of Directors and management of the Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 30, 2017

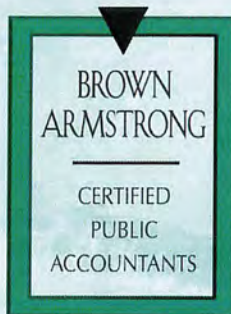
COMMUNITY ACTION PARTNERSHIP OF KERN
SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2017

**COMMUNITY ACTION PARTNERSHIP OF KERN
SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
 SPECIAL PURPOSE FINANCIAL STATEMENTS	
Schedule of Expenditures of State Awards	3
Schedule of Revenue and Expenditures:	
General Child Care and Development Programs CCTR – 6049	4
California State Preschool Programs CSPP – 6110	5
Migrant Child Care CMIG – 6004	6
Migrant Specialized Services CMSS – 6004	7
Migrant Alternative Payment CMAP – 6000	8
Child and Adult Care Food 15-1248-OJ	9
Summer Food Service 15-9150-OS	10
Quality Rating and Improvement System Block Grant	11
Combining Schedule of Expenditures by State Categories	12
Combining Schedule of Administrative Costs	13
Combining Schedule of Renovation and Repair Expenditures	14
Combining Schedule of Equipment Expenditures	15
Child and Adult Care Food Program:	
Schedule of Reported, Adjusted, and Allowed Meals and Earned Reimbursement	16
Schedule of Reported, Adjusted, and Allowed Meals	17
Schedule of Reported, Adjusted, and Allowed Enrollment – Child Care Centers	21
Summer Food Service Program:	
Schedule of Reported, Adjusted, and Allowed Meals and Earned Reimbursement	22
Schedule of Reported, Adjusted, and Allowed Meals	23
Reconciliation of Single Audit to Program Audit	24
Notes to Special Purpose Financial Statements	25
 OTHER INDEPENDENT AUDITOR'S REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26

	<u>Page</u>
AUDITED ATTENDANCE AND FISCAL REPORT	
General or Migrant Center-Based Programs CCTR – 6049	28
California State Preschool Programs CSPP – 6110	31
General or Migrant Center-Based Programs CMIG – 6004	35
AUDITED FISCAL REPORT	
Migrant Special Services CMSS – 6004	38
CalWORKS, Alternative Payment or Family Child Care Home Programs CMAP – 6000	39
AUDITED RESERVE ACCOUNT ACTIVITY REPORT	
Center Based Programs	40
Alternative Payment Programs	41
FINDINGS AND RECOMMENDATIONS	
Schedule of Findings and Questioned Costs	42
Summary Schedule of Prior Audit Findings	43



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

Report on the Financial Statements

We have audited the accompanying special purpose financial statements of Community Action Partnership of Kern (the Organization) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which comprise the Organization's special purpose financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these special purpose financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special purpose financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special purpose financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the special purpose financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the special purpose financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the special purpose financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

Opinion

In our opinion, the special purpose financial statements referred to above present fairly, in all material respects, the financial position of the California Department of Education funds of the Organization as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2017, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 14, 2017

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

Pass-Through Grantor Program Title	State Number / Grantor Number	Amount
State of California - Department of Education		
General Child Care and Development Programs	CCTR - 6049	\$ 2,385,328
California State Preschool Programs	CSPP - 6110	3,031,996
Migrant Child Care	CMIG - 6004	211,604
Migrant Specialized Services	CMSS - 6004	29,654
Migrant Alternative Payment	CMAF - 6000	6,748,388
Child and Adult Care Food	15-1248-OJ	2,006,288
Summer Food Service	15-9150-OS	23,200
Quality Rating And Improvement System Block Grant	N/A	111,617
		<u>\$ 14,548,075</u>

Basis of Presentation

The accompanying Schedule of Expenditures of State Awards includes the state grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance, 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The Organization has elected to use the 10% de minimis indirect cost rate in the fiscal year 2017.

COMMUNITY ACTION PARTNERSHIP OF KERN
GENERAL CHILD CARE AND DEVELOPMENT PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CCTR-6049
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 545,568	\$ 309,331	\$ 854,899
State Grant Revenue	769,363	436,225	1,205,588
Family Fees	10,914	5,660	16,574
Head Start	162,325	145,942	308,267
Total Revenue	<u>1,488,170</u>	<u>897,158</u>	<u>2,385,328</u>
EXPENDITURES			
Salaries	1,021,993	622,417	1,644,410
Fringe Benefits	344,348	197,407	541,755
Consultant/Contract Services	-	1,343	1,343
Travel	573	-	573
Space Costs	-	-	-
Consumable Supplies	-	36	36
Other Costs	725	-	725
Indirect Costs	120,531	75,955	196,486
Total Expenditures	<u>1,488,170</u>	<u>897,158</u>	<u>2,385,328</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CALIFORNIA STATE PRESCHOOL PROGRAMS
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CSPP-6110
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 342,129	\$ 229,073	\$ 571,202
State Grant Revenue	1,316,699	881,852	2,198,551
Family Fees	5,584	5,312	10,896
Head Start	71,254	180,093	251,347
	<u>1,735,666</u>	<u>1,296,330</u>	<u>3,031,996</u>
Total Revenue			
	<u>1,735,666</u>	<u>1,296,330</u>	<u>3,031,996</u>
EXPENDITURES			
Salaries	1,168,598	862,772	2,031,370
Fringe Benefits	383,633	300,715	684,348
Consultant/Contract Services	-	2,449	2,449
Travel	1,044	-	1,044
Space Costs	-	-	-
Consumable Supplies	-	66	66
Other Costs	2,148	43	2,191
Depreciation	28,933	14,467	43,400
Indirect Costs	151,310	115,818	267,128
	<u>1,735,666</u>	<u>1,296,330</u>	<u>3,031,996</u>
Total Expenditures			
	<u>1,735,666</u>	<u>1,296,330</u>	<u>3,031,996</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT CHILD CARE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMIG-6004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
State Grant Revenue	\$ 118,207	\$ 87,430	\$ 205,637
Family Fees	767	292	1,059
Head Start	2,291	2,617	4,908
	<u>121,265</u>	<u>90,339</u>	<u>211,604</u>
Total Revenue	<u>121,265</u>	<u>90,339</u>	<u>211,604</u>
EXPENDITURES			
Salaries	82,384	61,031	143,415
Fringe Benefits	27,914	21,171	49,085
Consultant/Contract Services	-	158	158
Travel	67	-	67
Space Costs	-	3	3
Consumable Supplies	-	1	1
Other Costs	84	-	84
Indirect Costs	10,816	7,975	18,791
	<u>121,265</u>	<u>90,339</u>	<u>211,604</u>
Total Expenditures	<u>121,265</u>	<u>90,339</u>	<u>211,604</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT SPECIALIZED SERVICES
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMSS-6004
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
State Grant Revenue	\$ 1,502	\$ 28,152	\$ 29,654
Total Revenue	<u>1,502</u>	<u>28,152</u>	<u>29,654</u>
 EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	1,502	25,593	27,095
Other Costs	-	-	-
Indirect Costs	-	2,559	2,559
Total Expenditures	<u>1,502</u>	<u>28,152</u>	<u>29,654</u>
 REVENUE OVER/(UNDER) EXPENDITURES	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
MIGRANT ALTERNATIVE PAYMENT
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. CMAP-6000
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 3,601,525	\$ 1,809,475	\$ 5,411,000
State Grant Revenue	563,292	555,429	1,118,721
Family Fees	140,203	78,464	218,667
Total Revenue	<u>4,305,020</u>	<u>2,443,368</u>	<u>6,748,388</u>
EXPENDITURES			
Salaries	360,600	154,698	515,298
Fringe Benefits	77,066	35,800	112,866
Consultant/Contract Services	2,452	6,087	8,539
Travel	4,531	5,500	10,031
Space Costs	61,548	24,012	85,560
Consumable Supplies	8,945	3,700	12,645
Other Costs	44,651	24,234	68,885
Program Costs	3,515,123	2,141,324	5,656,447
Indirect Costs	230,104	48,013	278,117
Total Expenditures	<u>4,305,020</u>	<u>2,443,368</u>	<u>6,748,388</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-1248-OJ
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	July 1, 2016 through Feb. 28, 2017	Mar. 1, 2017 through June 30, 2017	TOTAL
REVENUE			
Federal Grant Revenue	\$ 963,705	\$ 487,011	\$ 1,450,716
Head Start	430,140	124,036	554,176
Other Revenue	1,396	-	1,396
Total Revenue	1,395,241	611,047	2,006,288
EXPENDITURES			
Salaries	459,185	199,970	659,155
Fringe Benefits	136,767	62,945	199,712
Consultant/Contract Services	-	-	-
Travel	18,561	8,489	27,050
Space Costs	72,227	43,899	116,126
Consumable Supplies	76,531	35,624	112,155
Other Costs	53,511	24,600	78,111
Program Costs	487,854	195,406	683,260
Indirect Costs	90,605	40,114	130,719
Total Expenditures	1,395,241	611,047	2,006,288
REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ -

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMER FOOD SERVICE
CALIFORNIA DEPARTMENT OF EDUCATION CONTRACT NO. 15-9150-OS
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 17,673	\$ -	\$ 17,673
Deferred Revenue	<u>5,527</u>	<u>-</u>	<u>5,527</u>
Total Revenue	<u>23,200</u>	<u>-</u>	<u>23,200</u>
EXPENDITURES			
Salaries	9,405	-	9,405
Fringe Benefits	2,949	-	2,949
Consultant/Contract Services	-	-	-
Travel	-	-	-
Space Costs	-	-	-
Consumable Supplies	4,364	-	4,364
Other Costs	-	-	-
Program Costs	4,373	-	4,373
Indirect Costs	<u>2,109</u>	<u>-</u>	<u>2,109</u>
Total Expenditures	<u>23,200</u>	<u>-</u>	<u>23,200</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
QUALITY RATING AND IMPROVEMENT SYSTEM BLOCK GRANT
SCHEDULE OF REVENUE AND EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	<u>July 1, 2016 through Feb. 28, 2017</u>	<u>Mar. 1, 2017 through June 30, 2017</u>	<u>TOTAL</u>
REVENUE			
Federal Grant Revenue	\$ 95,815	\$ 15,802	\$ 111,617
Total Revenue	<u>95,815</u>	<u>15,802</u>	<u>111,617</u>
EXPENDITURES			
Salaries	-	-	-
Fringe Benefits	-	-	-
Consultant/Contract Services	7,290	-	7,290
Travel	10,871	-	10,871
Space Costs	-	-	-
Consumable Supplies	41,164	14,366	55,530
Other Costs	28,231	-	28,231
Indirect Costs	8,259	1,436	9,695
Total Expenditures	<u>95,815</u>	<u>15,802</u>	<u>111,617</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	GENERAL CHILD CARE CCTR - 6049	STATE PRESCHOOL CSPP - 6110	MIGRANT CHILD CARE CMIG - 6004	MIGRANT SPECIALIZED SERVICES CMSS - 6004	MIGRANT ALTERNATIVE PAYMENT CMAP - 6000	TOTAL REIMBURSABLE
1000 CERTIFICATED SALARIES	\$ 1,209,440	\$ 1,440,894	\$ 103,840	\$ -	\$ -	\$ 2,754,174
1100 TEACHERS' SALARIES	1,202,805	1,419,636	102,796	-	-	2,725,037
1300 CERTIFICATED SUPERVISORS' & ADMINISTRATORS' SALARIES	6,835	21,258	1,044	-	-	29,137
2000 CLASSIFIED SALARIES	434,970	590,476	39,575	-	515,298	1,580,319
2100 INSTRUCTIONAL AIDES' SALARIES	376,706	427,937	30,204	-	-	834,847
2300 CLASSIFIED SUPERVISORS' & ADMINISTRATORS' SALARIES	18,435	56,375	2,936	-	-	77,746
2400 CLERICAL, TECHNICAL, & OFFICE STAFF SALARIES	39,829	106,164	6,435	-	515,298	667,726
3000 EMPLOYEE BENEFITS	541,755	684,348	49,085	-	112,866	1,388,054
3301 OASDI/MEDICARE/ALTERNATIVE CERTIFICATED	293,831	478,336	35,350	-	37,072	844,589
3302 OASDI/MEDICARE/ALTERNATIVE CLASSIFIED	105,675	196,021	13,472	-	-	315,168
3401 HEALTH AND WELFARE BENEFITS CERTIFICATED	86,442	6,234	167	-	64,517	157,360
3402 HEALTH AND WELFARE BENEFITS CLASSIFIED	31,088	2,555	64	-	-	33,707
3501 STATE UNEMPLOYMENT INSURANCE CERTIFICATED	1,574	24	1	-	7,643	9,242
3502 STATE UNEMPLOYMENT INSURANCE CLASSIFIED	566	10	-	-	-	576
3601 WORKERS' COMPENSATION INSURANCE CERTIFICATED	16,607	828	22	-	3,634	21,091
3602 WORKERS' COMPENSATION INSURANCE CLASSIFIED	5,972	340	9	-	-	6,321
4000 BOOKS AND SUPPLIES	36	66	1	27,095	15,617	42,815
4300 MATERIALS & SUPPLIES	36	66	1	27,095	15,617	42,815
5000 SERVICES AND OTHER OPERATING EXPENSES	2,641	5,684	312	-	5,828,490	5,835,127
5200 TRAVEL AND CONFERENCES	1,283	2,340	151	-	10,816	14,590
5300 DUES AND MEMBERSHIPS	-	-	-	-	4,350	4,350
5400 INSURANCE	-	-	-	-	9,544	9,544
5500 OPERATIONS AND HOUSEKEEPING SERVICES	-	-	3	-	4,894	4,897
5600 RENTALS, LEASES, REPAIRS & NONCAPITALIZED IMPROVEMENTS	-	-	-	-	92,408	92,408
5800 PROFESSIONAL/CONSULTING SVCS & OPERATING EXPENDITURES	1,358	3,344	158	-	5,678,172	5,683,032
5900 COMMUNICATIONS	-	-	-	-	26,306	26,306
6000 CAPITAL OUTLAY	-	43,400	-	-	-	43,400
6200 BUILDINGS AND IMPROVEMENTS OF BUILDINGS	-	43,400	-	-	-	43,400
INDIRECT COSTS	196,486	267,128	18,791	2,559	278,117	763,081
TOTAL	\$ 2,385,328	\$ 3,031,996	\$ 211,604	\$ 29,654	\$ 6,748,388	\$ 12,406,970

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Organization were proper.

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	GENERAL CHILD CARE CCTR - 6049	STATE PRESCHOOL CSPP - 6110	MIGRANT CHILD CARE CMIG - 6004	MIGRANT SPECIALIZED SERVICES CMSS - 6004	MIGRANT ALTERNATIVE PAYMENT CMAP - 6000	Total Costs
CLERICAL, TECHNICAL, AND OFFICE STAFF SALARIES	\$ 22,676	\$ 74,777	\$ 1,576	\$ -	\$ 404,836	\$ 503,865
EMPLOYEE BENEFITS	11,632	25,712	4,679	-	88,818	130,841
MATERIALS AND SUPPLIES	36	66	1	-	12,129	12,232
TRAVEL AND CONFERENCES	1,283	2,340	151	-	8,446	12,220
DUES AND MEMBERSHIPS	-	-	-	-	3,397	3,397
INSURANCE	-	-	-	-	7,454	7,454
OPERATIONS AND HOUSEKEEPING SERVICES	-	-	3	-	3,823	3,826
RENTALS, LEASES, REPAIRS AND NONCAPITALIZED IMPROVEMENTS	-	-	-	-	72,171	72,171
PROFESSIONAL/CONSULTING SERVICES AND OPERATING EXPENDITURES	1,358	2,597	158	-	16,967	21,080
COMMUNICATIONS	-	-	-	-	20,545	20,545
INDIRECT COSTS	196,486	267,128	18,791	2,559	278,117	763,081
TOTAL ADMINISTRATIVE COSTS	\$ 233,471	\$ 372,620	\$ 25,359	\$ 2,559	\$ 916,703	\$ 1,550,712

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	GENERAL CHILD CARE CCTR - 6049	STATE PRESCHOOL CSPP - 6110	MIGRANT CHILD CARE CMIG - 6004	MIGRANT SPECIALIZED SERVICES CMSS - 6004	MIGRANT ALTERNATIVE PAYMENT CMAP - 6000	Total Costs
<u>Unit Costs Under \$10,000 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Unit Costs Over \$10,000 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$10,000 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Renovation and Repair Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

	GENERAL CHILD CARE CCTR - 6049	STATE PRESCHOOL CSPP - 6110	MIGRANT CHILD CARE CMIG - 6004	MIGRANT SPECIALIZED SERVICES CMSS - 6004	MIGRANT ALTERNATIVE PAYMENT CMAP - 6000	Total Costs
<u>Unit Costs Under \$7,500 Items:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Unit Costs Over \$7,500 Items With CDD Approval:</u>	-	-	-	-	-	-
<u>Unit Costs Over \$7,500 Items Without CDD Approval:</u>	-	-	-	-	-	-
Total Equipment Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2016 to June 2017	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast							
Free	214,482	-	214,482	\$1.71	\$ 366,764	\$ -	\$ 366,764
Reduced	-	-	-	\$1.41	-	-	-
Base	-	-	-	\$0.29	-	-	-
Total	214,482	-	214,482		\$ 366,764	\$ -	\$ 366,764
Lunch							
Free	278,600	-	278,600	\$3.16	\$ 880,375	\$ -	\$ 880,375
Reduced	-	-	-	\$2.76	-	-	-
Base	-	-	-	\$0.30	-	-	-
Total	278,600	-	278,600		\$ 880,375	\$ -	\$ 880,375
HS Snack							
Free	91,832	-	91,832	\$0.86	\$ 78,976	\$ -	\$ 78,976
Reduced	-	-	-	\$0.43	-	-	-
Base	-	-	-	\$0.07	-	-	-
Total	91,832	-	91,832		\$ 78,976	\$ -	\$ 78,976
State Snack							
Free	70,375	-	70,375	\$0.86	\$ 60,523	\$ -	\$ 60,523
Reduced	-	-	-	\$0.43	-	-	-
Base	-	-	-	\$0.07	-	-	-
Total	70,375	-	70,375		\$ 60,523	\$ -	\$ 60,523
Total Rate X Meals	655,289	-	655,289		\$ 1,386,638	\$ -	\$ 1,386,638
Cash-in-Lieu	278,600	-	278,600	\$0.2300	\$ 64,078	\$ -	\$ 64,078
Total Federal Reimbursement					\$ 1,450,716	\$ -	\$ 1,450,716

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>July 1, 2016 to July 31, 2016</u>	<u>Adjusted</u> <u>July 1, 2016 to July 31, 2016</u>	<u>Allowed</u> <u>July 1, 2016 to July 31, 2016</u>	<u>Reported</u> <u>August 1, 2016 to August 31, 2016</u>	<u>Adjusted</u> <u>August 1, 2016 to August 31, 2016</u>	<u>Allowed</u> <u>August 1, 2016 to August 31, 2016</u>	<u>Reported</u> <u>September 1, 2016 to September 30, 2016</u>	<u>Adjusted</u> <u>September 1, 2016 to September 30, 2016</u>	<u>Allowed</u> <u>September 1, 2016 to September 30, 2016</u>
<u>Breakfast</u>									
Free	6,000	-	6,000	15,706	-	15,706	22,235	-	22,235
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	6,000	-	6,000	15,706	-	15,706	22,235	-	22,235
<u>Lunch</u>									
Free	6,350	-	6,350	19,560	-	19,560	29,498	-	29,498
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	6,350	-	6,350	19,560	-	19,560	29,498	-	29,498
<u>HS Snack</u>									
Free	886	-	886	4,812	-	4,812	8,160	-	8,160
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	886	-	886	4,812	-	4,812	8,160	-	8,160
<u>State Snack</u>									
Free	4,142	-	4,142	5,736	-	5,736	6,164	-	6,164
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	4,142	-	4,142	5,736	-	5,736	6,164	-	6,164

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>October 1, 2016 to October 31, 2016</u>	<u>Adjusted</u> <u>October 1, 2016 to October 31, 2016</u>	<u>Allowed</u> <u>October 1, 2016 to October 31, 2016</u>	<u>Reported</u> <u>November 1, 2016 to November 30, 2016</u>	<u>Adjusted</u> <u>November 1, 2016 to November 30, 2016</u>	<u>Allowed</u> <u>November 1, 2016 to November 30, 2016</u>	<u>Reported</u> <u>December 1, 2016 to December 31, 2016</u>	<u>Adjusted</u> <u>December 1, 2016 to December 31, 2016</u>	<u>Allowed</u> <u>December 1, 2016 to December 31, 2016</u>
<u>Breakfast</u>									
Free	22,641	-	22,641	18,883	-	18,883	17,117	-	17,117
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	22,641	-	22,641	18,883	-	18,883	17,117	-	17,117
<u>Lunch</u>									
Free	29,877	-	29,877	24,776	-	24,776	22,865	-	22,865
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	29,877	-	29,877	24,776	-	24,776	22,865	-	22,865
<u>HS Snack</u>									
Free	7,991	-	7,991	6,766	-	6,766	6,135	-	6,135
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	7,991	-	7,991	6,766	-	6,766	6,135	-	6,135
<u>State Snack</u>									
Free	6,587	-	6,587	5,742	-	5,742	5,239	-	5,239
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	6,587	-	6,587	5,742	-	5,742	5,239	-	5,239

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>January 1, 2017 to January 31, 2017</u>	<u>Adjusted</u> <u>January 1, 2017 to January 31, 2017</u>	<u>Reported</u> <u>February 1, 2017 to February 28, 2017</u>	<u>Adjusted</u> <u>February 1, 2017 to February 28, 2017</u>	<u>Reported</u> <u>March 1, 2017 to March 31, 2017</u>	<u>Adjusted</u> <u>March 1, 2017 to March 31, 2017</u>	<u>Allowed</u> <u>March 1, 2017 to March 31, 2017</u>
<u>Breakfast</u>							
Free	19,047	-	21,180	-	25,720	-	25,720
Reduced	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-
Total	19,047	-	21,180	-	25,720	-	25,720
<u>Lunch</u>							
Free	25,192	-	28,864	-	34,861	-	34,861
Reduced	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-
Total	25,192	-	28,864	-	34,861	-	34,861
<u>HS Snack</u>							
Free	6,900	-	12,350	-	15,057	-	15,057
Reduced	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-
Total	6,900	-	12,350	-	15,057	-	15,057
<u>State Snack</u>							
Free	5,671	-	6,292	-	7,393	-	7,393
Reduced	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-
Total	5,671	-	6,292	-	7,393	-	7,393

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS (Continued)
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

FIXED PERCENTAGE METHOD

	<u>Reported</u> <u>April 1, 2017 to April 30, 2017</u>	<u>Adjusted</u> <u>April 1, 2017 to April 30, 2017</u>	<u>Allowed</u> <u>April 1, 2017 to April 30, 2017</u>	<u>Reported</u> <u>May 1, 2017 to May 31, 2017</u>	<u>Adjusted</u> <u>May 1, 2017 to May 31, 2017</u>	<u>Allowed</u> <u>May 1, 2017 to May 31, 2017</u>	<u>Reported</u> <u>June 1, 2017 to June 30, 2017</u>	<u>Adjusted</u> <u>June 1, 2017 to June 30, 2017</u>	<u>Allowed</u> <u>June 1, 2017 to June 30, 2017</u>
<u>Breakfast</u>									
Free	17,989	-	17,989	19,369	-	19,369	8,595	-	8,595
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	17,989	-	17,989	19,369	-	19,369	8,595	-	8,595
<u>Lunch</u>									
Free	23,665	-	23,665	24,116	-	24,116	8,976	-	8,976
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	23,665	-	23,665	24,116	-	24,116	8,976	-	8,976
<u>HS Snack</u>									
Free	10,463	-	10,463	10,308	-	10,308	2,004	-	2,004
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	10,463	-	10,463	10,308	-	10,308	2,004	-	2,004
<u>State Snack</u>									
Free	5,595	-	5,595	6,616	-	6,616	5,198	-	5,198
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	5,595	-	5,595	6,616	-	6,616	5,198	-	5,198

See Notes to Special Purpose Financial Statements.

COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM – CHILD CARE CENTERS
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED ENROLLMENT
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

FIXED PERCENTAGE METHOD

Enrollment	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
<u>Total</u>												
Reported	635	2,714	2,641	2,560	2,585	2,547	2,625	2,573	2,618	2,628	2,631	888
Adjusted	1,791	(288)	(215)	1,121	1,096	1,134	1,056	1,108	1,063	1,053	1,050	2,793
Allowed	2,426	2,426	2,426	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681
<u>Free</u>												
Reported	635	2,714	2,641	2,560	2,585	2,547	2,625	2,573	2,618	2,628	2,631	888
Adjusted	1,791	(288)	(215)	1,121	1,096	1,134	1,056	1,108	1,063	1,053	1,050	2,793
Allowed	2,426	2,426	2,426	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681	3,681
<u>Reduced</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-
<u>Base</u>												
Reported	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	-	-	-

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMER FOOD SERVICE PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS AND EARNED REIMBURSEMENT
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates July 2016 to June 2017	Revenue Recognized	Audit Adjustments	Earned Reimbursements
Breakfast (2016)							
First Meals	2,106	-	2,106				
Second Meals	42	-	42				
Total	<u>2,148</u>	<u>-</u>	<u>2,148</u>	\$2.1325	\$ 4,581	- \$	4,581
Breakfast (2017)							
First Meals	-	-	-				
Second Meals	-	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	\$2.1875	\$ -	- \$	-
Lunch (2016)							
First Meals	3,427	-	3,427				
Second Meals	69	-	69				
Total	<u>3,496</u>	<u>-</u>	<u>3,496</u>	\$3.7450	\$ 13,092	- \$	13,092
Lunch (2017)							
First Meals	-	-	-				
Second Meals	-	-	-				
Total	<u>-</u>	<u>-</u>	<u>-</u>	\$3.8325	\$ -	- \$	-
Total Federal Reimbursement					<u>\$ 17,673</u>	<u>\$ -</u>	<u>\$ 17,673</u>

See Notes to Special Purpose Financial Statements.
22

COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMER FOOD SERVICE PROGRAM
SCHEDULE OF REPORTED, ADJUSTED, AND ALLOWED MEALS
FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
	<u>July 1, 2016 to July 31, 2016</u>			<u>June 1, 2017 to June 30, 2017</u>		
<u>Breakfast</u>						
First Meals	2,106	-	2,106	-	-	-
Second Meals	<u>42</u>	<u>-</u>	<u>42</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>2,148</u>	<u>-</u>	<u>2,148</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Lunch</u>						
First Meals	3,427	-	3,427	-	-	-
Second Meals	<u>69</u>	<u>-</u>	<u>69</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>3,496</u>	<u>-</u>	<u>3,496</u>	<u>-</u>	<u>-</u>	<u>-</u>

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
RECONCILIATION OF SINGLE AUDIT TO PROGRAM AUDIT
PERIODS ENDED FEBRUARY 28, 2017, AND JUNE 30, 2017**

	Single Audit 02/28/17	Less: 03/01/16 thru 06/30/16 and Eliminations *	03/01/17 Thru 06/30/17	Program Audit 06/30/17
ASSETS				
Current Assets				
Cash - Unrestricted	\$ 3,333,197	\$ (1,539,975)	\$ (913,817)	\$ 879,405
Cash - Restricted	230	(66)	-	164
Grants and contracts receivable	3,149,045	(2,866,718)	43,517	325,844
Inventory	1,119,850	(1,119,850)	-	-
Prepaid expenses	364,365	(341,886)	(10,224)	12,255
Total current assets	7,966,687	(5,868,495)	(880,524)	1,217,668
Noncurrent Assets				
Property and equipment	12,358,392	(12,329,259)	(14,667)	14,466
Total assets	<u>\$ 20,325,079</u>	<u>\$ (18,197,754)</u>	<u>\$ (895,191)</u>	<u>\$ 1,232,134</u>
LIABILITIES AND NET POSITION				
Current liabilities				
Notes payable	\$ 125,000	\$ (125,000)	\$ -	\$ -
Current maturities of long-term debt	373,187	(358,721)	-	14,466
Accounts payable	2,018,909	(947,973)	(738)	1,070,198
Accrued expenses	2,755,313	(2,544,147)	(76,323)	134,843
Advances payable	8,885	-	(8,793)	92
Deferred revenue	1,254,630	(447,605)	(794,670)	12,355
Total current liabilities	6,535,924	(4,423,446)	(880,524)	1,231,954
Noncurrent Liabilities				
Long-term debt, less current maturities	2,781,255	(2,781,255)	-	-
Total liabilities	9,317,179	(7,204,701)	(880,524)	1,231,954
Net Position				
Temporarily restricted	61,646	(61,646)	-	-
Unrestricted	10,946,254	(10,946,075)	1	180
Total net position	11,007,900	(11,007,721)	1	180
Total liabilities and net position	<u>\$ 20,325,079</u>	<u>\$ (18,212,422)</u>	<u>\$ (880,523)</u>	<u>\$ 1,232,134</u>
SUPPORT AND REVENUE				
Program Revenues				
Federal grants	\$ 51,291,996	\$ (45,149,860)	\$ 3,287,579	\$ 9,429,715
State grants	5,477,138	(2,612,260)	2,004,890	4,869,768
Local grants	421,109	(421,109)	-	-
Public Support				
Contributions in-kind	71,254	(71,254)	-	-
Donations				
Food	15,888,163	(15,888,163)	-	-
Cash	117,868	(117,868)	-	-
Gain on sale of assets	1,941	(1,941)	-	-
Other	1,536,129	(1,377,264)	89,729	248,594
Total support and revenue	74,805,598	(65,639,719)	5,382,198	14,548,077
EXPENDITURES	<u>74,624,782</u>	<u>(65,458,904)</u>	<u>5,382,197</u>	<u>14,548,075</u>
EXCESS SUPPORT AND REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 180,816</u>	<u>\$ (180,815)</u>	<u>\$ 1</u>	<u>\$ 2</u>

* Eliminations are non-California Department of Education programs.

See Notes to Special Purpose Financial Statements.

**COMMUNITY ACTION PARTNERSHIP OF KERN
NOTES TO SPECIAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: Community Action Partnership of Kern (the Organization) is a non-profit organization which has been designated as the Community Action Agency of Kern County. The purpose of this organization is to mobilize and utilize public and private resources of the urban and rural communities in the County of Kern to combat poverty through community action programs.

These special purpose financial statements represent only specific information for the year ended June 30, 2017, and they are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. The general purpose financial statements for the Organization for the year ended February 28, 2017, were prepared in conformity with accounting principles generally accepted in the United States of America. A copy can be obtained by contacting the Organization.

The Schedules of Revenue and Expenditures presented on pages 4 - 11 represent the program activity for each state grant for the year ended June 30, 2017. They are intended to assist the California Department of Education in reconciling to the Organization's fiscal year ended February 28, 2017.

The special purpose financial statements presented herein on pages 12 - 23 and 28 - 41 were prepared specifically to comply with California Department of Education reporting requirements at each program level, using the fiscal year of the state.

A summary of the Organization's significant accounting policies follows:

Basis of Presentation: The accompanying Schedule of Expenditures of State Awards includes the state grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance, 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

Property: Property purchased with California Department of Education contract funds during the fiscal year 2016-2017 has been separately accounted for in the property management system.

Claim Preparation: Due to the provisions in the Improving Head Start for School Readiness Act of 2007 (Public Law 110-134), any child enrolled in Head Start is now automatically eligible for free meals provided by the United States Department of Agriculture (USDA) National School Breakfast Program, National School Lunch Program, and the Child and Adult Care Food Program.

NOTE 2 – SUBSEQUENT EVENTS

Subsequent to June 30, 2017, and through November 14, 2017, the date through which management evaluated subsequent events and the date of the Independent Auditor's Report, the Organization did not identify any subsequent events that require disclosure.

BROWN
ARMSTRONG

CERTIFIED
PUBLIC
ACCOUNTANTS

BROWN ARMSTRONG

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Community Action Partnership of Kern
Bakersfield, California

**BAKERSFIELD OFFICE
(MAIN OFFICE)**

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the special purpose financial statements of Community Action Partnership of Kern (the Organization) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which comprise the Organization's special purpose financial statements, as noted in the table of contents, and have issued our report thereon dated November 14, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the special purpose financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the special purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

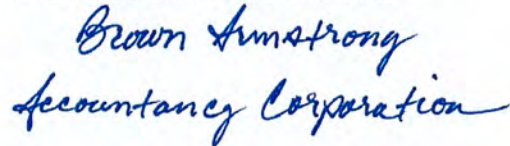
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's special purpose financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
November 14, 2017

AUDITED ATTENDANCE AND FISCAL REPORT					
for General or Migrant Center-Based Programs					
Agency Name: <u>Community Action Partnership of Kern</u>		Vendor No. <u>Y320</u>			
Fiscal Year Ended: <u>June 30, 2017</u>		Contract No. <u>CCTR-6049</u>			
Independent Auditor's Name: <u>Brown Armstrong Accountancy Corporation</u>					
SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A <small>CUMULATIVE FISCAL YEAR PER FORM CDFS 9500</small>	COLUMN B <small>AUDIT ADJUSTMENTS</small>	COLUMN C <small>CUMULATIVE FISCAL YEAR PER AUDIT</small>	COLUMN D <small>ADJUSTMENT FACTOR</small>	COLUMN E <small>ADJUSTED DAYS OF ENROLLMENT PER AUDIT</small>
Infants (up to 18 months)					
Full-time-plus	442	0	442	2.006	886.652
Full-time	9,029	0	9,029	1.700	15,349.300
Three-quarters-time	1,605	0	1,605	1.275	2,046.375
One-half-time	5	0	5	0.935	4.675
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus	753	0	753	1.652	1,243.956
Full-time	19,119	0	19,119	1.400	26,766.600
Three-quarters-time	2,652	0	2,652	1.050	2,784.600
On-half-time	16	0	16	0.770	12.320
Three Years and Older					
Full-time-plus	388	0	388	1.180	457.840
Full-time	3,618	0	3,618	1.000	3,618.000
Three-quarters-time	586	0	586	0.750	439.500
One-half-time	282	0	282	0.550	155.100
Exceptional Needs					
Full-time-plus				1.416	
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	38,495	0	38,495		53,764.918
DAYS OF OPERATION	245	0	245		
DAYS OF ATTENDANCE	37,630	0	37,630		
<input type="checkbox"/> NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.					
Comments - If necessary, attach additional sheets to explain adjustments:					

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2017 Contract No. CCTR-6049

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
DAYS OF ENROLLMENT	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Infants (up to 18 months)					
Full-time-plus				2.006	
Full-time				1.700	
Three-quarters-time	392	0	392	1.275	499.800
One-half-time				0.935	
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus				1.652	
Full-time				1.400	
Three-quarters-time	4,166	0	4,166	1.050	4,374.300
On-half-time				0.770	
Three Years and Older					
Full-time-plus				1.180	
Full-time				1.000	
Three-quarters-time	930	0	930	0.750	697.500
One-half-time				0.550	
Exceptional Needs					
Full-time-plus				1.416	
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	5,488	0	5,488		5,571.600

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2017 Contract No. CCTR-6049

Insert Any Commingled Contract No.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify): Head Start	\$100,863	(\$16,574)	\$84,289
Subtotal	\$100,863	(\$16,574)	\$84,289
Transfer from Reserve			
Family Fees for Certified Children Contract # CCTR-6049	\$16,521	\$53	\$16,574
Interest Earned on Apportionments			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start Program (EC § 8235(b))	223,978	0	223,978
Other (Specify):			
TOTAL REVENUE	\$341,362	(\$16,521)	\$324,841
SECTION IV - REIMBURSABLE EXPENSES			
Direct Payments to Providers (FCCH Only)			
1000 Certificated Salaries	\$1,209,440	\$0	\$1,209,440
2000 Classified Salaries	434,970	0	434,970
3000 Employee Benefits	541,755	0	541,755
4000 Books and Supplies	36	0	36
5000 Services and Other Operating Expenses	2,641	0	2,641
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Replacement Equipment (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs. Rate 8.23 %. (Rate is Self-Calculating)	196,486	0	196,486
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$2,385,328	\$0	\$2,385,328
TOTAL ADMINISTRATIVE COST (included in section IV above)	\$233,471	\$0	\$233,471
FOR CDE-A&I USE ONLY:			

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program

Requirements of the California Department of Education, Child Development Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

☒ **NO SUPPLEMENTAL REVENUES OR EXPENSES** - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

AUDITED ATTENDANCE AND FISCAL REPORT

for California State Preschool Programs

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2017 Contract No. CSPP-6110

Independent Auditor's Name: Brown Armstrong Accountancy Corporation

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Three Years and Older					
Full-time-plus	640	0	640	1.1800	755.200
Full-time	33,640	0	33,640	1.0000	33,640.000
Three-quarters-time	3,878	0	3,878	0.7500	2,908.500
One-half-time	28,664	0	28,664	0.6196	17,760.214
Exceptional Needs					
Full-time-plus	194	0	194	1.4160	274.704
Full-time	995	0	995	1.2000	1,194.000
Three-quarters-time	160	0	160	0.9000	144.000
One-half-time	1,127	0	1,127	0.6196	698.289
Limited and Non-English Proficient					
Full-time-plus	1,181	0	1,181	1.2980	1,532.938
Full-time	3,595	0	3,595	1.1000	3,954.500
Three-quarters-time	626	0	626	0.8250	516.450
One-half-time	5,834	0	5,834	0.6196	3,614.746
At Risk of Abuse or Neglect					
Full-time-plus	46	0	46	1.2980	59.708
Full-time	4,287	0	4,287	1.1000	4,715.700
Three-quarters-time	678	0	678	0.8250	559.350
One-half-time	508	0	508	0.6196	314.757
Severely Disabled					
Full-time-plus				1.7700	
Full-time				1.5000	
Three-quarters-time				1.1250	
One-half-time				0.6195	
TOTAL DAYS OF ENROLLMENT	86,053	0	86,053		72,643.056
DAYS OF OPERATION	245	0	245		
DAYS OF ATTENDANCE	83,886	0	83,886		

☐ **NO NONCERTIFIED CHILDREN** - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2017 Contract No. CSPP-6110

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
DAYS OF ENROLLMENT	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Toddlers (18 up to 36 months)					
Full-time-plus				1.6520	
Full-time				1.4000	
Three-quarters-time				1.0500	
One-half-time				0.7700	
Three and Four Year Olds					
Full-time-plus				1.1800	
Full-time				1.0000	
Three-quarters-time				0.7500	
One-half-time	3,538	0	3,538	0.6196	2,192.145
Exceptional Needs					
Full-time-plus				1.4160	
Full-time				1.2000	
Three-quarters-time				0.9000	
One-half-time	18	0	18	0.6196	11.153
Limited and Non-English Proficient					
Full-time-plus				1.2980	
Full-time				1.1000	
Three-quarters-time				0.8250	
One-half-time	166	0	166	0.6196	102.854
At Risk of Abuse or Neglect					
Full-time-plus				1.2980	
Full-time				1.1000	
Three-quarters-time				0.8250	
One-half-time	12	0	12	0.6196	7.435
Severely Disabled					
Full-time-plus				1.7700	
Full-time				1.5000	
Three-quarters-time				1.1250	
One-half-time				0.6196	
TOTAL DAYS OF ENROLLMENT	3,734	0	3,734		2,313.587

Comments - If necessary, attach additional sheets to explain adjustments:

AUDITED ATTENDANCE AND FISCAL REPORT for California State Preschool Programs			
Agency Name: <u>Community Action Partnership of Kern</u>		Vendor No. <u>Y320</u>	
Fiscal Year End: <u>June 30, 2017</u>		Contract No. <u>CSPP-6110</u>	
SECTION III - REVENUE	COLUMN A CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	COLUMN B AUDIT ADJUSTMENT INCREASE OR (DECREASE)	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify): Head Start	\$168,658	(\$10,896)	\$157,762
Other (Specify):			
Subtotal	\$168,658	(\$10,896)	\$157,762
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Subtotal	\$0	\$0	\$0
Family Fees for Certified Children	12,349	(1,453)	10,896
Interest Earned on Apportionments			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start Program (EC § 8235(b))	93,585	0	93,585
Other (Specify):			
Other (Specify):			
TOTAL REVENUE	\$274,592	(\$12,349)	\$262,243
SECTION IV - REIMBURSABLE EXPENSES			
Direct Payments to Providers (FCCH Only)			
1000 Certificated Salaries	\$1,441,641	(\$747)	1,440,894
2000 Classified Salaries	590,476	0	590,476
3000 Employee Benefits	684,348	0	684,348
4000 Books and Supplies	66	0	66
5000 Services and Other Operating Expenses	4,937	747	5,684
6100/6200 Other Approved Capital Outlay	43,400	0	43,400
6400 New Equipment (program-related)			
6500 Replacement Equipment (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs. Rate 8.81 %. (Rate is Self-Calculating)	267,128	0	267,128
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$3,031,996	\$0	\$3,031,996
TOTAL ADMINISTRATIVE COST (included in section IV above)	\$372,620	\$0	\$372,620
FOR CDE-A&I USE ONLY:			
<p>Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Child Development Division:</p> <p>Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):</p> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO - Explain any discrepancies. </div> <div style="width: 60%;"> <p>COMMENTS - If necessary, attach additional sheets to explain adjustments:</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> </div> </div> <p>Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):</p> <div> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO - Explain any discrepancies. </div>			
<input type="checkbox"/> NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.			

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2017 Contract No. CSPP-6110

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION V - SUPPLEMENTAL REVENUE			
Enhancement Funding	\$111,617	\$0	\$111,617
Other (Specify):			
Other (Specify):			
Other (Specify):			
TOTAL SUPPLEMENTAL REVENUE	\$111,617	\$0	\$111,617
SECTION VI - SUPPLEMENTAL EXPENSES			
EXPENSES RELATED TO SUPPLEMENTAL REVENUE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies	55,529	0	55,529
5000 Services and Other Operating Expenses	46,393	0	46,393
6000 Equipment/Other Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs	9,695	0	9,695
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			
Other: e.g., Entertainment Expenses			
Other (Specify):			
Other (Specify):			
TOTAL SUPPLEMENTAL EXPENSES	\$111,617	\$0	\$111,617

COMMENTS - If necessary, attach additional sheets to explain adjustments:

AUDITED ATTENDANCE AND FISCAL REPORT					
for General or Migrant Center-Based Programs					
Agency Name: <u>Community Action Partnership of Kern</u>		Vendor No. <u>Y320</u>			
Fiscal Year Ended: <u>June 30, 2017</u>		Contract No. <u>CMIG-6004</u>			
Independent Auditor's Name: <u>Brown Armstrong Accountancy Corporation</u>					
SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A <small>CUMULATIVE FISCAL YEAR PER FORM CDFS 9500</small>	COLUMN B <small>AUDIT ADJUSTMENTS</small>	COLUMN C <small>CUMULATIVE FISCAL YEAR PER AUDIT</small>	COLUMN D <small>ADJUSTMENT FACTOR</small>	COLUMN E <small>ADJUSTED DAYS OF ENROLLMENT PER AUDIT</small>
Infants (up to 18 months)					
Full-time-plus				2.006	
Full-time				1.700	
Three-quarters-time				1.275	
One-half-time				0.935	
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
On-half-time				0.770	
Three Years and Older					
Full-time-plus	622	0	622	1.180	733.960
Full-time	254	0	254	1.000	254.000
Three-quarters-time	324	0	324	0.750	243.000
One-half-time	11	0	11	0.550	6.050
Exceptional Needs					
Full-time-plus	63	0	63	1.416	89.208
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus	2,352	0	2,352	1.298	3,052.896
Full-time	454	0	454	1.100	499.400
Three-quarters-time	319	0	319	0.825	263.175
One-half-time				0.605	
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	4,399	0	4,399		5,141.689
DAYS OF OPERATION	245	0	245		
DAYS OF ATTENDANCE	4,289	0	4,289		
<input type="checkbox"/> NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.					
Comments - If necessary, attach additional sheets to explain adjustments:					

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year Ended: June 30, 2017 Contract No. CMIG-6004

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children. DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
Infants (up to 18 months)					
Full-time-plus				2.006	
Full-time				1.700	
Three-quarters-time				1.275	
One-half-time				0.935	
FCCH Infants (up to 18 months)					
Full-time plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
One-half-time				0.770	
Toddlers (18 up to 36 months)					
Full-time-plus				1.652	
Full-time				1.400	
Three-quarters-time				1.050	
On-half-time				0.770	
Three Years and Older					
Full-time-plus				1.180	
Full-time				1.000	
Three-quarters-time				0.750	
One-half-time	68	0	68	0.550	37.400
Exceptional Needs					
Full-time-plus				1.416	
Full-time				1.200	
Three-quarters-time				0.900	
One-half-time				0.660	
Limited and Non-English Proficient					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time	140	0	140	0.605	84.700
At Risk of Abuse or Neglect					
Full-time-plus				1.298	
Full-time				1.100	
Three-quarters-time				0.825	
One-half-time				0.605	
Severely Disabled					
Full-time-plus				1.770	
Full-time				1.500	
Three-quarters-time				1.125	
One-half-time				0.825	
TOTAL DAYS OF ENROLLMENT	208	0	208		122.100

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2017 Contract No. CMIG-6004

Insert Any Commingled Contract No.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify):			
Subtotal			
Transfer from Reserve			
Family Fees for Certified Children Contract # CMIG-6004	\$967	\$92	\$1,059
Interest Earned on Apportionments			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Head Start Program (EC § 8235(b))	4,908	0	4,908
Other (Specify):			
TOTAL REVENUE	\$5,875	\$92	\$5,967

SECTION IV - REIMBURSABLE EXPENSES

Direct Payments to Providers (FCCH Only)			
1000 Certificated Salaries	\$103,840	\$0	\$103,840
2000 Classified Salaries	39,575	0	39,575
3000 Employee Benefits	49,085	0	49,085
4000 Books and Supplies	1	0	1
5000 Services and Other Operating Expenses	312	0	312
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Replacement Equipment (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs. Rate 8.88 %. (Rate is Self-Calculating)	18,791	0	18,791
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$211,604	\$0	\$211,604
TOTAL ADMINISTRATIVE COST (included in section IV above)	\$25,359	\$0	\$25,359
FOR CDE-A&I USE ONLY:			

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program

Requirements of the California Department of Education, Child Development Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

AUDITED FISCAL REPORT for Migrant Special Services

Agency Name: Community Action Partnership of Kern Vendor No. Y320
 Fiscal Year End: June 30, 2017 Contract No. CMSS-6004
 Independent Auditor's Name: Brown Armstrong Accountancy Corporation

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-A	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION I - REVENUE			
RESTRICTED INCOME			
Other (Specify):			
Other (Specify):			
Subtotal			
INTEREST EARNED ON APPORTIONMENTS			
UNRESTRICTED INCOME			
Other (Specify):			
Other (Specify):			
TOTAL REVENUE	\$0	\$0	\$0
SECTION II - REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries	0	0	0
3000 Employee Benefits	0	0	0
4000 Books and Supplies	27,095	0	27,095
5000 Services and Other Operating Expenses	0	0	0
Indirect Costs. Rate: 9.44%	2,559	0	2,559
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$29,654	\$0	\$29,654
TOTAL ADMINISTRATIVE COSTS (included in section II above)	\$2,559	\$0	\$2,559
DAYS OF OPERATION	245	0	245
FOR CDE-A&I USE ONLY:			

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or

AUDITED FISCAL REPORT
for CalWORKS, Alternative Payment or Family Child Care Home Programs

Agency Name: Community Action Partnership of Kern Vendor No. Y320

Fiscal Year End: June 30, 2017 Contract No. CMAF-6000

Independent Auditor's Name: Brown Armstrong Accountancy Corporation

	Column A	Column B	Column C
SECTION I - REVENUE	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED INCOME			
Child Nutrition Programs			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify):			
Subtotal			
TRANSFER FROM RESERVE <i>(Alternative Payment Only)</i>			
FAMILY FEES FOR CERTIFIED CHILDREN	\$211,320	\$7,347	\$218,667
INTEREST ON APPORTIONMENT PAYMENTS			
UNRESTRICTED INCOME			
Other (Specify):			
TOTAL REVENUE	\$211,320	\$7,347	\$218,667

SECTION II - REIMBURSABLE EXPENSES

<i>Direct Payments to Providers</i>	\$5,618,666	\$37,781	\$5,656,447
1000 Certificated Salaries			
2000 Classified Salaries	515,298	0	515,298
3000 Employee Benefits	112,866	0	112,866
4000 Books and Supplies	15,927	(310)	15,617
5000 Services and Other Operating Expenses	169,788	255	170,043
6100/6200 Other Approved Capital Outlay			
6400 New Equipment <i>(program-related)</i>			
6500 Replacement Equipment <i>(program-related)</i>			
Depreciation or Use Allowance			
Indirect Costs. Rate 4.12 %.	252,379	25,738	278,117
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			
Other (Specify):			
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$6,684,924	\$63,464	\$6,748,388
TOTAL ADMINISTRATIVE COST <i>(included in Section II above)</i>	\$898,996	\$17,707	\$916,703
DAYS OF OPERATION	246	3	249
FOR CDE-A&I USE ONLY:			

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ **NO SUPPLEMENTAL REVENUES OR EXPENSES** - Check this box and omit page 2 if there are no supplemental revenues or expenses to report.

AUDITED RESERVE ACCOUNT ACTIVITY REPORT			
Agency Name: <u>Community Action Partnership of Kern</u>			
Fiscal Year End: <u>June 30, 2017</u>		Vendor No. <u>Y320</u>	
Independent Auditor's Name: <u>Brown Armstrong Accountancy Corporation</u>			
RESERVE ACCOUNT TYPE (Check One): <input checked="" type="checkbox"/> Center Based <input type="checkbox"/> Resource and Referral <input type="checkbox"/> Alternative Payment	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
LAST YEAR:			
1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$0	\$0	\$0
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred from Contracts to Reserve Account	0		0
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)			
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$0	\$0	\$0
THIS YEAR:			
5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$0	\$0	\$0
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
CSPP - General			
Contract No.			
Contract No.			
CSPP - Professional Development			
Contract No.			
Contract No.			
Subtotal			
Other Contracts			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Subtotal			
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2017 (column A must agree with this year's CDFS 9530-A, Section IV)	\$0	\$0	\$0
COMMENTS - If necessary, attach additional sheets to explain adjustments:			

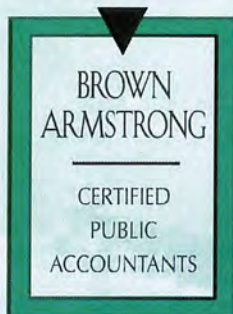
AUDITED RESERVE ACCOUNT ACTIVITY REPORT			
Agency Name: <u>Community Action Partnership of Kern</u>			
Fiscal Year End: <u>June 30, 2017</u>		Vendor No. <u>Y320</u>	
Independent Auditor's Name: <u>Brown Armstrong Accountancy Corporation</u>			
RESERVE ACCOUNT TYPE (Check One): <input type="checkbox"/> Center Based <input type="checkbox"/> Resource and Referral <input checked="" type="checkbox"/> Alternative Payment	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
LAST YEAR:			
1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$320	\$0	\$320
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred from Contracts to Reserve Account	0		0
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)	0	0	0
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$320	\$0	\$320
THIS YEAR:			
5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$2	\$0	\$2
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
CSPP - General			
Contract No.			
Contract No.			
CSPP - Professional Development			
Contract No.			
Contract No.			
Subtotal			
Other Contracts			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Subtotal			
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2017 (column A must agree with this year's CDFS 9530-A, Section IV)	\$322	\$0	\$322
COMMENTS - If necessary, attach additional sheets to explain adjustments:			

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

No findings in the current year.

**COMMUNITY ACTION PARTNERSHIP OF KERN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

No findings in the prior year.



BROWN ARMSTRONG

Certified Public Accountants

The Board of Directors
Community Action Partnership of Kern
Bakersfield, California

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTON AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

LAGUNA HILLS OFFICE

23272 MILL CREEK DRIVE
SUITE 255
LAGUNA HILLS, CA 92563
TEL 949.652.5422

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

We have audited the special purpose financial statements of Community Action Partnership of Kern (the Organization) for the year ended June 30, 2017, and have issued our report thereon dated November 14, 2017. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 17, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the special purpose financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. There are no significant accounting estimates reflected in the Organization's June 30, 2017 special purpose financial statements.

The special purpose financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements noted as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's special purpose financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 14, 2017

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Audit & Pension Committee
Christine Anami
From: Christine Anami, Chief Financial Officer
Date: January 18, 2018
Subject: *Agenda Item 5b:* 2016 Information Returns and Attorney General Report –
Info Item

Community Action Partnership of Kern (CAPK) is required to file information returns annually with the Internal Revenue Service and the Franchise Tax Board. The 2016 returns were prepared by Brown Armstrong Accountancy Corporation from data provided by CAPK for the year ended February 28, 2017. The following information returns were submitted electronically by Brown Armstrong by the deadline date of January 16, 2018:

- 2016 IRS Form 990 – Return of Organization Exempt from Income Tax
- 2016 Form 199 - California Exempt Organization Annual Information Return

Annually, CAPK is required to file the registration renewal fee report to the Attorney General's Registry of Charitable Trusts. The purpose of the report is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets. Organizations with total gross revenue or assets of \$25,000 or more must also provide a copy of the IRS Form 990 with the renewal report. The report is required to be filed with the Attorney General no later than the date the IRS Form 990 is required to be filed with the IRS. CAPK met the filing deadline.

For your information, the information returns, and Attorney General report are attached.

Attachments:

2016 IRS Form 990 – Return of Organization Exempt from Income Tax
2016 Form 199 – California Exempt Organization Annual Information Return
Annual Registration Renewal Fee Report to Attorney General of California

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2016 calendar year, or tax year beginning 3/01, 2016, and ending 2/28, 2017

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

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

D Employer identification number

95-2402760

E Telephone number

661-336-5236

G Gross receipts \$ 75,343,960.

F Name and address of principal officer:

SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included?
If 'No,' attach a list. (see instructions) ☐ Yes ☐ NoI Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.CAPK.ORG

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1965

M State of legal domicile: CA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PROVIDE/ADVOCATE FOR RESOURCES THAT WILL EMPOWER MEMBERS OF THE COMMUNITY WE SERVE TO BE SELF-SUFFICIENT.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a).....	15	
	4	Number of independent voting members of the governing body (Part VI, line 1b).....	15	
Revenue	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a).....	1,019	
	6	Total number of volunteers (estimate if necessary).....	2,816	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34.....	0.	
	8	Contributions and grants (Part VIII, line 1h).....	68,488,045.	73,267,527.
	9	Program service revenue (Part VIII, line 2g).....	732,494.	812,219.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	361,461.	2,749.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	217,157.	695,065.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)....	69,799,157.	74,777,560.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	
14		Benefits paid to or for members (Part IX, column (A), line 4).....		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)....	31,720,974.	35,594,055.
16a		Professional fundraising fees (Part IX, column (A), line 11e).....		
b		Total fundraising expenses (Part IX, column (D), line 25) ▶		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	38,301,844.	39,002,689.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	70,022,818.	74,596,744.
19		Revenue less expenses. Subtract line 18 from line 12.....	-223,661.	180,816.
Net Assets or Fund Balances	20	Total assets (Part X, line 16).....	21,370,653.	20,325,079.
	21	Total liabilities (Part X, line 26).....	10,543,569.	9,317,179.
	22	Net assets or fund balances. Subtract line 21 from line 20.....	10,827,084.	11,007,900.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Christine Anami	Date	1/2/18
	Type or print name and title	CHRISTINE ANAMI	CFO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	CLINT W. BAIRD	CLINT W. BAIRD	1/2/18	P01318969
	Firm's name	BROWN ARMSTRONG ACCOUNTANCY CORPORATION		
	Firm's address	4200 TRUXTUN AVE STE 300 BAKERSFIELD, CA 93309-0668		
		Firm's EIN	95-3109182	
		Phone no.	(661) 324-4971	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 11/16/16

Form 990 (2016)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III. ☒ **X**

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 37,985,425. including grants of \$) (Revenue \$ 37,756,191.)

CHILD EDUCATION AND DEVELOPMENT SERVICES: TO PROVIDE COMPREHENSIVE CHILD EDUCATION AND DEVELOPMENT SERVICES FOR 2,770 INCOME ELIGIBLE CHILDREN SIX WEEKS TO FIVE YEARS OF AGE, AND THEIR FAMILIES. ALSO INCLUDES A STATEWIDE CHILD CARE PROGRAM TO PROVIDE CHILDREN OF MIGRANT FARM WORKERS WITH A SAFE, NURTURING AND EDUCATIONALLY GROWING ENVIRONMENT.

4b (Code:) (Expenses \$ 24,879,634. including grants of \$) (Revenue \$ 24,819,177.)

NUTRITION SERVICES: INCLUDES THE (1) CHILD AND ADULT CARE FOOD PROGRAM WHICH PROVIDES NUTRITIONAL LUNCH MEALS AND SNACKS TO THE 2,714 CHILDREN ENROLLED IN THE CHILD EDUCATION AND DEVELOPMENT SERVICES PROGRAM, (2) THE WOMEN, INFANTS AND CHILDREN PROGRAM WHICH PROVIDES TEMPORARY NUTRITIONAL ASSISTANCE AND COUNSELING FOR 19,770 PREGNANT AND NON-PREGNANT WOMEN, MEN AND GRANDPARENTS PER MONTH WHO ARE RAISING INFANTS AND CHILDREN WHO ARE NUTRITIONALLY AT RISK AND (3) THE FOOD BANK PROGRAM WHICH IS ONE OF THE LARGEST FOOD BANKS IN CALIFORNIA PROVIDING EMERGENCY FOOD ASSISTANCE AND DISTRIBUTING 7.8 MILLION POUNDS OF FOOD ANNUALLY.

4c (Code:) (Expenses \$ 4,518,189. including grants of \$) (Revenue \$ 4,512,420.)

ENERGY SERVICES: THE AGENCY PROVIDES UTILITY ASSISTANCE TO MORE THAN 6,500 HOUSEHOLDS ON AN ANNUAL BASIS. AN APPLICANT CAN ONLY RECEIVE THIS BENEFIT ONCE IN A 12 MONTH PERIOD. THE APPLICANT MUST RESIDE IN KERN COUNTY: HAVE A TOTAL HOUSEHOLD INCOME AT OR BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES AND HAVE A UTILITY BILL WITH AT LEAST 30 DAYS OF SERVICE.

WEATHERIZATION SERVICES: THE AGENCY PROVIDES ASSISTANCE TO MORE THAN 400 HOUSEHOLDS ON AN ANNUAL BASIS. A RESIDENT CAN RECEIVE WEATHERIZATION ASSISTANCE ONCE EVERY SEVEN YEARS. TO QUALIFY THE APPLICANT MUST RESIDE IN KERN COUNTY AND HAVE A TOTAL HOUSEHOLD INCOME AT OR BELOW 150 PERCENT OF THE FEDERAL POVERTY INCOME GUIDELINES.

4d Other program services (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ 2,032,032. including grants of \$) (Revenue \$ 1,890,572.)

4e Total program service expenses 69,415,280.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.....	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?.....	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.....	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.....	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.....	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.....	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.....	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.....	10	X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.....	11 a	X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.....	11 b	X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.....	11 c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.....	11 d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.....	11 e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.....	11 f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII.....	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.....	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?.....	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV.....	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.....	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.....	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).....	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.....	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.....	19	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2016)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a 406		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	X	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2 a 1,019		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2 b	X	
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a		X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.	3 b		
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a		X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c		
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	X	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9 a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9 b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders.	11 a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13 b		
c Enter the amount of reserves on hand.	13 c		
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a		X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b		

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. . . . 1 a 15 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b Enter the number of voting members included in line 1a, above, who are independent. . . . 1 b 15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7 a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8 a	X	
b Each committee with authority to act on behalf of the governing body? 8 b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates? 10 a		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11 a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O 12 a	X	
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13 12 a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12 b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. 12 c		X
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15 a	X	
b Other officers or key employees of the organization 15 b	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16 a		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16 b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ►
CHRISTINE ANAMI 5005 BUSINESS PARK NORTH BAKERSFIELD CA 93309 661-336-5236

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMES S. CAMP DIRECTOR	4 0	X						0.	0.	0.
(2) KATHLEEN PHILLEY DIRECTOR	0 0	X						0.	0.	0.
(3) FRED PLANE SECRETARY	4 0	X						0.	0.	0.
(4) GARTH CORRIGAN CHAIRMAN	4 0	X						0.	0.	0.
(5) CHARLIE RODRIGUEZ DIRECTOR	4 0	X						0.	0.	0.
(6) JOSE GONZALEZ DIRECTOR	4 0	X						0.	0.	0.
(7) CURTIS FLOYD VICE-CHAIR	4 0	X						0.	0.	0.
(8) DON BYNUM DIRECTOR	4 0	X						0.	0.	0.
(9) ANA VIGIL DIRECTOR	4 0	X						0.	0.	0.
(10) YOLANDA OCHOA DIRECTOR	4 0	X						0.	0.	0.
(11) WARREN PETERSON TREASURER	4 0	X						0.	0.	0.
(12) TONY MARTINEZ DIRECTOR	4 0	X						0.	0.	0.
(13) CRAIG HENDERSON DIRECTOR	4 0	X						0.	0.	0.
(14) MIKE MAGGARD DIRECTOR	4 0	X						0.	0.	0.

BAA

TEEA0107L 11/16/16

Form 990 (2016)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) JASON WARREN DIRECTOR	4 0	X						0.	0.	0.
(16) ASHLEY WOMACK DIRECTOR	4 0	X						0.	0.	0.
(17) MARIAN PANOS DIRECTOR	4 0	X						0.	0.	0.
(18) JANEA BENTON DIRECTOR	4 0	X						0.	0.	0.
(19) LORENA FERNANDEZ DIRECTOR	4 0	X						0.	0.	0.
(20) JEREMY T. TOBIAS CEO	40 0			X				175,702.	0.	29,260.
(21) CHRISTINE ANAMI CFO	40 0			X				117,120.	0.	12,550.
(22) YOLANDA GONZALES DIV. DIRECTOR	40 0					X		110,837.	0.	18,282.
(23) RALPH MARTINEZ DIV. DIRECTOR	40 0					X		104,739.	0.	7,945.
(24)										
(25)										
1 b Sub-total								508,398.	0.	68,037.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								508,398.	0.	68,037.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **4**

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DOD CONSTRUCTION 3501 EDISON HWY. BAKERSFIELD, CA 93307	SITE CONSTRUCTION	149,900.
CORDOVA CONSTRUCTION - ARTURO F. CORDOVA 6128 FILLMORE AVE. STOCKTON	GENERAL CONTRACTOR	147,660.
HUFFMAN & DOWNS MAINTENANCE 601 H ST. BAKERSFIELD, CA 93304	JANITORIAL	100,829.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **3**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns.....	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 57,190,242.				
	f All other contributions, gifts, grants, and similar amounts not included above.	1 f 16,077,285.				
	g Noncash contributions included in lines 1a-1f: \$ 15,959,417.					
	h Total. Add lines 1a-1f.		73,267,527.			
Program Service Revenue		Business Code				
	2 a PROGRAM AND PARENT FEES	624200	594,408.	594,408.		
	b SHARED MAINTENANCE FEES	624200	217,811.	217,811.		
	c					
	d					
	e					
	f All other program service revenue.					
	g Total. Add lines 2a-2f.		812,219.			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts).....		808.			808.
	4 Income from investment of tax-exempt bond proceeds.					
	5 Royalties					
		(i) Real (ii) Personal				
	6 a Gross rents	78,366.				
	b Less: rental expenses					
	c Rental income or (loss).	78,366.				
	d Net rental income or (loss).		78,366.			78,366.
		(i) Securities (ii) Other				
	7 a Gross amount from sales of assets other than inventory		540,304.			
	b Less: cost or other basis and sales expenses.		538,363.			
	c Gain or (loss).		1,941.			
	d Net gain or (loss).		1,941.	1,941.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a 60,435.				
	b Less: direct expenses	b 28,037.				
c Net income or (loss) from fundraising events.		32,398.			32,398.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities.						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold.	b					
c Net income or (loss) from sales of inventory.						
Miscellaneous Revenue		Business Code				
11 a OTHER MISCELLANEOUS	624200	584,301.	584,301.			
b						
c						
d All other revenue.						
e Total. Add lines 11a-11d.		584,301.				
12 Total revenue. See instructions		74,777,560.	1,398,461.	0.	111,572.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	334,632.	0.	334,632.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	27,177,118.	25,042,250.	2,134,868.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,120,793.	1,000,878.	119,915.	
9 Other employee benefits.	4,597,114.	4,366,461.	230,653.	
10 Payroll taxes.	2,364,398.	2,161,914.	202,484.	
11 Fees for services (non-employees):				
a Management.				
b Legal.	69,083.	62,567.	6,516.	
c Accounting.	95,482.		95,482.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	1,673,949.	986,298.	687,651.	
12 Advertising and promotion.	4,230.	4,230.		
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.	2,334,392.	2,245,705.	88,687.	
17 Travel.	646,573.	587,379.	59,194.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	325,221.	292,427.	32,794.	
20 Interest.	106,145.	85,059.	21,086.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,140,754.	949,294.	191,460.	
23 Insurance.	283,626.	205,080.	78,546.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>PROGRAM COST</u>	26,214,301.	26,214,301.		
b <u>CONSUMABLE SUPPLIES</u>	2,044,691.	1,935,093.	109,598.	
c <u>REPAIRS AND MAINTENANCE</u>	1,987,189.	1,912,188.	75,001.	
d <u>TELEPHONE AND INTERNET</u>	520,925.	480,877.	40,048.	
e All other expenses.	1,556,128.	883,279.	672,849.	
25 Total functional expenses. Add lines 1 through 24e.	74,596,744.	69,415,280.	5,181,464.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing		1	
	2 Savings and temporary cash investments	3,126,194.	2	3,333,427.
	3 Pledges and grants receivable, net	3,832,427.	3	3,149,045.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,288,426.	8	1,119,850.
	9 Prepaid expenses and deferred charges	284,956.	9	364,365.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 30,763,383.		
	b Less: accumulated depreciation	10b 18,404,991.	12,838,650.	10c 12,358,392.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	21,370,653.	16	20,325,079.	
Liabilities	17 Accounts payable and accrued expenses	4,634,562.	17	4,774,222.
	18 Grants payable		18	
	19 Deferred revenue	1,407,666.	19	1,254,630.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,454,244.	23	3,154,442.
	24 Unsecured notes and loans payable to unrelated third parties	700,000.	24	125,000.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	347,097.	25	8,885.
	26 Total liabilities. Add lines 17 through 25	10,543,569.	26	9,317,179.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	10,699,788.	27	10,946,254.
	28 Temporarily restricted net assets	127,296.	28	61,646.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	10,827,084.	33	11,007,900.
	34 Total liabilities and net assets/fund balances	21,370,653.	34	20,325,079.

BAA

Form 990 (2016)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	74,777,560.
2	Total expenses (must equal Part IX, column (A), line 25)	2	74,596,744.
3	Revenue less expenses. Subtract line 2 from line 1.	3	180,816.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	10,827,084.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)).	10	11,007,900.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?.....		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?.....	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?.....	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?.....	X	
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.....	X	

BAA

Form 990 (2016)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations.
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2016

TEEA0401L 09/28/16

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	49637135.	49969652.	62242512.	68387777.	73196274.	303433350.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	49637135.	49969652.	62242512.	68387777.	73196274.	303433350.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						303433350.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4.	49637135.	49969652.	62242512.	68387777.	73196274.	303433350.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	58,772.	68,303.	81,215.	78,840.	79,174.	366,304.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	46,899.	63,760.	5,229.	16,107.	1,769.	133,764.
11 Total support. Add lines 7 through 10.						303933418.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)).	14	99.84 %
15 Public support percentage from 2015 Schedule A, Part II, line 14.	15	99.82 %
16a 33-1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test—2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%
19a 33-1/3% support tests—2016. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 33-1/3% support tests—2015. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.		<input type="checkbox"/>

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?

b A family member of a person described in (a) above?

c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in **Part VI**.

Yes No

11a

11b

11c

Section B. Type I Supporting Organizations1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.

Yes No

1

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

2

Section C. Type II Supporting Organizations1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

Yes No

1

Section D. All Type III Supporting Organizations

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

Yes No

1

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).

2

3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in **Part VI** the role the organization's supported organizations played in this regard.

3

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

Yes No

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

2a

b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

2b

3 Parent of Supported Organizations. Answer (a) and (b) below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.

3a

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

3b

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2016

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2016 from Section C, line 6		
10	Line 8 amount divided by Line 9 amount		

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1	Distributable amount for 2016 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2016 (reasonable cause required – explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2016:			
a				
b				
c	From 2013.....			
d	From 2014.....			
e	From 2015.....			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2016 distributable amount			
i	Carryover from 2011 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2016 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2016 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2017. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b	Excess from 2013.....			
c	Excess from 2014.....			
d	Excess from 2015.....			
e	Excess from 2016.....			

BAA

Schedule A (Form 990 or 990-EZ) 2016

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2016	2015	2014	2013	2012
OTHER REVENUE	\$ 1,769.	\$ 16,107.	\$ 5,229.	\$ 63,760.	\$ 46,899.
TOTAL	<u>\$ 1,769.</u>	<u>\$ 16,107.</u>	<u>\$ 5,229.</u>	<u>\$ 63,760.</u>	<u>\$ 46,899.</u>

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 501(c)(3) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization

Employer identification number

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH AND HUMAN SERV PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 42,882,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	U.S. DEPT. OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 8,134,517.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	STATE OF CA - DEPT. OF EDUCATION PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 4,132,011.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

Employer identification number

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Temporarily restricted endowment ☐ %
 The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		1,776,669.		1,776,669.
b Buildings		18,527,194.	9,941,544.	8,585,650.
c Leasehold improvements		5,636,954.	4,513,626.	1,123,328.
d Equipment		4,822,566.	3,949,821.	872,745.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				12,358,392.

BAA

Schedule D (Form 990) 2016

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ..		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ..		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ..	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ADVANCES PAYABLE	8,885.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ..	8,885.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	74,777,560.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2a	
	b Donated services and use of facilities	2b	
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	74,777,560.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	74,777,560.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	74,596,744.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	74,596,744.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	74,596,744.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2 **a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		AWARDS BANQUET (event type)	(event type)	NONE (total number)	(add column (a) through column (c))
REVENUE	1 Gross receipts	60,435.			60,435.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	60,435.			60,435.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	28,037.			28,037.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				28,037.
	11 Net income summary. Subtract line 10 from line 3, column (d)				32,398.

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
		1 Gross revenue			
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

► Attach to Form 990.

► Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax indemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (such as, maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Written employment contract

☒ Independent compensation consultant

☒ Compensation survey or study

☐ Form 990 of other organizations

☒ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If 'Yes' on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If 'Yes' on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III.

9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1 b

2

2

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2016

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
JEREMY T. TOBIAS							
1 CEO	(i) 164,263. (ii) 0.	0. 0.	11,439. 0.	17,835. 0.	11,425. 0.	204,962. 0.	0. 0.
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
BAA							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory	X	1	2,713,531.	FMV
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (.....				
26 Other ▶ (.....				
27 Other ▶ (.....				
28 Other ▶ (.....				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31		X
32a		X
33		

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2016)

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

VOLUNTEER ESTIMATE

VOLUNTEERS PARTICIPATE FOR THE MOST PART IN THE FOOD BANK, YOUTH CENTERS IN SHAFTER AND BAKERSFIELD, HEAD START AND VOLUNTEER INCOME TAX ASSISTANCE PROGRAMS OF THE ORGANIZATION.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

COMMUNITY ACTION PARTNERSHIP OF KERN SHALL PROVIDE AND ADVOCATE FOR RESOURCES THAT WILL EMPOWER MEMBERS OF THE COMMUNITIES WE SERVE TO BE SELF-SUFFICIENT. COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK) IS THE FEDERALLY DESIGNATED ANTI-POVERTY AGENCY FOR KERN COUNTY AND HAS BEEN WORKING TO PROVIDE AN INTEGRATED NETWORK OF SERVICES SINCE 1965. THROUGH A VARIETY OF PROGRAMS AND IN COLLABORATION WITH OTHER COMMUNITY SERVICE AGENCIES, CAPK HELP PARTICIPANTS PURSUE THEIR EDUCATION GOALS, SECURE AND RETAIN EMPLOYMENT, MAINTAIN ADEQUATE HOUSING, RECEIVE MEDICAL SERVICES, OBTAIN ENERGY SUBSIDY AND WEATHERIZATION ASSISTANCE, ENCOURAGES PARENT PARTICIPATION, COUNTERACTS HUNGER AND MALNUTRITION, PROVIDES CHILD CARE AND PRESCHOOL EDUCATION, AND OTHER PERSONAL AND FAMILY DEVELOPMENT OPPORTUNITIES TO BUILD AND ACHIEVE INDIVIDUAL AND FAMILY SELF-SUFFICIENCY.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

OTHER PROGRAM SERVICES INCLUDE (1) COMPREHENSIVE INFORMATION AND REFERRAL SERVICES THAT LINK KERN COUNTY RESIDENTS TO COMMUNITY HEALTH AND HUMAN SERVICES AND SUPPORT. CAPK HAS BEEN DESIGNATED BY THE CALIFORNIA PUBLIC UTILITIES COMMISSION AS THE 2-1-1 PROVIDER FOR KERN COUNTY. SERVICES ARE AVAILABLE 24 HOURS A DAY, SEVEN DAYS A WEEK. (2) FREE TAX PREPARATION SERVICES TO LOW-TO-MODERATE INCOME INDIVIDUALS, FAMILIES AND SENIORS. (3) YOUTH SERVICES TO PROVIDE PROGRAMS THAT FOCUS ON NUTRITION, EDUCATION, RECREATION, TEEN PREGNANCY PREVENTION, AND ACTIVE HEALTHY LIVING.

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE CHIEF FINANCIAL OFFICER OF THE ORGANIZATION REVIEWS THE PREPARED FORM 990 BEFORE IT IS SIGNED BY THE CHIEF EXECUTIVE OFFICER OF THE ORGANIZATION AND BEFORE IT IS SUBMITTED TO THE IRS.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

EVERY THREE YEARS AND PERIODICALLY DURING THIS TIME FRAME, AN INDEPENDENT SALARY SURVEY INCLUDING BENEFIT PACKAGE IS CONDUCTED. ALSO, THE RECENTLY ENACTED HEAD START ACT CONTAINS LANGUAGE REGARDING LIMITATIONS ON THE COMPENSATION OF HEAD START STAFF, INCLUDING THE CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER, AND OTHER KEY EMPLOYEES. SPECIFICALLY, IT PRECLUDES USING ANY FEDERAL FUNDS TO PAY ANY PART OF THE COMPENSATION OF AN INDIVIDUAL IF THAT INDIVIDUALS COMPENSATION EXCEEDS THE RATE PAYABLE FOR LEVEL II OF THE EXECUTIVE SCHEDULE (\$185,100 EFFECTIVE CALENDAR YEAR 2016. ANY CHANGE IN THE SALARY GRADE OF A POSITION IS APPROVED BY THE BOARD OF DIRECTORS BEFORE THE CHANGE IS IMPLEMENTED.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

COPIES OF THE ABOVE DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE, UPON REQUEST, AND ARE ALSO AVAILABLE FOR INSPECTION AT THE MAIN OFFICE OF THE ORGANIZATION.

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												

(2) -----												

(3) -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) -----									

(2) -----									

(3) -----									

BAA

TEEA5002L 09/09/16

Schedule R (Form 990) 2016

Part V Transactions With Related Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity.		1 a X
b Gift, grant, or capital contribution to related organization(s).		1 b X
c Gift, grant, or capital contribution from related organization(s).		1 c X
d Loans or loan guarantees to or for related organization(s).		1 d X
e Loans or loan guarantees by related organization(s).		1 e X
f Dividends from related organization(s).		1 f X
g Sale of assets to related organization(s).		1 g X
h Purchase of assets from related organization(s).		1 h X
i Exchange of assets with related organization(s).		1 i X
j Lease of facilities, equipment, or other assets to related organization(s).		1 j X
k Lease of facilities, equipment, or other assets from related organization(s).		1 k X
l Performance of services or membership or fundraising solicitations for related organization(s).		1 l X
m Performance of services or membership or fundraising solicitations by related organization(s).		1 m X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).		1 n X
o Sharing of paid employees with related organization(s).		1 o X
p Reimbursement paid to related organization(s) for expenses.		1 p X
q Reimbursement paid by related organization(s) for expenses.		1 q X
r Other transfer of cash or property to related organization(s).		1 r X
s Other transfer of cash or property from related organization(s).		1 s X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) -----													

(2) -----													

(3) -----													

(4) -----													

(5) -----													

(6) -----													

(7) -----													

(8) -----													

Part VII Supplemental Information.Provide additional information for responses to questions on Schedule R. See instructions.

2016

California Exempt Organization
Annual Information Return

199

Calendar Year 2016 or fiscal year beginning (mm/dd/yyyy) 3/01/2016, and ending (mm/dd/yyyy) 2/28/2017

Corporation/Organization name

COMMUNITY ACTION PARTNERSHIP OF KERN

California corporation number

0490460

Additional information. See instructions.

FEIN

95-2402760

Street address (suite or room)

5005 BUSINESS PARK NORTH

PMB no.

City

BAKERSFIELD

State

CA

Zip code

93309

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First Return. ☐ Yes ☒ No
- B** Amended Return. ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust. ☐ Yes ☒ No
- D** Final Information Return?
- ☐ Dissolved • ☐ Surrendered (Withdrawn) • ☐ Merged/Reorganized
- Enter date (mm/dd/yyyy) •
- E** Check accounting method:
- 1 ☐ Cash 2 ☒ Accrual 3 ☐ Other
- F** Federal return filed? 1 • ☐ 990T 2 • ☐ 990-PF 3 • ☐ Sch H (990)
- 4 ☐ Other 990 series
- G** Is this a group filing? See instructions. ☐ Yes ☒ No
- H** Is this organization in a group exemption? ☐ Yes ☒ No
- If 'Yes,' what is the parent's name?
- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities?See instructions. ☐ Yes ☒ No**K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No

If 'Yes,' enter the gross receipts from nonmember sources. \$

L If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box.No filing fee is required. ☒ Yes ☐ No**M** Is the organization a Limited Liability Company? ☐ Yes ☒ No**N** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No**P** Is federal Form 1023/1024 pending? ☐ Yes ☐ No

Date filed with IRS

CACAI112L 11/30/16

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	2,076,433.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B	3	73,267,527.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B.	4	75,343,960.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	538,363.
Expenses	7	Total costs. Add line 5 and line 6.	7	538,363.
	8	Total gross income. Subtract line 7 from line 4.	8	74,805,597.
	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	74,624,781.
Filing Fee	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	180,816.
	11	Total payments.	11	
	12	Use tax. See General Instruction K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Instruction F.	15	
	16	Penalties and interest. See General Instruction J.	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title	Date	Telephone
Paid Preparer's Use Only	Signature of preparer	CLINT W. BAIRD	Date	1/2/18
	Firm's name (or yours, if self-employed) and address	BROWN ARMSTRONG ACCOUNTANCY CORPORATION	Check if self-employed	<input type="checkbox"/>
		4200 TRUXTUN AVE STE 300		P01318969
		BAKERSFIELD, CA 93309-0668		95-3109182
				Telephone
				(661) 324-4971
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part II Organizations with gross receipts of more than \$50,000 and private foundations
regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	•	1	
	2	Interest.	•	2	
	3	Dividends.	•	3	
	4	Gross rents.	•	4	78,366.
	5	Gross royalties.	•	5	
	6	Gross amount received from sale of assets (See instructions).	•	6	540,304.
	7	Other income. Attach schedule. SEE STATEMENT 1	•	7	1,457,763.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	•	8	2,076,433.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	•	9	
Expenses and Disbursements	10	Disbursements to or for members.	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 2	•	11	334,632.
	12	Other salaries and wages.	•	12	27,177,118.
	13	Interest.	•	13	106,145.
	14	Taxes.	•	14	2,364,398.
	15	Rents.	•	15	2,334,392.
	16	Depreciation and depletion (See instructions).	•	16	1,140,754.
	17	Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 3	•	17	41,167,342.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	•	18	74,624,781.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash		3,126,194.	•	3,333,427.
2	Net accounts receivable		3,832,427.	•	3,149,045.
3	Net notes receivable			•	
4	Inventories		1,288,426.	•	1,119,850.
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	
8	Mortgage loans			•	
9	Other investments. Attach schedule.			•	
10a	Depreciable assets	28,857,879.		28,986,714.	
b	Less accumulated depreciation	17,795,898.	11,061,981.	18,404,991.	10,581,723.
11	Land		1,776,669.	•	1,776,669.
12	Other assets. Attach schedule. STM 4		284,956.	•	364,365.
13	Total assets		21,370,653.		20,325,079.
Liabilities and net worth					
14	Accounts payable		4,634,562.	•	4,774,222.
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
17	Mortgages payable		3,454,244.	•	3,154,442.
18	Other liabilities. Attach schedule. STM 5		2,454,763.		1,388,515.
19	Capital stock or principal fund		10,827,084.	•	11,007,900.
20	Paid-in or capital surplus. Attach reconciliation			•	
21	Retained earnings or income fund			•	
22	Total liabilities and net worth		21,370,653.		20,325,079.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books.	•	180,816.	7	Income recorded on books this year not included in this return. Attach schedule.	•	
2	Federal income tax.	•		8	Deductions in this return not charged against book income this year.	•	
3	Excess of capital losses over capital gains.	•			Attach schedule	•	
4	Income not recorded on books this year. Attach schedule	•		9	Total. Add line 7 and line 8.	•	
5	Expenses recorded on books this year not deducted in this return. Attach schedule.	•		10	Net income per return.	•	
6	Total. Add line 1 through line 5.	•	180,816.		Subtract line 9 from line 6.	•	180,816.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY
Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Name of the organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- ☒ 501(c)(3) (enter number) organization
☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
☐ 527 political organization

☐ 501(c)(3) exempt private foundation
☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
☐ 501(c)(3) taxable private foundation

Form 990-PF

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ► \$ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPT. OF HEALTH AND HUMAN SERV PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 42,882,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	U.S. DEPT. OF AGRICULTURE PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 8,134,517.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	STATE OF CA - DEPT. OF EDUCATION PROGRAM DETAIL AVAILABLE BAKERSFIELD, CA 93301	\$ 4,132,011.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

COMMUNITY ACTION PARTNERSHIP OF KERN

Employer identification number

95-2402760

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

INCOME FROM SPECIAL EVENTS.....	\$	60,435.
OTHER INVESTMENT INCOME.....		808.
OTHER MISCELLANEOUS.....		584,301.
PROGRAM SERVICE REVENUE.....		812,219.
TOTAL	\$	<u>1,457,763.</u>

STATEMENT 2
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JAMES S. CAMP 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	\$ 0.	\$ 0.	\$ 0.
KATHLEEN PHILLEY 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 0	0.	0.	0.
FRED PLANE 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	SECRETARY 4.00	0.	0.	0.
GARTH CORRIGAN 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CHAIRMAN 4.00	0.	0.	0.
CHARLIE RODRIGUEZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
JOSE GONZALEZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
CURTIS FLOYD 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	VICE-CHAIR 4.00	0.	0.	0.
DON BYNUM 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
ANA VIGIL 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

STATEMENT 2 (CONTINUED)

FORM 199, PART II, LINE 11

COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
YOLANDA OCHOA 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	\$ 0.	\$ 0.	\$ 0.
WARREN PETERSON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	TREASURER 4.00	0.	0.	0.
TONY MARTINEZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
CRAIG HENDERSON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
MIKE MAGGARD 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
JASON WARREN 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
JEREMY T. TOBIAS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CEO 40.00	204,962.	17,835.	11,425.
CHRISTINE ANAMI 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	CFO 40.00	129,670.	8,849.	3,701.
ASHLEY WOMACK 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
MARIAN PANOS 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
JANEA BENTON 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
LORENA FERNANDEZ 5005 BUSINESS PARK NORTH BAKERSFIELD, CA 93309	DIRECTOR 4.00	0.	0.	0.
TOTAL		\$ 334,632.	\$ 26,684.	\$ 15,126.

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

STATEMENT 3
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$ 95,482.
ADVERTISING AND PROMOTION.....	4,230.
BANK CHARGES.....	20,573.
BOARD COSTS.....	9,879.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	325,221.
CONSUMABLE SUPPLIES.....	2,044,691.
DUES AND SUBSCRIPTIONS.....	35,154.
EMPLOYEE COSTS.....	12,510.
EQUIPMENT RENT/LEASE.....	91,163.
FINES/PENALTIES.....	21,166.
FIRST AID.....	13,173.
INDIRECT EXPENSE.....	510,547.
INSURANCE.....	283,626.
LEGAL FEES.....	69,083.
MISCELLANEOUS EXPENSE.....	1,452.
OTHER EMPLOYEE BENEFIT.....	4,597,114.
OTHER FEES.....	1,673,949.
OUTREACH.....	431,932.
PENSION PLAN CONTRIBUTIONS.....	1,120,793.
POSTAGE AND SHIPPING.....	61,160.
PRE-EMPLOYMENT PHYSICAL.....	118,145.
PRINTING AND PUBLICATIONS.....	162,380.
PROGRAM COST.....	26,214,301.
REPAIRS AND MAINTENANCE.....	1,987,189.
SPECIAL EVENT EXPENSES.....	28,037.
TAXES AND LICENSES.....	66,894.
TELEPHONE AND INTERNET.....	520,925.
TRAVEL.....	646,573.
TOTAL	<u>\$41,167,342.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

PREPAID EXPENSES AND DEFERRED CHARGES.....	364,365.
TOTAL	<u>\$ 364,365.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

ADVANCES PAYABLE.....	8,885.
DEFERRED REVENUE.....	1,254,630.
UNSECURED NOTES AND LOANS PAYABLE.....	125,000.
TOTAL	<u>\$ 1,388,515.</u>

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

**California e-file Return Authorization for
Exempt Organizations**

FORM

2016**8453-EO**

Exempt Organization name

Identifying number

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4).....	1	75,343,960.
2	Total gross income (Form 199, line 8).....	2	74,805,597.
3	Total expenses and disbursements (Form 199, Line 9).....	3	74,624,781.

Part II Settle Your Account Electronically for Taxable Year 2016

4 ☐ Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
 6 Account number _____ 7 Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2016 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.**

**Sign
Here**

Signature of officer

Date

CFO
Title**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2016 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO
Must
Sign**ERO's
signature

CLINT W. BAIRD

Date

Check if
also paid
preparer ☒Check if
self-
employed ☐

ERO's PTIN

P01318969

Firm's name (or yours
if self-employed) and
address

BROWN ARMSTRONG ACCOUNTANCY CORPORATION
 4200 TRUXTUN AVE STE 300
 BAKERSFIELD CA

FEIN

95-3109182

ZIP Code

93309-0668

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid
Preparer
Must
Sign**Paid
preparer's
signatureFirm's name
(or yours if self-
employed) and
address

Date

Check if self-
employed ☐

Paid preparer's PTIN

FEIN

ZIP code

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2016

COMMUNITY ACTION PARTNERSHIP OF KERN

95-2402760

RENTAL INCOME WORKSHEET
FORM 990

RENTAL PROPERTY

GROSS RENTAL INCOME.....	\$	78,366.
EXPENSES		
TOTAL EXPENSES.....	\$	0.
NET RENTAL INCOME OR LOSS	\$	<u>78,366.</u>

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	69,415,280.	69,415,280.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	68,978,360.	812,219.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 11G
OTHER FEES FOR SERVICES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
CONSULTING	834,137.	789,909.	44,228.	
OTHER PROFESSIONAL FEES	9,096.	9,096.		
PAYROLL SERVICE FEES	162,922.		162,922.	
SOFTWARE SUPPORT/MAINTENANCE	579,775.	120,681.	459,094.	
TEMPORARY HELP/OUTSIDE AGENCY	88,019.	66,612.	21,407.	
TOTAL	<u>\$ 1,673,949.</u>	<u>\$ 986,298.</u>	<u>\$ 687,651.</u>	<u>\$ 0.</u>

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK CHARGES	20,573.	1,199.	19,374.	
BOARD COSTS	9,879.		9,879.	
DUES AND SUBSCRIPTIONS	35,154.	22,631.	12,523.	
EMPLOYEE COSTS	12,510.	3,232.	9,278.	
EQUIPMENT RENT/LEASE	91,163.	81,346.	9,817.	
FINES/PENALTIES	21,166.	20,540.	626.	
FIRST AID	13,173.	13,144.	29.	
INDIRECT EXPENSE	510,547.		510,547.	
MISCELLANEOUS EXPENSE	1,452.	1,427.	25.	
OUTREACH	431,932.	425,086.	6,846.	
POSTAGE AND SHIPPING	61,160.	13,776.	47,384.	

FORM 990, PART IX, LINE 24E (CONTINUED)
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
PRE-EMPLOYMENT PHYSICAL	118,145.	84,177.	33,968.	
PRINTING AND PUBLICATIONS	162,380.	155,110.	7,270.	
TAXES AND LICENSES	66,894.	61,611.	5,283.	
TOTAL	<u>\$ 1,556,128.</u>	<u>\$ 883,279.</u>	<u>\$ 672,849.</u>	<u>\$ 0.</u>

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

WEB SITE ADDRESS:
<http://ag.ca.gov/charities/>

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>61855</u> COMMUNITY ACTION PARTNERSHIP OF KERN Name of Organization <u>5005 BUSINESS PARK NORTH</u> Address (Number and Street) <u>BAKERSFIELD, CA 93309-1651</u> City or Town, State and ZIP Code	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>D-490460</u> Federal Employer I.D. No. <u>95-2402760</u>
--	--

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312) Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between 100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 03 / 01 / 2016 ending 02 / 28 / 2017) list:
 Gross annual revenue \$ 74,777,561 Total assets \$ 20,325,079

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number (661) 336 - 5236
 Organization's e-mail address www.capk.org

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

 Signature of authorized officer	<u>JEREMY T. TOBIAS</u> Printed Name	<u>CHIEF EXECUTIVE OFFICER</u> Title	<u>1/8/18</u> Date
-------------------------------------	---	---	-----------------------

COMMUNITY ACTION PARTNERSHIP OF KERN
2016/17 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

State Charity Registration Number: 61855
Corporate Number: D-0490460
Federal Employer I.D. No.: 95-2402760

PART B – QUESTION #6

Governmental funding for the period 3/1/16 to 2/28/17 was as follows:

U.S. Department of Agriculture

Women, Infants and Children
U.S. Department of Agriculture
California Department of Public Health
WIC Supplemental Nutrition Branch
3901 Lennane Drive
Sacramento, California 95834

Lavinia Fakih (916) 928-8827

The Emergency Food Assistance Program
U.S. Department of Agriculture
California Department of Social Services
Food Assistance Program Bureau
744 P Street, MS 8-16-04
Sacramento, California 95814

Vincent Schenck (916) 229-3338

Child and Adult Care Food Program/Summer Food Program
U.S. Department of Agriculture
California Department of Education
Nutrition Services Division
1430 N Street, Suite 1500
Sacramento, California 95814

Justin Adelman (916) 323-6631

Supplemental Nutrition Assistance Program – Cal Fresh Outreach
U.S. Department of Agriculture
Infoline of San Diego County, dba 2-1-1 San Diego
3860 Calle Fortunada, Suite 101
San Diego, CA 92123

Brian Nolan (858) 300-1206

COMMUNITY ACTION PARTNERSHIP OF KERN
2016/17 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

U.S. Department of Energy

Weatherization Assistance Program
U.S. Department of Energy
California Department of Community Services and Development
2389 Gateway Oaks Drive
Sacramento, California 95833

Darrell Scheidegger (916) 576-4356

U.S. Department of Health and Human Services

Head Start/Early Head Start
U.S. Department of Health and Human Services
Administration for Children and Families
90 7th Street, Ninth Floor
San Francisco, California 94103

Gabriela Aranda (415) 437-8423

Community Services Block Grant and Low Income Home Energy Assistance Program
U.S. Department of Health and Human Services
California Department of Community Services and Development
2389 Gateway Oaks Drive
Sacramento, California 95833

Stephanie Upchurch (916) 576-5314 / Darrell Scheidegger (916) 576-4356

Child Care and Development Fund and Child Care and Development Block Grant
U.S. Department of Health and Human Services
California Department of Education
Child Development Division
1430 N Street, Suite 2213
Sacramento, California 95814

Kimberly Conover (916) 445-1068

COMMUNITY ACTION PARTNERSHIP OF KERN
2016/17 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

Information and Education Grant
U.S. Department of Health and Human Services
California Department of Public Health
Maternal, Child & Adolescent Health Division
1615 Capitol Avenue
Sacramento, California 95814

Michael Neff (916) 341-6726

Substance Abuse Program
U.S. Department of Health and Human Services
California Department of Health Services
Kern County Mental Health Department
3300 Truxtun Avenue
Bakersfield, California 93302

William Walker (661) 868-6600

Bioterrorism
U.S. Department of Health and Human Services
California Department of Health Services
Kern County Department of Public Health
1800 Mount Vernon Avenue, 3rd Floor
Bakersfield, California 93306

Carolyn Forster (661) 868-0301

U.S. Department of Homeland Security

Emergency Food and Shelter
U.S. Department of Homeland Security
Federal Emergency Management Agency
United Way of Kern County Local Board
5405 Stockdale Hwy, Suite 200
Bakersfield, California 93309

Della Hodson (661) 834-1820

COMMUNITY ACTION PARTNERSHIP OF KERN
2016/17 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

U.S. Department of Housing and Urban Development

Community Development Block Grant
U.S. Department of Housing and Urban Development
Kern County Planning & Natural Resources Department
1115 Truxtun Avenue, Fifth Floor
Bakersfield, California 93301

Community Development Block Grant
U.S. Department of Housing and Urban Development
City of Bakersfield
1600 Truxtun Avenue
Bakersfield, California 93301

U.S. Department of Justice

Justice Assistance Grant
U.S. Department of Justice
California Board of State & Community Corrections
Kern County Probation Department
2005 Ridge Road
Bakersfield, California 93305

Art Davis (661) 868-4135

U.S. Department of Treasury

Volunteer Income Tax Assistance Program
U.S. Department of Treasury
Internal Revenue Service
401 W. Peachtree Street, Stop 420-D
Atlanta, Georgia 30308

Azell Turner (470) 639-2925

COMMUNITY ACTION PARTNERSHIP OF KERN
2016/17 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

California Children and Families Commission

First 5 California
First 5 Kern
2724 L Street
Bakersfield, California 93301

Roland Maier (661) 328-8888

California Department of Community Services and Development

Low Income Weatherization Program
California Department of Community Services and Development
2389 Gateway Oaks Drive
Sacramento, California 95833

Darrell Scheidegger (916) 576-4356

California Department of Corrections and Rehabilitation

Shafter Youth Center
Board of State and Community Corrections
California Department of Corrections and Rehabilitation
2590 Venture Oaks Way, Suite 200
Sacramento, California 95833

Patricia Mazzilli (916) 255-5624

California Department of Education

Child Care Contracts (Migrant Alternative Payment, General Center Child Care,
State Preschool, Migrant Child Care and Migrant Specialized Services)
California Department of Education
Child Development Division
1430 N Street, Suite 2213
Sacramento, California 95814

Kimberly Conover (916) 445-1068

COMMUNITY ACTION PARTNERSHIP OF KERN
2016/17 FORM RRF-1 (3-05)
REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA

PART B – QUESTION #6 (CONTINUED)

California Department of Social Services

Differential Response
California Department of Social Services
Kern County Network for Children
1212 18th Street
Bakersfield, CA 93301

Jayne Stuart (661) 588-7949



DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL



OFFICE OF AUDIT SERVICES
NATIONAL EXTERNAL AUDIT REVIEW CENTER
1100 WALNUT STREET, SUITE 850
KANSAS CITY, MO 64106

Chris A.

DEC 15 2017

Report Number: A-09-18-32907

BOARD OF DIRECTORS
COMMUNITY ACTION
PARTNERSHIP OF KERN
5005 BUSINESS PARK NORTH
BAKERSFIELD, CALIFORNIA 93309

Dear Board Members:

We have completed our initial review of the audit report on the Organization for the period March 1, 2016, through February 28, 2017. The report was accepted by the Federal Audit Clearinghouse on November 16, 2017, (identification number 124464). Based on our initial review, we believe the audit, performed by BROWN ARMSTRONG ACCOUNTANCY CORPORATION, Certified Public Accountants, met Federal audit requirements.

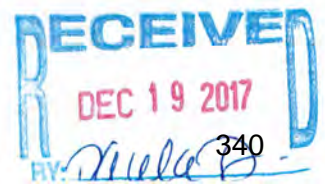
There were no findings associated with this report that were identified for formal resolution action by the Department of Health and Human Services (HHS).

In accordance with the principles of the Freedom of Information Act (Public Law No. 90-23), reports issued on the Department's grantees and contractors are made available, if requested, to members of the press and general public to the extent that information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5 Section 5.21 of the Department's Public Information Regulations.)

If you have any questions, please contact our office at (800) 732-0679.

Sincerely,

Patrick J. Cogley
Regional Inspector General for Audit Services





LINNÉ STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833-4246
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

Chris A.

December 15, 2017

Jeremy Tobias, Executive Director
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

Dear Mr. Tobias:

Audit Transmittal Report (TR) 17-002 (FYE 2/28/17)

The Department of Community Services and Development (CSD) has performed a desk review of an audit report submitted to this office by the Community Action Partnership of Kern, or the auditor identified below. This review is conducted in accordance with the provisions of Office of Management and Budget (OMB) Title 2, Code of Federal Regulations (CFR), Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," Subpart F, Section §200.500 et seq.

Auditor: Brown Armstrong, CPAs

Audit Period: 3/1/16 – 2/28/17

Contract Numbers: 15B-3013, 15C-2012, 15F-2415, 15K-6006, 16B-4012,
16C-6012, 16F-5015, 16F-5517, 17B-3012, and 17F-2015

Report Date: November 14, 2017 **Date Received:** November 17, 2017

This desk review of the single audit report is to ensure that applicable standards have been met and to determine if there are outstanding matters that must be resolved before the audit is closed. Based on our review, we have the following comments and/or actions required:

CONTRACT NUMBERS: 15C-1012, 15F-2415, and 16F-5015

The terms of these contracts were covered in the audited period. Since there were no audit exceptions, we consider these contracts closed.



Jeremy Tobias
December 15, 2017

**CONTRACT NUMBERS: 15B-3013, 15K-6006, 16B-4012, 16C-6012, 16F-5517,
17B-3012, and 17F-2015**

The terms of these contracts extend beyond the audit reporting period. Please ensure these contracts are included in the next Single Agency-Wide Audit; and revenues and expenditures are identified by contract numbers, components, and Federal Catalog numbers for the Federal Funding.

Our review did not disclose any findings requiring corrective action. Therefore, the audit has been closed. If the agency has any questions or requires additional information, please reference the subject TR number. I may be contacted at (916) 576-5298 or Jeffry.Takili@csd.ca.gov.

Thank you for your dedication and commitment to serve low-income individuals and families throughout the state. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to, not only improve the lives of those living in poverty, but to reduce poverty in California.

Sincerely,



JEFFRY TAKILI
CSD Management Auditor
Audit Services Unit

c: James S. Camp, Board Chair
Brown Armstrong, CPAs



LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

November 15, 2017

Jeremy Tobias, Executive Director
Community Action Partnership of Kern County
5005 Business Park North
Bakersfield, CA 93309

*Emilio
Chris.
Audit Committee*

Dear Mr. Tobias:

Thank you for your response to the Finding detailed in Monitoring Report E-17-003. Your agency's response submitted on 11/9/2017, does sufficiently address the Finding. Based on the review of your information, Field Operations Unit considers the Finding closed. However, your response and backup documentation is subject to a final review by CSD's Field Operations Unit during the next site visit.

Please refer to the report number, referenced above, in any future communication regarding this report. Please contact me at (916) 576-4356 or via email at Darrell.Scheidegger@csd.ca.gov if you have questions or concerns regarding this letter.

Thank you for your dedication and commitment to serve low-income individuals and families in our community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to improve the lives of those living in poverty and ultimately reduce poverty in California.

Sincerely,

DARRELL SCHEIDEGGER
Field Representative

cc: James Camp, Board Chair





Community Action Partnership of Kern

Helping People. Changing Lives.

BOARD OF DIRECTORS

Garth Corrigan, Chair
34th State Assembly District
Representative

Curtis Floyd, Vice Chair
Law Offices of Floyd and
Horrigan

Fred A. Plane, Secretary
23rd U.S. Congressional District
Representative

Warren Peterson, Treasurer
Warren Peterson Construction

Don Bynum
18th State Senate District
Representative

James S. Camp
S.A. Camp Companies

Jose Gonzalez
South Kern County
Representative

raig Henderson
The Henderson Group

Mike Maggard
Kern County Board of
Supervisors Representative

Tony Martinez
City of Bakersfield Mayor's
Office Representative

Yolanda Ochoa
East Kern County
Representative

Kathleen Philley
Kern High School District/
Bakersfield Adult School

Charlie Rodriguez
Greater Bakersfield
Representative

Ana Vigil
North Kern County
Representative

Ashley Womack
Head Start Policy Council
representative

EXECUTIVE DIRECTOR
Jeremy T. Tobias

November 9, 2017

VIA EMAIL

Mr. Darrell Scheidegger
Field Representative
State of California Department of Community
Services and Development (CSD)
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833

RE: Monitoring Report E-17-003

Dear Mr. Scheidegger:

Attached is Community Action Partnership of Kern's Revised Corrective Action Plan for
Finding 2 mentioned in Monitoring Report E-17-003.

If you have any questions or need further information, please contact Margaret L.
Palmer Energy Program Administrator, at 661-336-5236 Ext. 1120 or via email at
mpalmer@capk.org.

Sincerely,

Emilio G. Wagner
Director of Operations

Attachment

cc: Jeremy T. Tobias, Chief Executive Officer
Christine Anami, Chief Financial Officer

5005 Business Park North, Bakersfield, CA 93309 (661) 336-5236 Toll Free (888) 445-0090 Fax (661) 322-2237
www.capk.org

2016 DOE WEATHERIZATION ASSISTANCE PROGRAM (WAP) REPORT E-17-003

Finding 2: Quality Control Inspectors Certification: Inspector Qualifications

Summary: The current agreement with CRP (subcontractor for QCI inspections) does not break out costs or invoice individual dwellings. Three (3) jobs were billed over the maximum allowable and a portion of that total will be disallowed (\$1,540.68).

Reference: 2016 DOE WAP Part II Subpart C Article 9.2A & Subpart A Article 4.11F.

Action Required: The agency must submit a written Correction Action Plan that addresses the following:

- (1) The action(s) that will be taken to resolve this finding;
- (2) The Internal Control mechanism that will prevent and detect this issue of noncompliance from future occurrence; and
- (3) The implementation date of the Correction Action Plan (must be no later than 90 days from the date of this report).

Corrective Action Plan:

Billing staff was confused over the allowable amount for QC inspections and incorrectly billed an excessive amount for three (3) inspections, which exceeded the CSD maximum allowable cost. As was mentioned to CSD staff during the on-site visit, the agreement negotiated by the previous management of CAP Kern with CRP, based on a daily rate which rate includes travel. The invoice that resulted in the inadvertent overbilling was originally intended to include inspection of fourteen (14) homes by the CRP inspector during the week of March 20-24, 2017. Upon his arrival, Frank Devai performed a review of the files with the former Weatherization Coordinator, Robert Gillis, James Ramirez, Crew Supervisor and Jerry Dockter, Inspector, and that review revealed that only 3 of those client files were ready for inspection. Frank Devai then spent much of the week reviewing files with Jerry Dockter, Robert Gillis and James Ramirez and training them on the requirements of the WIS Manual and Field Guide, as documented on the attached summary of the training provided.

Out of the 5-day trip, Frank Devai spent approximately 24 hours reviewing files and training CAP Kern staff on items that appeared to need correction. Prior to the CRP invoice in question, there had only been one other invoice from CRP that resulted in charges of \$171.19 per inspection for 8 inspections. CAP Kern respectfully suggests that this rate is below the norm and is an example of the economies that can be achieved if more homes are inspected by CRP on each visit. To date, a total of 18 inspections have been performed by CRP for CAP Kern for an average cost of \$304.33 per home (see attached analysis of CRP invoices), which is below the CSD maximum of \$320. If the post-weatherization inspections for the 3 files are corrected to \$304.33 each in EARS, it is requested that the remainder of \$1,141.26 be reclassified as T&TA since the training provided by CRP was well documented by CAP Kern. As supporting documentation evidencing the training provided by the Quality Control Inspector (QCI) during the week of March 19-23, 2017, the following are attached:

1. Training dates, times, locations and staff attending, as well as the topics covered, and
2. Timesheets evidencing the time spent in training by each of Jerry Dockter, James Ramirez and Robert Gillis.

CAP Kern respectfully proposes that those costs identified above for training be re-allocated to T&TA for the time spent by CRP training our staff rather than being considered a disallowed cost, as follows: Three (3) homes were inspected at an average of \$304.33 each X 3 = \$912.99, which will be entered as an adjustment in EARS for the 3 files at \$304.33 each. The remainder will be allocated to T&TA for training provided by CRP to our staff and as identified above, for a total of \$1,141.26 to T&TA.

Abran Gonzalez, an inspector with CAP Kern, has now successfully completed the examination for Quality Control Inspector so the services of a QCI subcontractor are no longer necessary. Rather than amending the agreement with Community Resource Project, CAP Kern has elected to terminate the Contract for Services Agreement with CRP for QCI services since we now have an in-house Quality Control Inspector. Attached is a copy of the termination letter, as well as a copy of the QCI certificate for Abran Gonzalez.

CRP INVOICE COST ANALYSIS

CRP Invoice	Date	Amount	Average Cost per Inspection
	2/28/2017	\$456.50	
361	3/31/2017	\$2,282.50	
397	4/30/2017	\$1,369.50	
416	6/16/2017	\$1,369.50	
		<u>\$5,478.00</u>	<u>\$304.33</u>

Client Files Inspected by CRP	
1	DOE16-021
2	DOE16-012
3	DOE16-009
4	DOE16-013
5	DOE16-027
6	DOE16-022
7	DOE16-003
8	DOE16-023
9	DOE16-017
10	DOE26-011
11	DOE16-002
12	DOE16-014
13	DOE16-015
14	DOE16-025
15	DOE16-018
16	DOE16-019
17	DOE16-024
18	DOE16-005

**TRAINING PROVIDED COMMUNITY RESOURCE PROJECT
BY FRANK DEVAL, QCI**

3/20/17

1 hour

Subject: Window repair and catastrophic shell leakage training including discussion and a demonstration in the field at 5702 Winter Ridge Dr. (master bedroom), with reference to CSD Field Guide, Section 7.25.

Attendee: Jerry Dockter, Inspector

1 hour

Subject: Training on placement of smoke alarms in relation to the ceiling, including a demonstration in the field at 2800 Crescent Ridge Street, with emphasis on the requirements of CSD WIS Manual Section 5-4.

Attendee: Jerry Dockter, Inspector

2.5 hours

Subject: Discussion and training, including review of files for 5702 Winter Ridge Dr. and 2800 Crescent Ridge Street at the CAPK Energy Office for the Crew Supervisor and Weatherization Coordinator for the purpose of training the rest of the Weatherization staff on window repair and catastrophic shell leakage and placement of smoke alarms, with discussion and review of Field Guide Section 7.25 and WIS Manual Section 5-4.

Attendees: Robert Gillis, Weatherization Coordinator
James Ramirez, Crew Supervisor
Jerry Dockter, Inspector

3/21/17

2 hours

Subject: Training on window repair catastrophic shell leakage with a demonstration regarding a gap in the window at 5600 Escondido, including a discussion of the requirements of CSD Field Guide 7.25. There was also a discussion on the required wall switch label for the mechanical ventilation, and a review of the CSD WIS Manual page 49-17. Additional training was provided on the placement of smoke alarms regarding the minimum distance from a forced air supply register as referenced on page 5-3 of the CSD WIS Manual.

Attendee: Jerry Dockter, Inspector

.5 hour

Subject: A discussion and training was held in the field at 8924 Sentido Drive, regarding the requirement that the date of installation is to be written in the space on the smoke alarm, with a reference to page 5 of the CSD WIS Manual to highlight that requirement.

Attendee: Jerry Dockter, Inspector

2 hours

Subject: Training and a demonstration was conducted in the field at 309 Newberg Street of the required distance for a smoke alarm to be located from a return air grill in the hallway. Additional training was provided regarding the visual inspection of vent systems, with regarding to the clearance required for a hot water heater, with reference to CSD Field Guide page 53.

Attendee: Jerry Dockter, Inspector

.5 hour

Subject: Training in the field at 311 North El Dorado Circle regarding a needed relocation of an existing smoke alarm relative to a forced air supply register in the bedroom, with reference to CSD WIS Manual Section 5.3.

Attendee: Jerry Dockter, Inspector

2.5 hours

Subject: Follow up discussion and training at the CAPK Energy Office for the Crew Supervisor and Weatherization Coordinator, together with a review of the files from 5600 Escondido, 8924 Sentido Drive, 309 Newberg Street and 311 North El Dorado Circle, on window gaps and catastrophic shell leakage, with additional training on placement of smoke alarms including a discussion and review of Field Guide Section 7.25 and WIS Manual Section 5-3. Additional training was provided on documenting the CSD 540 for purposes of training the remainder of the Weatherization staff.

Attendees: Robert Gillis, Weatherization Coordinator
James Ramirez, Crew Supervisor
Jerry Dockter, Inspector

3/22/17

1 hour

Subject: Training and demonstration in the field at 1201 40th Street regarding the proper material to be used for sealing an exhaust duct. Specific reference was made to the CSD WIS Manual Section 41-6 for examples of acceptable materials. A demonstration was also made regarding the location of a smoke alarm to a return air grill, with a reminder to reference the CSD WIS Manual Section 5-3.

Attendee: Jerry Dockter, Inspector

1 hour

Subject: Another demonstration in the field at 5710 California Springs Drive of the required distance of a smoke alarm to a return air grill. Training was also provided on the requirement for CO alarms on multiple story dwellings, referencing CSD WIS Manual Section 4-3.

Attendee: Jerry Dockter, Inspector

.5 hour

Subject: Training and demonstration in the field at 315 Chiapas Avenue on the required wall switch label for the mechanical ventilation, and a review of the CSD WIS Manual page 49-17.

Attendee: Jerry Dockter, Inspector

2 hours

Subject: Training and a demonstration was conducted in the field at 2421 Valentine Street of the required distance for a smoke alarm to be located from a return air grill, as referenced on Section 5-3 of the CSD WIS Manual, together with a discussion on the requirement of a CO alarm in a back bedroom when there is no acceptable location to install the alarm outside the room, with a review of Section 4-2 of the CSD WIS Manual. Additional discussion was held regarding the required wall switch label for the mechanical ventilation with a review of the CSD WIS Manual page 49-17. Training was also provided regarding the requirement for a thermostatic shower valve and showerhead in the bathroom, as required by the CSD WIS Manual Section 51-1.

Attendee: Jerry Dockter, Inspector

1 hour

Subject: Training was conducted in the field at 6926 Monitor regarding the feasibility criteria for weatherstripping on an exterior door, with reference to CSD Field Guide Section 7.51, together with a demonstration of the proper size and placement of weatherstripping. Additional training was provided regarding the required wall switch label for the mechanical ventilation with a review of the CSD WIS Manual page 49-17.

Attendee: Jerry Dockter, Inspector

2.5 hours

Subject: Follow-up discussion and training at the CAPK Energy Office for the Crew Supervisor and Weatherization Coordinator for the purpose of training the rest of the Weatherization staff regarding the proper material to be used for sealing an exhaust duct, with more discussion on CSD WIS Manual Section 41-6 for examples of acceptable materials. Additional emphasis was made regarding the

location of a smoke alarms to a return air grill, with a reminder to reference the CSD WIS Manual Section 5-3. Training was also provided on the requirement for CO alarms on multiple story dwellings, referencing CSD WIS Manual Section 4-3. A discussion was held on the requirement of CO alarms bedrooms when there is no acceptable location to install the alarm outside the room, with a review of Section 4-2 of the CSD WIS Manual. Additional discussion was held regarding the required wall switch label for the mechanical ventilation with a review of the CSD WIS Manual page 49-17. Training was also provided regarding the requirement for a thermostatic shower valve and showerhead in the bathroom, as required by the CSD WIS Manual Section 51-1. Training and discussion was also provided regarding the feasibility criteria for weatherstripping on exterior doors, with reference to CSD Field Guide Section 7.51. There was also a review of each of the files from 1201 40th Street, 5710 California Springs Drive, 315 Chiapas Avenue, 2421 Valentine Street and 6926 Monitor.

Attendees: Robert Gillis, Weatherization Coordinator
James Ramirez, Crew Supervisor
Jerry Dockter, Inspector

3/23/17

1 hour

Subject: Additional training and a demonstration in the field at 1832 13th Avenue regarding the required distance of a smoke alarm from a return air grill, referencing CSD WIS Manual Section 5-3. A discussion was also held regarding the required wall switch label for the mechanical ventilation with a review of the CSD WIS Manual page 49-17.

Attendee: Jerry Dockter, Inspector

3 hours

Subject: Follow-up discussion and training at the CAPK Energy Office for the Crew Supervisor and Weatherization Coordinator for the purpose of training the rest of the Weatherization staff regarding the required distance of a smoke alarm from a return air grill, referencing CSD WIS Manual Section 5-3. A discussion was also held regarding the required wall switch label for the mechanical ventilation with a review of the CSD WIS Manual page 49-17. The training included a review of the file for 1832 13th Avenue. Additional training and discussion was held regarding all DOE files reviewed, with emphasis on accuracy and completeness of the documentation prepared by the assessors and installers.

Attendees: Robert Gillis, Weatherization Coordinator
James Ramirez, Crew Supervisor
Jerry Dockter, Inspector

COMMUNITY ACTION PARTNERSHIP OF KERN
NON-EXEMPT ADMINISTRATIVE
TIME / ACTIVITY ALLOCATION REPORT

Name: Jerry Dockter

Title/Position: Inspector

Division/Dept: Energy/Weatherization

Payroll Period: Beginning 03/13/17
Ending 03/26/17

DATE	Hours Worked		Regular Hours	Lunch/Appt Hour		Additional Hours *		Absent Hours		2017 LINEAP							2016 LINEAP							2016 DOE				Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	From	To		Hrs	Code	Hrs	Code	Wk	WX OT	SHPO	Wx DT	Wx DT OT	Wx T&T	Wk	WX OT	SHPO	Wx DT	Wx DT OT	Wx T&T	Wk	WX OT	SHPO	Wx DT	Wx DT OT	Wx T&T	Wk	WX OT		SHPO	Wx DT	Wx DT OT	Wx T&T																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
03/13/17	11	4:00p	8	12:00p	12:30p			3.5	S																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														</

Sick time used before or after a holiday has been documented by a medical professional and the employee is eligible for holiday pay.

supervisor's initials

Describe activities for
Actual activities performed for hour
must agree with job description for position
unless indicated otherwise.

Fundraising time:

Indicate Program Name(s) for Other:

Payroll Codes:
BL - Bereavement Leave
ED - Education Leave
FH - Fleeing Holiday
H - Holiday
JD - Jury Duty
L - Leave without Pay
S - Sick
V - Vacation

*Additional hours worked must be supported by Authorization to work
Overtime Form, signed and approved by the authorized supervisor.
Time of Lunch/Appointment must be indicated in appropriate area.

I certify that reported information is correct. Falsification of this document will result in disciplinary action up to and including termination

REVISED 2/1/2016

Daily Tasks

Prev

On-premise Check

Reconcile Timecards

Check Overtime

Hours Summary

Next

Timecard Schedule Reports Attendance More

Select Related Information

TIMECARD

Person & id 1 of 9
 Time Period 3/13/2017 - 3/26/2017

Approvals:

Timecard Approval by Employee (004804): 3/26/2017

Timecard Approval by Manager (005397): 3/26/2017

Remove Approval

Primary Account

Totals Summary

Refresh

Select an Action

Add Row	Date	Pay Code	Amount	In	Transfer	Out	No Meal	Totals Shift	Dail
	Mon 3/13	Sick	3.5	7:30AM					
	Mon 3/13			10:32AM		12:00PM			
	Mon 3/13			12:30PM		3:30PM	4.5	8.0	
	Tue 3/14			7:27AM		12:00PM			
	Tue 3/14			12:30PM		4:00PM	8.0	8.0	
	Wed 3/15			7:27AM		12:00PM			
	Wed 3/15			12:30PM		4:00PM	8.0	8.0	
	Thu 3/16			7:27AM		12:00PM			
	Thu 3/16			12:30PM		4:00PM	8.0	8.0	
	Fri 3/17			7:31AM		12:00PM			
	Fri 3/17			12:30PM		4:00PM	8.0	8.0	
	Sat 3/18								
	Sun 3/19								
	Mon 3/20			7:27AM		12:00PM			
	Mon 3/20			12:30PM		4:00PM	8.0	8.0	
	Tue 3/21			7:27AM		12:00PM			
	Tue 3/21			12:30PM		4:00PM	8.0	8.0	
	Wed 3/22			7:27AM		12:00PM			
	Wed 3/22			12:30PM		4:00PM	8.0	8.0	
	Thu 3/23			7:27AM		12:00PM			
	Thu 3/23			12:30PM		4:00PM	8.0	8.0	
	Fri 3/24			7:25AM		12:00PM			
	Fri 3/24			12:30PM		4:00PM	8.0	8.0	
	Sat 3/25								
	Sun 3/26								

COMMUNITY ACTION PARTNERSHIP OF KERN
NON-EXEMPT ADMINISTRATIVE
TIME / ACTIVITY ALLOCATION REPORT

Name: **James Ramirez**

Title/Position: **Crew Supervisor**

Division/Dept: **Energy/Weatherization**

Beginning **03/13/17** Ending **03/26/17**
Payroll Period:

DATE	Hours Worked		Regular Hours	Lunch/Appt Hour		Additional Hours *		Absent Hours		2017 LIHEAP						2016 LIHEAP						149	149 OT	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
	From	To		From	To	Hrs	Code	Hrs	Code	Wx	WK OT	Ass-16 O/T	T&TA	Wx	WK OT	Ass-16 O/T	T&T A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

Payroll Codes:
BL - Bereavement Leave
ED - Education Leave
FH - Floating Holiday
H - Holiday
JD - Jury Duty
L - Leave without Pay
S - Sick
V - Vacation

Sick time used before or after a holiday has been documented by a medical professional and the employee is eligible for holiday pay.

supervisor's initials

Actual activities performed for hour must agree with job description for position, unless indicated otherwise.

Describe activitie Fundraising time:

Indicate Program Name(s) for Other:

*Additional hours worked must be supported by Authorization to work Overtime Form, signed and approved by the authorized supervisor.
Time of Lunch/Appointment must be indicated in appropriate area.

I certify that reported information is correct. Falsification of this document will result in disciplinary action up to and including termination

REVISED 2/12/2016

TIMECARD

Person & Id 7 of 9
 Time Period 3/13/2017 - 3/26/2017

Approvals:

Timecard Approval by Employee (004949): 3/26/2017

Timecard Approval by Manager (005397): 3/26/2017

Add Row	Date	Pay Code	Amount	In	Transfer	Out	No Meal	Shift	Totals Daily
	Mon 3/13			7:31AM		12:00PM			
	Mon 3/13			12:30PM		4:30PM			
	Tue 3/14			7:25AM		12:00PM	8.5		8.5
	Tue 3/14			12:30PM		5:01PM			
	Wed 3/15			7:31AM		12:00PM	9.0		9.0
	Wed 3/15			12:30PM		5:02PM			
	Thu 3/16			7:26AM		12:00PM	9.0		9.0
	Thu 3/16			12:30PM		4:35PM			
	Fri 3/17	Vacation	8.0	7:30AM			8.5		8.5
	Sat 3/18								8.0
	Sun 3/19								
	Mon 3/20			7:30AM		12:00PM			
	Mon 3/20			12:30PM		5:00PM	9.0		9.0
	Tue 3/21			7:27AM		12:00PM			
	Tue 3/21			12:30PM		4:28PM	8.5		8.5
	Wed 3/22			7:27AM		12:00PM			
	Wed 3/22			12:30PM		5:01PM	9.0		9.0
	Thu 3/23			7:31AM		12:00PM			
	Thu 3/23			12:30PM		5:00PM	9.0		9.0
	Fri 3/24			7:24AM		12:00PM			
	Fri 3/24			12:30PM		5:01PM	9.0		9.0
	Sat 3/25								
	Sun 3/26								

Total: 87.5

**COMMUNITY ACTION PARTNERSHIP OF KERN
EXEMPT ADMINISTRATIVE
TIME / ACTIVITY ALLOCATION REPORT**

Name: Robert Gillis

Title/Position: Wx Program Coordinator

Division/Dept: Energy

Beginning 03/13/17 Ending 03/26/17
Payroll Period: 03/13/17

Date	Absent		2017 LHEAP				2016 LHEAP				2016 DOE		LWPP		TOTAL	ACCOUNTING USE ONLY
	Hours	Code	Ass-16	Wx	UA T&TA	WX T&TA	Ass-16	Wx	UA T&TA	WX T&TA	WX	T&TA	General Operating	T&TA		
03/13/17				8											8	S
03/14/17				8											8	V
03/15/17				8											8	FH
03/16/17				8											8	
03/17/17											8				8	
03/18/17																
03/19/17				8											8	
03/20/17				5.5								2.5			8	
03/21/17				5.5								2.5			8	
03/22/17				5.5								2.5			8	
03/23/17											5	3			8	
03/24/17																
03/25/17																
03/26/17																
Total Hours				56.5							13	10.5			80	

Sick time used before or after a holiday has been documented
by a medical professional and the employee is
eligible for holiday pay.

Supervisor's Initials

Describe activities for fundraising time:

Payroll Absent Codes:
BL - Bereavement Leave
ED - Education Leave
FH - Floating Holiday
H - Holiday
JD - Jury Duty
L - Leave w/out pay
S - Sick
V - Vacation

Indicate Program Name(s) for Other: _____

Actual activities performed for hours worked must agree with
job description for position, unless indicated otherwise

I certify that the reported information is correct. Falsification of this
document will result in disciplinary action up to and including termination

REVISED 9/10/13

TIMECARD

Person & Id Gillis Jr., Robert (EAL0005397)

Time Period Current Pay Period 3/27/2017

Approvals:

Timecard Approval by Employee (005397): 4/09/2017

Remove Approval			Primary Account	Totals Summary	Refresh				
Add Row	Pay Code	Transfer	Mon 3/27	Tue 3/28	Wed 3/29	Thu 3/30	Fri 3/31	Sat 4/01	Sun 4/02
	Hours Worked		8.0	8.0	8.0	8.0	8.0		
			8.0	8.0	8.0	8.0	8.0	0.0	0.0

Add Row	Pay Code	Transfer	Mon 4/03	Tue 4/04	Wed 4/05	Thu 4/06	Fri 4/07	Sat 4/08	Sun 4/09
	Hours Worked					8.0	8.0		
	Hours Worked		8.0	8.0	8.0				
			8.0	8.0	8.0	8.0	8.0	0.0	0.0



Community Action Partnership of Kern

Helping People. Changing Lives.

BOARD OF DIRECTORS

Garth Corrigan, Chair
34th State Assembly District
Representative

Curtis Floyd, Vice Chair
Law Offices of Floyd and
Horrigan

Fred A. Plane, Secretary
23rd U.S. Congressional District
Representative

Warren Peterson, Treasurer
Warren Peterson Construction

Don Bynum
18th State Senate District
Representative

James S. Camp
S.A. Camp Companies

Jose Gonzalez
South Kern County
Representative

raig Henderson
The Henderson Group

Mike Maggard
Kern County Board of
Supervisors Representative

Tony Martinez
City of Bakersfield Mayor's
Office Representative

Yolanda Ochoa
East Kern County
Representative

Kathleen Philley
Kern High School District/
Bakersfield Adult School

Charlie Rodriguez
Greater Bakersfield
Representative

Ana Vigil
North Kern County
Representative

Ashley Womack
Road Start Policy Council
Representative

EXECUTIVE DIRECTOR
Jeremy T. Tobias

November 7, 2017

Ms. Elizabeth Bianchi-Rossi
Community Resource Project, Inc.
250 Harris Avenue, Suite 1
Sacramento, CA 95838

RE: Contract for Services Agreement

Dear Ms. Bianchi-Rossi:

Please be advised that Community Action Partnership of Kern (CAPK) is terminating the Contract for Services Agreement between Community Resource Project, Inc. and CAPK dated as of October 6, 2015.

If you have any questions concerning this notice, you may call me at 661-336-5236 Ext. 1120 or email me at mpalmer@capk.org.

Sincerely,

Margaret L. Palmer
Energy Program Administrator

cc: Emilio G. Wagner, Director of Operations

5005 Business Park North, Bakersfield, CA 93309 (661) 336-5236 Toll Free (888) 445-0090 Fax (661) 322-2237
www.capk.org

Certificate of Excellence

is awarded to

Abran Gonzalez

who has successfully completed a comprehensive
evaluation and is certified as a

Quality Control Inspector

as of October 2, 2017

This temporary Certificate expires on 10/02/2020

Temporary

BUILDING PERFORMANCE INSTITUTE, INC.

107 Hermes Rd. Suite 110, Malta, New York 12020 877-274-1274 www.bpi.org



LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

October 9, 2017

*Emilio W.
Chris A.*

Jeremy Tobias, Executive Director
Community Action Partnership of Kern County
5005 Business Park North
Bakersfield, CA 93309

COPY

Dear Mr. Tobias:

Thank you for your response to the two (2) Findings detailed in Monitoring Report E-17-003. Your agency's response submitted on August 28, 2017, did sufficiently address Finding 1. Based on the review of your information, Field Operations Unit considers this Finding closed. However, your response and backup documentation is subject to a final review by CSD's Field Operations Unit during the next site visit.

In regards to Finding 2, your agency's response does not sufficiently address this Finding.

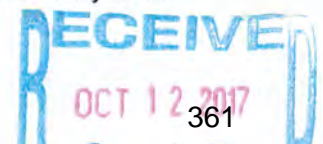
Finding 2: Quality Control Inspectors Certification: Inspector Qualifications

Summary:

The current agreement with Community Resource Project, Inc. (CRP), subcontractor for Quality Control Inspections (QCI), does not break out costs or invoice individual dwellings. Three (3) jobs were billed over the maximum allowable, and a portion of that total will be disallowed (\$1,540.68).

Community Action Partnership of Kern County's Response:

Billing staff was confused over the allowable amount for QC inspections and incorrectly billed an excessive amount for three (3) inspections, which exceeded the CSD maximum allowable cost. As was mentioned to CSD staff during the on-site visit, the agreement negotiated by the previous management of CAP Kern with CRP, based on a daily rate which rate includes travel. The invoice that resulted in the inadvertent overbilling was originally intended to include inspection of fourteen (14) homes by the CRP inspector during the week of March 20-24, 2017. Upon his arrival, Frank Devai performed a review of the files with the former Weatherization Coordinator, Robert Gillis, James Ramirez, Crew Supervisor, and Jerry Dockter, Inspector, and that review revealed that only 3 of



those client files were ready for inspection. Frank Devai then spent much of the week reviewing files with Jerry Dockter, Robert Gillis, and James Ramirez and training them on the requirements of the WIS manual and Field Guide, as follows:

For client files DOE16-017, DOE16-023, DOE16-012, DO16-013, and DOE16-014, training was provided to staff on WIS Manual Section 5. The training provided specifically emphasized the installation date entry on the smoke alarms in permanent ink, as well as the requirement that the alarm had to be at least 4" vertically below the peak, and the location restrictions in relation to the outlet of a forced air supply register, return grille, exhaust fan intake, and the blades of a ceiling fan.

For DOE16-020, DOE16-010, and DOE16-009, training was provided on the Field Guide Section 7, specifically on catastrophic shell leakage and glass replacement, as well as labeling the wall switches with a mechanical ventilation override control label.

For DOE16-021, training was provided on the WIS Manual Section 41, regarding sealing joints and connections.

For DOE16-011, training was provided on the Field Guide Section 7, specifically regarding existing weatherstripping.

For DOE16-022, training was provided on the WIS Manual Section 51, regarding the installation requirements of a thermostatic shower valve.

Out of the 5-day trip, Frank Devai spent approximately 24 hours reviewing files and training CAP Kern staff on items that appeared to need correction. Prior to the CRP invoice in question, there had only been one other invoice from CRP that resulted in charges of \$171.19 per inspection for 8 inspections. CAP Kern respectfully suggest that this rate is below the norm and is an example of the economies hat can be achieved if more homes are inspected by CRP on each visit. To date, a total of 18 inspections have been performed by CRP for CAP Kern for an average cost of \$3040.33 per home, which is below the CSD maximum of \$320. If the post-weatherization inspections for the 3 files are corrected to \$304.33 each in EARS, tis requested that the remainder of \$1,141.26 be classified as T&TA since the training provided by CRP was well-documented by CAP Kern staff as listed above.

Since CAP Kern has a new weatherization management team, training by CRP as a portion of the daily rate may be needed until CAP Kern has a QCI inspector on staff, if such an arrangement is permissible by CSD. Each inspection will be billed at no more than \$304.33 and itemized in detail on future invoices from CRP, and any additional time spent by CRP providing training to CAP Kern staff while on-site would be billed by CRP as training, which is an allowable cost. If training is provided by CRP, the T&TA charges would be itemized at approximately \$44 per

hour (which rate will be negotiated with CRP for T&TA) and training time would be itemized on the CRP invoice. If this is permitted, an amendment to the contract will be negotiated and executed between CRP and CAP Kern.

CAP Kern respectfully proposes that those costs identified above for training be re-allocated to T&TA for the time spent by CRP training our staff rather than being considered a disallowed cost, as follows: Three (3) homes were inspected at an average of \$304.33 each X 3 = \$912.99, which will be entered as an adjustment in EARS for the 3 files at \$304.33 each. The remainder will be allocated to T&TA for training provided by CRP to our staff and as identified above, for a total of \$1,141.26.

CAP Kern currently has one inspector, Abran Gonzalez, eligible to become a QCI and he is scheduled for the QCI training and examination with BPI in September 2017. Once we have an in-house QCI to perform these post-weatherization inspections, rather than relying on a subcontractor, the contract with CRP can be terminated.

CSD's Determination:

While the Corrective Action Plan (CAP) provided a response to the issue, the supporting documentation was incomplete. The contract clearly states: "The allowable cost of each post-inspection may not exceed \$320.00." (2016 DOE WAP 8.2 B. 3.).

In addition to the submitted Weatherization Installation Standards and Field Guide pages that reflect the topics of study covered by the Quality Control Inspector (QCI), the agency should also provide the names of all staff and crew who attended the training and what was involved (e.g., discussion, demonstrations, guided practice, review, etc.), along with timesheets or evidence of time spent in training.

In relation to the disallowed cost, CSD will consider acceptable the agency's proposal for charging the three (3) inspections at \$304.33 each, with the remainder of \$1,141.26 to be billed to the Training & Technical Assistance line item. However, future T&TA provided by CRP must be billed to the agency's T&TA line item, and not allocated among the various DOE inspections. Training of staff benefits all jobs, but QCI costs are connected to individual jobs. Future occurrences of support costs being billed incorrectly may be disallowed.

CAP Kern must submit a copy of the new QCI agreement, including a written description of the components included (e.g., hourly rate, travel and mileage, lodging and per diem, other costs, etc.). And if training is to be an ongoing part of CRP's function, those costs will also need to be broken out in order for the agency to bill it to T&TA. Along with this information, the agency should explain how it plans on monitoring this subcontractor (e.g., revised Policies & Procedures, inter-

agency documentation, invoice review, etc.) to ensure each inspection billed is actual cost and connected to an individual dwelling.

Community Action Partnership of Kern County must resubmit a written Corrective Action Plan for Finding 2 no later than November 9, 2017.

Please refer to the report number, referenced above, in any future communication regarding this report. Please contact me at (916) 576-4356 or via email at Darrell.Scheidegger@csd.ca.gov if you have questions or concerns regarding this letter.

Thank you for your dedication and commitment to serve low-income individuals and families in our community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to improve the lives of those living in poverty and ultimately reduce poverty in California.

Sincerely,



DARRELL SCHEIDEGGER
Field Representative

cc: James Camp, Board Chair



Community Action Partnership of Kern

Helping People. Changing Lives.

BOARD OF DIRECTORS

Garth Corrigan, Chair
34th State Assembly District
Representative

Curtis Floyd, Vice Chair
Law Offices of Floyd and
Horrigan

Fred A. Plane, Secretary
23rd U.S. Congressional District
Representative

Warren Peterson, Treasurer
Warren Peterson Construction

Don Bynum
18th State Senate District
Representative

James S. Camp
S.A. Camp Companies

Jose Gonzalez
South Kern County
Representative

rg Henderson
The Henderson Group

Mike Maggard
Kern County Board of
Supervisors Representative

Tony Martinez
City of Bakersfield Mayor's
Office Representative

Yolanda Ochoa
East Kern County
Representative

Kathleen Philley
Kern High School District/
Bakersfield Adult School

Charlie Rodriguez
Greater Bakersfield
Representative

Ana Vigil
North Kern County
Representative

Ashley Womack
Head Start Policy Council
Representative

EXECUTIVE DIRECTOR
Jeremy T. Tobias

August 28, 2017

VIA EMAIL

Mr. Darrell Scheidegger
Field Representative
State of California Department of Community
Services and Development (CSD)
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833

RE: Monitoring Report E-17-003

Dear Mr. Scheidegger:

Attached is Community Action Partnership of Kern's Corrective Action Plan for the two (2) findings mentioned in Monitoring Report E-17-003.

If you have questions or need further information, please contact Margaret L. Palmer, Energy Program Manager, at 661-336-5236, Ext. 1120 or via email at mpalmer@capk.org.

Sincerely,

Emilio G. Wagner
Director of Operations

Attachment

cc: Jeremy T. Tobias, Chief Executive Officer
Christine Anami, Chief Financial Officer

5005 Business Park North, Bakersfield, CA 93309 (661) 336-5236 Toll Free (888) 445-0090 Fax (661) 322-2237
www.capk.org

2016 DOE WEATHERIZATION ASSISTANCE PROGRAM (WAP) REPORT E-17-003

Finding 1: Record-Keeping Responsibilities: All Client File General Requirements

Summary: The agency has a 100% error rate for client file review (detailed on page 5 of the report). The agency has not improved its error rate from prior years.

Reference: 2016 DOE WAP Part II Subpart C Article 7.6B.

Action Required: The agency must submit a written Correction Action Plan that addresses the following:

- (1) The action(s) that will be taken to resolve this finding;
- (2) The Internal Control mechanism that will prevent and detect this issue of noncompliance from future occurrence; and
- (3) The implementation date of the Correction Action Plan (must be no later than 90 days from the date of this report).

Corrective Action Plan:

Since the change of management on March 29, 2017, a concerted effort is being made to reduce the number of client file errors. This DOE on-site visit occurred during the early stages of the transition to new management. Following the on-site visit, a new Weatherization Coordinator was hired as part of the change of management, and accountability by each level of staff, e.g., Intake, Weatherization Coordinator, Crew Supervisor, Assessors, Installers and Inspectors is being built into processes and procedures. Since the change of management, errors by staff are now being documented on contact logs, detailing discussions and training provided. If a pattern of errors is noted for any particular employee, additional training will be provided and disciplinary action taken if improvement is not made.

Additionally, CAP Kern has been reviewing software alternatives to CAP60 that will improve its documentation and processes and has selected Hancock Software to replace CAP60. Once installed and implemented, Hancock Software should reduce the amount of original data entry, which could resolve some of the errors on manual entry of information on the forms.

The specific issues identified in the client files have been reviewed and processes strengthened as follows:

1. Discrepancies between the CSD 540 assessment and CSD 611 post-inspection, CAP60 billing and agency installation files (5 files). As stated in the Monitoring Report, this occurred due to non-feasible issues discovered during installation. Following the monitoring visit, training has become an ongoing process to ensure that those issues will be better documented to maintain Quality Assurance. Weekly training for the Weatherization staff (Assessors, Installers, Inspectors, Crew Leader and Weatherization Coordinator) continues to be conducted on Tuesday mornings and has been expanded to include more training on clear and complete documentation. When the conversion to Hancock Software is complete, the Installers will enter information directly into the forms on an iPad, which should improve the quality of the documentation. Additionally, the Weatherization Coordinator will provide ongoing review of each of these forms to ensure that documentation is clear and complete.
2. Square footage discrepancy between CSD 540C MV calculator, home data sheet and CSD 540 assessment (3 files). From the demonstration of Hancock Software, it is our

understanding that it will carry much of the information forward to other electronic forms preventing these and other human data entry errors. Additionally, each of the Assessors received additional training following the on-site visit to ensure that the square footage is re-checked to ensure that it matches among each of the CSD 540C, home data sheet and CSD 540 assessment. Each of the Assessors on the 3 files also received contact logs documenting discussions with the Weatherization Coordinator regarding the training provided and emphasizing that the figures must be consistent among the 3 documents. It should be noted that following the monitoring visit, the calculations were checked on the 3 files with errors in the square footage on the CSD 540C, Mechanical Ventilation Calculator, and none resulted in a change to the Final Ventilation Air Requirement (Continuous Fan Size).

3. Missing CSD 515 energy service agreement forms (5 files). Prior to submitting a file to billing, the Weatherization Coordinator will ensure that all forms are completed correctly and all documents are present. Any discrepancies will be corrected by staff and contact logs prepared to document the discussions and training with staff. Immediately following the monitoring visit, management provided the billing department with the DOE Weatherization Client File Review checklist to use as a Quality Assurance review to ensure that all forms are present and complete. The billing staff is responsible for organizing the Weatherization files into the 6-part folders, so it is appropriate for them to also check the completion of the file against the checklist as an additional Quality Assurance review prior to billing. If it is determined that any forms are missing or incomplete, the file will be returned to the Weatherization Coordinator who will then ensure that the correction is made. This should ensure that any missing documents are in place prior to the file being billed and if a pattern emerges of consistently missing or incomplete documents, management will be aware so the appropriate staff can be provided with additional training and/or disciplinary action if the incidents of missing documents are not eliminated.
4. Incomplete CSD 540D MV assessment forms (2 files). Following the on-site visit, staff received additional training by management on the CSD 540D and the forms are now being consistently completed by the subcontractors when mechanical ventilation is installed. In their file review prior to billing, the billing department staff will make the final check to ensure that the CSD 540D forms are completed fully by the subcontractor in any client files for which mechanical ventilation was installed.
5. Client refusal of vacancy sensor switch measure (1 file). In reviewing the client files, this appears to be an error that occurred because of sloppy entry by the Installer on the CSD 540. The client refusal was for 3 power strips rather than the vacancy sensor switch. Although the client initials appear on the line for the Power Strips, the word "Refused" was written above it on the line for Occupancy Sensor (see attachment). Although 3 power strips were identified as quantity needed in the assessment, none were installed.
6. Discrepancy with dates and signatures (2 files). Intake and Weatherization staff have received additional training by management on obtaining the appropriate signatures at the appropriate times to eliminate these discrepancies. The Weatherization Coordinator has now begun review of all files prior to billing. Additionally, the review against the DOE Weatherization Client Review checklist by the billing department should provide an additional Quality Assurance check for signature and date consistency.

7. Missing approval letter (1 file). Although the approval letter was not physically included in 1 file, the approval was documented in CAP60. Additional training has been provided to the Intake staff by management to ensure that copies of the approval letters are included in every client file.
8. Dollar discrepancies and form inconsistencies (1 file). As requested by CSD, the sequence of events for the Natividad Gonzalez file (DOE16-011) was provided to CSD on June 12, 2017, as well as an explanation of the dollar discrepancies, which appears to have been a typographical error during CSD's on-site visit. An explanation of the amounts was submitted on June 12, 2017 and no further questions were raised by CSD.

Under previous management, the recommendation was made to CSD to add a Quality Assurance Specialist position to staff to review the client files. This recommendation was rejected by CAP Kern's Board of Directors; however, current management believes the steps above will better resolve the documentation issues by making each staff member accountable for his/her part in completion of the files.

Finding 2: Quality Control Inspectors Certification: Inspector Qualifications

Summary: The current agreement with CRP (subcontractor for QCI inspections) does not break out costs or invoice individual dwellings. Three (3) jobs were billed over the maximum allowable and a portion of that total will be disallowed (\$1,540.68).

Reference: 2016 DOE WAP Part II Subpart C Article 9.2A & Subpart A Article 4.11F.

Action Required: The agency must submit a written Correction Action Plan that addresses the following:

- (1) The action(s) that will be taken to resolve this finding;
- (2) The Internal Control mechanism that will prevent and detect this issue of noncompliance from future occurrence; and
- (3) The implementation date of the Correction Action Plan (must be no later than 90 days from the date of this report).

Corrective Action Plan:

Billing staff was confused over the allowable amount for QC inspections and incorrectly billed an excessive amount for three (3) inspections, which exceeded the CSD maximum allowable cost. As was mentioned to CSD staff during the on-site visit, the agreement negotiated by the previous management of CAP Kern with CRP, based on a daily rate which rate includes travel. The invoice that resulted in the inadvertent overbilling was originally intended to include inspection of fourteen (14) homes by the CRP inspector during the week of March 20-24, 2017. Upon his arrival, Frank Devai performed a review of the files with the former Weatherization Coordinator, Robert Gillis, James Ramirez, Crew Supervisor and Jerry Dockter, Inspector, and that review revealed that only 3 of those client files were ready for inspection. Frank Devai then spent much of the week reviewing files with Jerry Dockter, Robert Gillis and James Ramirez and training them on the requirements of the WIS Manual and Field Guide, as follows:

1. For client files DOE16-002, DOE16-017, DOE16-023, DOE16-012, DOE16-013, and DOE16-014, training was provided to staff on WIS Manual Section 5. The training provided

specifically emphasized the installation date entry on the smoke alarms in permanent ink, as well as the requirement that the alarm had to be at least 4" vertically below the peak, and the location restrictions in relation to the outlet of a forced air supply register, return grille, exhaust fan intake and the blades of a ceiling fan.

2. For DOE16-020, DOE16-010 and DOE16-009, training was provided on the Field Guide Section 7, specifically on catastrophic shell leakage and glass replacement, as well as labeling the wall switches with a mechanical ventilation override control label.
3. For DOE16-021, training was provided on the WIS Manual Section 41, regarding sealing joints and connections.
4. For DOE16-011, training was provided on the Field Guide Section 7, specifically regarding existing weatherstripping.
5. For DOE16-022, training was provided on the WIS Manual Section 51, regarding the installation requirements of a thermostatic shower valve.

Attached are the highlighted copies of the sections of the WIS Manual and Field Guide covered by Frank Devai in training with Jerry Dockter, Robert Gillis and James Ramirez.

Out of the 5-day trip, Frank Devai spent approximately 24 hours reviewing files and training CAP Kern staff on items that appeared to need correction. Prior to the CRP invoice in question, there had only been one other invoice from CRP that resulted in charges of \$171.19 per inspection for 8 inspections. CAP Kern respectfully suggests that this rate is below the norm and is an example of the economies that can be achieved if more homes are inspected by CRP on each visit. To date, a total of 18 inspections have been performed by CRP for CAP Kern for an average cost of \$304.33 per home (see attached analysis of CRP invoices), which is below the CSD maximum of \$320. If the post-weatherization inspections for the 3 files are corrected to \$304.33 each in EARS, it is requested that the remainder of \$1,141.26 be reclassified as T&TA since the training provided by CRP was well documented by CAP Kern staff as listed above.

Since CAP Kern has a new Weatherization management team, training by CRP as a portion of the daily rate may be needed until CAP Kern has a QCI inspector on staff, if such an arrangement is permissible by CSD. Each inspection will be billed at no more than \$304.33 per inspection and itemized in detail on future invoices from CRP, and any additional time spent by CRP providing training to CAP Kern staff while on site would be billed by CRP as training, which is an allowable cost. If training is provided by CRP, the T&TA charges would be itemized at approximately \$44 per hour (which rate will be negotiated with CRP for T&TA) and training time would be itemized on the CRP invoice. If this is permitted, an amendment to the contract will be negotiated and executed between CRP and CAP Kern.

CAP Kern respectfully proposes that those costs identified above for training be re-allocated to T&TA for the time spent by CRP training our staff rather than being considered a disallowed cost, as follows: Three (3) homes were inspected at an average of \$304.33 each X 3 = \$912.99, which will be entered as an adjustment in EARS for the 3 files at \$304.33 each. The remainder will be allocated to T&TA for training provided by CRP to our staff and as identified above, for a total of \$1,141.26 to T&TA.

CAP Kern currently has one Inspector, Abran Gonzalez, eligible to become a QCI and he is scheduled for the QCI training and examination with BPI in September 2017. Once we have an in-house QCI inspector to perform these post-weatherization inspections rather than relying on a subcontractor, the contract with CRP can be terminated.

CSD DWELLING ASSESSMENT FORM

DOE16-027
Huynh, Kimanh

Section 12: Infiltration Reduction—Shell Sealing, Continued

Walls	Y <input checked="" type="radio"/> N <input type="radio"/>	# Patches: _____	
Floors	Y <input checked="" type="radio"/> N <input type="radio"/>	# Patches: _____	
Damper	Y <input checked="" type="radio"/> N <input type="radio"/>	<input type="checkbox"/> Range hood, size: _____ <input type="checkbox"/> Fireplace, size: _____	
Other Weatherstripping		Qty Needed	Size / Type
Attic <i>MIP</i>	Y <input checked="" type="radio"/> N <input type="radio"/>		
Crawlspace	Y <input checked="" type="radio"/> N <input type="radio"/>		
Appliance Door	Y <input checked="" type="radio"/> N <input type="radio"/>		
Other _____	Y <input checked="" type="radio"/> N <input type="radio"/>		

Notes on Infiltration Reduction – Shell Sealing:

Below MVR

Section 13: Mechanical Ventilation

Existing?	Y <input checked="" type="radio"/> N <input type="radio"/>	Measured CFM	Type/Location:	Duct ok?	Y <input type="radio"/> N <input type="radio"/>
Feasible?	<input checked="" type="radio"/> <input checked="" type="radio"/>	Reason			
Required?	<input checked="" type="radio"/> <input checked="" type="radio"/>	Required CFM	Type/Location:	Duct Material:	

Notes on Mechanical Ventilation:

no exhaust fans to outside present. Kitchen is recirculating

MV installed by SUB

Section 14: Electric Baseload Measures

Measure	Qty Needed	Description / Location / Comments
Ceiling Fan	# 1	#1: at: <i>living rm</i> Model: _____ Size: <i>44"</i> <input type="checkbox"/> Light Kit #2: at: <i>1- INCL 50</i> Model: _____ Size: _____ <input type="checkbox"/> Light Kit
CFL Replacement Bulbs	# <i>MCEI</i>	# _____ Cluster Lighting, # _____ Others Sizes: _____ Locations: _____
Fluorescent Torchlere Lamp	# <i>MNH</i>	# Removed: _____ at: _____
Hard-Wired CF Fixture	# 1	#1: at: <i>Back door</i> Model: _____ <input type="checkbox"/> Dry <input type="checkbox"/> Damp <input type="checkbox"/> Wet <i>1-D/F</i> #2: at: _____ Model: _____ <input type="checkbox"/> Dry <input type="checkbox"/> Damp <input type="checkbox"/> Wet
LED Night-Light	# 10	Location: <i>Kitchen, living rm, bath rm</i> <i>5-D/F</i>
LED Replacement Bulbs	# 10	# 1 Cluster Lighting, # _____ Others, at: <i>Interior lighting fixtures</i> <i>5-D/F 9W</i>
Microwave Oven	# <i>MIP</i>	Ground OK? Y N • GFCI Needed? Y N • Extension Cord? Y N
Occupancy Sensor	# <i>MNH</i>	Location: <i>Refused</i>
Power Strip, Tier 2 Advanced	# 3	Location: <i>Refused</i>
Water Heater Timer (Electric)	# <i>MNH</i>	

SMOKE ALARMS

DOE16-002

PART 1: INSTALLATION REQUIREMENTS FOR CONVENTIONAL HOMES**SMOKE ALARM REPAIR**

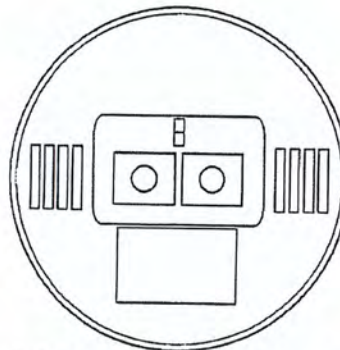
Not allowed for this measure.

SMOKE ALARM INSTALLATION**1. EXISTING ALARMS**

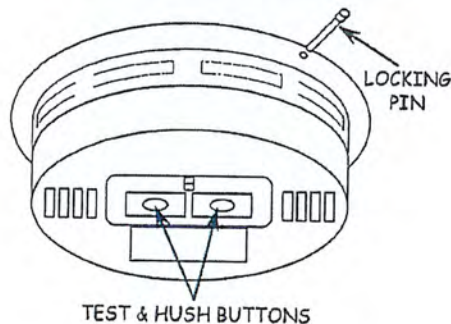
- Existing Alarm
 - The alarm shall be checked for age and proper operation in accordance with the measure-specific policies in the CSD Field Guide.

2. INSTALLATION REQUIREMENTS

- Smoke Alarms
 - A properly-working smoke alarm shall be present in each required location specified in Item 3, and in accordance with measure-specific policy in the CSD Field Guide.
 - A new alarm shall be installed in each required location that does not have protection.
- Installation Date
 - Date of installation shall be written in permanent ink in the space provided on the alarm.
- Instructions
 - Installation shall be in compliance with this section, manufacturer's instructions, and local code.
 - When a conflict occurs, the more restrictive provision shall apply.
- Battery Compartment
 - The alarm manufacturer's original battery shall be used, and the battery compartment shall not be modified.



BATTERY-POWERED SMOKE ALARM



TEST & HUSH BUTTONS

Section 5

DOE16-017

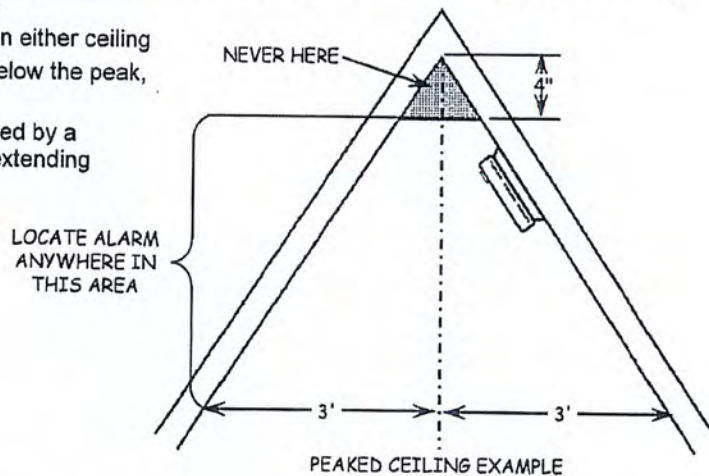
5. SMOKE ALARM PLACEMENT (cont.)

• Flat Ceilings

- Alarm installed on the ceiling shall be:
 - Positioned at least 4" from the wall.
 - Located as close as feasible to the center of the room.
 - Centered between hallway walls.
- Alarms installed on the wall shall have the top edge located from 4" to 12" below the ceiling.

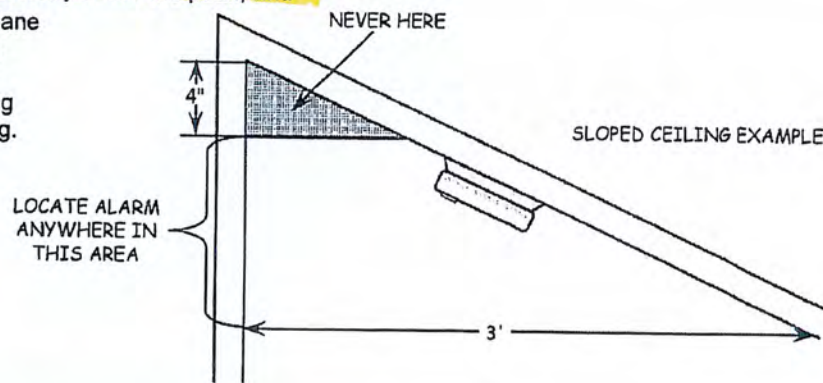
• Peaked (A-frame) Ceilings

- Alarm shall be installed on either ceiling
 - At least 4" vertically below the peak, and
 - Above the plane created by a 6-foot horizontal line extending ceiling-to-ceiling.



• Sloped (Cathedral) Ceilings

- Alarm shall be installed on the ceiling or wall and located:
 - At least 4" vertically below the peak, and
 - Above the plane created by a 3' horizontal line extending wall-to-ceiling.



• Coffered Ceilings (Tray-shaped with Sunken Panels)

- Alarm shall be installed on the:
 - Highest portion of the ceiling, or
 - Sloped portion of the ceiling within 12" vertically down from the highest point.

• Ceilings with Joists or Beams

- For ceilings with beam depth less than 10% of the ceiling height, alarm shall be located on the bottom of a beam, or as specified by the local jurisdiction, if more stringent.
- For ceilings with greater beam depths, alarm shall be located in accordance with NFPA 72 §17.7.3.2.4 and requirements of the local jurisdiction.



Section 7: Feasibility Policies

DOE16-020

7.25 Glass Replacement / Window Repair

**Glass Replacement Feasibility Criteria**
(one or more shall apply):

1. Glass window pane separating conditioned from unconditioned space is broken or missing; **AND**
 - a. Catastrophic shell leakage is proven; OR
 - b. Five or more BB-sized holes are present (1/4" or less in diameter); OR
 - c. A crack is present that measures less than 6" from edge to edge that creates a loose piece of glass that is likely to fall out, or a crack that is longer than 6".

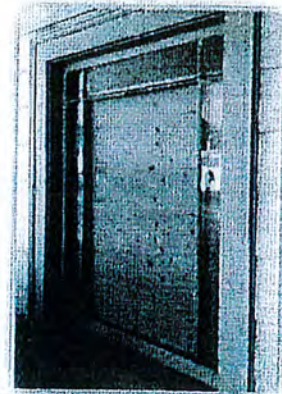


Photo Credit: Santa Barbara CAC

**Do NOT install this measure when...**

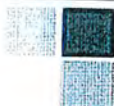
1. Window frame is not structurally sound or functional.
2. The complete window unit will be replaced.
3. A CAS hazard or indoor air quality (IAQ) Fail exists, and has not or cannot be corrected.
4. Installation would violate the CSD Asbestos Policy.
5. Home is at or below MVR and work is not feasible according to Economic Stop Parameters (when required by contract policy).
6. Repair would violate the CSD Asbestos Policy.
7. Client refuses (after measure benefits have been explained by the Assessor).

**Window Repair Feasibility Criteria (one or more shall apply):**

1. Repair of a window separating conditioned from unconditioned space must eliminate measurable "catastrophic leakage" associated with the window system components, including:
 - a. Broken, bent, or or warped window frame.
 - b. Missing or degraded glazing compound.
 - c. Missing or deteriorated window gasket.
 - d. Missing or stripped mechanical hardware that keeps window closed (this is only allowed when window does not close completely, causing catastrophic leakage).

**Do NOT install this measure when...**

1. Existing unit is operable and complies with CSD WIS guidelines.
2. Catastrophic leakage cannot be proven and documented.
3. A CAS hazard or indoor air quality (IAQ) Fail exists, and has not or cannot be corrected.
4. Home is at or below MVR.



Energy Services Division | Confidential

Effective 07/01/2016

CSD, at its option, may change, delete, suspend or discontinue parts or the policy in its entirety, at any time without prior notice. In the event of a policy change, agencies will be notified. Any such action shall apply to existing as well as to future weatherization programs.



Section 7: Feasibility Policies

DOE16-010

7.25 Glass Replacement / Window Repair

**Glass Replacement Feasibility Criteria**
(one or more shall apply):

1. Glass window pane separating conditioned from unconditioned space is broken or missing; AND
 - a. Catastrophic shell leakage is proven; OR
 - b. Five or more BB-sized holes are present (1/4" or less in diameter); OR
 - c. A crack is present that measures less than 6" from edge to edge that creates a loose piece of glass that is likely to fall out, or a crack that is longer than 6".



Photo Credit: Santa Barbara CAC

**Do NOT install this measure when...**

1. Window frame is not structurally sound or functional.
2. The complete window unit will be replaced.
3. A CAS hazard or indoor air quality (IAQ) Fail exists, and has not or cannot be corrected.
4. Installation would violate the CSD Asbestos Policy.
5. Home is at or below MVR and work is not feasible according to Economic Stop Parameters (when required by contract policy).
6. Repair would violate the CSD Asbestos Policy.
7. Client refuses (after measure benefits have been explained by the Assessor).

**Window Repair Feasibility Criteria (one or more shall apply):**

1. Repair of a window separating conditioned from unconditioned space must eliminate measurable "catastrophic leakage" associated with the window system components, including:
 - a. Broken, bent, or or warped window frame.
 - b. Missing or degraded glazing compound.
 - c. Missing or deteriorated window gasket.
 - d. Missing or stripped mechanical hardware that keeps window closed (this is only allowed when window does not close completely, causing catastrophic leakage).

**Do NOT install this measure when...**

1. Existing unit is operable and complies with CSD WIS guidelines.
2. Catastrophic leakage cannot be proven and documented.
3. A CAS hazard or indoor air quality (IAQ) Fail exists, and has not or cannot be corrected.
4. Home is at or below MVR.



Energy Services Division | Confidential

Effective 07/01/2016

CSD, at its option, may change, delete, suspend or discontinue parts or the policy in its entirety, at any time without prior notice. In the event of a policy change, agencies will be notified. Any such action shall apply to existing as well as to future weatherization programs.

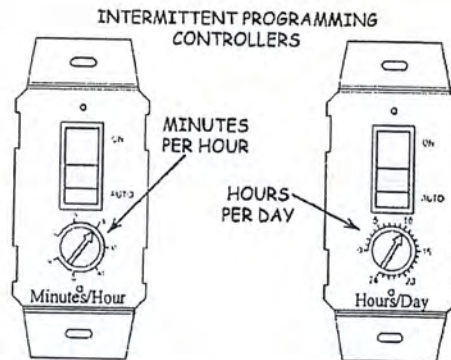
25. FAN CONTROLLERS

- Controller Installation Guidelines

- With power turned off at the source, circuit shall be checked for proper capacity, conductors, grounding, and overcurrent protection.
- Fan controller shall be installed as prescribed by the manufacturer, if not built into the fan.
- Wiring shall be properly installed and safe, per Items 14 and 26.

- Programming

- Controller shall be set to the speed required to achieve proper CFM airflow.
- Timer shall be programmed per manufacturer's instructions.
- If programmed for intermittent use:
 - Minimum minutes-per-hour (M-P-H runtime) of operation shall be set per Item 11; or
 - Minimum hours-per-day (H-P-D runtime) of operation shall be determined per Item 12.



- Manual Override Control

- Each installation shall have a readily-accessible override control for the occupants, which can be any of the following:
 - A labeled wall switch (as illustrated to the right).
 - A control on the fan unit that can easily be accessed by removal of a cover plate or grille, without the use of tools.
 - A labeled breaker dedicated to operation of the ventilator.
- Accessible controls shall have a durable label informing occupants that the fan should be turned "On" whenever the home is occupied, using wording such as:
 - "Ventilation Control: Keep On When Home Is Occupied." or
 - "Ventilation Control: Keep On When Anyone Is Home."



MECHANICAL VENTILATION
OVERRIDE CONTROL LABEL

- Control/Switch in Bathroom

- Fan controls and switches shall not be reachable from a tub or shower.

- Testing

- Following installation, the controller shall be programmed and fan shall be tested for proper operation, in conformance with manufacturer's guidelines.

26. ELECTRICAL WIRING

- Wiring

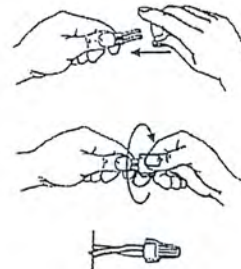
- Wiring shall be in conformance with manufacturer's instructions and local code.
- Conductors shall be copper, or as specified by fan manufacturer.
- Wires shall not be damaged (no nicks, cuts, slices, etc.)

- Splices shall be:

- Secured with a pressure splicing connector (e.g., wire nut®), firmly twisted to lock wires together in the connector.
- Contained within a fixture or junction box.

- Grounding

- Circuits shall be properly grounded, or provided with GFCI protection in lieu of grounding, in accordance with manufacturer's instructions and local code.

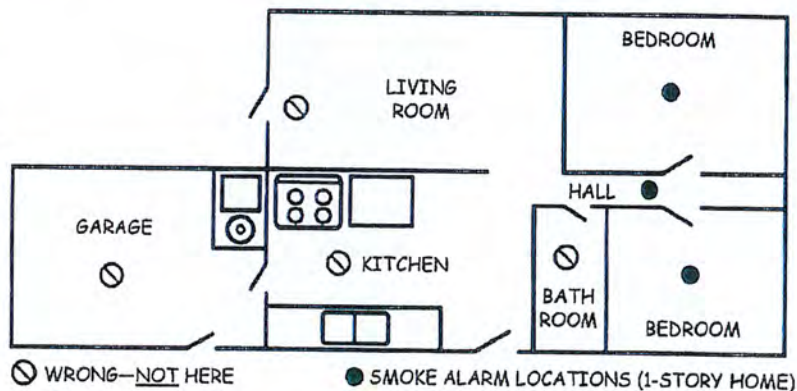


4. LOCATION RESTRICTIONS

- Ionization or Photoelectric Smoke Alarms shall be installed a minimum distance of:
 - 1' horizontal distance from fluorescent lights.
 - 3' horizontal distance from:
 - The door or opening to a:
 - Bathroom that contains a bathtub or shower.
 - Laundry room with washer or sink, or other moisture source.
 - The outlet of a forced air supply register (and outside the direct flow from the register).
 - The return grille, an exhaust fan intake, and the blades of a ceiling fan.
 - A whole-house exhaust fan intake (does not apply to a mechanical ventilation unit).
 - Openable window or entrance door.
 - Source of draft (e.g., shell leaks).
 - 20' horizontal distance from open combustion appliances (space and water heaters, cooking appliances), or as specified by the manufacturer.
 - Exception: In areas where a 20' distance is not possible (e.g., modular/mobile or small home), the smoke alarm shall be placed as far away as possible, but no closer than 10'; and
 - When the distance is less than 20', a *photoelectric-type* alarm must be installed.
 - When distances specified by the manufacturer are greater, the manufacturer's specifications shall be followed.
- Locations Not Allowed
 - In kitchen, garage, unconditioned space, or Insect-infested area.
 - Over an electrical junction box (if alarm is battery-powered).
 - Locations with limited air circulation, such as:
 - Less than 4 inches from the ceiling/wall junction or the peak of a sloped (cathedral) or peaked (A-frame) ceiling (see Item 5).
 - Behind furniture or draperies, near an inside corner, in an alcove or closet, etc.
 - All other locations specified by the manufacturer to be avoided, such as an area that:
 - Is excessively greasy, dusty, or humid.
 - May get hotter or colder than the alarm's temperature limits (e.g., on an outside wall or a poorly-insulated ceiling).

5. SMOKE ALARM PLACEMENT

- Acceptable Locations
 - Alarms shall be installed on the ceiling, when feasible.
 - Interior wall location acceptable, when ceiling installation is not feasible (e.g., when attic/roof cavity has less than R-11 existing insulation).

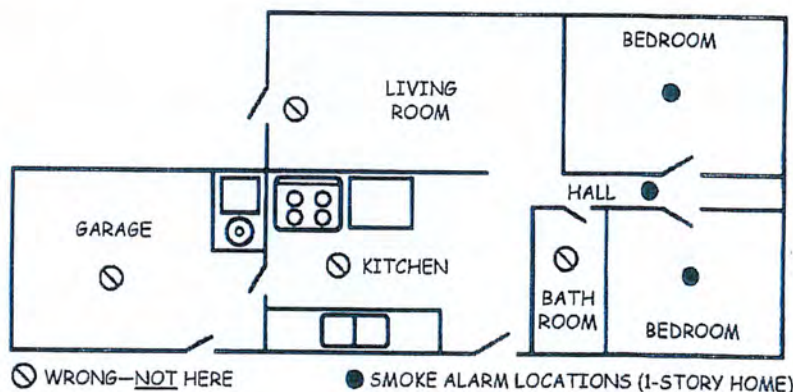


4. LOCATION RESTRICTIONS

- Ionization or Photoelectric Smoke Alarms shall be installed a minimum distance of:
 - 1' horizontal distance from fluorescent lights.
 - 3' horizontal distance from:
 - The door or opening to a:
 - Bathroom that contains a bathtub or shower.
 - Laundry room with washer or sink, or other moisture source.
 - The outlet of a forced air supply register (and outside the direct flow from the register).
 - The return grille, an exhaust fan intake, and the blades of a ceiling fan.
 - A whole-house exhaust fan intake (does not apply to a mechanical ventilation unit).
 - Openable window or entrance door.
 - Source of draft (e.g., shell leaks).
 - 20' horizontal distance from open combustion appliances (space and water heaters, cooking appliances), or as specified by the manufacturer.
 - Exception: In areas where a 20' distance is not possible (e.g., modular/mobile or small home), the smoke alarm shall be placed as far away as possible, but no closer than 10'; and
 - When the distance is less than 20', a photoelectric-type alarm must be installed.
- When distances specified by the manufacturer are greater, the manufacturer's specifications shall be followed.
- **Locations Not Allowed**
 - In kitchen, garage, unconditioned space, or insect-infested area.
 - Over an electrical junction box (if alarm is battery-powered).
 - Locations with limited air circulation, such as:
 - Less than 4 inches from the ceiling/wall junction or the peak of a sloped (cathedral) or peaked (A-frame) ceiling (see Item 5).
 - Behind furniture or draperies, near an inside corner, in an alcove or closet, etc.
 - All other locations specified by the manufacturer to be avoided, such as an area that:
 - Is excessively greasy, dusty, or humid.
 - May get hotter or colder than the alarm's temperature limits (e.g., on an outside wall or a poorly-insulated ceiling).

5. SMOKE ALARM PLACEMENT

- **Acceptable Locations**
 - Alarms shall be installed on the ceiling, when feasible.
 - Interior wall location acceptable, when ceiling installation is not feasible (e.g., when attic/roof cavity has less than R-11 existing insulation).



CSD Field Guide

Back to Apx. A ToC

Back to Main ToC

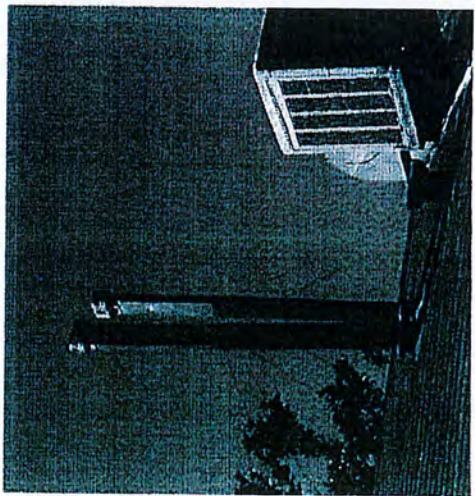

DOE16-023

VENT SYSTEM

Fail

10.6 TABLE: VISUAL INSPECTION - VENT SYSTEMS

Assessors shall check for each of the following additional defect conditions in all vent systems. Each of the conditions below is considered a **CAS Fail**, unless noted as being a **CAS Hazard**. Infiltration-reduction measures shall not be installed until the Fail or Hazard is first repaired by the client or by the wx program.

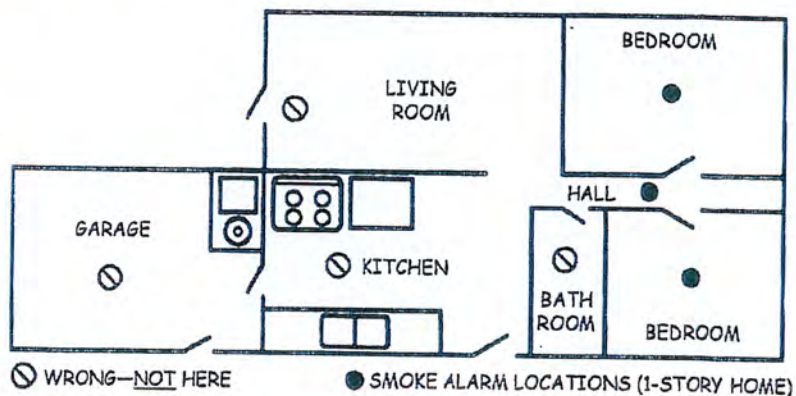
VISUAL INSPECTION OF VENT SYSTEMS—ALL DWELLINGS	
VENT SYSTEM AND DRAFT HOOD ABNORMALITIES	INSPECTION REQUIREMENTS
<p>All Appliances</p>  <p><i>Photo Credit: RHA, Inc.</i></p>	<ul style="list-style-type: none"> • Non-conforming vent systems shall be corrected before infiltration-reduction measures will be installed. Corrective action is required or Section 5.1 of this appendix shall apply. - Visual inspection includes checks for vent system defects in both fail categories. - Note: A vent system Fail is a "non-conforming" condition that does not cause CO to enter the home, and a Hazard is a condition that <u>does</u> cause CO to enter the home. <p>CAS Hazards, which requires correction within 18 hours, include the following:</p> <ul style="list-style-type: none"> • A vent system with a section missing, disconnected joint, hole, crush/obstruction, draft hood defect, or any other condition that adversely affects draft and causes combustion byproducts to enter the home. • A vent termination (most commonly that of a water heater) that is too close to an evaporative cooler intake. <p>CAS Fails, which require correction within 20 business days, include the following non-hazardous vent defects, when they do <u>not</u> cause CO to enter the home:</p> <ul style="list-style-type: none"> • Misaligned draft hood, multiple draft hoods, or no draft hood, <i>without</i> spillage. • Vent pipe needing screws due to loose/unsafe joint, or a defective/missing vent cap. • Single-wall pipe installed where double-wall pipe is required (e.g., in an attic or outdoors). • Damper in fireplace with gas log not blocked partially open, when the gas log is the home's primary heat source. • Inadequate clearance to combustibles causing evidence of a fire danger, such as charring of wood, melting of foam insulation, etc. • Connection to a solid-fuel appliance chimney. <p>Corrective action is required or Section 5.1 of this appendix shall apply.</p> <ul style="list-style-type: none"> • Newly installed single-wall pipe shall have 6" clearance to combustibles (wood framing, dry wall, etc.). • Newly installed double-wall pipe clearance is as specified by the manufacturer, usually at least 1". • When clearance is less in existing vents, agencies or their subcontractors shall deem this an Advisory Condition. • Code-specified clearances are required for newly-installed vent system components.
<p>Clearance to Combustibles</p> 	

4. LOCATION RESTRICTIONS

- Ionization or Photoelectric Smoke Alarms shall be installed a minimum distance of:
 - 1' horizontal distance from fluorescent lights.
 - 3' horizontal distance from:
 - The door or opening to a:
 - Bathroom that contains a bathtub or shower.
 - Laundry room with washer or sink, or other moisture source.
 - The outlet of a forced air supply register (and outside the direct flow from the register).
 - The return grille, an exhaust fan intake, and the blades of a ceiling fan.
 - A whole-house exhaust fan intake (does not apply to a mechanical ventilation unit).
 - Openable window or entrance door.
 - Source of draft (e.g., shell leaks).
- 20' horizontal distance from open combustion appliances (space and water heaters, cooking appliances), or as specified by the manufacturer.
 - Exception: In areas where a 20' distance is not possible (e.g., modular/mobile or small home), the smoke alarm shall be placed as far away as possible, but no closer than 10'; and
 - When the distance is less than 20', a *photoelectric-type* alarm must be installed.
- When distances specified by the manufacturer are greater, the manufacturer's specifications shall be followed.
- **Locations Not Allowed**
 - In kitchen, garage, unconditioned space, or Insect-infested area.
 - Over an electrical junction box (if alarm is battery-powered).
 - Locations with limited air circulation, such as:
 - Less than 4 inches from the ceiling/wall junction or the peak of a sloped (cathedral) or peaked (A-frame) ceiling (see Item 5).
 - Behind furniture or draperies, near an inside corner, in an alcove or closet, etc.
 - All other locations specified by the manufacturer to be avoided, such as an area that:
 - Is excessively greasy, dusty, or humid.
 - May get hotter or colder than the alarm's temperature limits (e.g., on an outside wall or a poorly-insulated ceiling).

5. SMOKE ALARM PLACEMENT

- **Acceptable Locations**
 - Alarms shall be installed on the ceiling, when feasible.
 - Interior wall location acceptable, when ceiling installation is not feasible (e.g., when attic/roof cavity has less than R-11 existing insulation).

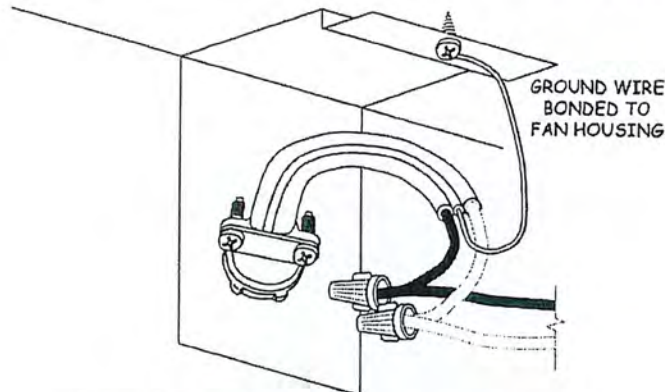


Conductor Protection

- All exposed wiring (not inside a building cavity) shall be housed in a listed raceway.

Grounding

- When specified by code or manufacturer's instructions, the circuit controlling the fan shall be properly grounded.
- The grounding conductor shall be connected to the exhaust fan per manufacturer's instructions.
- GFCI protection is acceptable instead of a grounding conductor, per Appendix C (Grounding Guidelines).



HARD-WIRED AND PROPERLY GROUNDED CONNECTION

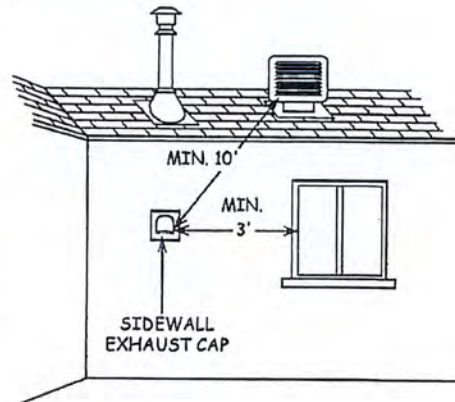
11. EXHAUST DUCT

Sizing and Route

- Duct airflow capacity shall conform to manufacturer's instructions.
- Smooth-walled metal duct shall be used, in accordance with manufacturer specifications.

Duct Location

- Hole for duct shall be located where it will not interfere with structural members, plumbing, or electrical wiring.
- The shortest and straightest route shall be used (e.g., through the wall for a range hood located on an outside wall).
- Unless manufacturer's specification is greater, sidewall exhaust ducts shall terminate at least:
 - 3' from openable windows, doors, and other openings into the home.
 - 10' from an evaporative cooler inlet.



Configuration and Joints

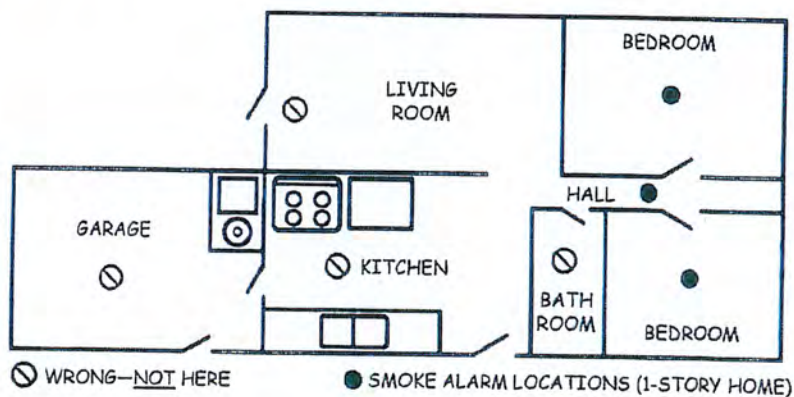
- Maximum duct length and maximum number of offsets shall be in accordance with manufacturer's instructions.
- Joints and connections shall be:
 - Secured (e.g., with clamps or short screws), and
 - Sealed (e.g., with elastomeric caulk, or with UL listed metallic or butyl duct tape, duct mastic, or mesh tape and mastic).

4. LOCATION RESTRICTIONS

- Ionization or Photoelectric Smoke Alarms shall be installed a minimum distance of:
 - 1' horizontal distance from fluorescent lights.
 - 3' horizontal distance from:
 - The door or opening to a:
 - Bathroom that contains a bathtub or shower.
 - Laundry room with washer or sink, or other moisture source.
 - The outlet of a forced air supply register (and outside the direct flow from the register).
 - The return grille, an exhaust fan intake, and the blades of a ceiling fan.
 - A whole-house exhaust fan intake (does not apply to a mechanical ventilation unit).
 - Openable window or entrance door.
 - Source of draft (e.g., shell leaks).
 - 20' horizontal distance from open combustion appliances (space and water heaters, cooking appliances), or as specified by the manufacturer.
 - Exception: In areas where a 20' distance is not possible (e.g., modular/mobile or small home), the smoke alarm shall be placed as far away as possible, but no closer than 10'; and
 - When the distance is less than 20', a photoelectric-type alarm must be installed.
 - When distances specified by the manufacturer are greater, the manufacturer's specifications shall be followed.
- **Locations Not Allowed**
 - In kitchen, garage, unconditioned space, or insect-infested area.
 - Over an electrical junction box (if alarm is battery-powered).
 - Locations with limited air circulation, such as:
 - Less than 4 inches from the ceiling/wall junction or the peak of a sloped (cathedral) or peaked (A-frame) ceiling (see Item 5).
 - Behind furniture or draperies, near an inside corner, in an alcove or closet, etc.
 - All other locations specified by the manufacturer to be avoided, such as an area that:
 - Is excessively greasy, dusty, or humid.
 - May get hotter or colder than the alarm's temperature limits (e.g., on an outside wall or a poorly-insulated ceiling).

5. SMOKE ALARM PLACEMENT

- **Acceptable Locations**
 - Alarms shall be installed on the ceiling, when feasible.
 - Interior wall location acceptable, when ceiling installation is not feasible (e.g., when attic/roof cavity has less than R-11 existing insulation).

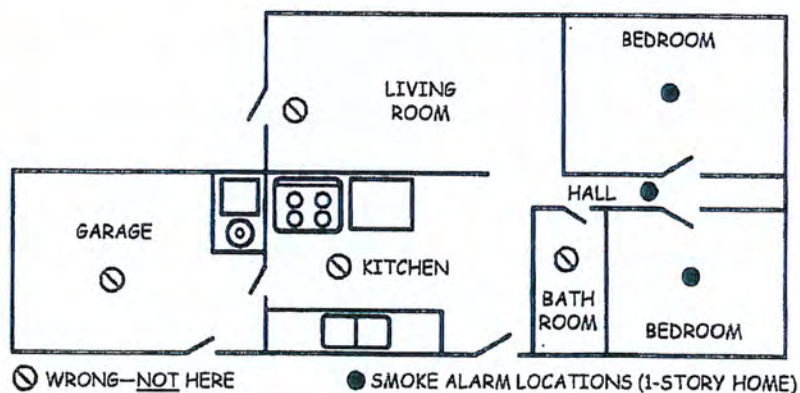


4. LOCATION RESTRICTIONS

- Ionization or Photoelectric Smoke Alarms shall be installed a minimum distance of:
 - 1' horizontal distance from fluorescent lights.
 - 3' horizontal distance from:
 - The door or opening to a:
 - Bathroom that contains a bathtub or shower.
 - Laundry room with washer or sink, or other moisture source.
 - The outlet of a forced air supply register (and outside the direct flow from the register).
 - The return grille, an exhaust fan intake, and the blades of a ceiling fan.
 - A whole-house exhaust fan intake (does not apply to a mechanical ventilation unit).
 - Openable window or entrance door.
 - Source of draft (e.g., shell leaks).
 - 20' horizontal distance from open combustion appliances (space and water heaters, cooking appliances), or as specified by the manufacturer.
 - Exception: In areas where a 20' distance is not possible (e.g., modular/mobile or small home), the smoke alarm shall be placed as far away as possible, but no closer than 10'; and
 - When the distance is less than 20', a *photoelectric-type* alarm must be installed.
 - When distances specified by the manufacturer are greater, the manufacturer's specifications shall be followed.
- Locations Not Allowed
 - In kitchen, garage, unconditioned space, or Insect-infested area.
 - Over an electrical junction box (if alarm is battery-powered).
 - Locations with limited air circulation, such as:
 - Less than 4 inches from the ceiling/wall junction or the peak of a sloped (cathedral) or peaked (A-frame) ceiling (see Item 5).
 - Behind furniture or draperies, near an inside corner, in an alcove or closet, etc.
 - All other locations specified by the manufacturer to be avoided, such as an area that:
 - Is excessively greasy, dusty, or humid.
 - May get hotter or colder than the alarm's temperature limits (e.g., on an outside wall or a poorly-insulated ceiling).

5. SMOKE ALARM PLACEMENT

- Acceptable Locations
 - Alarms shall be installed on the ceiling, when feasible.
 - Interior wall location acceptable, when ceiling installation is not feasible (e.g., when attic/roof cavity has less than R-11 existing insulation).



Dwellings with Basement or Multiple Stories

- In addition to sleeping area protection, a CO alarm shall be installed on each of the other levels (stories) of the dwelling, including basement and habitable attic.
- Basement location: On the wall near the entry to the stairs.
- Other stories and habitable attic: On the wall in a central location.

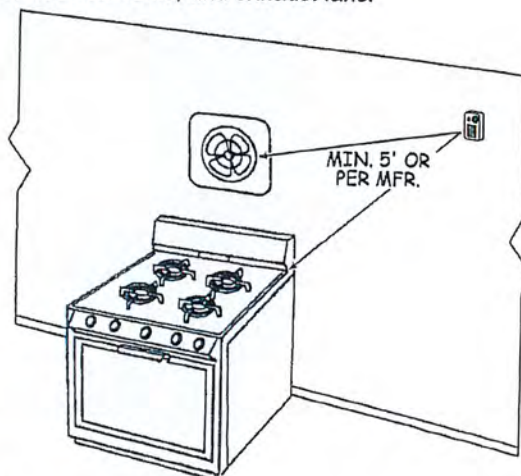
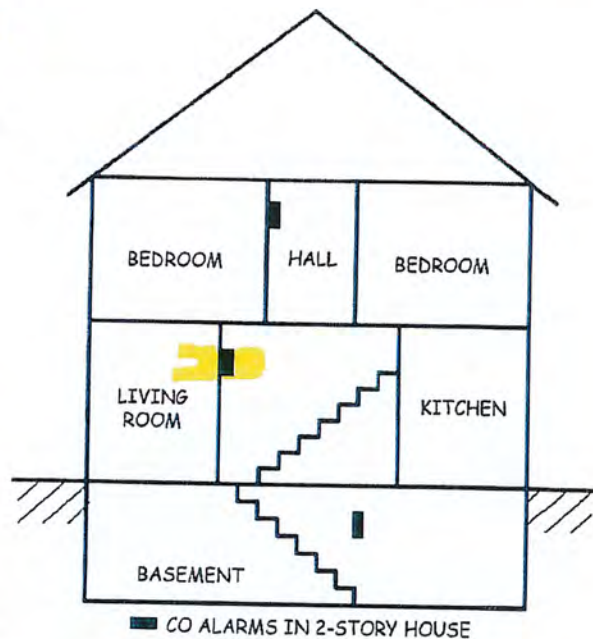
4. ALARM LOCATION RESTRICTIONS

Locations Not Allowed

- On an outside wall.
- In an appliance enclosure or garage.
- In an unconditioned space (*except the basement, where a CO alarm is required.*).
- Locations with limited air circulation, such as:
 - Behind furniture or draperies, or behind a door in opened position.
 - Near an inside corner, in an alcove or closet, etc.
- In a storage area for household chemicals.
- An area that may get hotter or colder than the alarm's high and low temperature limits.
- Areas that are excessively greasy, dusty or humid.
- All other locations specified by the manufacturer to be avoided.

Minimum Distances

- Alarm shall be installed at least 1 foot away from the ceiling/wall junction.
- Alarm shall be installed at least 3 feet away from:
 - The air path of supply registers, return grille, fresh air vents, and exhaust fans.
 - The door or opening to:
 - A bathroom that contains a bathtub or shower,
 - A laundry room with washer or sink, or
 - Another moisture-producing source.
- Alarm shall be installed at least 5 feet horizontally away from the following:
 - Cooking appliances (gas or electric).
 - Openable windows or entrance doors from outdoors.
 - Ceiling fans.
 - Drafty locations (such as shell leaks).
 - A floor furnace (minimum 5' horizontally from the edge of the furnace grille).
 - Other furnace/heater and water heater (minimum 5' horizontally from the appliance).
 - Source of chemical odor, such as diaper pail or cat litter box.
- Distances specified by the manufacturer, which may be greater.



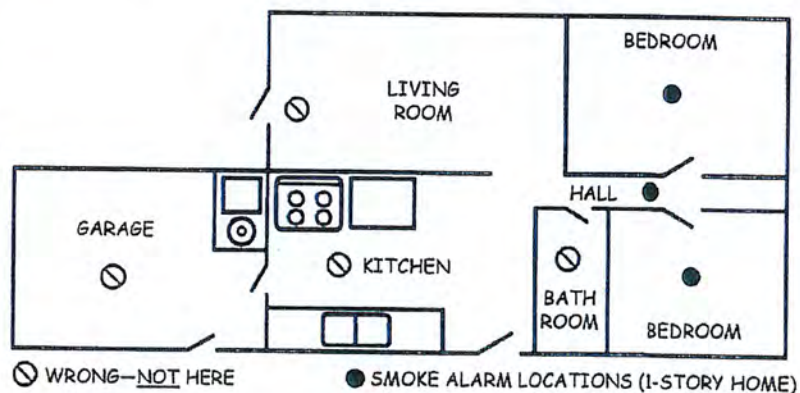
DOE16-014

4. LOCATION RESTRICTIONS

- Ionization or Photoelectric Smoke Alarms shall be installed a minimum distance of:
 - 1' horizontal distance from fluorescent lights.
 - 3' horizontal distance from:
 - The door or opening to a:
 - Bathroom that contains a bathtub or shower.
 - Laundry room with washer or sink, or other moisture source.
 - The outlet of a forced air supply register (and outside the direct flow from the register).
 - The return grille, an exhaust fan intake, and the blades of a ceiling fan.
 - A whole-house exhaust fan intake (does not apply to a mechanical ventilation unit).
 - Openable window or entrance door.
 - Source of draft (e.g., shell leaks).
 - 20' horizontal distance from open combustion appliances (space and water heaters, cooking appliances), or as specified by the manufacturer.
 - Exception: In areas where a 20' distance is not possible (e.g., modular/mobile or small home), the smoke alarm shall be placed as far away as possible, but no closer than 10'; and
 - When the distance is less than 20', a *photoelectric-type* alarm must be installed.
 - When distances specified by the manufacturer are greater, the manufacturer's specifications shall be followed.
- Locations Not Allowed
 - In kitchen, garage, unconditioned space, or insect-infested area.
 - Over an electrical junction box (if alarm is battery-powered).
 - Locations with limited air circulation, such as:
 - Less than 4 inches from the ceiling/wall junction or the peak of a sloped (cathedral) or peaked (A-frame) ceiling (see Item 5).
 - Behind furniture or draperies, near an inside corner, in an alcove or closet, etc.
 - All other locations specified by the manufacturer to be avoided, such as an area that:
 - Is excessively greasy, dusty, or humid.
 - May get hotter or colder than the alarm's temperature limits (e.g., on an outside wall or a poorly-insulated ceiling).

5. SMOKE ALARM PLACEMENT

- Acceptable Locations
 - Alarms shall be installed on the ceiling, when feasible.
 - Interior wall location acceptable, when ceiling installation is not feasible (e.g., when attic/roof cavity has less than R-11 existing insulation).



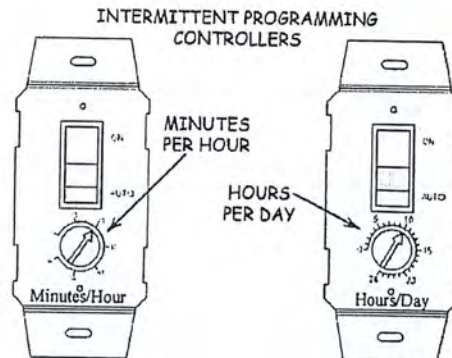
25. FAN CONTROLLERS

- Controller Installation Guidelines

- With power turned off at the source, circuit shall be checked for proper capacity, conductors, grounding, and overcurrent protection.
- Fan controller shall be installed as prescribed by the manufacturer, if not built into the fan.
- Wiring shall be properly installed and safe, per Items 14 and 26.

- Programming

- Controller shall be set to the speed required to achieve proper CFM airflow.
- Timer shall be programmed per manufacturer's instructions.
- If programmed for intermittent use:
 - Minimum minutes-per-hour (M-P-H runtime) of operation shall be set per Item 11; or
 - Minimum hours-per-day (H-P-D runtime) of operation shall be determined per Item 12.



- Manual Override Control

- Each installation shall have a readily-accessible override control for the occupants, which can be any of the following:
 - A labeled wall switch (as illustrated to the right).
 - A control on the fan unit that can easily be accessed by removal of a cover plate or grille, without the use of tools.
 - A labeled breaker dedicated to operation of the ventilator.
- Accessible controls shall have a durable label informing occupants that the fan should be turned "On" whenever the home is occupied, using wording such as:
 - "Ventilation Control: Keep On When Home Is Occupied." or
 - "Ventilation Control: Keep On When Anyone Is Home."



MECHANICAL VENTILATION
OVERRIDE CONTROL LABEL

- Control/Switch in Bathroom

- Fan controls and switches shall not be reachable from a tub or shower.

- Testing

- Following installation, the controller shall be programmed and fan shall be tested for proper operation, in conformance with manufacturer's guidelines.

26. ELECTRICAL WIRING

- Wiring

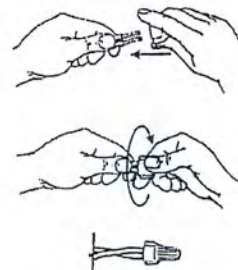
- Wiring shall be in conformance with manufacturer's instructions and local code.
- Conductors shall be copper, or as specified by fan manufacturer.
- Wires shall not be damaged (no nicks, cuts, slices, etc.)

- Splices shall be:

- Secured with a pressure splicing connector (e.g., wire nut®), firmly twisted to lock wires together in the connector.
- Contained within a fixture or junction box.

- Grounding

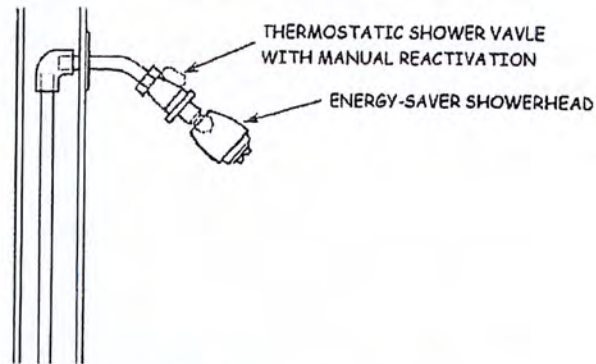
- Circuits shall be properly grounded, or provided with GFCI protection in lieu of grounding, in accordance with manufacturer's instructions and local code.



THERMOSTATIC SHOWER VALVES AND SHOWERHEADS

PART 1: INSTALLATION REQUIREMENTS FOR CONVENTIONAL HOMESTSV AND SHOWERHEAD REPAIR

Not allowed for this measure.

TSV AND SHOWERHEAD INSTALLATION**1. INSTALLATION REQUIREMENTS**

- **Thermostatic Shower Valves and Showerheads**

- Shall be installed only on functional showers—not on showers which are not functional due to plumbing or physical defects.

- **Shower Arm Adapters**

- A shower arm adapter shall be installed when required for installation of the thermostatic shower valve (TSV) or valve and energy-saver showerhead.
 - When a TSV is installed in conjunction with an energy-saver showerhead, the showerhead (and adapter if used) shall be in compliance with CSD WIS Section 45 (Showerheads and Faucet Aerators).

- **Instructions**

- Installation shall be in compliance with this section, manufacturer's instructions, and local code.
 - When a conflict occurs, the more restrictive provision shall be followed.

- **Threaded Connections**

- Threads shall be sealed as needed (e.g., with Teflon® tape).
 - Connections shall be checked for leaks (i.e., at the thermostatic shower saver, shower arm, showerhead, and adapter).

- **Temperature Actuation**

- The shower saver shall automatically reduce flow to a trickle in response to incoming water temperatures exceeding a preset actuation temperature.
 - Water flow shall be easily reactivated with a manual control.

PART 2: MOBILE HOME CRITERIA

See Part 1: Installation Requirements for Conventional Homes.

PART 3: MULTI-FAMILY WHOLE BUILDING CRITERIA**2. MULTI-FAMILY INSTALLATION REQUIREMENTS**

- **General**

- All measure installation for these projects must conform to the latest adopted version of the CSD Weatherization Installation Standards and the DOE "Standard Work Specifications for Multi-Family Home Energy Upgrades", which is incorporated here by reference and available at: https://sws.nrel.gov/sites/default/files/sws_multifamily.pdf.

25. FAN CONTROLLERS

- Controller Installation Guidelines

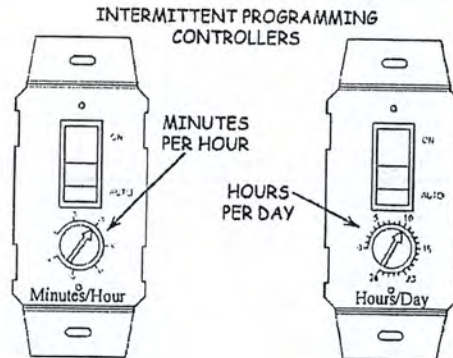
- With power turned off at the source, circuit shall be checked for proper capacity, conductors, grounding, and overcurrent protection.
- Fan controller shall be installed as prescribed by the manufacturer, if not built into the fan.
- Wiring shall be properly installed and safe, per Items 14 and 26.

- Programming

- Controller shall be set to the speed required to achieve proper CFM airflow.
- Timer shall be programmed per manufacturer's instructions.
- If programmed for intermittent use:
 - Minimum minutes-per-hour (M-P-H runtime) of operation shall be set per Item 11; or
 - Minimum hours-per-day (H-P-D runtime) of operation shall be determined per Item 12.

- Manual Override Control

- Each installation shall have a readily-accessible override control for the occupants, which can be any of the following:
 - A labeled wall switch (as illustrated to the right).
 - A control on the fan unit that can easily be accessed by removal of a cover plate or grille, without the use of tools.
 - A labeled breaker dedicated to operation of the ventilator.
- Accessible controls shall have a durable label informing occupants that the fan should be turned "On" whenever the home is occupied, using wording such as:
 - "Ventilation Control: Keep On When Home Is Occupied." or
 - "Ventilation Control: Keep On When Anyone Is Home."



MECHANICAL VENTILATION
OVERRIDE CONTROL LABEL

- Control/Switch in Bathroom

- Fan controls and switches shall not be reachable from a tub or shower.

- Testing

- Following installation, the controller shall be programmed and fan shall be tested for proper operation, in conformance with manufacturer's guidelines.

26. ELECTRICAL WIRING

- Wiring

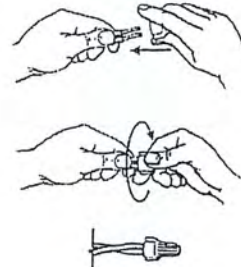
- Wiring shall be in conformance with manufacturer's instructions and local code.
- Conductors shall be copper, or as specified by fan manufacturer.
- Wires shall not be damaged (no nicks, cuts, slices, etc.)

- Splices shall be:

- Secured with a pressure splicing connector (e.g., wire nut®), firmly twisted to lock wires together in the connector.
- Contained within a fixture or junction box.

- Grounding

- Circuits shall be properly grounded, or provided with GFCI protection in lieu of grounding, in accordance with manufacturer's instructions and local code.

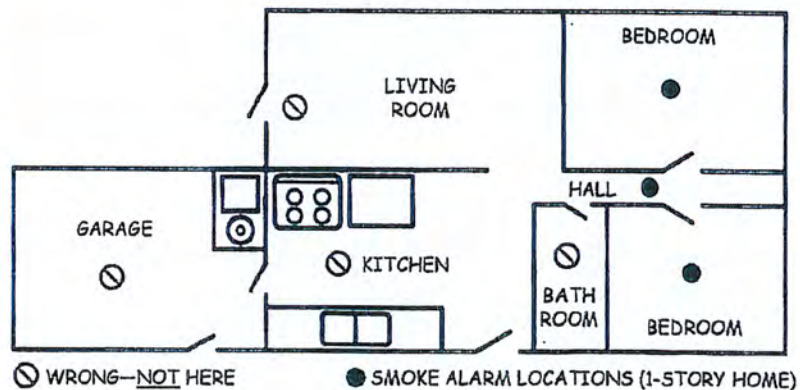


4. LOCATION RESTRICTIONS

- Ionization or Photoelectric Smoke Alarms shall be installed a minimum distance of:
 - 1' horizontal distance from fluorescent lights.
 - 3' horizontal distance from:
 - The door or opening to a:
 - Bathroom that contains a bathtub or shower.
 - Laundry room with washer or sink, or other moisture source.
 - The outlet of a forced air supply register (and outside the direct flow from the register).
 - The return grille, an exhaust fan intake, and the blades of a ceiling fan.
 - A whole-house exhaust fan intake (does not apply to a mechanical ventilation unit).
 - Openable window or entrance door.
 - Source of draft (e.g., shell leaks).
 - 20' horizontal distance from open combustion appliances (space and water heaters, cooking appliances), or as specified by the manufacturer.
 - Exception: In areas where a 20' distance is not possible (e.g., modular/mobile or small home), the smoke alarm shall be placed as far away as possible, but no closer than 10'; and
 - When the distance is less than 20', a *photoelectric-type* alarm must be installed.
 - When distances specified by the manufacturer are greater, the manufacturer's specifications shall be followed.
- Locations Not Allowed
 - In kitchen, garage, unconditioned space, or Insect-infested area.
 - Over an electrical junction box (if alarm is battery-powered).
 - Locations with limited air circulation, such as:
 - Less than 4 inches from the ceiling/wall junction or the peak of a sloped (cathedral) or peaked (A-frame) ceiling (see Item 5).
 - Behind furniture or draperies, near an inside corner, in an alcove or closet, etc.
 - All other locations specified by the manufacturer to be avoided, such as an area that:
 - Is excessively greasy, dusty, or humid.
 - May get hotter or colder than the alarm's temperature limits (e.g., on an outside wall or a poorly-insulated ceiling).

5. SMOKE ALARM PLACEMENT

- Acceptable Locations
 - Alarms shall be installed on the ceiling, when feasible.
 - Interior wall location acceptable, when ceiling installation is not feasible (e.g., when attic/roof cavity has less than R-11 existing insulation).



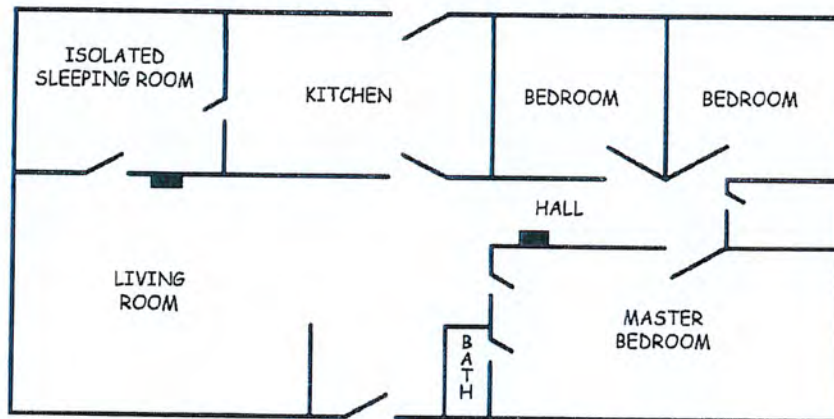
Section 4

DOEC-022

3. REQUIRED CO ALARM PROTECTION LOCATIONS

- **Sleeping Rooms/Areas**

- A properly-functioning low-level display CO alarm shall be present in the following locations:
 - Outside (within 15') of:
 - All bedrooms and other areas used for sleeping (such as living room, den, converted garage, etc.)
 - **Inside sleeping room(s) when:**
 - There is no acceptable location to install the alarm outside the room, or
 - The sleeping room contains a combustion appliance or fireplace/insert.
- When heat is provided by a non-ducted combustion source (wall or floor furnace or room heater), the low-level display CO Alarm shall be installed:
 - Inside a bedroom when the heat source is located in the bedroom.
 - Outside the bedroom(s) and within 15 feet of the non-ducted heat source, when the heat source is not located inside a bedroom.
 - Example: If there are two separate sleeping areas at different distances from the heat source (but both within 15-feet), a low-Level Display CO Alarm would be installed in the required location that is nearer to the heat source.



CO ALARMS IN 1-STORY HOUSE (WITHIN 15' OF EACH BEDROOM)



Section 7: Feasibility Policies

7.51 Weatherstripping-Exterior Door



Feasibility Criteria (both must apply):

1. No weatherstripping is present or existing weatherstripping has failed or cannot be adjusted to function properly; AND
 - a. Door is located between a conditioned and an unconditioned space; OR
 - b. Door is located between a conditioned hallway and a conditioned apartment unit (multi-family dwelling).

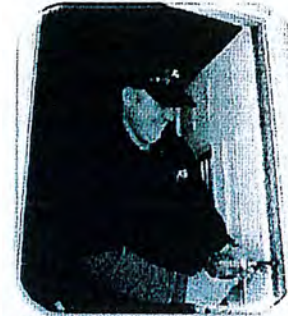


Photo Credit: CAP of San Luis Obispo



Do NOT install this measure when...

1. Door is located between two conditioned, or two unconditioned, spaces (except as noted above).
2. A functional storm door is present.
3. A CAS Hazard or indoor air quality (IAQ) Fail exists that cannot be corrected.
4. Home is at or below MVR.
5. Work is unfeasible according to Economic Stop Parameters (when Blower Door test is required by contract policy).
6. Installation will violate the CSD Asbestos Policy.
7. Client refuses (after measure benefits have been explained by the Assessor).

ADDITIONAL ASSESSMENT CRITERIA (when measure is determined to be feasible)

Feasibility of this shell sealing measure is determined by air quality and combustion appliance safety conditions in the dwelling. See Field Guide sections 4.5 and 7.36.	
Fire-Rated Doors	<ul style="list-style-type: none"> Doors and jambs labeled to have a fire rating of 20 minutes or greater shall not be weatherstripped or modified for a door bottom, unless: <ul style="list-style-type: none"> Weatherstripping meets door manufacturer's specifications, and is installed according to manufacturer's specifications and Listing. Documentation of compliance shall be kept in the client file.
Door Replacement with Pre-Hung Doors	<ul style="list-style-type: none"> When a pre-hung door is installed, complete with hardware and integral weatherstripping, it shall be considered <u>Door Replacement</u> and weatherstripping shall <u>not</u> be billed separately.
Prescriptive Shell Sealing	<ul style="list-style-type: none"> When Blower Door is <u>not</u> required by contract, and is <u>not</u> performed, prescriptive shell sealing (including Weatherstripping-Exterior Door) shall still be performed in accordance with CSD Field Guide Appendix H.

Photo Credit: Merced Community Action Agency



Energy Services Division | Confidential
Effective 07/01/2016

CSD, at its option, may change, delete, suspend or discontinue parts or the policy in its entirety, at any time without prior notice. In the event of a policy change, agencies will be notified. Any such action shall apply to existing as well as to future weatherization programs.

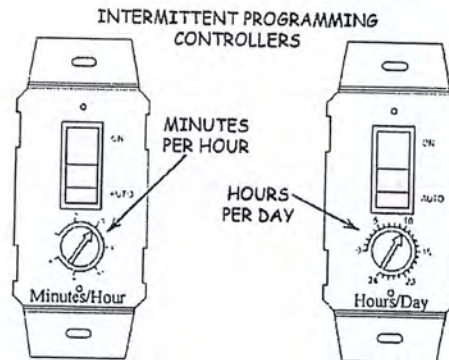
25. FAN CONTROLLERS

- Controller Installation Guidelines

- With power turned off at the source, circuit shall be checked for proper capacity, conductors, grounding, and overcurrent protection.
- Fan controller shall be installed as prescribed by the manufacturer, if not built into the fan.
- Wiring shall be properly installed and safe, per Items 14 and 26.

- Programming

- Controller shall be set to the speed required to achieve proper CFM airflow.
- Timer shall be programmed per manufacturer's instructions.
- If programmed for intermittent use:
 - Minimum minutes-per-hour (M-P-H runtime) of operation shall be set per Item 11; or
 - Minimum hours-per-day (H-P-D runtime) of operation shall be determined per Item 12.



- Manual Override Control

- Each installation shall have a readily-accessible override control for the occupants, which can be any of the following:
 - A labeled wall switch (as illustrated to the right).
 - A control on the fan unit that can easily be accessed by removal of a cover plate or grille, without the use of tools.
 - A labeled breaker dedicated to operation of the ventilator.
- Accessible controls shall have a durable label informing occupants that the fan should be turned "On" whenever the home is occupied, using wording such as:
 - "Ventilation Control: Keep On When Home Is Occupied." or
 - "Ventilation Control: Keep On When Anyone Is Home."



MECHANICAL VENTILATION
OVERRIDE CONTROL LABEL

- Control/Switch in Bathroom

- Fan controls and switches shall not be reachable from a tub or shower.

- Testing

- Following installation, the controller shall be programmed and fan shall be tested for proper operation, in conformance with manufacturer's guidelines.

26. ELECTRICAL WIRING

- Wiring

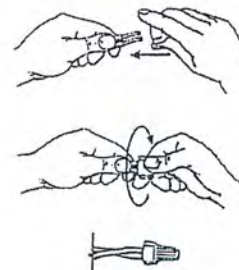
- Wiring shall be in conformance with manufacturer's instructions and local code.
- Conductors shall be copper, or as specified by fan manufacturer.
- Wires shall not be damaged (no nicks, cuts, slices, etc.)

- Splices shall be:

- Secured with a pressure splicing connector (e.g., wire nut®), firmly twisted to lock wires together in the connector.
- Contained within a fixture or junction box.

- Grounding

- Circuits shall be properly grounded, or provided with GFCI protection in lieu of grounding, in accordance with manufacturer's instructions and local code.





LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive #100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

July 28, 2017

Mr. Jeremy Tobias, Executive Director
Community Action Partnership of Kern County
5005 Business Park North
Bakersfield, CA 93309

Dear Mr. Tobias:

CSD conducted an on-site monitoring of Community Action Partnership of Kern County May 22-24, 2017. The review focused on the Administrative, Financial, Programmatic, Compliance, and Certification and Assurances requirements for the following contract: 2016 DOE Weatherization Assistance Program (WAP) 16C-6012.

Enclosed is Monitoring Report E-17-003, which provides a synopsis of the visit. If you have any questions, please feel free to contact me at 916-576-4356 or Darrell.Scheidegger@csd.ca.gov.

Thank you for your dedication and commitment to serve low-income individuals and families in your community. I look forward to working in partnership with you to develop innovative and effective programs as well as strengthen our capacity to not only improve the lives of those living in poverty, but to reduce poverty in California.

Sincerely,

DARRELL SCHEIDEGGER
Field Representative

Enclosure: 2017 Monitoring Report

c: Mr. James Camp, Board Chair, Community Action Partnership of Kern County



STATE OF CALIFORNIA
*Department
of
Community Services and Development*



July 28, 2017

Monitoring Report E-17-003

The Department of Community Services and Development (CSD) is responsible for the oversight of the Low-Income Home Energy Assistance Program (LIHEAP), Low Income Weatherization Program (LIWP), and/or the Department of Energy Weatherization Assistance Program (DOE WAP). Hence, CSD is required to monitor the activities of Community Action Partnership of Kern to ensure compliance with all contractual and statutory requirements.



INTRODUCTION

CSD conducted an on-site monitoring of Community Action Partnership of Kern (CAPK) from Monday, May 22 to Wednesday, May 24, 2017. CSD reviewed CAPK's 16C-6012 contract. Darrell Scheidegger, Field Representative, and Jeanette Ramirez, Field Representative, conducted the on-site review in accordance with CSD's Energy and Environmental Services Division's Monitoring Scope.

The purpose of the on-site review is to ensure the Contractor meets the Administrative Requirements, Financial Requirements, Programmatic Requirements, Certification and Assurances Requirements, and other applicable requirements as prescribed in the contract and referenced therein (2 CFR §200.328; DOE WAP Part II Subpart D Article 10.3 A-E).

This monitoring report contains the following sections:

- I. Administrative Requirements
- II. Financial Requirements
- III. Programmatic Requirements
- IV. Certifications and Assurances
- V. On-site Monitoring Summary
- VI. Recommendations, Observations, and Findings

I. ADMINISTRATIVE REQUIREMENTS

The purpose of the Administrative Requirements review is to ensure that the Contractor is properly administering the Federal and/or State programs in accordance with CSD's contract requirements. The areas covered under the Administrative Requirements are Board Roster, By Laws, Resolution, and Minutes; Internal Controls Requirements; Record Retention Requirements; Travel and per diem; Codes of Conduct; Conflict of Interest; Procurement Standards; Use and Disposition of Vehicles and Equipment; Subcontracts; Complaint Management Policies and Procedures; Fair Hearing Process for Applications for Denial of Benefits by Contractor; and Fraud, Waste and Abuse.

Travel and per diem: Reimbursement Rates

The purpose of this review is to ensure the agency follows its written travel policy, or is abiding by the California Code of Regulations. (2 C.F.R. 200.474, C.C.R. 599.615-638, and DOE WAP Part II Subpart A Article 4.6 B. & C.)

CSD staff reviewed a recent travel advance liquidation, but was unable to determine lodging rates. It was also found that submission of forms was past the five (5) day requirement per agency policy. After further discussion, the agency staff was able to explain the pre-approval process, lodging requirements, and per diem rates, and the claim was verified as correct.

The 2016 DOE WAP contract states that "...employee travel costs and per diem reimbursement rates shall be reimbursed in accordance with Contractor's written policies and procedures...", or "...in the absence of a written travel reimbursement policy, Contractor shall be subject to the provisions of California Code of Regulations..." While the agency has a written policy, it was last revised in 2012, and does not include the specific information necessary to adequately test advance liquidations and/or reimbursements claims.

The agency needs to update their written Travel Policy and Procedure to be in compliance with contractual requirements.

Conflict of Interest: Perceived or Actual Conflict of Interest

The purpose of this review is to ensure the agency, if electing to provide services to employees, officers, board members, and/or friends and family, has a process in place that prevents the appearance of preferential treatment, and is adhering to the approval procedure as prescribed in the contract. (2 C.F.R. 200.112, 200.318, and DOE WAP Part II Subpart A Article 4.8 C.)

CSD staff reviewed one (1) client file of an employee who received services. While conflict of interest files are not stored separately, they can be accessed through the

CAP60 database. After discussion with agency staff, it was identified that the initials of the Energy Program Manager on the CSD 43 indicated that this file was reviewed for potential conflict of interest prior to services being provided.

The agency's Conflict of Interest Policy and Procedure does not speak to services to employees. It covers the other issues detailed in Codes of Conduct (e.g., employees receiving gratuities from vendors or having a financial interest in organizations receiving federal funds).

The agency needs to revise its Conflict of Interest Policy and Procedure to include the steps taken to prevent preferential treatment and/or the appearance of conflict of interest. This should include provisions for staff and crew not working on the application or measure installation for family and/or friends.

II. FINANCIAL REQUIREMENTS

The purpose of the Financial Requirements review is to ensure that Contractor's financial management systems, including records documenting compliance with Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal and/or State statutes, regulations, and the terms and conditions of the Federal and/or State award. The areas covered under the Financial Requirements are Working Capital Advance and Major Purchase Advances; Program Income; Allowable Costs; Reimbursement Guidelines; and Reporting Requirements.

Based on the CSD Field Representatives' review, the CSD Field Representatives did not identify any issues regarding Financial Requirements.

III. PROGRAMMATIC REQUIREMENTS

The purpose of the Programmatic Requirements review is to ensure that the Contractor is adhering to the programmatic requirements of the contract. The areas covered under the Programmatic Requirements are Service Priority Guidelines; Record-Keeping Responsibilities; Weatherization Activity Guidelines; Quality Assurance; Training Requirements; Quality Control Inspectors Certification; and Contractor Licensing.

Record-Keeping Responsibilities: All Client File General Requirements

The purpose of this review is to confirm the agency's client files contain the applicable intake and assessment forms and appropriate supporting documentation. (2016 DOE WAP Part II Subpart C Article 7.6 B.)

CSD staff reviewed eleven (11) client files and identified the following issues:

- Discrepancies between CSD 540 assessment, CSD 611 post-inspection, CAP60 billing, and agency installation forms (5 files) Some of the discrepancies among assessment and post-inspection are understandable (due to non-feasible issues discovered during installation, etc.). However, those instances should be better documented to maintain quality assurance.
- Square footage discrepancy between CSD 540C MV calculator, home data sheet, and CSD 540 assessment (3 files) Square footage accuracy is important to determine correct CFM using the MV calculator.
- Missing CSD 515 energy service agreement forms (5 files)
- Incomplete CSD 540D MV assessment forms (2 files) The 540D forms were to be completed by the subcontractors, but were not.
- Client refusal of vacancy sensor switch measure (1 file) The client refusal of the vacancy sensor switch does not change the priority installation protocol, because it is listed last on the priority list (and no more measures would be installed after its refusal).
- Discrepancy with dates and signatures (2 files)
- Missing approval Letter (1 file)
- Dollar discrepancies and form inconsistencies (1 file) CSD will follow-up with agency to clarify those issues.

There was also the issue of using the outdated CSD 710 Priority Checklist (8 files) on homes assessed in 2016. While the revised checklist was not yet available from CSD, the updated Priority Lists were provided to the agency and the protocol of installing measures in SIR order should have been applied. Three (3) of the files included the new CSD 710, but they were not completed correctly. T&TA was provided to agency staff on completion of the CSD 710. Because of confusion surrounding the new

checklists (and because the agency began use of the revised forms on homes assessed in 2017), this issue will not be considered a Finding.

While there was a 100% error rate, the types of errors identified were fewer than the prior year's. This suggests there is not a systemic issue with a lack of oversight on specific issues. Nevertheless, the agency needs to provide ongoing training to staff and crew to ensure complete and correct forms are included in all client files.

Following the on-site visit in May, the agency has hired a Weatherization Coordinator and begun to build accountability into the various processes to improve its quality assurance performance.

Quality Control Inspectors Certification: Inspector Qualifications

The purpose of this review is to confirm the agency has a trained Quality Control Inspector (QCI) on staff or has entered into a subcontractor agreement for QCI services. (2016 DOE WAP Part II Subpart C Article 9.2 A.)

CSD staff reviewed the agreement between the agency and CRP for a Quality Control Inspector. While invoices for services were included in client files, costs were not broken out, and inspections were not connected to individual dwellings. In the costs listed (to establish a flat rate from which to divide the number of inspections), some are standard and others are changing (and the invoices do not differentiate or itemize them).

The 2016 DOE WAP contract states that "...Contractor must adopt fiscal control and accounting procedures sufficient to enable the tracing of funds paid to any subcontractor..." (2016 DOE Part II Subpart A Article 4.11 F.)

In the three (3) inspections billed for \$684.75, the maximum of \$320 was exceeded. That cost will be disallowed, less \$171.19 (the average cost of a post-inspection as evidenced in the other eight (8) files). This works out to be a total of \$1,540.68 due back to CSD ($\$684.75 - \$171.19 = \$513.56 \times 3 = \$1,540.68$).

It was explained to CSD that during the QCI visit where only three (3) homes were inspected, the remaining time was spent providing training to agency staff. Supporting documentation that explains who, what, when, where, and how training was provided may result in CSD permitting a portion of the disallowed cost to be billed to T&TA.

Following the on-site visit in May, the agency has worked toward amending its current agreement with CRP to detail the costs of each QCI visit, and to include a training component for the time not spent inspecting homes.

IV. CERTIFICATIONS AND ASSURANCES

The purpose of this review is to ensure that the Contractor is in compliance with the Federal and State Policy Provisions as prescribed in the contract. The areas covered under the Certification and Assurances are Affirmative Action Compliance; and Specific Assurances.

Based on the CSD Field Representatives' review, the CSD Field Representatives did not identify any issues regarding Administrative Requirements.

V. ON-SITE MONITORING SUMMARY

Best Practices:

CSD would like to recognize Community Action Partnership of Kern for the following Best Practices:

Client File organization: Files are divided into six sections (with paper printed on only one side for easier browsing). The different sections are Assessment, Billing, Inspection, Intake, Subcontractors, and Work Order. This makes it easier for both agency and CSD staff to quickly locate specific documents and information during file review.

Assessment and Inspection: Notes are recorded on the CSD 540 in different-colored ink by both the assessor and inspector, so that it is easy to identify what measures a dwelling was assessed for, and what measures were eventually installed. This additional step helps in reconciling discrepancies between forms.

T&TA:

CSD staff provided training and/or handouts in the following areas

- Handouts on the topics of 1) property log requirements, 2) approval and denial letters, and 3) allowable costs
- Explanations regarding ECIP EHCS requirements and meeting mitigation timeframes (along with a form to accompany the CSD 57)
- Flowcharts explaining MV installation feasibility (under both DOE and LIHEAP)
- Samples of the CSD 710 explaining correct DOE priority list completion

The agency asked CSD staff about the following:

- Transitioning to electronic files (CSD reminded CAPK that regardless of format, all files and documents need to be accessible for compliance review)
- Submitting budget modifications (a power point presentation on completing and submitting the CSD 509 was forwarded to the attending staff)

Exit Conference & Discussion:

At the Agency's Exit Conference on Thursday, May 25, 2017, the CSD Field Representatives provided an overview of the outcome of the on-site visit. The following topics were discussed:

1. Best Practices (see above).
2. Issues: Travel P&P, Client File errors, and Conflict of Interest (see details on previous pages).
3. Additional documentation was requested; 1) QCI agreement with CRP to determine costs and billing practice, and 2) Wx crew Training data. The Agency will forward those within five (5) business days.
4. It was also suggested that the agency train the wx crew (and any other staff) in the correct completion of Client File forms.
5. Within 30 days after the conclusion of the monitoring, the CSD Field Representative would furnish a draft monitoring report for the agency to review for up to two (2) weeks. The agency will have an opportunity to discuss the issues highlighted in the report, either by an e-mail response or a teleconference. CSD will finalize the report once all issues have been discussed, or no response is received from the agency.

VI. MANAGEMENT DECISION: RECOMMENDATIONS, OBSERVATIONS, AND FINDINGS

This section outlines the issues identified during the on-site monitoring. Those issues are categorized into three (3) categories and are Recommendation, Observation, and Finding.

'Recommendation' is an identified potential deficiency(ies) without a supportable contractual reference that: (1) is offered by CSD as a suggestion for potential improvement of current processes, systems, or general business practices OR (2) may result in an Observation and/or Finding if not improved. Please note that 'Recommendation' do not require a Corrective Action Plan response.

'Observation' is an identified contractual noncompliance issue: (1) without a financial impact and does not cause a cost disallowance (*i.e. Missing or incomplete documents with no financial impact and is a federal and/or state requirement*) OR (2) an identified 'Significant Deficiency' which is caused by a deficiency, or combination of deficiencies, in internal control that is less severe than a 'Material Weakness,' yet important enough to merit attention. An Observation does not require a Corrective Action Plan response; however, the agency must immediately remedy the issue of noncompliance within 90 calendar days from the date of the final monitoring report. Thus, if the agency forsakes to remedy an 'Observation' by the specified timeframe, the 'Observation' may then be elevated to a 'Finding' as it now carries material error.

'Finding' is an identified contractual noncompliance issues that: (1) causes a financial impact (*i.e. Missing the required Post-Wx Inspection Document to substantiate inspection was performed*); OR (2) was a previously identified Observation and/or Finding; OR (3) is a Material Weakness caused by a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility of a material misstatement that will not be prevented, or detected and corrected on a timely basis. Finding is considered material noncompliance of the contract, and any materials referenced therein, with consequences including (but not limited to) 'Disallowances', 'Stop Work Orders', and 'High-Risk Designations'. A material noncompliance is defined as any issue which carries substantial financial, personnel, public, and/or agency/CSD ramifications; a material noncompliance may or may not preclude the agency from further performance. Please note that 'Findings' require a Corrective Action Plan from the agency outlining how the issue of noncompliance will be remedied within 90 calendar days from the issuance of the final monitoring report and other course of action as outlined in each topic.

OBSERVATIONS:

Observation 1: Travel and per diem: Reimbursement Rates

Summary: The current Travel Policy & Procedure does not identify lodging rates or list the steps for completion of travel advances or reimbursement claims.

Reference: 2 C.F.R. 200.474, C.C.R. 599.615-638, and DOE WAP Part II Subpart A Article 4.6 B. & C.

Action Required: The agency must correct this issue no later than 90 calendar days from the issuance of this report. No Corrective Action Plan is required.

Observation 2: Conflict of Interest: Perceived or Actual Conflict of Interest

Summary: The current Conflict of Interest Policy & Procedure does not explain the steps taken to prevent preferential treatment and/or the appearance of conflict of interest.

Reference: 2 C.F.R. 200.112, 200.318, and DOE WAP Part II Subpart A Article 4.8 C.

Action Required: The agency must correct this issue no later than 90 calendar days from the issuance of this report. No Corrective Action Plan is required.

FINDINGS:

Finding 1: Record-Keeping Responsibilities: All Client File General Requirements

Summary: The agency had a 100% error rate for client file review (detailed on page 5 of this report). The agency has not improved its error rate from prior years.

Reference: 2016 DOE WAP Part II Subpart C Article 7.6 B.

Action Required: The agency must submit a written Corrective Action Plan that addresses the following:

- (1) The action(s) that will be taken to resolve this finding;
- (2) The Internal Control mechanism that will prevent and detect this issue of noncompliance from future occurrence;
and
- (3) The implementation date of the Corrective Action Plan (must be no later than 90 calendar days from the date of this report).

Finding 2: Quality Control Inspectors Certification: Inspector Qualifications

Summary: The current agreement with CRP (subcontractor for QCI inspections) does not break out costs or invoice individual dwellings. Three (3) jobs were billed over the maximum allowable, and a portion of that total will be disallowed (\$1,540.68).

Reference: 2016 DOE WAP Part II Subpart C Article 9.2 A. & Subpart A Article 4.11 F.

Action Required: The agency must submit a written Corrective Action Plan that addresses the following:

- (1) The action(s) that will be taken to resolve this finding;
- (2) The Internal Control mechanism that will prevent and detect this issue of noncompliance from future occurrence;
and
- (3) The implementation date of the Corrective Action Plan (must be no later than 90 calendar days from the date of this report).

Community Action Partnership of Kern must submit a written Corrective Action Plan addressing each of the Findings listed above no later than 30 days after the finalization of this report.

Lorelei H. Oviatt, AICP, Director
2700 "M" Street, Suite 100
Bakersfield, CA 93301-2323
Phone: (661) 862-8600
Fax: (661) 862-8601 TTY Relay 1-800-735-2929
Email: planning@co.kern.ca.us
Web Address: <http://pcd.kerndsa.com/>



**PLANNING AND NATURAL
RESOURCES DEPARTMENT**

Planning
Community Development
Administrative Operations

December 6, 2017

Emilio G. Wagner
Community Action Partnership of Kern
5005 Business Park North
Bakersfield, CA 93309

RE: Monitoring Findings – CD No. 07.15.1 CAPK Solar Improvements

Dear Mr. Wagner:

On November 15, 2017, Community Development Department staff from the County of Kern and City of Bakersfield performed a site visit to monitor the project file for the CAPK Solar Improvements.

The purpose of the monitor visit was to assess the City's compliance with the Housing and Urban Development (HUD) requirements for construction contracts. The documents reviewed were:

- Project contract documents including but not limited to construction agreement, performance and labor bonds, and insurance certificates
- Proof of publications for Notice to Contractors and Notice to Subcontractors
- Required certification forms CDA-100 through CDA-243 and SB 241
- Contractor weekly payroll sheets and statements of compliance
- Proof of job site posting of required notices
- Employee interview form HUD-11
- Other project records and documents as required

The results of the monitor indicate that there are no outstanding problems with any of the mentioned documents. Overall, CAPK is doing a good job maintaining the project file. Therefore; Community Development Department will be paying the retention payment 35 days after the Notice of Completion has been filed.

Community Development Department staff from the County and the City appreciate the CAPK continued assistance throughout the construction and monitoring process for this project.

Sincerely,

A handwritten signature in blue ink that reads "Maritza Rodriguez".

Maritza Rodriguez
Accountant

Paula Daoutis

From: Sheila Shegos
Sent: Wednesday, December 27, 2017 3:50 PM
To: Jeremy Tobias; Pritika Ram; Paula Daoutis; Ralph E. Martinez; Brady Bernhart
Subject: FW: CAPK - CSD CSBG Audit Observation Response
Attachments: Report C-17-019 - Closed Observation.pdf

FYI --

From: Upchurch, Stephanie@CSD [mailto:Stephanie.Upchurch@CSD.CA.GOV]
Sent: Wednesday, December 27, 2017 3:43 PM
To: Sheila Shegos <sshegos@capk.org>
Subject: RE: CAPK - CSD CSBG Audit Observation Response

Thank you Shelia for the information. The observation for Monitoring Report Number C-17-019 has been resolved. Please add this confirmation letter to your records.

From: Sheila Shegos [mailto:sshegos@capk.org]
Sent: Wednesday, December 27, 2017 10:53 AM
To: Upchurch, Stephanie@CSD <Stephanie.Upchurch@CSD.CA.GOV>
Cc: Tobias, Jeremy@CDSS-Import <jtobias@capk.org>; Pritika Ram <pram@capk.org>; Paula Daoutis <pdaoutis@capk.org>; Ralph E. Martinez <rmartinez@capk.org>; Brady Bernhart <bbernhart@capk.org>
Subject: FW: CAPK - CSD CSBG Audit Observation Response

Dear Stephanie,

We received your letter dated December 20, 2017 regarding the CSBG On-Site Monitoring Report Number C-17-019 response for Community Action Partnership of Kern. Please see attached and below what was sent to Mr. Brown on November 30th via email, with a hard copy mailed to the attention of Mr. Brown as well.

Please let us know if you need further information. *Happy Holidays!*

From: Jeremy Tobias
Sent: Thursday, November 30, 2017 4:33 PM
To: wilmer.brown@csd.ca.gov
Cc: Ralph E. Martinez <rmartinez@capk.org>; Brady Bernhart <bbernhart@capk.org>; Pritika Ram <pram@capk.org>; Paula Daoutis <pdaoutis@capk.org>; Sheila Shegos <sshegos@capk.org>
Subject: CAPK - CSD CSBG Audit Observation Response

Dear Mr. Brown,

Attached is the East Kern Family Resource Center's data collection and reporting procedure in response to the Final On-Site Monitoring Report Number C-17-019, following the June 26 and 27 Community Services Block Grant Program (CSBG) on-site monitoring visit at Community Action Partnership of Kern.

We will be placing this procedure and cover letter in the mail to you today. If you have any questions, please feel free to contact me.

Best,



LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

*Ralph M.
Chris A
✓ Audit Com.*

December 27, 2017

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

SUBJECT: On-Site Monitoring Report Number C-17-019

Dear Mr. Tobias:

Thank you for the email dated December 27, 2017, wherein, you provided an update on the status of the Observation 1: Data Collection Procedures identified in the Monitoring Report C-17-019.

The supporting documentation submitted with your email substantiates that Community Action Partnership of Kern has put into place a written policy or procedure of its data collection and reporting process that demonstrate its efforts to accurately report outcomes, as required in the CSBG contract. Therefore, CSD has closed the observation.

If you have any questions regarding this letter, please call me at (916) 576-5314 or email me at stephanie.upchurch@csd.ca.gov.

Sincerely,

Stephanie Upchurch
Field Representative

c: Leslie Taylor, Manager
Field Operations





LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

December 20, 2017

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

*Ralph -
Please brief me ASAP.
JTT*

SUBJECT: On-Site Monitoring Report Number C-17-019

Dear Mr. Tobias:

On August 18, 2017, the Department of Community Services and Development (CSD) issued the above Monitoring Report following the completion of an On-site Monitoring Review for the Community Services Block Grant administered by Community Action Partnership of Kern. The report identified the following observation:

Observation (1): National Performance Indicators

CAP Kern did not provide adequate documentation to support the outcomes as reported in the National Performance Indicators.

Corrective Action: CAP Kern will provide written policy or procedure of its data collection and reporting process that will demonstrate its efforts to accurately report outcomes, as required in the CSBG contract.

To ensure compliance the monitoring report requested that verification be sent to CSD demonstrating that the above observation was resolved. Community Action Partnership of Kern's status update is now past due. Please submit the status updates to me by December 31, 2017.

Thank you for your prompt attention to this matter. If you have any questions regarding this report, please call me at (916) 576-5314 or email stephanie.upchurch@csd.ca.gov.

Sincerely,

Stephanie Upchurch
Field Representative

c: Leslie Taylor, Manager
Field Operations Unit



BOARD OF DIRECTORS

Garth Corrigan, Chair
16th State Senate District
Representative

Curtis Floyd, Vice Chair
Law Offices of Curtis Floyd

Fred A. Plane, Secretary
23rd U.S. Congressional District
Representative

Warren Peterson, Treasurer
Warren Peterson Construction

Janea Benton
32nd State Assembly District
Representative

James S. Camp
S.A. Camp Companies

Jimmie D. Childress
Retired Teacher / Contractor

Lorena Fernandez
South Kern County
Representative

Craig Henderson
The Henderson Group

Mike Maggard
Kern County Board of
Supervisors Representative

Yolanda Ochoa
East Kern County
Representative

Marian Panos
City of Bakersfield
Mayor's Office Representative

Guadalupe Perez
Greater Bakersfield
Representative

Enrique Salazar
Head Start Policy Council
Representative

Ana Vigil
North Kern County
Representative

Chief Executive Officer
Jeremy T. Tobias

November 30, 2017

Wilmer Brown, Jr., Program Analyst
State of California Health and Human Services Agency
Department of Community Services and Development
2389 Gateway Oaks Drive, Suite 100
Sacramento, CA 95833

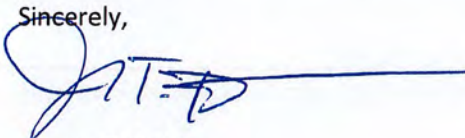
Re: On-Site Monitoring Report Number C-17-019
Response to Observation – Data Collection Methods

Dear Mr. Brown,

Enclosed is the East Kern Family Resource Center's data collection and reporting procedure in response to the Final On-Site Monitoring Report Number C-17-019, following the June 26 and 27 Community Services Block Grant Program (CSBG) on-site monitoring visit at Community Action Partnership of Kern.

If you have any questions, please feel free to contact Ralph Martinez, Director of Community Development, at (661) 336-5236 ext. 1114.

Sincerely,



Jeremy T. Tobias
Chief Executive Officer

Enclosure

cc: Ralph Martinez



November 16, 2017

East Kern Family Resource Center
CSBG Audit Observation Response
Data Collection Methods and Reporting Procedures

Data Collection

- Client completes a referral form and the office assistant processes the form.
 - Specific data are collected according to First 5 and/or CSBG or other funding source requirements.
- Completed referral forms are stored for monthly collection.
- A log of emergency food and clothing distribution is kept and stored in the back office.

Data Tracking

- Monthly referrals are reviewed during the first week of each month for entry and tracking.
- Supervisor creates monthly logs to track duplicate clients allowing for unduplicated counts.

Data Storage

- Monthly referral forms are stored in a locked file cabinet
- Activity logs are stored electronically on a password protected company computer

Outcome Projections

- For example, staff will rely on previous outcome results, targeted funding, changes in law, employment changes and available survey results to determine outcomes for future reporting periods.

Reporting Procedure

- Current examples of East Kern Family Resource Center outcomes are:
 - (NPI 4.1 C) Expand opportunity through partnerships with local government.
 - (NPI 4.1 I) Expand opportunity through partnerships with local school districts.
 - (NPI 6.2 A) Provide emergency food assistance.
 - (NPI 6.2 K) Provide emergency clothing assistance.
 - (NPI 6.3 C) Children participate in pre-school activities to develop school readiness.
 - (NPI 6.3 J) Parents learn and exhibit improved parenting skills.
 - (NPI 6.3 K) Parents learn and exhibit improved family functioning.
- The following outcome indicator procedure is an example general enough to be used by other programs for similar measurement during the reporting process:

Outcome Indicator Development Procedure

The outcome indicator will express the number expected to achieve the outcome in relation to those receiving service with a time frame included.

Scope of Work: Twenty (20) parents will achieve a certificate from parenting class for 2017. (Projected number based on local expertise and data)

Enrolled: Twenty-nine (29) enrolled in 2017.

Outcome Indicator Example: Court Mandated Parenting Classes (NPI 6.3 J)

Twenty (20) out of twenty-nine (29) parents will obtain a certificate from the EKFRFC parenting class during 2017.

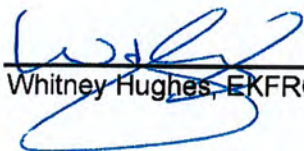
Results: Sixteen (16) out of twenty-nine (29) parents obtained a certificate in the EKFRFC parenting class during 2017.

16/20 is an 80% achievement rate compared to the projected
If the result is less than 80% or greater than 120% of the projected amount, an explanation is required.

NPI 6.3J Notes:

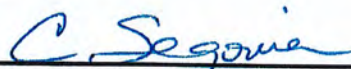
Not all parents are court mandated, CAPK accepts walk-in parents that may exit the program.
Do not subtract parents that fail to obtain a certificate from the original enrolled.
The reporting period is during the calendar year for CSBG and compiled monthly by EKFRFC.

I have reviewed, understand and support the reporting procedure summary as described above.



Whitney Hughes, EKFRFC Supervisor

November 16, 2017



Carmen Segovia, Director of Health and Nutrition Services

November 16, 2017

WRITTEN ASSURANCE OF NONDISCRIMINATION

The California Department of Social Services and the Food Distribution Unit provides this written assurance of nondiscrimination in the provision of services under agreements with the County-designated Eligible Recipient Agency (ERA). This assurance agreement is an addendum or incorporated into the plan of cooperation between California Department of Social Services and Community Action Partnership of Kern, MOU # 15-MOU-00118 A-1.

Jeremy T. Tobias Print Name of ERA representative affirms that:

Community Action Partnership of Kern

The ERA hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.); all provisions required by the implementing regulations of the Department of Agriculture; Department of Justice Enforcement Guidelines, 28 CFR Part SO.3 and 42; and FNS directives and guidelines, to the effect that, no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied benefits of, or otherwise be subject to discrimination under any program or activity for which the program applicant receives Federal financial assistance from FNS; and hereby gives assurance that it will immediately take measures necessary to effectuate this agreement."

Signed  Date: 11/21/17
ERA Representative

Signed  Date: 11/30/2017
Contracts and Purchasing Bureau

INITIALS
as
sh
fl
cr



LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

August 18, 2017

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

(Final Report.)
Ralph
Chris.
✓ Add to Pension Committee.

SUBJECT: On-Site Monitoring Report Number C-17-019

Dear Mr. Tobias:

On June 26th and 27th, the Department of Community Services and Development (CSD) conducted a Community Services Block Grant Program (CSBG) on-site monitoring visit at the Community Action Partnership of Kern. Review of the appropriate documents provided CSD the opportunity to analyze the administrative and programmatic operations for CSBG Contracts 16F-5517 and 17F-2015.

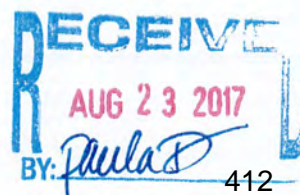
Enclosed for your reference is the Final On-site Monitoring Report. If you have any questions regarding this report, please call me at (916) 576-7205 or email me at wilmer.brown@csd.ca.gov.

Sincerely,

Wilmer Brown, Jr.
Wilmer Brown, Jr.
Program Analyst

c: Leslie Taylor, Manager
Field Operations

Mr. Garth Corrigan, Chair Board of Directors





Department of Community Services and Development
Community Services Division
Monitoring Report

Agency Information

Agency Name Community Action Partnership of Kern
Agency Type Community Action Agency-Private
Report # C-17-019
CSD/Field Representative Wilmer Brown Jr.
Date Report Completed June 29, 2017

Contracts Reviewed

Contract #	Program Term	Amount	Contract Type
16F-5517	6/15/15 - 5/31/17	\$32,078	DISC
17F-2015	1/1/17 - 12/31/17	\$1,482,354	CSBG

Entrance Conference

Purpose of Visit The purpose of this visit was to monitor statutory and contractual requirements under the Community Services Block Grant (CSBG) for financial accountability and programmatic compliance in accordance with Federal and State laws and the Department of Community Services Development (CSD) policy.

Date of Entrance Conference June 26, 2017

The following persons were present during the Entrance Conference:

Jeremy Tobias	Executive Director
Ralph Martinez	Director Community Development
Christine Anami	Finance Director
Carmen Segovia	Director, Health and Nutrition
Pritika Ram	Director of Administration
Yolanda Gonzales	Community Action H/S - State Director
Brady Bernhart	Community Development Specialist
Wilmer Brown, Jr.	Field Representative - CSD

The following items were discussed:

- Monitoring Process Overview
- Results from Desk Review
- Community Action Plan
- Upcoming Trainings
 - Mandatory Training - Annual Report: Modules
- Organizational Standards
- Staff Scheduling for On-Site

Administrative Review

Board Composition

The Tripartite Board is composed of twelve members; four from the public sector, four from the private sector and four from the low-income sector. A review of the board roster dated July 6, 2017 indicates that there are no vacancies at this time.

Board Minutes

Community Action Partnership of Kern submits approved board minutes to (CSD) no later than thirty days after the minutes are approved.

A review of the board minutes from February 22, 2017, March 29, 2017, and April 26, 2017 indicate that a quorum was met for each meeting. The information contained within the board minutes provided the Field Representative with sufficient information to determine the board's involvement in the development, planning, implementation, and evaluation of the program.

Fiscal Review

Advance Payment

The Field Representative noted that the agency does retain the advance payment in an interest-bearing account per (45CFR 75.305 (b)(8)).

Expenditure Reports

Contract Number: 16F-5517

A review of the Expenditure Activity Reporting System (EARS) monthly reports from June 2016 through May 2017 indicated that all expenditure reports have been submitted in a timely manner.

Contract Number: 17F-2015

A review of EARS monthly reports from January 2017 through April 2017 indicated that the expenditure reports have been submitted in a timely manner.

Expenditure Progress

Contract Number 16F-5517

A review of EARS monthly reports from June 2016 through May 2017 indicate 100% of \$32,078 has been expended.

Contract Number: 17F-2015

A review of EARS monthly reports from January 2017 through April 2017 indicate that the agency is on track to fully expend the contract funds by the end of the contract term assuming fixed level spending each month. The total expenditures are currently at 31.27%; level, bi-monthly spending would require total agency expenditures to be at approximately 33.3%.

Line Item Expenditure Review

Contract Numbers: 16F-5517 and 17F-2015

The Field Representative sampled expenditure transactions from costs reported in EARS:

Contract Number	Report Period	Section (Program/Admin)	Line Item	Amount
16F-5517	1/1/17 - 2/28/17	Admin	Other Costs	\$442.00
17F-2015	1/1/17 - 2/28/17	Admin	Operating Expenses	\$6,966.50
17F-2015	1/1/17 - 2/28/17	Admin	Other Costs	\$15,032.47
17F-2015	1/1/17 - 2/28/17	Program	Operating Expenses	\$26,957.51

The Field Representative reviewed the general ledger, travel requests (in-state/mileage), agency invoices, and verified that the documentation supported the transactions sampled from expenditures reported in the Expenditure Activity Reporting Systems (EARS).

Equipment Validation Review

The Field Representative validated the existence and location of the following equipment still in operation, purchased in whole or in part by CSBG funds:

Description of Equip/Vehicle	CSBG Contract# Authorizing purchase	In Use? Y N		Location
Chevrolet C6500 Truck (White) Lisc No: 8W22527	ARRA: 10/28/2009	X		Food Bank – In parking lot 1807 Felix Drive, Bakersfield, CA 93307
SAN SCSI-Server/Appliance:3U Disk S/N: 10020115	2010 CSBG Contract 10F-4016	X		Main Office – 2 nd Floor IT Rm) 5005 Business Park North Bakersfield, CA 93309
Burglar Alarm System + Key Card Access Control System (CICP800T010)	2015 CSBG Contract 15F-2015	X		Friendship House CC 2424 Cottonwood Rd. Bakersfield, CA 93307

Program Review

Program Reports

Contract Number 17F-2015

A review of the most current National Performance Indicator (NPI) Report and Client Characteristics Report indicates the reports have been submitted in a timely manner.

Program Performance

Contract Number: 17F-2015

A review of the agency's most current National Performance Indicator report shows that the agency achieved the following results:

NPI 1.2 Employment Supports

Subsection E

- Projected 700
- Outcome reported 550

NPI 3.2 Community Empowerment through Maximum Feasible Participation

Subsection A

- Projected 55
- Outcome reported 34

NPI 4.1 Expanding Opportunities through Community-Wide Partnerships

Subsection I

- Projected 4
- Outcome reported 4

NPI 5.1 Agency Development

Subsection D

- Projected 8
- Outcome reported 13

NPI 6.3 Child and Family Development

Subsection J

- Projected 20
- Outcome reported 29

Discretionary Contract Number: 16F-5517

Comment:

Based on progress reports submitted from July 2016 through May 2017, the Agency has met their goals.

- Distributed 10,862 flyers to Universities, Vocational schools, Libraries, Food Pantries and other locations within Kern County from August 2016 to May 2017 to educate them about EITC and let people know that the agency is open year-round for advice and tax returns.
- Recruited 77 new volunteers through presentations and outreach events to assist with tax preparation and outreach.

- Attended and presented at 8 Head Start parent meeting to distribute information to parents about the EITC credits and how to determine eligibility. Staff presented information at 3 Head Start Policy Council meetings.
- Distributed flyers to the Case Managers for the Migrant Child Care Alternative Payment program meetings to inform participants about free VITA/EITC service locations.

Subcontractor Review
(If applicable)

Not Applicable

Child Support

The Field Representative determined that the agency has a written referral policy in place to make referrals to the local Department of Child Support Services. (Title 42 of the U.S.C. Section 9919 (b).

Site Visits
(If applicable)

Not Applicable

Client File Review

The Field Representative conducted a file review of clients who received services as reported in the National Performance Indicators. The review was a sampling of the clients served for Indicators: 1.2E, and 6.3J. The client files contained the applicable documentation to demonstrate the clients met the income eligibility for services. The client services were provided in accordance to the provisions of the CSBG use of funds mandate.

While reviewing the files for NPI 6.3 subsection J, the Field Representative noticed that the actual number of participants meeting the outcome was 12 versus the 29 reported on the NPI final report. Also, from the 12 participants who were reported as achieving the outcome, three files/clients were selected for a more detailed review. Upon reviewing the three files the Field Representative determined that only one of the three clients actually met the outcome. One client dropped out prior to completing the required class, and the other client started the class in 2016, but successfully completed the class in February 2017.

Safeguard of client files

The Field Representative verified the agency has safeguards in place to protect client information including physical security measures, administrative controls, and technical controls.

Exit Conference

Date of Exit Conference

June 27, 2017

The following persons were present during the Exit Conference:	Jeremy Tobias	Executive Director
	Ralph Martinez	Director Community Development
	Christine Anami	Finance Director
	Carmen Segovia	Director, Health and Nutrition
	Pritika Ram	Director of Administration
	Brady Bernhart	Community Development Specialist
	Wilmer Brown, Jr.	Field Representative - CSD

The following items were discussed:	<ul style="list-style-type: none"> • Highlights of On-site Visit • Monitoring Timeline • Deposit of Advance into an interest bearing account • Process for collecting and reporting NPI projections and outcomes • Monitoring Survey
-------------------------------------	---

Finding(s)	<p>Finding:</p> <p>No findings identified during this on-site review.</p>
------------	--

Observation(s)	<p>Observation:</p> <p>CAP Kern did not provide adequate documentation to support the outcomes as reported in the National Performance Indicators.</p>
	<p>Corrective Action:</p> <p>CAP Kern will provide written policy or procedure of its data collection and reporting process that will demonstrate its efforts to accurately report outcomes, as required in the CSBG contract.</p>
	<p>Response Due Date:</p> <p>The written policy or procedure will be due to CSD November 30, 2017.</p>

Recommendation(s)	<p>Recommendation:</p>
	<p>No recommendations identified during this on-site review.</p>



LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services Agency
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

COPY

Chris A.
Ralph M.

August 24, 2017

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

SUBJECT: CSBG DISCRETIONARY CLOSE-OUT PACKAGE – CONTRACT 16F-5517

Dear Mr. Tobias:

The Department of Community Services and Development's (CSD) Field Operations Unit (FOU) has received your agency's Close-out Report for contract 16F-5517. My analysis of the Close-out information indicates the following:

- The agency fully expended the \$32,078.00. contract allocation.
- The agency reported purchasing no equipment for the program year.
- The programmatic reports associated with this contract have been reviewed and accepted.

FOU considers this contract closed and the Close-out Report has been forwarded to CSD's Financial Services Unit for processing. However, this contract is subject to a final review by CSD's Audit Unit. If you have any questions concerning this report, please call your Field Representative at (916) 576-5314 or e-mail your comments to stephanie.upchurch@csd.ca.gov.

Sincerely,

Stella Avila

Stella Avila
CSD Representative

c: Leslie Taylor, Manager
Field Operations

Fiscal Services Unit





October 30, 2017

Chris.
Audit Committee

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

**COMMUNITY ACTION PARTNERSHIP OF KERN
FINANCIAL MONITORING REPORT
FISCAL YEAR ENDED JUNE 30, 2014, JUNE 30, 2015, AND JUNE 30, 2016**

MISSION

As one component of the Mental Health Department's mission to provide top quality leadership and to develop efficient and effective services and programs, the financial monitoring activity will promote technically strong financial and process improvement assistance, will be action focused, and will play a key role in the problem-solving area.

BACKGROUND

This monitoring program is conducted as part of an effort to ensure that the County of Kern network of providers maintain complete financial records of services in accordance with generally accepted accounting principles. This effort is also a direct response to the 1996 Amendments of OMB-133 [31 U.S.C. 7502 (f)(2)(B)] that requires pass through agencies, Kern Behavioral Health & Recovery Services (Department), to monitor sub-recipient's use of Federal awards when the sub-recipient's Federal funding level is above \$500,000. The Department has determined to apply this approach to all service providers regardless of the amount of their Federal funds.

INTENDED OUTCOME

The intended result of the financial monitoring review is to meet the above stated requirements and to provide early warning signals of potential financial issues.

Our managed health system provides checks and balances that include process reviews and identification of areas of improvement. Our financial monitoring activities are intended to encourage those monitored with a management approach that emphasizes their value, seeks their opinion on process improvements, encourages innovative process changes, and facilitates a team response to process difficulties.



To be effective, the public system of mental health care must achieve the maximum benefit for the dollar invested. To have the highest quality, we need to aspire to excellence in all we do and gain a strong base of recognition for the contributions we can make to our community. We believe an effective organization is one in which everyone contributes and where all contributions are recognized. It is in this spirit of contribution towards an improved public mental health system that the financial monitoring activities are focused.

A financial monitoring review has been completed for Community Action Partnership of Kern for the contract year 2013-2014, 2014-2015, and 2015-2016.

PLAN OF ACTION

Within thirty (30) days the Provider will respond in writing to the Department's financial monitoring report. If applicable, this response shall include a Plan of Action to resolve the items noted in the attached Findings section. We also encourage comments regarding any part of our report or the monitoring review. Depending on the Provider's response and the materiality of the findings, the Department may schedule another site visit to resolve the pending issues.

FINDINGS

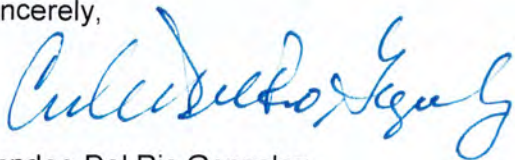
No material findings were found during this audit period.

Observations: No Material Observations were found during this audit period.

CONCLUSION

The staff and consultants of Community Action Partnership of Kern were very helpful to the Department's contract monitoring staff. We greatly appreciate their assistance during the financial monitoring review, and look forward to our next meeting.

Sincerely,



Candee Del Rio Gonzalez
Business Manager

CDRG:js

cc: Bill Walker, LMFT Director
Jeremy Shumaker, Accountant III, Contract Monitoring Supervisor
Ana Olvera, LMFT, Behavioral Health and Recovery System Administrator



2724 L Street
Bakersfield, California 93301

Telephone (661) 328-8888
Fax (661) 328-8880

October 26, 2017

Commissioners

Al Sandrini
Chairperson

Rick Robles
Vice Chairperson

Dena Murphy
Treasurer

Claudia Jonah, M.D.
Secretary

Sam Aunai

Supervisor David Couch

Susan Lerude

Jennie Sill

Lucinda Wasson

Alternate Commissioners

Michelle Curioso

Heather Hornibrook

Supervisor Leticia Perez

Antanette Reed

Executive Director

Roland Maier

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

Re: 2015.2.6 – East Kern Family Resource Center

Dear Mr. Tobias:

This letter supersedes the original letter dated June 28, 2017 to include the Fiscal Summary. This letter addresses the results of our Annual Administrative Review conducted on March 21, 2017 of the East Kern Family Resource Center. The objectives of the review determine program compliance with First 5 Kern program, evaluation and fiscal requirements. The visit was also an opportunity to discuss accomplishments and challenges experienced by the program.

Program Summary

Quarterly Reports were reviewed to verify milestone progress, participant counts and an executive summary detailing community activities. Milestone progress is based on estimated quarterly target projections set by the program coordinator.

Milestone Review:

- FY 2015-16:
 - Of the nine milestone tracked by the program, one target was not met: 3.1.3 summer bridge (93%).
- FY 2016-17:
 - Quarters 1-2: All milestone projections were met.

Timeliness:

- FY 2015-16:
 - Quarters 3-4: Quarterly progress reports, quarterly feedback, and data entry were submitted timely.
- FY 2016-17:
 - Quarters 1-2: Quarterly progress reports, quarterly feedback, and data entry were submitted timely.

Fiscal Summary

From a fiscal perspective, the contractor has complied with contractual requirements. The financial reports and quarterly claims have been submitted timely, are reliable and accurate. All supporting documentation has been readily available and provides adequate detail to support transactions. The contractor has confirmed their inventory control practices, and the custody and use of resources are in accordance with requirements.

The program specific audit for the year ending February 28, 2016, was submitted timely within the approved extension due date and the payments were confirmed. The audit report was unmodified, with no findings or exceptions.

Sustainability records include funding from the County of Kern/ Kern County Network for Children (Non-Prop 10 portion of Differential Response funding) and the Friends of Mercy Foundation. In addition, the contractor receives non-monetary donations. The contractor has been seeking additional funding opportunities. Sustainability efforts are reported in the quarterly Fiscal Executive Summary, which were submitted timely.

Accounting policies and procedures appear to be adequately in place and are being followed for contract transactions. Community Action Partnership of Kern has demonstrated the fiscal capacity to administer this program

Recommendations

2015-16: Recommendations:

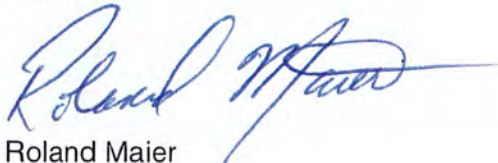
- No recommendations made.

2016-17: Recommendations:

- No program recommendations were made.
- No fiscal recommendations were made.

A copy of the full report is maintained on file with First 5 Kern and is available at your request. If you have any questions or comments regarding this correspondence, please feel free to contact your respective program or finance officer.

Sincerely,



Roland Maier
Executive Director

cc: Carmen Segovia, Director
Whitney Hughes, Supervisor



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

*Yolanda G
Audit Committee*

December 21, 2017

Yolanda Gonzales, Program Manager
Community Action Partnership of Kern County
5005 Business Park North
Bakersfield, CA 93309

Dear Yolanda Gonzales:

Subject: Review Resolution for FY 2017–18

Congratulations on your agency's successful implementation of corrective actions that support compliance in areas that were identified as findings of noncompliance during the recent Contract Monitoring Review that took place on February 4, 2016.

Resolved:

- EES 02: Family Eligibility Requirements

If you have any questions or need further assistance, please do not hesitate to contact us by phone at (916) 323-4601, or by e-mail at jcowan@cde.ca.gov.

Sincerely,

Jumaane Cowan, Analyst
Governance and Administration Unit B
Early Education and Support Division
California Department of Education

Rosanne Pitz, Consultant
Field Services Office
Early Education and Support Division
California Department of Education

JC:to

cc: ✓ Jeremy Tobias, Executive Director, Community Action Partnership (Kern)

Review (s) Resolution Notification 10.01.2017



Community Action Partnership of Kern

January 17, 2018

Retirement Plan Services

- 5500 and Audit Support
- Employee Education
- Fiduciary Support Services
- Plan Document & Consulting
- Compliance Oversight
- Recordkeeping/Administration
- Investment Services

Costs & Fees

Total Costs

- Ranked in Top Quartile using National Averages
- 0.76% - Total “all in” expenses

Investment Fees (fund expense ratio)

- 24 of the Funds are currently in the top decile of fund investment expense ratios (i.e., less expensive than at least 90% of the funds in their category)
- 90% of the Funds are in the top quartile of fund expense ratios
- All of the Funds are better than the median expense ratio in their category

Investment Performance

- Top 5 Funds (50% of plan assets)
- 1 Year Basis – all funds outperformed 95% of their peers
- 3 Year Basis – all funds outperformed 99% of their peers
- 5 Year Basis – all funds outperformed 97% of their peers

Thank You !

MUTUAL OF AMERICA
Your Retirement Company

Mutual of America Life Insurance Company
320 Park Avenue, New York, NY 10022-6839
1-800-468-3785 *mutualofamerica.com*

Mutual of America Life Insurance Company is a registered Broker-Dealer.

Mutual of America® and Mutual of America Your Retirement Company® are registered service marks of Mutual of America Life Insurance Company.

Mutual of America® Group Products (Except Defined Benefit and Pension Investment Contract)
Separate Accounts No. 1 and No. 2 Total Return Performance Data - Tier 3 Pricing

PERIOD ENDED 12/31/2017				ANNUALIZED			
INVESTMENT FUNDS	DATE OF INCEPTION ⁽¹⁾	Prior 3 Months	Year-to-Date	Prior 1 Year	Prior 3 Years	Prior 5 Years	Prior 10 Years*
<u>Equity Funds</u>							
Mutual of America Equity Index Fund	02/05/93	6.48%	21.08%	21.08%	10.71%	15.01%	7.74%
Mutual of America All America Fund ⁽²⁾	01/01/85	5.44%	18.86%	18.86%	9.46%	13.77%	7.35%
Mutual of America Small Cap Value Fund	07/01/05	1.26%	7.78%	7.78%	7.36%	10.74%	8.10%
Mutual of America Small Cap Growth Fund	07/01/05	4.49%	23.24%	23.24%	8.80%	13.72%	7.87%
Mutual of America Mid Cap Value Fund	07/01/05	5.62%	14.38%	14.38%	8.35%	12.85%	6.86%
Mutual of America Mid-Cap Equity Index Fund	05/03/99	6.08%	15.51%	15.51%	10.40%	14.23%	9.17%
Mutual of America International Fund	11/05/07	3.66%	23.89%	23.89%	7.43%	6.79%	1.34%
Fidelity® VIP Mid Cap Portfolio ⁽³⁾	07/01/05	6.12%	20.38%	20.38%	9.75%	13.67%	7.62%
Fidelity® VIP Equity-Income Portfolio ⁽³⁾	05/01/95	4.67%	12.49%	12.49%	8.15%	11.81%	5.71%
Fidelity® VIP Contrafund Portfolio ⁽³⁾	05/01/95	4.64%	21.44%	21.44%	9.43%	13.81%	6.85%
Oppenheimer Main Street® VA	07/01/05	1.94%	16.37%	16.37%	9.94%	13.91%	7.18%
Vanguard VIF Diversified Value Portfolio	07/01/05	5.32%	12.64%	12.64%	7.12%	11.56%	6.09%
Vanguard VIF International Portfolio ⁽⁴⁾	07/01/05	3.83%	42.02%	42.02%	12.44%	10.27%	4.15%
Deutsche Variable Series I Capital Growth VIP	01/03/89	5.82%	25.72%	25.72%	12.12%	16.23%	8.56%
American Century VP Capital Appreciation Fund ⁽³⁾	01/03/89	5.55%	21.62%	21.62%	8.40%	12.39%	6.39%
American Funds Insurance Series® New World Fund	08/05/13	4.94%	29.12%	29.12%	9.42%	N/A	6.10%
T. Rowe Price Blue Chip Growth Portfolio ⁽³⁾	08/05/13	6.85%	35.73%	35.73%	14.68%	N/A	15.55%
<u>Fixed Income Funds</u>							
Mutual of America Money Market Fund	01/01/85	0.12%	0.23%	0.23%	-0.24%	-0.41%	-0.29%
Current yield as of 11/28/17 was 0.59%**							
Mutual of America Mid-Term Bond Fund	02/05/93	-0.27%	1.84%	1.84%	1.65%	1.30%	3.29%
Mutual of America Bond Fund	01/01/85	-0.05%	3.13%	3.13%	2.37%	2.26%	4.11%
PIMCO VIT Real Return Portfolio ⁽³⁾	08/05/13	1.30%	3.49%	3.49%	1.63%	N/A	1.17%
<u>Real Estate Investment Trust (REIT)</u>							
Vanguard VIF REIT Index Portfolio	08/05/13	1.19%	4.29%	4.29%	4.59%	N/A	8.30%
<u>Balanced Funds</u>							
Mutual of America Composite Fund	01/01/85	3.99%	12.84%	12.84%	6.72%	8.83%	5.69%
Fidelity® VIP Asset Manager Portfolio ⁽³⁾	05/01/95	3.06%	13.70%	13.70%	5.21%	7.18%	4.78%
Calvert VP SRI Balanced Portfolio ⁽⁵⁾	05/13/91	3.92%	11.48%	11.48%	5.21%	8.31%	4.93%
<u>Asset Allocation Funds</u>							
Mutual of America Conservative Allocation Fund ⁽⁶⁾	05/20/03	1.84%	8.41%	8.41%	4.79%	5.44%	5.09%
Mutual of America Moderate Allocation Fund ⁽⁶⁾	05/20/03	3.55%	13.19%	13.19%	6.99%	8.59%	6.45%
Mutual of America Aggressive Allocation Fund ⁽⁶⁾	05/20/03	4.30%	16.09%	16.09%	8.28%	10.93%	7.20%
<u>Retirement Funds</u>							
Mutual of America Retirement Income Fund	11/05/07	1.67%	6.85%	6.85%	4.13%	5.03%	4.82%
Mutual of America 2010 Retirement Fund	11/05/07	2.21%	8.55%	8.55%	4.87%	6.41%	5.17%
Mutual of America 2015 Retirement Fund	11/05/07	2.61%	10.12%	10.12%	5.61%	7.47%	5.42%
Mutual of America 2020 Retirement Fund	11/05/07	3.16%	11.99%	11.99%	6.43%	8.56%	5.80%
Mutual of America 2025 Retirement Fund	11/05/07	3.73%	13.90%	13.90%	7.36%	9.88%	6.29%
Mutual of America 2030 Retirement Fund	11/05/07	4.25%	15.47%	15.47%	8.10%	10.90%	6.76%
Mutual of America 2035 Retirement Fund	11/05/07	4.61%	16.60%	16.60%	8.63%	11.58%	6.80%
Mutual of America 2040 Retirement Fund	11/05/07	4.64%	16.85%	16.85%	8.68%	11.72%	6.93%
Mutual of America 2045 Retirement Fund	11/05/07	4.69%	17.07%	17.07%	8.74%	11.77%	6.88%
Mutual of America 2050 Retirement Fund	10/01/12	4.70%	17.31%	17.31%	8.83%	11.89%	11.64%
Mutual of America 2055 Retirement Fund	10/01/16	4.63%	17.43%	17.43%	N/A	N/A	17.21%

Total Separate Account Annual Expenses are 0.45%. Performance prior to July 1, 2015 reflects Total separate Account Annual Expenses of 0.50%.

*Since inception, if the Fund has been in existence for less than 10 years.

**The current yield quotation more closely reflects the current earnings of the Money Market Fund than the total return performance data.

The performance data shown above represents past performance, which is not a guarantee of future results. Investment returns and unit values will fluctuate so that units, when redeemed, may be worth more or less than their original cost. Investment Fund total return performance currently may be lower or higher than the figures stated above. More recent performance is published online within seven business days after each month's end and can be obtained by visiting www.mutualofamerica.com or by calling 1-800-468-3785.

The total return performance data are based on a hypothetical investment of \$1,000, which is redeemed at the end of the periods shown. The total return figures reflect the reinvestment of investment income and capital gains and losses, and are net of expenses which include a contract fee, an expense risk fee, administrative charges, a distribution expense charge, monthly participant charge and Underlying Fund fees and expenses.

Before investing, you should carefully consider the investment objectives, risks, charges and expenses of the variable annuity contract and the underlying investment funds. This and other information is contained in the contract prospectus or brochure and underlying funds prospectuses and summary prospectuses. Please read the contract prospectus or brochure and underlying fund prospectuses and summary prospectuses carefully before investing. The contract prospectus or brochure and underlying fund prospectuses and summary prospectuses can be obtained by calling 1-800-468-3785 or visiting mutualofamerica.com.

Money Market Fund Investors: You could lose money by investing in the Fund. Because the share price of the Fund will fluctuate, when you sell your shares they may be worth more or less than what you originally paid for them. The Fund may impose a fee upon sale of your shares or may temporarily suspend your ability to sell shares if the Fund's liquidity falls below required minimums because of market conditions or other factors. An investment in the Fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The Fund's sponsor has no legal obligation to provide financial support to the Fund, and you should not expect that the sponsor will provide financial support to the Fund at any time.

The total return figures for periods extending beyond a year are average rates of return and do not reflect the Funds' actual year-to-year results, which varied over the periods shown. Contributions or withdrawals made within a period would experience different rates of return based on the unit values on the dates of such transactions.

(1) Date of Inception shown for an Investment Fund is the date the Underlying Fund became available to the Separate Account. An Underlying Fund may have begun operations at an earlier date.

(2) The All America Fund adopted its current asset allocation effective May 1, 2016.

(3) The transfer agent and distributor for the Fidelity VIP Portfolios and the investment advisers for the PIMCO Variable Insurance Trust Real Return Portfolio, and the T. Rowe Price Blue Chip Growth Portfolio reimburse Mutual of America Life Insurance Company for certain administrative expenses or services Mutual of America provides. We pass these reimbursements on to our contractholders, and, as such, the Separate Account expenses for the corresponding Separate Account Funds are reduced to the extent Mutual of America receives such reimbursements. Without such reimbursements, the performance returns of the corresponding Separate Account Funds would have been lower. Please refer to the prospectuses of these underlying funds for more information on such expense reimbursements.

(4) Vanguard added an additional subadviser to its International Fund on March 1, 2008, supplementing the two that were in place already.

(5) Effective September 11, 2013, the new subadviser was terminated and the adviser assumed responsibility for the day-to-day management of the equity securities of the Calvert VP SRI Balanced Portfolio.

(6) The Allocation Funds adopted their current asset allocation effective May 1, 2014.

MUTUAL OF AMERICA Your Retirement Company®

Mutual of America Life Insurance Company, 320 Park Avenue, New York, NY 10022-6839, is a registered Broker-Dealer.

Mutual of America® and Mutual of America Your Retirement Company® are registered service marks of Mutual of America Life Insurance Company.

CAPK 401(a) & 403(b) Retirement Plans Education Action Plan

Communication Element	Purpose	Format		Target Delivery Date	Actual Delivery Date	Notes
Group Educational Meetings		Web	On-Site*			
Enrollment & Introductory Training						
Enrollment Meeting for Newly Eligible Participants	Overview of Plan provisions, how to enroll in the plan and choosing investments under the Plan.	X	X	On-line with the Standard, In-Person		
Conversion Meeting	Overview of transition to alternate provider, discuss plan enhancements and brief timeline of transition.	X	X	Conducted at On-Site meetings		
403(b) Basics Meeting for Plan Participants	Designed to give overall education on Plan Provisions and refresher for those already participating.	<input type="checkbox"/>	X	Conducted at On-Site meetings		
Participant Service Provider Website Demo	A tour of the service provider website for the Plan participant. Learn how to access their account, look up account balance, make changes, and much more.	X	<input type="checkbox"/>	The Standard to review at the quarterly webinars		
403(b) Basics Training for HR/Fiduciary Committee	Designed to give overall education on Plan Provisions, Administration, and Compliance of Retirement Plan(s)	<input type="checkbox"/>	X	As Needed		
Investment Service Provider Training for HR/Fiduciary Committee	Trainings include: Website demo, 5500/compliance testing, payroll deferral, and other.	X	<input type="checkbox"/>	As Needed		
Investment & Market Training						
Understanding Stock Market Mutual Funds	Designed to educate participants on Mutual Funds (including definition, risks, etc.) and other basics about Plan Investments	<input type="checkbox"/>	X	Conducted at On-Site meetings		
Asset Allocation Seminar	Discussion on asset allocation investment strategy; including diversification, basics on investments, asset classes, and other.	<input type="checkbox"/>	X	Conducted at On-Site meetings		
Market Review Seminar	Overview of the market.	<input type="checkbox"/>	X	Conducted at On-Site meetings		
Market Fluctuations Seminar	Discussion on the market ups and downs and what this means to an investor.	<input type="checkbox"/>	X	Conducted at On-Site meetings		
Annual Investor Check-up	Designed to educate the Plan participant on how to conduct their own annual investment review. Topics discussed: evaluate, diversify, increase, and rebalance.	X	X	Conducted at On-Site meetings and during the quarterly Webinars		
Retirement & Individual Planning						
Retirement Planning Seminar	Discussion on retirement planning; ideas to implement as preparing for retirement.	<input type="checkbox"/>	X	Conducted at On-Site meetings		
Personal Finance Basics	Education Seminar: Choose between the following topics; Investing, Budgeting, Managing Debt, and College Planning	<input type="checkbox"/>	X	Conducted at On-Site meetings		
Communication Element	Purpose	Format		Target Delivery Date	Actual Delivery Date	Notes
Group Educational Meetings		Web	On-Site*			

CAPK 401(a) & 403(b) Retirement Plans Education Action Plan



Long-Term Care Basics	Discussion on long-term care insurance and its potential place in an individual’s overall Retirement Plan.	<input type="checkbox"/>	X	Periodically	
Personal Pension Basics	Discussion on what a personal pension is, how it works, and do you need one. Additionally, discussed: Life Insurance and the relevance to an overall Retirement Plan.	<input type="checkbox"/>	X	Periodically	
Individual Education					
One-on-One Meetings	Individual meetings with Employees to answer questions regarding the Plan and their investment choices available to them.	<input type="checkbox"/>	X	Conducted at On-Site meetings	
Participant Call Center (English/Spanish)	Customer Service Center available to all participants; phone or email. Call Center Hours: Monday through Friday 8:30am- 5pm PST.	888-201-5488 support@pensionmark.com			As needed
Internet Meetings/Webinars- Hosted by Pensionmark					
Market Update Webinar	Market review education webinar	Invitations are sent via email to all Fiduciaries for distribution to employees as applicable. Recordings are available following.			Quarterly
Print Media/Electronic Media					
Welcome Announcement	Informs participants of the change in retirement plan provider.	PDF	Direct Mail	CAPK sent, Standard to send participant notices	
Transition Letter	Sarbanes/Oxley notice announces the conversion by explaining the blackout period and providing a calendar of key dates to remember. For the participant.	PDF	Direct Mail	The Standard	
Service Team Memo “We Can Help”	Provides information on accessing Advisor Service assistance for participants	Plan Sponsor; provided by Pensionmark			As needed
Separation from Service Memo	Explains the distribution options for a participant that separates from service	Plan Sponsor; provided by Pensionmark/Standard			As needed
Quarterly Statement	Participant Account Statement	Standard; direct mail			Quarterly
Direct Mail Campaigns	Education mailers regarding specific topic of interest sent to Plan Participant	Direct Mail	Pension mark’s Financial Wellness Campaigns		

* Please note some on-site seminars require minimum attendance to schedule. Please speak with your Relationship Manager regarding.



401(a) & 403(b) Retirement Plans

I. Statement Purpose

The Plan Sponsor, **Community Action Partnership of Kern** hereby establishes the following employee education objectives and guidelines for administering the employee education program of the **Community Action Partnership of Kern** Retirement Plans in a manner consistent with the Plan document and applicable statutory requirements. The Plan Sponsor reserves the right to amend this Statement as deemed prudent or necessary. Should any amendment to this Statement be required due to changes in the Plan document or a change in applicable law, the Plan Sponsor shall have due time to review such changes and prepare and implement an appropriate amendment.

Because of the dynamic nature of the economic environment, developments in financial theories, and advances in technology, this statement will be examined by the Plan Sponsor from time to time on a formal or informal basis and may, as a result of such examination, may be changed by the Plan Sponsor.

II. Statement Objective

The objective of this Statement is to establish and document:

- The goals of the Plan's employee education program;
- The policies for selecting appropriate employee education; and,
- The guidelines for monitoring and evaluating the performance of the Plan's employee education programs.

III. Employee Education Program Goals

The Plan is intended to provide an opportunity for Plan Participants to exercise control over funds in their retirement accounts and provide an opportunity to choose the manner in which some or all of their funds are invested. In doing so, the Plan intends to meet the Safe Harbor requirements of The Employee Retirement Income Security Act (ERISA) §404(c) and applicable regulations. In addition, the Plan (and any offered model portfolios therein) intends to meet the requirements outlined in Department of Labor (DOL) IB 96-1.

Accordingly, the Plan Sponsor will make available to the Plan Participants tools to educate them on Plan parameters and features, and to assist them in adopting a risk level and asset allocated portfolio strategy consistent with the participant's time horizon and risk tolerance.

IV. Employee Education Program Topics

The tools will be designed to simplify the investment decisions required and provide the employee with a disciplined investment approach. The educational program tools will provide information to plan participants which may include but not be limited to the following:

- | | |
|--|--|
| • How the plan works | • Asset allocation and investment strategies |
| • Plan modifications | • Preparing for retirement |
| • Advisor services | • Economic and stock market commentary |
| • Employer plan contributions | • Basics of financial planning |
| • Determining appropriate deferral amounts | |

V. Methods of Employee Education Delivery

The educational tools provided to plan participants may be delivered primarily in the following formats, including but not limited to;

- Group educational meetings
- Individual Education
- Conference calls
- Internet meetings/webinar
- Print Media/Electronic Media

VI. Selection of Employee Education Strategies

The Plan Sponsor shall select the employee educational tools based on an evaluation of factors including but not limited to:

- Asset allocation trends within the participant accounts
- Demographics of plan participants
- Market conditions
- Surveys and/or participant requests
- Changes and/or modifications to plan features or investments

These factors are intended to help assure that selections are compatible with the requirements of ERISA §404(c), made with a prudent degree of care and that excessive risk is avoided.

VII. Periodic Evaluation

The Pension Committee will review the Employee Education Policy on a periodic basis to determine whether it is meeting its stated objectives. Based upon the results of the review, the committee may elect to change either the content of the policy, or the delivery strategies, or both as it is deemed necessary.

Proposed Education Calendar for 2018

January - Bakersfield Office

February - Outlying Location

March – Webinars (all offices)

April – Bakersfield Office

May – Stockton Office

June- Webinars (all offices)

July – Bakersfield Office

August – Mojave (Eastern Kern Offices)

September – Bakersfield Energy/ Webinars

October – Bakersfield Office

November – Stockton Office

December- Webinars (all offices)

Pension Committee Meetings

January 18, 2018

(Committee/Pensionmark) Transition and Plan review

April-

(Committee/Pensionmark/Standard) Fund Update/Education Review

July -

(Committee/Pensionmark) Fund Update

October-

(Committee/Pensionmark/Standard) Fund Update/Education Review



Plan Conversion Update

Please find the following updated timeline for each plan as well as some additional information:

- CAPK 401(a) Plan, 811956
 - Date of first contribution: no later than April 30th
 - Mailing of required notices: on or before March 30th
 - Asset transfer timeline: TBD
 - Outstanding items:
 - Charles Schwab custodial agreements – sent on December 22nd; must be executed on or before January 29th
 - Plan document approval from Jennifer

- CAPK 403(b) Plan, 811957
 - Date of first contribution: February 16th pay date
 - Mailing of required notices: January 16th
 - Asset transfer timeline: TBD
 - Outstanding items:
 - Charles Schwab custodial agreements – sent on December 22nd; must be executed on or before January 29th

The asset transfer timeline for both plans will be scheduled once Mutual of America receives the original Board Resolutions, copies of the executed Charles Schwab custodial agreements, and the original Letter of Acceptance from Charles Schwab.

The initial employee educational meetings in December at Four Points Sheraton, Bakersfield Main, Energy and Stockton offices went well. With the change from a single provider Mutual of America to The Standard and Pensionmark, there were questions on the responsibilities of each party. We streamlined our presentation to clearly present the beneficial changes and responsibilities of each provider going forward.

I suggest that we have another meeting with just the managers after the conversion to present the new plans, The Standard website and participant accounts, as well as answer any additional questions. For the CAPK Education Plan and Policy Statement, I would like to get dates and times for all meetings scheduled for 2018, so we can plan accordingly.

COMMUNITY ACTION PARTNERSHIP *of* KERN
BUDGET & FINANCE COMMITTEE MEETING
5005 Business Park North, Bakersfield, CA
January 24, 2018
12:00 p.m.

MEETING MINUTES

1. **Call to Order**

Warren Peterson called the meeting to order at 12:05 pm at the Community Action Partnership of Kern administrative building, 5005 Business Park North, Bakersfield, CA.

2. **Roll Call**

Roll Call was taken with a quorum present.

Present: Warren Peterson, Janea Benton, Ana Vigil

Absent: Craig Henderson

Others Present: Christine Anami, Chief Financial Officer; Pritika Ram, Director of Administration; Carmen Segovia, Director of Health & Nutrition; other CAPK staff

3. **Approval of Agenda**

Motion was made and seconded to approve the Budget & Finance Committee Meeting agenda for January 24, 2018. Carried by unanimous vote (Benton/Vigil).

4. **Public Forum:**

No one addressed the Committee.

5. **New Business**

a. Application Status Report and Funding Requests -Ralph Martinez, Director of Community Development
– ***Action Item***

- U.S. Department of Agriculture for CAPK Food Bank
- California Board of Community Corrections for Friendship House Community Center and Shafter Youth Center

Ralph Martinez reported that six funding requests were awarded: \$150,000 from CA Department of Social Services for East Kern Family Resource Center (2-year grant for \$75,000 per year); \$14,000 from Allstate Foundation Group for the Food Bank General Operating Support; \$5,000 from Stater Brothers Charities for the Food Bank General Operating Support; \$75,000 from Bank of the West for CAPK Small Business Assistance Program (3-year grant for \$25,000 per year); and \$50,000 from Wonderful Community Grants for CAPK Food Bank Free Farmers Market in Wasco.

Two funding requests are included: \$477,000 is requested from U.S. Department of Agriculture for a period of four years for the CAPK Food Bank's Healthy Me, Healthy You program; \$500,000 is requested from California Board of Community Corrections for a period of two years to help reduce violence in Kern County through prevention services for up to 300 at-risk youth ages 12-18 years.

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

b. Head Start and Early Head Start Budget to Actual Reports - Donna Holland, Fiscal Administrator – **Info Item**

- Kern Head Start and Early Head Start Budget to Actual for the Period Ended December 31, 2017
- San Joaquin Early Head Start Budget to Actual for the Period Ended December 31, 2017
- Early Head Start Child Care Partnerships Budget to Actual for the Period Ended December 31, 2017

Emily Gonzalez Demont presented the Kern Head Start and Early Head Start Budget to Actual report and noted that ten months (83%) of the 12-month budget period have elapsed. For Base Funds, costs are lower than the percentage of the year elapsed. The overall costs charged to Training & Technical Assistance will not exceed the grant amount due to adjustments made in other areas within the budget. CAPK received approval to carry over Duration Start-up funds that were awarded late in the prior budget period. The Non-Federal Share is at 103% of budget.

Donna Holland presented the San Joaquin Early Head Start Budget to Actual report and noted that eleven months (92%) of the 12-month budget period have elapsed. For Base Funds, the overall expenditures are on track for this point in the budget period. The Training & Technical Assistance Funds are fully obligated, and Non-Federal share is at 66% of budget. CAPK submitted a request to waive 37% or \$473,451 of the Non-Federal Share requirement for this period and approval is pending. Staff estimates the Non-Federal share will reach 74% by year-end.

Donna Holland presented the Early Head Start Child Care Partnerships Budget to Actual report and noted four months (33%) of the 12-month budget period have elapsed. The Base Fund expenditures are on track for this point in the budget period, other than the \$12,883 in Carryover Funds that were obligated in the prior budget period. The Carryover request is pending approval. Expenditures for Training & Technical Assistance are less than budgeted at this point in the budget period. The Non-Federal share is at 44% of budget.

A motion was made to receive and file the Head Start and Early Head Start Budget to Actual Reports and recommend approval from the Board at the January 31, 2018 meeting. (Peterson/Benton)

c. Early Head Start Partnership Federal Financial Report – Christine Anami, Chief Financial Officer - **Info Item**

Christine Anami reported that the Standard Form 425, Federal Financial Report, was filed for Early Head Start Child Care Partnerships. This filing represents the final of three required filings.

A motion was made to receive and file Early Head Start Partnership Federal Financial Report and recommend approval from the Board at the January 31, 2018 meeting. (Peterson/Vigil)

d. Line of Credit Renewal – Christine Anami, Chief Financial Officer - **Info Item**

Christine Anami reported that CAPK's revolving line of credit with Wells Fargo renews annually by the 15th of January. On January 5, 2018, CAPK executed a new Credit Agreement to provide for advances for another year on the revolving line of credit at the existing level of \$1 million.

A motion was made to receive and file the Line of Credit Renewal report and recommend Board approval at the January 31, 2018 meeting. (Peterson/Vigil)

- e. Request for Approval of Budget Revision for the Head Start/Early Head Start Program – Emily Gonzalez Demont, Assistant Director of Grants Management - **Action Item**

Emily Gonzalez Demont reported there is a projected year-end savings of approximately \$650,000 due to a surplus in the Personnel and Supplies cost categories in the Head Start and Early Head Start budgets. The savings will be earmarked for the purchase of equipment and remaining funds will be applied towards the acquisition and renovation of a child development facility. The budget revision will allow for replacement of equipment and vehicles and is estimated to total \$191,000.

Motion was made and seconded to approve the Budget Revision for Head Start & Early Head Start Program. Carried by unanimous vote. (Vigil/Benton)

6. **Finance Director Report**

- a. Discretionary Fund Update – **Info Item**

Christine Anami reported there was an increase to the Discretionary Fund cash balance in December, largely due to donations received, some of which were online donations. All expenditures are standard and routine. The balance is approaching half a million and it is our goal to have the fund reach that amount by February 28, 2018.

A motion was made to receive and file the Discretionary Fund Update report and recommend Board approval at the January 31, 2018 meeting. (Vigil/Benton)

- b. Financial Statements, December 2017 – **Action Item**

Christine Anami reviewed the Line of Credit usage and fees. For the Cash Analysis Schedule, staff estimated the need to borrow \$450,000 from the line of credit and our estimates were very close. The Indirect Fund Report demonstrates that in 10 months, the actual indirect revenue excess is \$592,000 and it becomes discretionary if it remains at that amount on February 28, 2018.

Motion was made and seconded to approve the Financial Statements, December 2017. Carried by unanimous vote. (Peterson/Benton)

7. **Committee Member Comments**

Ana Vigil commented that she liked using the new iPads.

8. **Next Scheduled Meeting**

Budget & Finance Committee Meeting
Wednesday, February 21, 2018
12:00 p.m.
5005 Business Park North
Bakersfield, California 93309

9. **Adjournment**

The Meeting was adjourned at 12:59 pm

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
PENDING - November and December 2017

Date Approved	Date of App. Submission	Funding Source	Program/Proposal	Amount Requested
9/13/2017 (PRE)	9/15/2017	Heffernan Foundation	FHCC & SYC/ STEM	\$ 19,000
10/25/17 (Board)	10/25/2017	City of Bakersfield/Community Development Block Grant	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
10/25/2017 (Board)	11/6/2017	California Coastal Commission - Whale Tail	FHCC and SYC After School Marine Studies Program	\$ 10,000
10/25/2017 (Board)	11/23/2017	County of Kern/Community Development Block Grant	Food Bank/ Expansion & Disaster Preparedness Project	\$ 749,285
11/08/2017 (PRE)	11/3/2017	Bank of the West	CAPK Small Business Assistance Program (3 years @ \$25,000 per	\$ 75,000
11/29/2017 (Board)	12/4/2017	US Department of Agriculture	CAPK Food Bank Network Capacity Building & Emergencny Prepared	\$ 350,000
01/01/2018 (PRE)	12/13/2017	US Department of Agriculture	CAPK Food Bank Healthy Me, Healthy You program	\$ 477,000

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
AWARDED - November and December 2017

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested	Amount Awarded	Funding Period
12/14/2016 (Exec)	3/2/2017	Tri Counties Bank	VITA/ 2016 Tax Season	\$ 2,500	\$ 2,500	9/1/2016 - 6/30/2017
12/14/2016 (Exec)	4/4/2017	Rabobank Community Development Grant	VITA/ 2016 Tax Season	\$ 4,500	\$ 2,000	9/1/2016 - 6/30/2017
5/17/2017 (PRE)	5/22/2017	Target Distribution Center	SYC/ Museum on the Move	\$ 2,500	\$ 2,500	10/1/2017 - 9/30/2018
5/17/2017 (PRE)	5/30/2017	Target Distribution Center	Food Bank/ BackPack Buddies	\$ 2,000	\$ 2,000	8/1/2017 - 6/30/2018
4/12/2017 (PRE)	5/8/2017	Kern Family Health Care	Food Bank/ Senior Food Program	\$ 2,000	\$ 2,000	7/1/2017 - 6/30/2018
5/17/2017 (PRE)	6/7/2017	United Way of Kern County	Food Bank/ Food Procurement & Distribution	\$ 100,000	\$ 94,750	4/1/2017 - 3/31/2018
9/21/2016 (B&F)	6/29/2017	Kern County Network for Children	EKFR/ Differential Response Services	\$ 209,094	\$ 209,094	7/1/2017 - 6/30/2018
3/15/2017 (PRE)	7/5/2017	Friends of Mercy Foundation / Sister Phyllis Hughes Endowment for Special Needs	EKFR/ Emergency Supplies Closet	\$ 5,000	\$ 3,000	8/1/2017 - 7/31/2018
6/14/2017 (PRE)	7/9/2017	Starbucks Foundation	FHCC/SYC PREP Works	\$ 49,600	\$ 30,000	1/1/2018 - 6/30/2018
6/21/2017 (B&F)	9/7/2017	Bank of the West	VITA/ 2017 Tax Season	\$ 3,500	\$ 3,500	9/1/2017 - 6/30/2018
5/25/2016 (Board)	10/3/2017	U.S. Dept. of Treasury/IRS	VITA/ Kern VITA Partnership - Year 2	\$ 223,315	\$ 84,815	7/1/2017 - 6/30/2018
9/13/2017 (PRE)	10/30/2017	Wells Fargo	FHCC & SYC/ PREP Works Program	\$ 50,000	\$ 25,000	1/1/2018 - 6/30/2018
10/18/17 (B&F)	11/9/2017	CA Department of Social Services, Office of Child Abuse Prevention	EKFR/ Financial Empowerment (2-year grant, \$75,000 per year)	\$ 150,000	\$ 150,000	3/01/2018 - 2/29/2020
8/09/2017 (PRE)	11/14/2017	Allstate Foundation Group / Helping Hands	Food Bank/ General Operating Support	\$ 14,000	\$ 14,000	1/01/2018 - 12/31/2018
10/11/17 (PRE)	11/15/2017	Stater Bros. Charities/ Harvesting Hope	Food Bank/ General Operating Support	\$ 5,000	\$ 3,000	1/01/2018 - 12/31/2018
11/08/2017 (PRE)	11/20/2017	Bank of the West	CAPK Small Business Assistance Program (3 years @ \$25,000 per)	\$ 75,000	\$ 75,000	1/01/2018-12/31/2020
10/11/17 (PRE)	12/11/2017	Dignity Health Community Grants Program	EKFR East Kern Health Link	\$ 69,926	\$ 24,701	1/01/2018 - 12/31/2018
9/13/17 (PRE)	12/15/2017	Wonderful Community Grants	CAPK Food Bank Free Farmers Market, Wasco	\$ 50,000	\$ 30,000	1/01/2018 - 12/31/2018
			TOTAL	\$	\$ 757,860	

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNDING REQUESTS AND APPLICATION STATUS REPORT
DECLINED - November and December 2017

Date Approved	Date of Notification	Funding Source	Program/Proposal	Amount Requested
6/29/2016 (Board)	12/6/2016	Cy Pres CRT Settlement Fund	East Kern Family Resource Center/Computers, Internet Service, Printer	\$ 65,539
8/17/2016 (B&F)	12/9/2016	Wonderful Foundation	Food Bank/ BackPack Buddies - Wasco	\$ 24,661
9/21/2016 (B&F)	12/9/2016	Wonderful Foundation	VITA/ Wasco	\$ 18,600
11/30/2016 (Board)	12/22/2016	Feeding America/ Morgan Stanley	Food Bank/ Produce Program	\$ 25,000
8/17/2016 (B&F)	1/31/2017	U.S Dept. of Housing & Urban Development	2-1-1 Kern/ Kern County Homeless Coordinated Entry System	\$ 178,000
10/26/2016 (Board)	2/6/2017	TJX Foundation	Food Bank/ General Support	\$ 5,000
2/17/2016 (B&F)	No response	AstraZeneca	FHCC & SYC/Grow Fit Program	\$ 175,198
6/22/2016 (B&F)	No response	Best Buy Foundation	FHCC/Winners Program	\$ 9,800
9/21/2016 (B&F)	No response	Dignity Health	FHCC & SYC/ Grow Fit Families Program	\$ 73,800
3/22/2017 (B&F)	6/14/2017	Kaiser Permanente Southern Cal. Community Benefits Grant Program	FHCC & SYC/ Summertime Yoga Challenge	\$ 12,600
2/8/2017 (PRE)	No response	Pacific Western Bank	VITA / 2016 Tax Season	\$ 10,000
8/09/17 (PRE)	9/1/2017	American Honda Foundation	FHCC & SYC/ Building Youth Capacity in STEM	\$ 75,000
10/26/2016 (Board)	No response	City of Bakersfield/ Community Development Block Grant	Food Bank/ Property & Security Improvements	\$ 61,500
10/26/2016 (Board)	No response	County of Kern/ Community Development Block Grant	Food Bank/ Property & Security Improvements	\$ 61,500
1/11/2017 (PRE)	No response	Walmart Community Grants	VITA/ Wasco	\$ 2,500
8/17/2016 (B&F)	No response	U.S Dept. of Labor/ Fresno Regional Workforce Development Board (MOU)	Program TBD/ America's Promise Job Driven Grant Program	\$ 50,000
1/11/2017 (PRE)	No response	Junior League of Bakersfield	EKFR/ Computer Skills Training & Access	\$ 26,000
9/13/2017 (PRE)	10/31/2017	Disney / Feeding America	Food Bank/ Capacity Building	\$ 15,000
6/14/2017 (PRE)	No response	Enterprise Rent-A-Car / Feeding America	Food Bank / Operation Software	\$ 25,000

Community Action Partnership of Kern Funding Request Profile

Source of Funds: Federal

CFDA # 10.331

Project Name: Healthy You Healthy Me

Division Director: Carmen Segovia

Funder Name: U.S. Department of Agriculture

Grant Program Name: CAPK Food Bank

Program Manager: Jaime Orona

Funding Period: Mar. 1, 2018 – Feb. 28, 2022

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying for \$477,000 (four years of funding) from the U.S. Department of Agriculture (USDA), Food Insecurity Nutrition Incentive (FINI) Grant Program for the CAPK Food Bank's Healthy Me, Healthy You (HMHY) program.

The program will partner with 21 partner sites such as neighborhood markets, farmers markets, and/or grocery stores in high-need/poverty Kern County communities. Partner sites will provide Supplemental Nutrition Assistance Program (SNAP) participants incentives to encourage purchases of fresh fruits and/or vegetables. Outreach will be conducted to promote the program, partner sites, encourage SNAP enrollments, and provide SNAP participants with health and nutrition information. The program will have at least 5 volunteers to help support activities including outreach, research, and data collection.

CAPK's other programs such as 211 Kern Information & Referral Help Line and WIC, will provide additional opportunities for new SNAP/EBT enrollments and inform them of the HMHY program.

B. Use of Funds:

The funds of \$477,000 will be used over a period of four years for a full-time Agency Relations Coordinator, SNAP/EBT incentives such as a \$5 produce voucher or \$5 gas card, 2 computer tablets for field work, staff mileage, and development and printing of outreach materials.

C. Approvals:

1. <u>Carmen Segovia</u> <u>1/19/18</u> Division Director Date	3. <u>Christine Anami</u> <u>1/10/18</u> Chief Financial Officer Date
2. <u>Ralph M. M. M.</u> <u>1-8-17</u> Director of Community Development Date	4. _____ 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: State

Funding Period: May 1, 2018 – Apr. 30, 2020
CFDA # N/A

Project Name: California Violence, Intervention,
and Prevention (CalVIP)

Division Director: Ralph Martinez

Funder Name: California Board of Community
Corrections,

Program Manager: Lois Hannible and
Angelica Nelson

Grant Program Name: Friendship House
Community Center (FHCC) and Shafter Youth
Center (SYC)

☒ **New Funding**

☐ **Re-Application**

A. Narrative description of funding request, including goals:

CAPK is applying for up to \$500,000 (two years of funding) from the California Board of Community Corrections (BOCC) CalVIP Grant Program to help reduce violence in Kern County through prevention services for up to 300 at-risk youth ages 12 – 18 years.

The program is developing partnerships to provide evidenced based programs and case management to help reduce violence in youths at high risk of school failure and gang involvement. Services will be conducted in middle and high schools as well as the FHCC and SYC.

The program will work closely with Kern's Project 180—a joint City and County standing committee of multiple agencies to combat gang violence—to develop strategies to reduce the risk of youths engaging in violence as well as networking, resources, and future partnering opportunities to strengthen and grow the program to better serve Kern youth.

B. Use of Funds:

The funds of up to \$500,000 over a period of two years is still under development for salaries and operating costs.

C. Approvals:

1. _____
Division Director Date

3. Charlene Anemic 1/10/18
Chief Financial Officer Date

2. Ralph Martinez 1-10-17
Director of Community Development Date

4. _____
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:* Kern Head Start and Early Head Start
Budget to Actual Report for the Period Ended December 31, 2017 – **Info Item**

Date: January 24, 2018

The following are highlights of the Head Start/Early Head Start Budget to Actual Report for the period March 1, 2017 through December 31, 2017. Ten months (83%) of the 12-month budget period have elapsed.

Base Funds

- **Head Start & Early Head Start Personnel** costs are lower than the percentage of the year elapsed, primarily because (1) California Department of Education General Child Care revenues have been higher than average, which has decreased the year-to-date cost to Early Head Start, and (2) normal turnover and vacancies. Staff continuously monitor these cost categories, and savings are expected by year-end.
- **Supplies** are purchased as needed throughout the year, rather than monthly. Savings are expected by year-end in **Early Head Start**.
- **Contractual** expenditures take place as needed throughout the year, rather than monthly; legal services for the pension plan conversion are also included here.
- Costs in the **Early Head Start Other** category have exceeded the budget, primarily in the areas of space costs and child food expenses.

Training & Technical Assistance Funds

- Budgeted **Travel** and **Other** costs for **Head Start** were underestimated. Expenditures in the **Supplies** and **Contractual** categories have been decreased to compensate.
- Additional funds to supplement **Head Start** training expenses in the **Other** category are budgeted in the base grant.
- Budgeted **Other** costs for **Early Head Start** were underestimated. Expenditures in the **Supplies** and **Contractual** categories have been decreased to compensate.
- The overall costs charged to Training and Technical assistance will not exceed the grant amounts.

Duration Grant

CAPK received approval to carry over Duration start-up funds that were awarded late in the prior budget period. The funds are being used for the purchase of supplies, maintenance and repair of three additional classrooms. Costs originally budgeted under the **Equipment** category will be recorded in the **Other** category.

- Renovations of one additional classroom at the Taft center are complete.
- Renovations of the two-classroom Broadway (Wasco) center are complete, and the licensing process has begun.

Non-Federal Share

Non-Federal share is at 103% of the budget.

Community Action Partnership of Kern
Head Start and Early Head Start - Kern
Budget to Actual Report
Budget Period: March 1, 2017 - February 28, 2018
Report Period: March 1, 2017 - December 31, 2017
Month 10 of 12 (83%)

Prepared 01/11/2018

Prepared 01/11/2018

HEAD START						EARLY HEAD START						
BASE FUNDS												
	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING		BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING	
PERSONNEL	10,569,007	7,937,543	2,631,464	75%	25%		2,149,045	1,636,562	512,483	76%	24%	
FRINGE BENEFITS	3,187,775	2,573,030	614,745	81%	19%		644,713	536,314	108,399	83%	17%	
TRAVEL	0	4,668	(4,668)				0	0	0			
EQUIPMENT	0	0	0				0	0	0			
SUPPLIES	1,029,470	888,770	140,700	86%	14%		376,583	232,918	143,665	62%	38%	
CONTRACTUAL	47,110	85,571	(38,461)	182%	-82%		23,390	11,119	12,271	48%	52%	
CONSTRUCTION	0	0	0				0	0	0			
OTHER	3,624,954	2,917,978	706,976	80%	20%		437,377	469,328	(31,951)	107%	-7%	
INDIRECT	1,779,092	1,385,094	393,998	78%	22%		358,386	283,703	74,683	79%	21%	
TOTAL BASE FUNDING	20,237,408	15,792,654	4,444,754	78%	22%		3,989,494	3,169,943	819,551	79%	21%	
TRAINING & TECHNICAL ASSISTANCE												
TRAVEL	19,322	33,722	(14,400)	175%	-75%		39,954	15,734	24,220	39%	61%	
SUPPLIES	20,812	6,061	14,751	29%	71%		9,981	2,081	7,900	21%	79%	
CONTRACTUAL	18,485	6,966	11,519	38%	62%		15,689	9,101	6,588	58%	42%	
OTHER	73,517	84,553	(11,036)	115%	-15%		22,561	36,730	(14,169)	163%	-63%	
INDIRECT	13,214	13,037	177	99%	1%		8,819	6,347	2,472	72%	28%	
TOTAL TRAINING & TECHNICAL ASSISTANCE	145,350	144,339	1,011	99%	1%		97,004	69,993	27,011	72%	28%	
DURATION GRANT CARRYOVER (FORMERLY "START-UP")												
EQUIPMENT	120,000	0	120,000	0%	100%							
SUPPLIES	175,910	145,962	29,948	83%	17%							
OTHER	179,765	260,440	(80,675)	145%	-45%							
INDIRECT	32,331	40,640	(8,309)	126%	-26%							
TOTAL DURATION CARRYOVER	508,006	447,043	60,963	88%	12%							
GRAND TOTAL HS/EHS FEDERAL FUNDS	20,890,764	16,384,036	4,506,728	78%	22%		4,086,498	3,686,978	907,526	90%	10%	
HEAD START and EARLY HEAD START KERN NON-FEDERAL SHARE												
SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING							
CALIF DEPT OF ED	2,930,748	3,844,711	(913,963)	131%	-31%	Centralized Administrative Cost						6.6%
IN-KIND	3,186,566	2,433,223	753,343	76%	24%	Program Administrative Cost						2.8%
TOTAL NON-FEDERAL	6,117,314	6,277,934	(160,620)	103%	-3%	Total Administrative Cost						9.4%
Budget reflects Notice of Award #09CH9142-04-03												
Actual expenditures include posted expenditures and estimated adjustments through 12/31/2017.												

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	OVER 90	CREDITS	TOTAL	STATEMENT DATE
Bank of America	13,924						13,924	12/21/2017
Lowe's	4,447	248					4,695	12/25/2017
Save Mart	2,490	982					3,472	1/3/2018
Smart & Final	373						373	12/31/2017
Chevron & Texaco Business Card	5,863						5,863	1/5/2018
Home Depot	2,985						2,985	1/5/2018
	30,081	1,230	0	0	0	0	31,311	

**Community Action Partnership of Kern
Head Start and Early Head Start
Non-Federal Share and In-Kind**

**Budget Period: March 1, 2017 through February 28, 2018
Report for period ending December 31, 2017 (Month 10 of 12)**

Percent of year elapsed: 83%

LOCATION	FUNDED ENROLL- MENT	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	YTD Totals	IN-KIND GOAL	% OF GOAL MET
San Diego Street	48	11,089	10,871	10,601	11,518	8,117	10,491	5,686	9,628	9,879	9,832	97,713	65,179	150%
Alberta Dillard	68	17,235	14,278	7,823	0	0	3,736	20,782	30,939	24,618	1,124	120,535	92,338	131%
Heritage Park	34	12,084	10,752	7,261	0	0	1,992	6,298	7,170	7,832	6,765	60,154	46,169	130%
East California	70	13,042	7,973	5,477	0	0	4,390	19,161	31,804	32,952	7,422	122,223	95,053	129%
Noble	34	7,130	5,708	3,486	0	0	4,441	13,300	10,403	9,416	0	53,885	46,169	117%
Sunrise Villa	34	17,097	13,051	6,550	0	0	642	1,092	2,915	4,929	2,393	48,668	46,169	105%
Fairfax	40	14,732	11,648	7,741	0	0	1,629	7,133	6,655	252	7,381	57,171	54,316	105%
Faith Avenue	34	13,062	8,485	6,670	0	0	2,124	7,247	9,937	0	195	47,719	46,169	103%
Martha J. Morgan	83	27,956	22,725	13,972	0	0	6,052	20,496	12,412	0	12,714	116,328	112,706	103%
Virginia	34	9,882	6,594	3,576	0	0	2,207	5,658	5,723	7,838	4,947	46,425	46,169	101%
Pacific	62	12,190	9,953	6,959	5,247	3,850	4,307	7,822	12,006	10,726	10,361	83,422	84,190	99%
Primeros Pasos	76	13,509	11,897	11,322	7,390	7,406	9,987	7,652	14,313	6,129	7,548	97,153	103,201	94%
Stine Road	138	18,162	16,539	20,487	15,259	14,578	21,588	22,960	19,600	14,997	11,758	175,928	187,391	94%
Vineland	20	7,955	4,026	1,925	0	0	579	1,781	4,215	4,592	240	25,313	27,158	93%
Tehachapi	34	8,461	7,372	3,800	0	0	1,331	5,277	5,593	6,077	3,849	41,760	46,169	90%
Shafter HS/EHS	36	5,894	5,073	4,436	4,341	3,901	4,768	5,837	5,279	79	3,463	43,070	48,885	88%
Williams	34	8,701	6,370	2,440	0	0	1,534	5,231	10,189	0	5,007	39,473	46,169	85%
Casa Loma	34	10,045	5,902	3,417	0	0	2,170	7,831	4,080	0	5,811	39,257	46,169	85%
Delano	76	16,824	14,469	12,869	8,295	8,948	5,566	7,767	270	4,500	7,473	86,980	103,201	84%
Home Base	225	24,130	21,418	15,321	13,922	12,945	14,058	16,111	2,858	1,703	3,576	126,042	152,764	83%
Lamont	34	9,115	5,854	3,225	0	0	1,649	5,644	6,709	0	5,179	37,375	46,169	81%
Cleo Foran	34	7,624	6,949	3,950	0	0	870	3,842	5,094	5,010	3,435	36,775	46,169	80%
Planz	34	12,344	9,988	4,851	0	0	1,792	3,830	263	2,361	0	35,430	46,169	77%
Franklin	24	5,953	4,296	2,617	2,315	3,846	1,614	3,023	100	105	526	24,396	32,590	75%
Olildale	34	9,626	7,108	3,841	0	0	0	5,995	7,049	0	0	33,620	46,169	73%
Sterling	122	20,515	17,871	16,927	13,197	8,152	10,285	9,715	12,930	376	10,241	120,208	165,664	73%
Pioneer	34	8,417	7,079	3,651	0	0	2,028	7,075	5,120	113	0	33,482	46,169	73%
Roosevelt	34	11,919	10,962	5,653	0	0	691	2,181	595	132	521	32,652	46,169	71%
Shafter	34	4,257	4,019	2,801	0	0	1,923	8,124	9,960	0	135	31,219	46,169	68%
Pete H. Parra	112	18,018	17,785	14,195	9,771	10,309	13,738	15,193	1,225	0	2,106	102,340	152,085	67%
Fairview	34	4,848	3,329	3,158	0	0	2,404	7,087	9,268	255	0	30,348	46,169	66%
California City	34	7,464	6,138	2,640	0	0	1,282	3,944	5,577	0	0	27,046	46,169	59%
McFarland	24	5,400	4,732	1,711	0	0	0	2,744	3,598	0	0	18,186	32,590	56%
Rosamond	100	22,378	18,460	8,133	0	0	4,250	8,245	3,399	123	9,575	74,563	135,791	55%
Seibert	34	4,457	4,656	2,920	0	0	1,947	5,552	306	5,339	0	25,176	46,169	55%
Alicante	34	8,933	3,798	1,981	0	0	695	3,458	3,580	2,509	0	24,955	46,169	54%
Oasis	57	6,568	6,949	2,245	0	0	1,748	9,112	4,620	8,537	0	39,780	77,401	51%
Willow	72	11,499	9,455	4,751	0	0	2,532	3,918	4,015	0	6,945	43,115	97,769	44%
Rafer Johnson	34	7,010	4,290	1,382	0	0	431	2,663	124	3,383	158	19,440	46,169	42%

Community Action Partnership of Kern

Head Start and Early Head Start

Non-Federal Share and In-Kind

Budget Period: March 1, 2017 through February 28, 2018

Report for period ending December 31, 2017 (Month 10 of 12)

Percent of year elapsed: 83%

LOCATION	FUNDED ENROLL- MENT	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Lost Hills	20	3,195	1,920	1,560	0	0	113	359	1,909	862	1,341	11,258	27,158	41%
Taft	78	12,166	8,538	5,262	0	0	1,898	3,406	1,318	0	0	32,587	105,917	31%
Wesley	60	8,676	5,052	1,900	0	0	2,000	3,256	407	0	3,650	24,941	81,474	31%
Mojave	34	5,884	2,935	1,109	0	0	713	2,473	0	0	0	13,113	46,169	28%
Broadway (Wasco)	44											0	59,748	0%
Buttonwillow	0	2,742	1,832	903	0	0	0	0	0	0	0	5,478		
Stella Hills	0	9,153	7,612	2,720	0	0	0	0	0	0	0	19,485		
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	0	NA
Program Services		1,261	1,460	0	0	0	0	0	0	0	0	2,721	69,535	4%
Policy Council and RPC		975	1,660	1,021	225	3	400	30	0	0	0	4,315	52,917	8%
SUBTOTAL IN-KIND	2,369	499,576	399,830	261,242	91,482	82,055	158,594	315,992	293,158	175,625	155,668	2,433,223	3,186,566	76%

State General Child Care*	128,051
State Preschool*	321,339
State Migrant Child Care*	14,552
SUBTOTAL CA DEPT of ED	463,943

128,051	106,456	128,002	126,344	110,966	150,506	132,449	140,234	129,970	123,221	1,276,200
321,339	238,315	321,313	130,319	115,755	183,603	248,310	297,348	264,636	231,241	2,352,178
14,552	15,236	29,786	28,140	18,975	22,738	19,685	24,922	21,829	20,470	216,332
463,943	360,007	479,101	284,803	245,696	356,847	400,443	462,504	416,435	374,932	3,844,711

GRAND TOTAL

*May include estimates

963,519 759,837 740,343 376,285 327,751 515,441 716,435 755,662 592,060 530,600 6,277,934

6,117,314 103%

967,147	132%
1,787,756	132%
175,845	123%
2,930,748	131%

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* San Joaquin Early Head Start
Budget to Actual Report for the Period Ended November 30, 2017 – **Info Item**

Date: January 24, 2018

The following are highlights of the San Joaquin Early Head Start Budget to Actual Report for the period February 1, 2017 through December 31, 2017. Eleven months (92%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are on track for this point in the budget period.

- Costs of **Travel** associated with monthly support are currently less than budgeted.
- **Supplies** and **Other** costs are incurred as needed, rather than by the month.
- Costs of **Contractual** services include an allocated portion of legal fees for the pension conversion.

Training & Technical Assistance Funds

This grant is fully obligated.

- Costs of **Travel** associated with training were at 101% of budget.
- Costs of **Supplies** were at 119% of budget
- Costs of **Contractual** services were at 59% of budget.
- **Other** costs were at 124% of budget.

Non-Federal Share

Non-Federal share is at 66% of budget. CAPK submitted a request last month to waive 37%, or \$473,451, of the Non-Federal requirement for this budget period; approval is pending. Staff estimate the Non-Federal share at year-end will reach 74% of budget.

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

Budget Period: February 1, 2017 - January 31, 2018
Report Period: February 1, 2017 - December 31, 2017
Month 11 of 12 (92%)

Prepared 01/10/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	3,096,112	2,737,769	358,343	88%	12%
FRINGE BENEFITS	770,067	673,800	96,267	87%	13%
TRAVEL	20,232	11,413	8,819	56%	44%
EQUIPMENT	0	0	0		
SUPPLIES	142,025	140,993	1,032	99%	1%
CONTRACTUAL	5,000	7,513	(2,513)	150%	-50%
CONSTRUCTION	0	0	0		
OTHER	531,545	560,831	(29,286)	106%	-6%
INDIRECT	481,326	398,378	82,948	83%	17%
TOTAL	5,046,307	4,530,698	515,609	90%	10%

TRAINING & TECHNICAL ASSISTANCE FUNDS

TRAVEL	14,475	14,608	(133)	101%	-1%
SUPPLIES	16,404	19,573	(3,169)	119%	-19%
CONTRACTUAL	19,823	11,690	8,133	59%	41%
OTHER	23,005	28,581	(5,576)	124%	-24%
INDIRECT	8,190	7,445	745	91%	9%
TOTAL	81,897	81,897	0	100%	0%

GRAND TOTAL EHS FEDERAL FUNDS	5,128,204	4,612,595	515,609	90%	10%
--------------------------------------	------------------	------------------	----------------	------------	------------

NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,282,051	841,306	440,745	66%	34%
TOTAL NON-FEDERAL FUNDS	1,282,051	841,306	440,745	66%	34%

Centralized Administrative Cost	7.4%
Program Administrative Cost	1.6%
Total Administrative Cost	9.0%

Budget reflects Notice of Award #09CH010071-03-02

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2017

Community Action Partnership of Kern
San Joaquin Early Head Start
Non-Federal Share and In-Kind
Budget Period: February 1, 2017 through January 31, 2018
Report for period ending December 31, 2017 (Month 11 of 12)
Percent of year elapsed: 92%

LOCATION	FUNDED ENROLL- MENT	Feb	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Home Base - Manteca	12	3,607	3,791	5,304	4,625	3,449	4,315	6,214	3,879	6,354	5,158	2,794	49,489	31,635	156%
Home Base - Tracy	12	2,053	2,522	2,553	3,812	2,344	2,997	3,905	1,666	3,188	3,096	0	28,137	31,635	89%
Home Base - Lodi	35	6,975	8,762	9,482	7,926	7,134	5,504	5,835	5,343	6,324	8,386	0	71,669	92,268	78%
Chrisman	30	8,771	9,937	11,674	12,307	10,533	9,104	12,292	9,409	12,978	11,948	7,464	116,415	158,174	74%
California Street	24	11,719	12,634	8,450	8,120	7,746	8,068	8,530	8,405	8,315	7,125	3,398	92,510	126,539	73%
Home Base - Stockton	90	13,421	16,503	18,909	16,360	13,529	10,817	16,199	13,328	19,326	22,058	6,713	167,162	237,260	70%
St. Mary's	16	2,627	4,100	6,543	4,687	3,676	2,920	2,418	3,658	4,466	4,082	4,073	43,253	84,359	51%
Marci Massei	24	8,398	8,489	7,478	9,488	6,843	6,550	6,103	4,754	4,832	0	0	62,936	126,539	50%
Walnut	24	2,084	11,779	7,270	6,567	4,283	3,948	5,043	5,080	5,861	5,439	3,617	60,970	126,539	48%
Lodi UCC	30	5,167	4,343	4,417	7,737	4,920	6,598	6,120	5,435	7,060	7,470	7,084	66,351	158,174	42%
Kennedy	16	1,654	924	705	1,193	1,378	1,541	1,702	1,834	2,324	1,487	1,235	15,978	84,359	19%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	0	0	
Program Services		80	1,847	1,283	29,719	21,951	11,011	0	0	0	0	0	65,891	21,858	301%
Policy Council		199	127	132	32	37	16	2	0	0	0	0	545	2,713	20%
SUBTOTAL IN-KIND	313	66,752	85,759	84,199	112,573	87,823	73,390	74,363	62,791	81,027	76,251	36,377	841,306	1,282,051	66%

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee



From: Donna Holland, Fiscal Administrator

Subject: *Agenda Item 5b:* Early Head Start Child Care Partnerships
Budget to Actual Report for the Period Ended December 31, 2017 – **Info Item**

Date: January 24, 2018

The following are highlights of the Early Head Start Child Care Partnerships Budget to Actual Report for the period September 1, 2017 through December 31, 2017. Four months (33%) of the 12-month budget period have elapsed.

Base Funds

\$12,883 in Carryover Funds were obligated in the prior budget period, but the supplies were received after August 31, 2017. With the request to carry over funds not yet submitted, the costs were recognized in the base grant.

All other expenditures are on track for this point in the budget period.

Carryover Funds

CAPK has submitted a request to Office of Head Start to carry over \$173,147 in unexpended funds from the prior year. Approval is pending.

Training & Technical Assistance (T&TA)

Training & technical assistance costs are incurred as needed, rather than evenly throughout the year. Overall, the expenditures are less than budgeted at this point in the budget period.

CAPK has submitted a request to Office of Head Start to carry over \$4,391 in unexpended funds from the prior year. Approval is pending.

Non-Federal Share

Non-Federal share is at 44% of the budget.

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

Budget Period: September 1, 2017 - August 31, 2018
Report Period: September 1, 2017 - December 31, 2017
Month 4 of 12 (33%)

Prepared 01/17/2018

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	120,354	41,404	78,950	34%	66%
FRINGE BENEFITS	32,245	10,506	21,739	33%	67%
TRAVEL	0	0	0		
EQUIPMENT	0	0	0		
SUPPLIES	1,000	13,924	(12,924)	1392%	-1292%
CONTRACTUAL	461,870	153,294	308,576	33%	67%
CONSTRUCTION	0	0	0		
OTHER	12,662	4,735	7,927	37%	63%
INDIRECT	62,806	22,373	40,433	36%	64%
TOTAL BASE FUNDING	690,937	246,237	444,700	36%	64%

CARRYOVER FUNDS (Federal approval is pending)	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
EQUIPMENT	0	0	0		
SUPPLIES	0	0	0		
CONTRACTUAL	0	0	0		
OTHER	0	0	0		
INDIRECT	0	0	0		
TOTAL CARRYOVER FUNDING	0	0	0		

TRAINING & TECHNICAL ASSISTANCE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
TRAVEL	5,294	32	5,262	1%	99%
SUPPLIES	3,506	0	3,506	0%	100%
OTHER	6,473	3,309	3,164	51%	49%
INDIRECT	1,527	334	1,193	22%	78%
TOTAL TRAINING & TECHNICAL ASSISTANCE	16,800	3,676	13,124	22%	78%

GRAND TOTAL FEDERAL FUNDS	707,737	249,912	457,825	35%	65%
----------------------------------	----------------	----------------	----------------	------------	------------

NON-FEDERAL SHARE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	176,934	77,735	99,199	44%	56%
TOTAL NON-FEDERAL FUNDS	176,934	77,735	99,199	44%	56%

Centralized Administrative Cost 6.9%
Program Administrative Cost 1.5%
Total Administrative Cost 8.4%

Budget reflects Notice of Award #09HP0036-03-00.

Actual expenditures include posted expenditures and estimated adjustments through 12/31/2017.

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget & Finance Committee

Christine Anami

From: Christine Anami, Chief Financial officer

Date: January 24, 2018

Subject: *Agenda Item 5c:* EHS Partnership Federal Financial Report - **Info Item**

Head Start regulations require that the Standard Form 425 – Federal Financial Report (FFR) be used by grantees to report financial data at three period intervals (semi-annual, annual and final).

The following final FFR was filed:

- EHS Child Care Partnerships - #09HP0036-02 (9/1/16 – 8/31/17)

Attached is the final Federal Financial Report that was uploaded to the Grant Solutions system on 12/11/17. The FFR was filed before the 1/30/18 deadline to support CAPK's request for a carryover of unobligated funding from program year 2016/17 to program year 2017/18.

Attachment: SF-425 Federal Financial Report – EHS Child Care Partnerships

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted <div style="text-align: center;">DHHS ACF REGION IX</div>		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) <div style="text-align: center;">09HP0036-02-02</div>		Page 1 of 1 Pages				
3. Recipient Organization (Name and complete address including Zip code) <div style="text-align: center;">COMMUNITY ACTION PARTNERSHIP OF KERN - 5005 BUSINESS PARK NORTH, BAKERSFIELD, CA 93309</div>								
4a. DUNS Number <div style="text-align: center;">072947617</div>	4b. EIN <div style="text-align: center;">95-2402760</div>	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) <div style="text-align: center;">1-952402760A1</div>	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual				
8. Project/Grant Period From: (Month, Day, Year) <div style="text-align: center;">09/01/2016</div>			To: (Month, Day, Year) <div style="text-align: center;">08/31/2017</div>		9. Reporting Period End Date (Month, Day, Year) <div style="text-align: center;">08/31/2017</div>			
10. Transactions				Cumulative				
(Use lines a-c for single or multiple grant reporting)								
Federal Cash (To report multiple grants, 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				1,062,896.00				
e. Federal share of expenditures				885,327.00				
f. Federal share of unliquidated obligations				0.00				
g. Total Federal share (sum of lines e and f)				885,327.00				
h. Unobligated balance of Federal funds (line d minus g)				177,569.00				
Recipient Share:								
i. Total recipient share required				175,224.00				
j. Recipient share of expenditures				175,224.00				
k. Remaining recipient share to be provided (line i minus j)				0.00				
Program Income:								
l. Total Federal program income earned				0.00				
m. Program income expended in accordance with the deduction alternative				0.00				
n. Program income expended in accordance with the addition alternative				0.00				
o. Unexpended program income (line l minus line m or line n)				0.00				
11. Indirect Expense		a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
		10% De minimis	10%	09/01/2016	08/31/2017	805,135.00	80,516.00	80,516.00
						-	-	-
				g. Totals:		805,135.00	80,516.00	80,516.00
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: 5 - G093125 Operation Expenses = \$684,096 (\$31 Unobligated Balance) USDA Reimbursement = None 5 - G093120/21 T&TA Expenses = \$63,800 (\$4,391 Unobligated Balance) Mortgages: None 5 - G093125 Carry-Over Expenses = \$315,000 (\$173,147 Unobligated Balance) Admin Cost = \$92,050 (8.68%)								
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 <div style="text-align: center;">Jeremy T. Tobias, Chief Executive Officer</div>						c. Telephone (Area code, number and extension) <div style="text-align: center;">(661) 336-5236</div>		
b. Signature of Authorized Certifying Official 						d. Email address Jeremy T. Tobias, Executive Director <div style="text-align: center;">jtobias@capk.org</div>		
e. Date Report Submitted (Month, Day, Year) <div style="text-align: center;">12/11/17</div>						14. Agency use only:		

Standard Form 425 - Revised 10/11/2011
 OMB Approval Number: 0348-0061
 Expiration Date: 02/28/2015

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

MEMORANDUM

To: Budget and Finance Committee
Christine Anami

From: Christine Anami, Chief Financial Officer

Date: January 24, 2018

Subject: *Agenda Item 5d: Line of Credit Renewal – Info Item*

There are times when Community Action Partnership of Kern (CAPK) experiences negative cash flow because of the way costs are reimbursed by its funding sources. To address this issue, CAPK maintains a \$1 million revolving line of credit with Wells Fargo Bank, the only banking institution that CAPK uses for its cash deposits.

The revolving line of credit is renewed annually by January 15. On January 5, 2018, CAPK executed a new Credit Agreement to provide for advances for another year on the revolving line of credit to January 15, 2019.

A promissory note or revolving line of credit note was also executed which defines the borrowing and repayment terms. The interest rate continues to be 3.75% above Daily One Month LIBOR.

Attachments: Credit Agreement
Revolving Line of Credit Note

CREDIT AGREEMENT

THIS CREDIT AGREEMENT (this "Agreement") is entered into as of January 5, 2018, by and between COMMUNITY ACTION PARTNERSHIP OF KERN, a California non-profit corporation ("Borrower"), and WELLS FARGO BANK, NATIONAL ASSOCIATION ("Bank").

RECITALS

Borrower has requested that Bank extend or continue credit to Borrower as described below, and Bank has agreed to provide such credit to Borrower on the terms and conditions contained herein.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Bank and Borrower hereby agree as follows:

ARTICLE I CREDIT TERMS

SECTION 1.1. LINE OF CREDIT.

(a) Line of Credit. Subject to the terms and conditions of this Agreement, Bank hereby agrees to make advances to Borrower from time to time up to and including January 15, 2019, not to exceed at any time the aggregate principal amount of One Million Dollars (\$1,000,000.00) ("Line of Credit"), the proceeds of which shall be used to finance Borrower's working capital requirements. Borrower's obligation to repay advances under the Line of Credit shall be evidenced by a promissory note dated as of January 5, 2018, as modified from time to time ("Line of Credit Note"), all terms of which are incorporated herein by this reference.

(b) Borrowing and Repayment. Borrower may from time to time during the term of the Line of Credit borrow, partially or wholly repay its outstanding borrowings, and reborrow, subject to all of the limitations, terms and conditions contained herein or in the Line of Credit Note; provided however, that the total outstanding borrowings under the Line of Credit shall not at any time exceed the maximum principal amount available thereunder, as set forth herein. Notwithstanding the foregoing, Borrower shall maintain a zero balance on advances under the Line of Credit for a period of at least thirty (30) consecutive days during the term of the Line of Credit.

SECTION 1.2. TERM LOAN.

(a) Term Loan. Bank has made a loan to Borrower in the original principal amount of Eight Hundred Thirty One Thousand Six Hundred Seven Dollars (\$831,607.00) ("Term Loan"), on which the outstanding principal balance as of the date hereof is \$407,297.20. Borrower's obligation to repay the Term Loan is evidenced by a promissory note dated as of December 5, 2012, as modified from time to time ("Term Note"), all terms of which are incorporated herein by this reference. Any reference in the Term Note to any prior loan agreement between Bank and Borrower shall be deemed a reference to this Agreement. Subject to the terms and conditions of this Agreement, Bank hereby confirms that the Term Loan remains in full force and effect. In the event of any conflict between this Agreement and the Term Note, the terms of this Agreement shall control.



(b) Repayment. Principal and interest on the Term Loan shall be repaid in accordance with the provisions of the Term Note.

(c) Prepayment. Borrower may prepay principal on the Term Loan solely in accordance with the provisions of the Term Note.

SECTION 1.3. INTEREST/FEES.

(a) Interest. The outstanding principal balance of each credit subject hereto shall bear interest at the rate of interest set forth in each promissory note or other instrument or document executed in connection therewith.

(b) Computation and Payment. Interest shall be computed on the basis set forth in each promissory note or other instrument or document required hereby. Interest shall be payable at the times and place set forth in each promissory note or other instrument or document required hereby.

(c) Unused Commitment Fee. Borrower shall pay to Bank a fee equal to one quarter percent (0.25%) per annum (computed on the basis of a 360-day year, actual days elapsed) on the daily unused amount of the Line of Credit, which fee shall be calculated on a quarterly basis by Bank and shall be due and payable by Borrower in arrears on the last day of each March, June, September and December, commencing on March 31, 2018.

SECTION 1.4. COLLECTION OF PAYMENTS. Except to the extent expressly specified otherwise in any Loan Document other than this Agreement, Borrower authorizes Bank to collect all amounts due to Bank from Borrower under this Agreement or any other Loan Document (whether for principal, interest or fees, or as reimbursement of drafts paid or other payments made by Bank under any credit subject to this Agreement) by debiting any deposit account maintained by Borrower with Bank for the full amount thereof. Should there be insufficient funds in Borrower's deposit accounts with Bank to pay all such sums when due, the full amount of such deficiency shall be immediately due and payable by Borrower.

SECTION 1.5. COLLATERAL.

As security for all indebtedness and other obligations of Borrower to Bank under the Term Note Borrower hereby grants to Bank a lien of not less than first priority on that certain real property located at 5005 Business Park North, Bakersfield, California 93309.

All of the foregoing shall be evidenced by and subject to the terms of such security agreements, financing statements, deeds or mortgages, and other documents as Bank shall reasonably require, all in form and substance satisfactory to Bank. Borrower shall pay to Bank immediately upon demand the full amount of all charges, costs and expenses (to include fees paid to third parties and all allocated costs of Bank personnel), expended or incurred by Bank in connection with any of the foregoing security, including without limitation, filing and recording fees and costs of appraisals, audits and title insurance.

ARTICLE II REPRESENTATIONS AND WARRANTIES

Borrower makes the following representations and warranties to Bank, which representations and warranties shall survive the execution of this Agreement and shall continue

in full force and effect until the full and final payment, and satisfaction and discharge, of all obligations of Borrower to Bank subject to this Agreement.

SECTION 2.1. LEGAL STATUS. Borrower is: (a) a non-profit corporation, duly organized and existing and in good standing under the laws of California, and is qualified or licensed to do business (and is in good standing as a foreign corporation, if applicable) in all jurisdictions in which such qualification or licensing is required or in which the failure to so qualify or to be so licensed could have a material adverse effect on Borrower; and (b) not the target of any trade or economic sanctions promulgated by the United Nations or the governments of the United States, the United Kingdom, the European Union, or any other jurisdiction in which the Borrower is located or operates (collectively, "Sanctions").

SECTION 2.2. AUTHORIZATION AND VALIDITY. This Agreement and each promissory note, contract, instrument and other document required hereby or at any time hereafter delivered to Bank in connection herewith (collectively, the "Loan Documents") have been duly authorized, and upon their execution and delivery in accordance with the provisions hereof will constitute legal, valid and binding agreements and obligations of Borrower or the party which executes the same, enforceable in accordance with their respective terms.

SECTION 2.3. NO VIOLATION. The execution, delivery and performance by Borrower of each of the Loan Documents do not violate any provision of any law or regulation, or contravene any provision of the organizational and governing documents of Borrower, or result in any breach of or default under any contract, obligation, indenture or other instrument to which Borrower is a party or by which Borrower may be bound.

SECTION 2.4. LITIGATION. There are no pending, or to the best of Borrower's knowledge threatened, actions, claims, investigations, suits or proceedings by or before any governmental authority, arbitrator, court or administrative agency which could have a material adverse effect on the financial condition or operation of Borrower other than those disclosed by Borrower to Bank in writing prior to the date hereof.

SECTION 2.5. CORRECTNESS OF FINANCIAL STATEMENT. The annual financial statement of Borrower dated February 28, 2017, and all interim financial statements delivered to Bank since said date, true copies of which have been delivered by Borrower to Bank prior to the date hereof, (a) are complete and correct and present fairly the financial condition of Borrower, (b) disclose all liabilities of Borrower that are required to be reflected or reserved against under generally accepted accounting principles, whether liquidated or unliquidated, fixed or contingent, and (c) have been prepared in accordance with generally accepted accounting principles consistently applied. Since the dates of such financial statements there has been no material adverse change in the financial condition of Borrower, nor has Borrower mortgaged, pledged, granted a security interest in or otherwise encumbered any of its assets or properties except in favor of Bank or as otherwise permitted by Bank in writing.

SECTION 2.6. INCOME TAX RETURNS. Borrower has no knowledge of any pending assessments or adjustments of its income tax payable with respect to any year.

SECTION 2.7. NO SUBORDINATION. There is no agreement, indenture, contract or instrument to which Borrower is a party or by which Borrower may be bound that requires the subordination in right of payment of any of Borrower's obligations subject to this Agreement to any other obligation of Borrower.

SECTION 2.8. PERMITS, FRANCHISES. Borrower possesses, and will hereafter possess, all permits, consents, approvals, franchises and licenses required and rights to all trademarks, trade names, patents, and fictitious names, if any, necessary to enable it to conduct the business in which it is now engaged in compliance with applicable law.

SECTION 2.9. ERISA. Borrower is in compliance in all material respects with all applicable provisions of the Employee Retirement Income Security Act of 1974, as amended or recodified from time to time ("ERISA"); Borrower has not violated any provision of any defined employee pension benefit plan (as defined in ERISA) maintained or contributed to by Borrower (each, a "Plan"); no Reportable Event as defined in ERISA has occurred and is continuing with respect to any Plan initiated by Borrower; Borrower has met its minimum funding requirements under ERISA with respect to each Plan; and each Plan will be able to fulfill its benefit obligations as they come due in accordance with the Plan documents and under generally accepted accounting principles.

SECTION 2.10. OTHER OBLIGATIONS. Borrower is not in default on any obligation for borrowed money, any purchase money obligation or any other material lease, commitment, contract, instrument or obligation.

SECTION 2.11. ENVIRONMENTAL MATTERS. Except as disclosed by Borrower to Bank in writing prior to the date hereof, Borrower is in compliance in all material respects with all applicable federal or state environmental, hazardous waste, health and safety statutes, and any rules or regulations adopted pursuant thereto, which govern or affect any of Borrower's operations and/or properties, including without limitation, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, the Superfund Amendments and Reauthorization Act of 1986, the Federal Resource Conservation and Recovery Act of 1976, and the Federal Toxic Substances Control Act, as any of the same may be amended, modified or supplemented from time to time. None of the operations of Borrower is the subject of any federal or state investigation evaluating whether any remedial action involving a material expenditure is needed to respond to a release of any toxic or hazardous waste or substance into the environment. Borrower has no material contingent liability in connection with any release of any toxic or hazardous waste or substance into the environment.

SECTION 2.12. REAL PROPERTY COLLATERAL. Except as disclosed by Borrower to Bank in writing prior to the date hereof, with respect to any real property collateral required hereby:

(a) All taxes, governmental assessments, insurance premiums, and water, sewer and municipal charges, and rents (if any) which previously became due and owing in respect thereof have been paid as of the date hereof.

(b) There are no construction, mechanics' or similar liens or claims which have been filed for work, labor or material (and no rights are outstanding that under law could give rise to any such lien) which affect all or any interest in any such real property and which are or may be prior to or equal to the lien thereon in favor of Bank.

(c) None of the improvements which were included for purpose of determining the appraised value of any such real property lies outside of the boundaries and/or building restriction lines thereof, and no improvements on adjoining properties materially encroach upon any such real property.

(d) There is no pending, or to the best of Borrower's knowledge threatened, proceeding for the total or partial condemnation of all or any portion of any such real property, and all such real property is in good repair and free and clear of any damage that would materially and adversely affect the value thereof as security and/or the intended use thereof.

ARTICLE III CONDITIONS

SECTION 3.1. **CONDITIONS OF INITIAL EXTENSION OF CREDIT.** The obligation of Bank to extend any credit contemplated by this Agreement is subject to the fulfillment to Bank's satisfaction of all of the following conditions:

(a) Approval of Bank Counsel. All legal matters incidental to the extension of credit by Bank shall be satisfactory to Bank's counsel.

(b) Documentation. Bank shall have received, in form and substance satisfactory to Bank, each of the following, duly executed:

- (i) This Agreement and each promissory note or other instrument or document required hereby.
- (ii) Corporate Resolution: Borrowing.
- (iii) Certificate of Incumbency.
- (iv) Deed of Trust and Assignment of Rents and Leases.
- (v) Such other documents as Bank may require under any other Section of this Agreement.

(c) Financial Condition. There shall have been no material adverse change, as determined by Bank, in the financial condition or business of Borrower or any Third Party Obligor hereunder, if any, nor any material decline, as determined by Bank, in the market value of any collateral required hereunder or a substantial or material portion of the assets of Borrower or any such Third Party Obligor, if any.

(d) Insurance. Borrower shall have delivered to Bank evidence of insurance coverage, in form, substance, amounts, covering risks and issued by companies satisfactory to Bank, and where required by Bank, with lender loss payable endorsements in favor of Bank, including without limitation, policies of marine cargo insurance, and policies of fire and extended coverage insurance covering all real property collateral required hereby, with replacement cost and mortgagee loss payable endorsements, and such policies of insurance against specific hazards affecting any such real property, including terrorism, as may be required by governmental regulation or Bank.

(e) Appraisals. Bank shall have obtained, at Borrower's cost, an appraisal of any real property collateral required hereby, and all improvements thereon, issued by an appraiser acceptable to Bank and in form, substance and reflecting values satisfactory to Bank, in its discretion.

(f) Title Insurance. Bank shall have received a title policy insuring Bank's lien on all real property collateral required hereby to be of first priority, as Bank may in its discretion require and subject only to such exceptions as Bank shall approve in its discretion, with all costs thereof to be paid by Borrower. As used herein, "title policy" shall mean, at Bank's election, an Extended Coverage ALTA or CLTA Policy of Title Insurance where available, Loan Policy of

Title Insurance , or, with respect to any real property collateral located in any jurisdiction in which such policies are not available, an abstract of title together with a lawyer's title opinion and title guaranty thereon (or any comparable title protection acceptable to Bank in its sole discretion), in each case with such endorsements as Bank may require, issued by a company and in form and substance satisfactory to Bank, in such amount as Bank shall require.

(g) Tax Service Contract. Borrower shall have procured and delivered to Bank, at Borrower's cost, such tax service contract as Bank shall require for any real property collateral required hereby, to remain in effect as long as such real property secures any obligations of Borrower to Bank as required hereby.

SECTION 3.2. CONDITIONS OF EACH EXTENSION OF CREDIT. The obligation of Bank to make each extension of credit requested by Borrower hereunder shall be subject to the fulfillment to Bank's satisfaction of each of the following conditions:

(a) Compliance. The representations and warranties contained herein and in each of the other Loan Documents shall be true on and as of the date of the signing of this Agreement and on the date of each extension of credit by Bank pursuant hereto, with the same effect as though such representations and warranties had been made on and as of each such date, and on each such date, no Event of Default as defined herein, and no condition, event or act which with the giving of notice or the passage of time or both would constitute such an Event of Default, shall have occurred and be continuing or shall exist.

(b) Documentation. Bank shall have received all additional documents which may be required in connection with such extension of credit.

(c) Payment of Fees. Bank shall have received payment in full of any fee required by any of the Loan Documents to be paid at the time such credit extension is made.

ARTICLE IV AFFIRMATIVE COVENANTS

Borrower covenants that so long as Bank remains committed to extend credit to Borrower pursuant hereto, or any liabilities (whether direct or contingent, liquidated or unliquidated) of Borrower to Bank under any of the Loan Documents remain outstanding, and until payment in full of all obligations of Borrower subject hereto, Borrower shall, unless Bank otherwise consents in writing:

SECTION 4.1. PUNCTUAL PAYMENTS. Punctually pay all principal, interest, fees or other liabilities due under any of the Loan Documents at the times and place and in the manner specified therein, and immediately upon demand by Bank, the amount by which the outstanding principal balance of any credit subject hereto at any time exceeds any limitation on borrowings applicable thereto.

SECTION 4.2. ACCOUNTING RECORDS. Maintain adequate books and records in accordance with generally accepted accounting principles consistently applied, and permit any representative of Bank, at any reasonable time, to inspect, audit and examine such books and records, to make copies of the same, and to inspect the properties of Borrower.

SECTION 4.3. FINANCIAL STATEMENTS. Provide to Bank all of the following, in form and detail satisfactory to Bank:

(a) not later than 275 days after and as of the end of each fiscal year, an unqualified audited financial statement of Borrower, prepared by a certified public accountant acceptable to Bank, to include balance sheet, income statement and statement of cash flows. The audited annual financial statements shall be accompanied by the unqualified opinion of such accountant addressed to Bank; and

(b) not later than 45 days after and as of the end of each fiscal quarter, a financial statement of Borrower, prepared by Borrower, to include balance sheet and income statement; and

(c) from time to time such other information as Bank may reasonably request, including without limitation, copies of rent rolls and other information with respect to any real property collateral required hereby.

SECTION 4.4. COMPLIANCE. Preserve and maintain all licenses, permits, governmental approvals, rights, privileges and franchises necessary for the conduct of its business; comply with the provisions of all documents pursuant to which Borrower is organized and/or which govern Borrower's continued existence; comply with the requirements of all laws, rules, regulations and orders of any jurisdiction in which the Borrower is located or doing business, or otherwise is applicable to Borrower, including, without limitation, (a) all Sanctions, (b) all laws and regulations that relate to money laundering, any predicate crime to money laundering, or any financial record keeping and reporting requirements related thereto, (c) the U.S. Foreign Corrupt Practices Act of 1977, as amended, (d) the U.K. Bribery Act of 2010, as amended, and (e) any other applicable anti-bribery or anti-corruption laws and regulations.

SECTION 4.5. INSURANCE. Maintain and keep in force, for each business in which Borrower is engaged, insurance of the types and in amounts customarily carried in similar lines of business, including but not limited to fire, extended coverage, commercial general liability, flood, and, if required, hurricane, windstorm, seismic property damage and workers' compensation, with all such insurance carried in amounts satisfactory to Bank, and deliver to Bank from time to time at Bank's request schedules setting forth all insurance then in effect, together with a lender's loss payee endorsement for all such insurance naming Bank as a lender loss payee. Such insurance may be obtained from an insurer or through an insurance agent of Borrower's choice, provided that any insurer chosen by Borrower is acceptable to Bank on such reasonable grounds as may be permitted under applicable law.

SECTION 4.6. FACILITIES. Keep all properties useful or necessary to Borrower's business in good repair and condition, and from time to time make necessary repairs, renewals and replacements thereto so that such properties shall be fully and efficiently preserved and maintained.

SECTION 4.7. TAXES AND OTHER LIABILITIES. Pay and discharge when due any and all indebtedness, obligations, assessments and taxes, both real or personal, including without limitation federal and state income taxes and state and local property taxes and assessments, except (a) such as Borrower may in good faith contest or as to which a bona fide dispute may arise, and (b) for which Borrower has made provision, to Bank's satisfaction, for eventual payment thereof in the event Borrower is obligated to make such payment.

SECTION 4.8. LITIGATION. Promptly give notice in writing to Bank of any litigation pending or threatened against Borrower.

SECTION 4.9. FINANCIAL CONDITION. Maintain Borrower's financial condition as follows using generally accepted accounting principles consistently applied and used consistently with prior practices (except to the extent modified by the definitions herein):

(a) Tangible Net Worth not less than \$10,500,000.00 at each fiscal year end, with "Tangible Net Worth" defined as the aggregate of total equity plus subordinated debt less any intangible assets.

(b) Fixed Charge Coverage Ratio not less than 1.25 to 1.0 as of each fiscal year end, with "Fixed Charge Coverage Ratio" defined as the aggregate of net profit after taxes plus depreciation expense, amortization expense, interest expense, cash capital contributions and increases in subordinated debt minus dividends, distributions and decreases in subordinated debt, divided by the aggregate of the current maturity of long-term debt, capitalized lease payments, interest expense and less forgiven State of California debt.

(c) Cash Reserves determined on an annual basis as of each fiscal year end not less than one year's total Debt Service, with "Cash Reserves" defined as cash and cash equivalents, and with "Debt Service" defined as the aggregate of total interest expense plus the prior period current maturity of long-term debt and the prior period current maturity of subordinated debt.

SECTION 4.10. NOTICE TO BANK. Promptly (but in no event more than five (5) days after the occurrence of each such event or matter) give written notice to Bank in reasonable detail of: (a) the occurrence of any Event of Default, or any condition, event or act which with the giving of notice or the passage of time or both would constitute an Event of Default; (b) any change in the name or the organizational structure of Borrower; (c) the occurrence and nature of any Reportable Event or Prohibited Transaction, each as defined in ERISA, or any funding deficiency with respect to any Plan; or (d) any termination or cancellation of any insurance policy which Borrower is required to maintain, or any uninsured or partially uninsured loss through liability or property damage, or through fire, theft or any other cause affecting Borrower's property.

ARTICLE V NEGATIVE COVENANTS

Borrower further covenants that so long as Bank remains committed to extend credit to Borrower pursuant hereto, or any liabilities (whether direct or contingent, liquidated or unliquidated) of Borrower to Bank under any of the Loan Documents remain outstanding, and until payment in full of all obligations of Borrower subject hereto, Borrower will not without Bank's prior written consent:

SECTION 5.1. USE OF FUNDS. Use any of the proceeds of any credit extended hereunder except for the purposes stated in Article I hereof, or directly or indirectly use any such proceeds for the purpose of (a) providing financing to, or otherwise funding, any targets of Sanctions; or (b) providing financing for, or otherwise funding, any transaction which would be prohibited by Sanctions or would otherwise cause Bank or any of Bank's affiliates to be in breach of any Sanctions.

SECTION 5.2. OTHER INDEBTEDNESS. Create, incur, assume or permit to exist any indebtedness or liabilities resulting from borrowings, loans or advances, whether secured or unsecured, matured or unmatured, liquidated or unliquidated, joint or several, except (a) the

liabilities of Borrower to Bank, and (b) any other liabilities of Borrower existing as of, and disclosed to Bank prior to, the date hereof.

SECTION 5.3. MERGER, CONSOLIDATION, TRANSFER OF ASSETS. Merge into or consolidate with any other entity; make any substantial change in the nature of Borrower's business as conducted as of the date hereof; acquire all or substantially all of the assets of any other entity; nor sell, lease, transfer or otherwise dispose of all or a substantial or material portion of Borrower's assets except in the ordinary course of its business.

SECTION 5.4. LOANS, ADVANCES, INVESTMENTS. Make any loans or advances to or investments in any person or entity, except any of the foregoing existing as of, and disclosed to Bank prior to, the date hereof.

SECTION 5.5. PLEDGE OF ASSETS. Mortgage, pledge, grant or permit to exist a security interest in, or lien upon, all or any portion of Borrower's assets now owned or hereafter acquired, except any of the foregoing in favor of Bank or which is existing as of, and disclosed to Bank in writing prior to, the date hereof.

ARTICLE VI EVENTS OF DEFAULT

SECTION 6.1. The occurrence of any of the following shall constitute an "Event of Default" under this Agreement:

(a) Borrower shall fail to pay when due any principal, interest, fees or other amounts payable under any of the Loan Documents.

(b) Any financial statement or certificate furnished to Bank in connection with, or any representation or warranty made by Borrower or any other party under this Agreement or any other Loan Document shall prove to be incorrect, false or misleading in any material respect when furnished or made.

(c) Any default in the performance of or compliance with (1) any collateral value requirement set forth herein or any other Loan Document; or (2) any obligation, agreement or other provision contained herein or in any other Loan Document (other than those specifically described as an "Event of Default"), and with respect to such default under this subdivision (2) that by its nature can be cured, such default shall continue for a period of twenty (20) days from its occurrence.

(d) Any default in the payment or performance of any obligation, or any defined event of default, under the terms of any contract, instrument or document (other than any of the Loan Documents) pursuant to which Borrower, any guarantor hereunder or any general partner or joint venturer in Borrower if a partnership or joint venture (with each such guarantor, general partner and/or joint venturer referred to herein as a "Third Party Obligor") has incurred any debt or other liability to any person or entity, including Bank.

(e) Borrower or any Third Party Obligor shall become insolvent, or shall suffer or consent to or apply for the appointment of a receiver, trustee, custodian or liquidator of itself or any of its property, or shall generally fail to pay its debts as they become due, or shall make a general assignment for the benefit of creditors; Borrower or any Third Party Obligor shall file a voluntary petition in bankruptcy, or seeking reorganization, in order to effect a plan or other

arrangement with creditors or any other relief under the Bankruptcy Reform Act, Title 11 of the United States Code, as amended or recodified from time to time ("Bankruptcy Code"), or under any state or federal law granting relief to debtors, whether now or hereafter in effect; or Borrower or any Third Party Obligor shall file an answer admitting the jurisdiction of the court and the material allegations of any involuntary petition; or Borrower or any Third Party Obligor shall be adjudicated a bankrupt, or an order for relief shall be entered against Borrower or any Third Party Obligor by any court of competent jurisdiction under the Bankruptcy Code or any other applicable state or federal law relating to bankruptcy, reorganization or other relief for debtors.

(f) The filing of a notice of judgment lien against Borrower or any Third Party Obligor; or the recording of any abstract or transcript of judgment against Borrower or any Third Party Obligor in any county or recording district in which Borrower or such Third Party Obligor has an interest in real property; or the service of a notice of levy and/or of a writ of attachment or execution, or other like process, against the assets of Borrower or any Third Party Obligor; or the entry of a judgment against Borrower or any Third Party Obligor; or any involuntary petition or proceeding pursuant to the Bankruptcy Code or any other applicable state or federal law relating to bankruptcy, reorganization or other relief for debtors is filed or commenced against Borrower or any Third Party Obligor.

(g) There shall exist or occur any event or condition that Bank in good faith believes impairs, or is substantially likely to impair, the prospect of payment or performance by Borrower, any Third Party Obligor, or the general partner of either if such entity is a partnership, of its obligations under any of the Loan Documents.

(h) The death or incapacity of Borrower or any Third Party Obligor if an individual. The withdrawal, resignation or expulsion of any one or more of the general partners in Borrower or any Third Party Obligor if a partnership. The dissolution or liquidation of Borrower or any Third Party Obligor if a corporation, partnership, joint venture or other type of entity; or Borrower or any such Third Party Obligor, or any of its directors, stockholders or members, shall take action seeking to effect the dissolution or liquidation of Borrower or such Third Party Obligor.

(i) The withdrawal, resignation or expulsion of any one or more of the general partners in Borrower or any change in control of Borrower or any entity or combination of entities that directly or indirectly control Borrower, with "control" defined as ownership of an aggregate of twenty-five percent (25%) or more of the common stock, members' equity or other ownership interest (other than a limited partnership interest).

(j) The sale, transfer, hypothecation, assignment or encumbrance, whether voluntary, involuntary or by operation of law, without Bank's prior written consent, of all or any part of or interest in any real property collateral required hereby.

SECTION 6.2. REMEDIES. Upon the occurrence of any Event of Default: (a) all principal, unpaid interest outstanding and other indebtedness of Borrower under each of the Loan Documents, any term thereof to the contrary notwithstanding, shall at Bank's option and without notice (except as expressly provided in any mortgage or deed of trust pursuant to which Borrower has provided Bank a lien on any real property collateral) become immediately due and payable without presentment, demand, protest or any notices of any kind, including without limitation, notice of nonperformance, notice of protest, notice of dishonor, notice of intention to accelerate or notice of acceleration, all of which are hereby expressly waived by Borrower; (b) the obligation, if any, of Bank to extend any further credit under any of the Loan Documents

shall immediately cease and terminate; and (c) Bank shall have all rights, powers and remedies available under each of the Loan Documents, or accorded by law, including without limitation the right to resort to any or all security for any credit subject hereto and to exercise any or all of the rights of a beneficiary or secured party pursuant to applicable law. All rights, powers and remedies of Bank may be exercised at any time by Bank and from time to time after the occurrence of an Event of Default, are cumulative and not exclusive, and shall be in addition to any other rights, powers or remedies provided by law or equity.

ARTICLE VII MISCELLANEOUS

SECTION 7.1. NO WAIVER. No delay, failure or discontinuance of Bank in exercising any right, power or remedy under any of the Loan Documents shall affect or operate as a waiver of such right, power or remedy; nor shall any single or partial exercise of any such right, power or remedy preclude, waive or otherwise affect any other or further exercise thereof or the exercise of any other right, power or remedy. Any waiver, permit, consent or approval of any kind by Bank of any breach of or default under any of the Loan Documents must be in writing and shall be effective only to the extent set forth in such writing.

SECTION 7.2. NOTICES. All notices, requests and demands which any party is required or may desire to give to any other party under any provision of this Agreement must be in writing delivered to each party at the following address:

BORROWER: COMMUNITY ACTION PARTNERSHIP OF KERN
5005 Business Park North
Bakersfield, California 93309

BANK: WELLS FARGO BANK, NATIONAL ASSOCIATION
MAC E2511-020
5401 California Avenue, 2nd Floor
Bakersfield, California 93309

or to such other address as any party may designate by written notice to all other parties. Each such notice, request and demand shall be deemed given or made as follows: (a) if sent by hand delivery, upon delivery; (b) if sent by mail, upon the earlier of the date of receipt or three (3) days after deposit in the U.S. mail, first class and postage prepaid; and (c) if sent by telecopy, upon receipt.

SECTION 7.3. COSTS, EXPENSES AND ATTORNEYS' FEES. Borrower shall pay to Bank immediately upon demand the full amount of all payments, advances, charges, costs and expenses, including, to the extent permitted by applicable law, reasonable attorneys' fees (to include outside counsel fees and all allocated costs of Bank's in-house counsel to the extent permissible), expended or incurred by Bank in connection with (a) the negotiation and preparation of this Agreement and the other Loan Documents, Bank's continued administration hereof and thereof, and the preparation of any amendments and waivers hereto and thereto, (b) the enforcement of Bank's rights and/or the collection of any amounts which become due to Bank under any of the Loan Documents, whether or not suit is brought, and (c) the prosecution or defense of any action in any way related to any of the Loan Documents, including without limitation, any action for declaratory relief, whether incurred at the trial or appellate level, in an

arbitration proceeding or otherwise, and including any of the foregoing incurred in connection with any bankruptcy proceeding (including without limitation, any adversary proceeding, contested matter or motion brought by Bank or any other person) relating to Borrower or any other person or entity. Notwithstanding anything in this Agreement to the contrary, reasonable attorneys' fees shall not exceed the amount permitted by law.

SECTION 7.4. SUCCESSIONS, ASSIGNMENT. This Agreement shall be binding upon and inure to the benefit of the heirs, executors, administrators, legal representatives, successors and assigns of the parties; provided however, that Borrower may not assign or transfer its interests or rights hereunder without Bank's prior written consent. Bank reserves the right to sell, assign, transfer, negotiate or grant participations in all or any part of, or any interest in, Bank's rights and benefits under each of the Loan Documents. In connection therewith, Bank may disclose all documents and information which Bank now has or may hereafter acquire relating to any credit subject hereto, Borrower or its business, any guarantor hereunder or the business of such guarantor, if any, or any collateral required hereunder.

SECTION 7.5. ENTIRE AGREEMENT; AMENDMENT. To the full extent permitted by law, this Agreement and the other Loan Documents constitute the entire agreement between Borrower and Bank with respect to each credit subject hereto and supersede all prior negotiations, communications, discussions and correspondence concerning the subject matter hereof. This Agreement may be amended or modified only in writing signed by each party hereto.

SECTION 7.6. NO THIRD PARTY BENEFICIARIES. This Agreement is made and entered into for the sole protection and benefit of the parties hereto and their respective permitted successors and assigns, and no other person or entity shall be a third party beneficiary of, or have any direct or indirect cause of action or claim in connection with, this Agreement or any other of the Loan Documents to which it is not a party.

SECTION 7.7. TIME. Time is of the essence of each and every provision of this Agreement and each other of the Loan Documents.

SECTION 7.8. SEVERABILITY OF PROVISIONS. If any provision of this Agreement shall be prohibited by or invalid under applicable law, such provision shall be ineffective only to the extent of such prohibition or invalidity without invalidating the remainder of such provision or any remaining provisions of this Agreement.

SECTION 7.9. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be deemed to be an original, and all of which when taken together shall constitute one and the same Agreement.

SECTION 7.10. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of California (such State, Commonwealth or District is referred to herein as the "State"), but giving effect to federal laws applicable to national banks, without reference to the conflicts of law or choice of law principles thereof.

SECTION 7.11. BUSINESS PURPOSE. Borrower represents and warrants that each credit subject hereto is made for (a) a business, commercial, investment, agricultural or other similar purpose, (b) the purpose of acquiring or carrying on a business, professional or commercial activity, or (c) the purpose of acquiring any real or personal property as an investment and not primarily for a personal, family or household use.

SECTION 7.12. RIGHT OF SETOFF; DEPOSIT ACCOUNTS. Upon and after the occurrence of an Event of Default, (a) Borrower hereby authorizes Bank, at any time and from time to time, without notice, which is hereby expressly waived by Borrower, and whether or not Bank shall have declared any credit subject hereto to be due and payable in accordance with the terms hereof, to set off against, and to appropriate and apply to the payment of, Borrower's obligations and liabilities under the Loan Documents (whether matured or unmatured, fixed or contingent, liquidated or unliquidated), any and all amounts owing by Bank to Borrower (whether payable in U.S. dollars or any other currency, whether matured or unmatured, and in the case of deposits, whether general or special (except trust and escrow accounts), time or demand and however evidenced), and (b) pending any such action, to the extent necessary, to hold such amounts as collateral to secure such obligations and liabilities and to return as unpaid for insufficient funds any and all checks and other items drawn against any deposits so held as Bank, in its sole discretion, may elect. Bank may exercise this remedy regardless of the adequacy of any collateral for the obligations of Borrower to Bank and whether or not the Bank is otherwise fully secured. Borrower hereby grants to Bank a security interest in all deposits and accounts maintained with Bank to secure the payment of all obligations and liabilities of Borrower to Bank under the Loan Documents.

SECTION 7.13. ARBITRATION.

(a) Arbitration. The parties hereto agree, upon demand by any party, to submit to binding arbitration all claims, disputes and controversies between or among them (and their respective employees, officers, directors, attorneys, and other agents), whether in tort, contract or otherwise in any way arising out of or relating to (i) any credit subject hereto, or any of the Loan Documents, and their negotiation, execution, collateralization, administration, repayment, modification, extension, substitution, formation, inducement, enforcement, default or termination; or (ii) requests for additional credit. In the event of a court ordered arbitration, the party requesting arbitration shall be responsible for timely filing the demand for arbitration and paying the appropriate filing fee within 30 days of the abatement order or the time specified by the court. Failure to timely file the demand for arbitration as ordered by the court will result in that party's right to demand arbitration being automatically terminated.

(b) Governing Rules. Any arbitration proceeding will (i) proceed in a location in the State selected by the American Arbitration Association ("AAA"); (ii) be governed by the Federal Arbitration Act (Title 9 of the United States Code), notwithstanding any conflicting choice of law provision in any of the documents between the parties; and (iii) be conducted by the AAA, or such other administrator as the parties shall mutually agree upon, in accordance with the AAA's commercial dispute resolution procedures, unless the claim or counterclaim is at least \$1,000,000.00 exclusive of claimed interest, arbitration fees and costs in which case the arbitration shall be conducted in accordance with the AAA's optional procedures for large, complex commercial disputes (the commercial dispute resolution procedures or the optional procedures for large, complex commercial disputes to be referred to herein, as applicable, as the "Rules"). If there is any inconsistency between the terms hereof and the Rules, the terms and procedures set forth herein shall control. Any party who fails or refuses to submit to arbitration following a demand by any other party shall bear all costs and expenses incurred by such other party in compelling arbitration of any dispute. Nothing contained herein shall be deemed to be a waiver by any party that is a bank of the protections afforded to it under 12 U.S.C. §91 or any similar applicable state law.

(c) No Waiver of Provisional Remedies, Self-Help and Foreclosure. The arbitration requirement does not limit the right of any party to (i) foreclose against real or personal property collateral; (ii) exercise self-help remedies relating to collateral or proceeds of collateral such as setoff or repossession; or (iii) obtain provisional or ancillary remedies such as replevin, injunctive relief, attachment or the appointment of a receiver, before during or after the pendency of any arbitration proceeding. This exclusion does not constitute a waiver of the right or obligation of any party to submit any dispute to arbitration or reference hereunder, including those arising from the exercise of the actions detailed in sections (i), (ii) and (iii) of this paragraph.

(d) Arbitrator Qualifications and Powers. Any arbitration proceeding in which the amount in controversy is \$5,000,000.00 or less will be decided by a single arbitrator selected according to the Rules, and who shall not render an award of greater than \$5,000,000.00. Any dispute in which the amount in controversy exceeds \$5,000,000.00 shall be decided by majority vote of a panel of three arbitrators; provided however, that all three arbitrators must actively participate in all hearings and deliberations. The arbitrator will be a neutral attorney licensed in the State or a neutral retired judge of the state or federal judiciary of the State, in either case with a minimum of ten years experience in the substantive law applicable to the subject matter of the dispute to be arbitrated. The arbitrator will determine whether or not an issue is arbitratable and will give effect to the statutes of limitation in determining any claim. In any arbitration proceeding the arbitrator will decide (by documents only or with a hearing at the arbitrator's discretion) any pre-hearing motions which are similar to motions to dismiss for failure to state a claim or motions for summary adjudication. The arbitrator shall resolve all disputes in accordance with the substantive law of the State and may grant any remedy or relief that a court of such state could order or grant within the scope hereof and such ancillary relief as is necessary to make effective any award. The arbitrator shall also have the power to award recovery of all costs and fees, to impose sanctions and to take such other action as the arbitrator deems necessary to the same extent a judge could pursuant to the Federal Rules of Civil Procedure, the corresponding rules of civil practice and procedure applicable in the State or other applicable law. Judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction. The institution and maintenance of an action for judicial relief or pursuit of a provisional or ancillary remedy shall not constitute a waiver of the right of any party, including the plaintiff, to submit the controversy or claim to arbitration if any other party contests such action for judicial relief.

(e) Discovery. In any arbitration proceeding, discovery will be permitted in accordance with the Rules. All discovery shall be expressly limited to matters directly relevant to the dispute being arbitrated and must be completed no later than 20 days before the hearing date. Any requests for an extension of the discovery periods, or any discovery disputes, will be subject to final determination by the arbitrator upon a showing that the request for discovery is essential for the party's presentation and that no alternative means for obtaining information is available.

(f) Class Proceedings and Consolidations. No party hereto shall be entitled to join or consolidate disputes by or against others in any arbitration, except parties who have executed any Loan Document, or to include in any arbitration any dispute as a representative or member of a class, or to act in any arbitration in the interest of the general public or in a private attorney general capacity.

(g) Payment Of Arbitration Costs And Fees. The arbitrator shall award all costs and expenses of the arbitration proceeding.


(h) Real Property Collateral: Judicial Reference. Notwithstanding anything herein to the contrary, no dispute shall be submitted to arbitration if the dispute concerns indebtedness secured directly or indirectly, in whole or in part, by any real property unless (i) the holder of the mortgage, lien or security interest specifically elects in writing to proceed with the arbitration, or (ii) all parties to the arbitration waive any rights or benefits that might accrue to them by virtue of the single action rule statute of California, thereby agreeing that all indebtedness and obligations of the parties, and all mortgages, liens and security interests securing such indebtedness and obligations, shall remain fully valid and enforceable. If any such dispute is not submitted to arbitration, the dispute shall be referred to a referee in accordance with California Code of Civil Procedure Section 638 et seq., and this general reference agreement is intended to be specifically enforceable in accordance with said Section 638. A referee with the qualifications required herein for arbitrators shall be selected pursuant to the AAA's selection procedures. Judgment upon the decision rendered by a referee shall be entered in the court in which such proceeding was commenced in accordance with California Code of Civil Procedure Sections 644 and 645.

(i) Miscellaneous. To the maximum extent practicable, the AAA, the arbitrators and the parties shall take all action required to conclude any arbitration proceeding within 180 days of the filing of the dispute with the AAA. No arbitrator or other party to an arbitration proceeding may disclose the existence, content or results thereof, except for disclosures of information by a party required in the ordinary course of its business or by applicable law or regulation. If more than one agreement for arbitration by or between the parties potentially applies to a dispute, the arbitration provision most directly related to the Loan Documents or the subject matter of the dispute shall control. This arbitration provision shall survive termination, amendment or expiration of any of the Loan Documents or any relationship between the parties.


(j) Small Claims Court. Notwithstanding anything herein to the contrary, each party retains the right to pursue in Small Claims Court any dispute within that court's jurisdiction. Further, this arbitration provision shall apply only to disputes in which either party seeks to recover an amount of money (excluding attorneys' fees and costs) that exceeds the jurisdictional limit of the Small Claims Court.

IN WITNESS WHEREOF, the parties hereto, intending to be legally bound hereby, have caused this Agreement to be executed as of the day and year first written above.

COMMUNITY ACTION PARTNERSHIP
OF KERN

By: 
JEREMY TOBIAS,
EXECUTIVE DIRECTOR

WELLS FARGO BANK,
NATIONAL ASSOCIATION

By: 
EMILY CANTWELL,
RELATIONSHIP MANAGER

REVOLVING LINE OF CREDIT NOTE

\$1,000,000.00

Bakersfield, California
January 5, 2018

FOR VALUE RECEIVED, the undersigned COMMUNITY ACTION PARTNERSHIP OF KERN ("Borrower") promises to pay to the order of WELLS FARGO BANK, NATIONAL ASSOCIATION ("Bank") at its office at MAC E2511-020, 5401 California Avenue, 2nd Floor, Bakersfield, California 93309 or at such other place as the holder hereof may designate, in lawful money of the United States of America and in immediately available funds, the principal sum of One Million Dollars (\$1,000,000.00), or so much thereof as may be advanced and be outstanding pursuant to the terms of the Credit Agreement, as defined herein, with interest thereon, to be computed on each advance from the date of its disbursement as set forth herein.

DEFINITIONS:

As used herein, the following terms shall have the meanings set forth after each, and any other term defined in this Note shall have the meaning set forth at the place defined:

(a) "Daily One Month LIBOR" means, for any day, the rate of interest equal to LIBOR then in effect for delivery for a one (1) month period.

(b) "LIBOR" means the rate of interest per annum determined by Bank based on the rate for United States dollar deposits for delivery of funds for one (1) month as published by the ICE Benchmark Administration Limited, a United Kingdom company, at approximately 11:00 a.m., London time, or, for any day not a London Business Day, the immediately preceding London Business Day (or if not so published, then as determined by Bank from another recognized source or interbank quotation); provided, however, that if LIBOR determined as provided above would be less than zero percent (0.0%), then LIBOR shall be deemed to be zero percent (0.0%).

(c) "London Business Day" means any day that is a day for trading by and between banks in dollar deposits in the London interbank market.

INTEREST:

(a) Interest. The outstanding principal balance of this Note shall bear interest (computed on the basis of a 360-day year, actual days elapsed) at a fluctuating rate per annum determined by Bank to be three and three quarters percent (3.75%) above Daily One Month LIBOR in effect from time to time. Bank is hereby authorized to note the date and interest rate applicable to this Note and any payments made thereon on Bank's books and records (either manually or by electronic entry) and/or on any schedule attached to this Note, which notations shall be prima facie evidence of the accuracy of the information noted.

(b) Taxes and Regulatory Costs. Borrower shall pay to Bank immediately upon demand, in addition to any other amounts due or to become due hereunder, any and all (i) withholdings, interest equalization taxes, stamp taxes or other taxes (except income and franchise taxes) imposed by any domestic or foreign governmental authority and related in any manner to LIBOR, and (ii) costs, expenses and liabilities arising from or in connection with



reserve percentages prescribed by the Board of Governors of the Federal Reserve System (or any successor) for "Eurocurrency Liabilities" (as defined in Regulation D of the Federal Reserve Board, as amended), assessment rates imposed by the Federal Deposit Insurance Corporation, or similar requirements or costs imposed by any domestic or foreign governmental authority or resulting from compliance by Bank with any request or directive (whether or not having the force of law) from any central bank or other governmental authority and related in any manner to LIBOR. In determining which of the foregoing are attributable to any LIBOR option available to Borrower hereunder, any reasonable allocation made by Bank among its operations shall be conclusive and binding upon Borrower.

(c) Default Interest. From and after the maturity date of this Note, or such earlier date as all principal owing hereunder becomes due and payable by acceleration or otherwise, or upon the occurrence and during the continuance of an Event of Default, then at the option of Bank, in its sole and absolute discretion, the outstanding principal balance of this Note shall bear interest at an increased rate per annum (computed on the basis of a 360-day year, actual days elapsed) equal to four percent (4%) above the rate of interest from time to time applicable to this Note.

BORROWING AND REPAYMENT:

(a) Borrowing and Repayment of Principal. Borrower may from time to time during the term of this Note borrow, partially or wholly repay its outstanding borrowings, and reborrow, subject to all of the limitations, terms and conditions of this Note and of any document executed in connection with or governing this Note; provided however, that the total outstanding borrowings under this Note shall not at any time exceed the principal amount stated above. The unpaid principal balance of this obligation at any time shall be the total amounts advanced hereunder by the holder hereof less the amount of principal payments made hereon by or for Borrower, which balance may be endorsed hereon from time to time by the holder. The outstanding principal balance of this Note shall be due and payable in full on January 15, 2019.

(b) Payment of Interest. Interest accrued on this Note shall be payable on the 15th day of each month, commencing February 15, 2018, and on the maturity date set forth above.

(c) Advances. Advances hereunder, to the total amount of the principal sum stated above, may be made by the holder at the oral or written request of (i) CHRISTINE ANAMI, WILLIAM RICHMOND or GIGI DUNN, any one acting alone, who are authorized to request advances and direct the disposition of any advances until written notice of the revocation of such authority is received by the holder at the office designated above, or (ii) any person, with respect to advances deposited to the credit of any deposit account of Borrower, which advances, when so deposited, shall be conclusively presumed to have been made to or for the benefit of Borrower regardless of the fact that persons other than those authorized to request advances may have authority to draw against such account. The holder shall have no obligation to determine whether any person requesting an advance is or has been authorized by Borrower.

(d) Application of Payments. Each payment made on this Note shall be credited first, to any interest then due and second, to the outstanding principal balance hereof.

PREPAYMENT:

Borrower may prepay principal on this Note at any time, in any amount and without penalty. If principal under this Note is payable in more than one installment, then any prepayments of principal shall be applied to the most remote principal installment or installments then unpaid.

EVENTS OF DEFAULT:

This Note is made pursuant to and is subject to the terms and conditions of that certain Credit Agreement between Borrower and Bank dated as of January 5, 2018, as amended from time to time (the "Credit Agreement"). Any default in the payment or performance of any obligation under this Note, or any defined event of default under the Credit Agreement, shall constitute an "Event of Default" under this Note.

MISCELLANEOUS:

(a) Remedies. Upon the sale, transfer, hypothecation, assignment or other encumbrance, whether voluntary, involuntary or by operation of law, of all or any interest in any real property securing this Note, if any, or upon the occurrence of any Event of Default, the holder of this Note, at the holder's option, may declare all sums of principal and interest outstanding hereunder to be immediately due and payable without presentment, demand, notice of nonperformance, notice of protest, protest or notice of dishonor, all of which are expressly waived by Borrower, and the obligation, if any, of the holder to extend any further credit hereunder shall immediately cease and terminate. Borrower shall pay to the holder immediately upon demand the full amount of all payments, advances, charges, costs and expenses, including reasonable attorneys' fees (to include outside counsel fees and all allocated costs of the holder's in-house counsel), expended or incurred by the holder in connection with the enforcement of the holder's rights and/or the collection of any amounts which become due to the holder under this Note whether or not suit is brought, and the prosecution or defense of any action in any way related to this Note, including without limitation, any action for declaratory relief, whether incurred at the trial or appellate level, in an arbitration proceeding or otherwise, and including any of the foregoing incurred in connection with any bankruptcy proceeding (including without limitation, any adversary proceeding, contested matter or motion brought by Bank or any other person) relating to Borrower or any other person or entity.

(b) Obligations Joint and Several. Should more than one person or entity sign this Note as a Borrower, the obligations of each such Borrower shall be joint and several.

(c) Governing Law. This Note shall be governed by and construed in accordance with the laws of California, but giving effect to federal laws applicable to national banks, without reference to the conflicts of law or choice of law principles thereof.

IN WITNESS WHEREOF, the undersigned has executed this Note as of the date first written above.

COMMUNITY ACTION PARTNERSHIP OF KERN

By: 

JEREMY TOBIAS,
EXECUTIVE DIRECTOR

COMMUNITY ACTION PARTNERSHIP OF KERN

MEMORANDUM

To: Budget and Finance Committee



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

Subject: *Agenda Item 5e: Request for approval of Budget Revision for the Head Start/Early Head Start Program – Action Item*

Date: January 24, 2018

Year-end savings of approximately \$650,000 are projected due to a surplus in the Personnel and Supplies cost categories in the Head Start and Early Head Start program budgets. Included in the savings is the unexpected increase in California Department of Education funding, which occurred after the annual budgets were prepared.

The projected year-end savings will be earmarked for the purchase of equipment and the remaining funds will go towards the acquisition and renovation of a child development facility.

The budget revision will allow for the replacement of equipment which includes Central Kitchen food delivery vans, a Central Kitchen convection oven, program vehicles, and a maintenance utility vehicle totaling \$191,000.

Recommendation

Staff recommends the Budget and Finance Committee approve the Budget Revision for the Head Start/Early Head Start Program.

Attachment: Head Start/Early Head Start Budget Revision

**Head Start and Early Head Start Kern
Budget Revision Program/Budget Narrative**

REVISED BUDGET

Head Start Program Operations	Revised	Approved budget	Change	Revised budget
Personnel	10,569,007	10,569,007	(500,000)	10,069,007
Fringe Benefits	3,187,775	3,187,775	-	3,187,775
Travel	-	-	-	-
Equipment	-	-	134,000	134,000
Supplies	1,029,470	1,029,470	-	1,029,470
Contractual	47,110	47,110	-	47,110
Construction (facility acquire & reno)	-	-	378,182	378,182
Other	3,624,954	3,624,954	-	3,624,954
Indirect	1,779,092	1,779,092	(12,182)	1,766,910
TOTAL	20,237,408	20,237,408	0	20,237,408

Early Head Start Program Operations	Revised	Approved budget	Change	Revised budget
Personnel	2,149,045	2,149,045	(120,000)	2,029,045
Fringe Benefits	644,713	644,713	-	644,713
Travel	-	-	-	-
Equipment	-	-	57,000	57,000
Supplies	373,296	373,296	(57,000)	316,296
Contractual	23,390	23,390	-	23,390
Construction (facility acquire and reno)	-	-	-	-
Other	440,664	440,664	125,182	565,846
Indirect	358,386	358,386	(5,182)	353,204
TOTAL	3,989,494	3,989,494	0	3,989,494

EQUIPMENT DETAIL:

	HS	EHS
Replacement food delivery vans 4 @ \$27,000	\$ 81,000	\$ 27,000
Replacement program vehicles 2 @ \$30,000	\$ 30,000	\$ 30,000
Convection oven for Kitchen - 1 @ \$8,000	\$ 8,000	\$ -
Skip loader for M&O - 1 @ \$15,000	\$ 15,000	\$ -
	\$ 134,000	\$ 57,000

**COMMUNITY ACTION PARTNERSHIP OF KERN
DISCRETIONARY AND FUND RAISING FUNDS
FOR THE MONTH ENDED DECEMBER 31, 2017**

	03/01/17- 11/30/17	12/01/17- 12/31/17	TOTAL
BEGINNING BALANCE (NOTE 1)	421,511.41		421,511.41
CASH RECEIPTS			
2017 Awards Banquet Donations	64,468.76		64,468.76 a
Give Big Kern (Net)	6,221.02		6,221.02
Donations	3,703.61	4,167.18 b	7,870.79
Misc. Revenue	3,115.16		3,115.16
Interest Income/Union Administrative Fee	825.80	101.77	927.57
TOTAL CASH RECEIPTS	78,334.35	4,268.95	82,603.30
CASH DISBURSEMENTS			
Line of Credit Interest Expense	372.97	64.02 c	436.99
Line of Credit Unused Commitment Fee	1,772.75		1,772.75
2017 Awards Banquet Expenses	18,283.64		18,283.64 a
Staff Development Day (4/27/17) - Raffle Prizes	1,092.14		1,092.14
Outreach	912.62		912.62
Prior Period Cost - Pension	4,568.24		4,568.24
Labor Commissioner Penalty	4,660.29		4,660.29
Property Taxes - Campus Vacant Parcels	2,186.47		2,186.47
Travel Cost - SB 441 Hearing	466.72		466.72
Fundraising Expenses	1,440.95	150.45	1,591.40
Miscellaneous Expenses	1,158.69	435.12	1,593.81
Indirect	3,040.30	3.55	3,043.85
TOTAL CASH DISBURSEMENTS	39,955.78	653.14	40,608.92
CASH PROVIDED (USED)	38,378.57	3,615.81	41,994.38
ENDING BALANCE	459,889.98		463,505.79
		Discretionary Cash	205,501.43
		Fund Raising Cash	259,497.30
			464,998.73
		Less: AP	(1,492.94)
			463,505.79

NOTES

1. For the year ended 2/28/17, the net increase to the Discretionary/Fund Raising Funds was \$19,078.80.
- a. As of 12/31/17, net 2017 awards banquet gain is \$47,128.52 (FYE 2/28/17 = \$943.40 + \$46,185.12 for 2017/18).
- b. Donations include \$2,500 from Café Rio, \$1,000 from Chevron and \$587 online donations.
- c. Interest expense on operating line of credit advance for \$450,000 for one day.

Date Prepared: 1/18/18

COMMUNITY ACTION PARTNERSHIP OF KERN

BUDGET AND FINANCE COMMITTEE

FINANCIAL REPORT

JANUARY 2018

COMMUNITY ACTION PARTNERSHIP OF KERN
BUDGET AND FINANCE COMMITTEE

January 24, 2018

FINANCIAL REPORT

TABLE OF CONTENTS

<u>SECTION</u>	<u>Pages (s)</u>
A. Schedule of Programs for the period March 1, 2017 through February 28, 2018	A1 - A5
B. Functional Classification by Fund	B1 - B2
C. Line of Credit Summary	C1
D. - Cash Summary as of December 31, 2017	D1
- Bank Reconciliations	D2 - D9
E. B of A Mastercard Summary and Statements	E1 - E14
F. Child and Adult Care Foode - Statement of Operations	F1
G. State Department of Education Contract - Earned Revenue	G1 - G2
H. Finance Division Monthly Report	H1
I. Financial Statements as of December 31, 2017	I1
J. Indirect Fund Budget To Actual	J1

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND#	FUNDING SOURCE
UNRESTRICTED						
GENERAL FUND			NOT APPLICABLE	03/01/17 - 02/28/18	501	NOT APPLICABLE
DISCRETIONARY FUND			NOT APPLICABLE	03/01/17 - 02/28/18	502	NOT APPLICABLE
FOOD BANK			NOT APPLICABLE	03/01/17 - 02/28/18	504	SHARED MAINTENANCE, MEMBERSHIP FEES, DONATIONS, ETC.
ENERGY			NOT APPLICABLE	03/01/17 - 02/28/18	524	NOT APPLICABLE
SHAFTER YOUTH CENTER			NOT APPLICABLE	03/01/17 - 02/28/18	527	DONATIONS, RENTAL INCOME
FRIENDSHIP HOUSE			NOT APPLICABLE	03/01/17 - 02/28/18	531	DONATIONS, RENTAL INCOME
211			NOT APPLICABLE	03/01/17 - 02/28/18	536	FEE FOR SERVICE
FUND RAISING			NOT APPLICABLE	03/01/17 - 02/28/18	595	DONATIONS
RESTRICTED						
EARLY HEAD START/HEAD START	24,469,256	93.600	09CH9142-04-00	03/01/17 - 02/28/18	108/109	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START CHILD CARE PARTNERSHIP	1,062,896 707,737	93.600	09HP0036-02 09HP0036-03	09/01/16 - 08/31/17 09/01/17 - 08/31/18	110	U S DEPT OF HEALTH & HUMAN SERVICES
EARLY HEAD START SAN JOAQUIN	5,128,204	93.600	09CH010071-03	02/01/17 - 01/31/18	117	U S DEPT OF HEALTH & HUMAN SERVICES
VITA	84,815 84,815	21.009	17VITA0187	08/01/16 - 07/31/17 08/01/17 - 07/31/18	149	U S DEPT OF THE TREASURY - INTERNAL REVENUE SERVICE
CSBG (COMMUNITY SERVICES BLOCK GRANT)	1,482,354 1,469,183	93.569	17F - 2015 18F - 5015	01/01/17 - 12/31/17 01/01/18 - 12/31/18	103	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
CSBG DISCRETIONARY (EITC)	32,078	93.569	16F - 5517	06/15/16 - 05/31/17	175-174	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIHEAP (LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM)	4,783,940 4,327,137 3,556,557 1,747,246	93.568	15B - 3013 16B - 4012 17B - 3012 18B - 4012	01/01/15 - 06/30/17 01/01/16 - 03/31/18 10/01/16 - 03/31/18 10/01/17 - 12/31/18	122-35 122-36 122-37 122-38	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
GENERAL CENTER CHILD CARE	269,081 274,183	93.575	CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
GENERAL CENTER CHILD CARE	585,818 586,490	93.596	CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT ALTERNATIVE PAYMENT	5,411,000 5,411,000	93.575	CMAP - 6000 CMAP - 7000	07/01/16 - 06/30/17 07/01/17 - 06/30/18	261	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	179,787 168,396	93.575	CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM	391,415 366,642	93.596	CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF EDUCATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
BIOTERRORISM - I&R		10,000	93.283	N/A	09/08/16 - 04/28/17	187	U S DEPT OF HEALTH & HUMAN SERVICES - STATE OF CALIFORNIA, DEPT OF HEALTH SERVICES, COUNTY OF KERN, DEPT OF PUBLIC HEALTH
211 HOSPITAL PREPAREDNESS PROGRAM - EMERGENCY RESPONSE & SURGE CAPACITY		10,000	93.074	N/A	PENDING - 01/31/18	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)		175,741 PENDING	10.568/569	15 - MOU - 00118	10/01/16 - 09/30/17 10/01/17 - 09/30/18	105/111	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CSFP (COMMODITY SUPPLEMENTAL FOOD PROGRAM)		250,849 PENDING	10.565	16 - 6017	10/01/16 - 09/30/17 10/01/17 - 09/30/18	147	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
CHILD AND ADULT CARE FOOD PROGRAM (CACFP) - KERN & SAN JOAQUIN		BASED ON MEALS SERVED	10.558	15-1248-OJ	10/01/15 - 09/30/16 10/01/16 - 09/30/17	112/139	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF EDUCATION
WIC (WOMEN, INFANTS & CHILDREN)		4,061,313 4,121,940	10.557	15 - 10064	10/01/16 - 09/30/17 10/01/17 - 09/30/18	115	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) AKA CALFRESH PROGRAM		16,000 16,000	10.561	16 - SUB - 00876	10/01/16 - 09/30/17 10/01/17 - 09/30/18	164	U S DEPT OF AGRICULTURE - STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, INFO LINE OF SAN DIEGO dba 211 SAN DIEGO
COMMUNITY DEVELOPMENT BLOCK GRANT - FOOD BANK SOLAR		132,000 117,000	14.218 14.218	16 - 202 16 - 202	10/04/16 - 10/03/17 10/04/16 - 10/03/17	126-250 126-251	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD U S DEPT OF HOUSING & URBAN DEVELOPMENT - COUNTY OF KERN
HUD CONTINUUM OF CARE PLANNING GRANT		12,000	14.267	N/A	03/01/17 - 06/30/17	428	U S DEPT OF HOUSING & URBAN DEVELOPMENT - CITY OF BAKERSFIELD UNITED WAY OF KERN COUNTY
DOE (DEPARTMENT OF ENERGY - WEATHERIZATION)		241,942	81.042	16C - 6012	07/01/16 - 09/30/17	123-64	U S DEPT OF ENERGY - STATE OF CALIFORNIA, DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
EFSP (EMERGENCY FOOD & SHELTER PROGRAM)		84,507 94,750	97.024	PHASE 33 PHASE 34	12/01/15 - 01/31/18 04/01/17 - 01/31/18	114	U.S. DEPT OF HOMELAND SECURITY - EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM, UNITED WAY OF KERN COUNTY
JUSTICE ASSISTANCE GRANT (JAG)		57,923	16.738	417-2015	01/01/17 - 12/31/17	130	U.S. DEPT OF JUSTICE - STATE OF CALIFORNIA, BOARD OF STATE AND COMMUNITY CORRECTIONS, COUNTY OF KERN, PROBATION DEPARTMENT
QUALITY RATING AND IMPROVEMENT SYSTEM (QRIS) - SAN JOAQUIN		14,000 14,000	84.412	N/A	03/01/16 - 06/30/17 07/01/17 - 06/30/18	117-005	U.S. DEPT OF EDUCATION - STATE OF CALIFORNIA, DEPT OF EDUCATION - FIRST 5 CALIFORNIA, COUNTY OF SAN JOAQUIN, FIRST 5 SAN JOAQUIN, RACE TO THE TOP
CCTR QRIS BLOCK GRANT		22,200		N/A	07/01/17 - 06/30/18	253-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
CSPP QRIS BLOCK GRANT		150,000 23,400		N/A	07/01/15 - 06/30/17 07/01/17 - 06/30/18	258-005	STATE OF CALIFORNIA, DEPT OF EDUCATION - KERN COUNTY SUPERINTENDENT OF SCHOOLS, KERN EARLY STARS
LIWP (LOW INCOME WEATHERIZATION PROGRAM)		1,071,955		15K - 6006	01/01/15 - 04/30/17	221	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT
LIWP SOLAR PV PILOT		BASED ON WATTS INSTALLED		N/A	07/01/16 - 05/15/17	241	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, FRESNO ECONOMIC OPPORTUNITY COMMISSION
LIWP SINGLE FAMILY		463,468		PC06436	08/16/17 - 05/31/18	245	STATE OF CALIFORNIA - DEPT OF COMMUNITY SERVICES AND DEVELOPMENT, COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY, RICHARD HEATH & ASSOCIATES, INC.
MIGRANT ALTERNATIVE PAYMENT		1,118,721 1,658,866		CMAAP - 6000 CMAAP - 7000	07/01/16 - 06/30/17 07/01/17 - 06/30/18	261	STATE OF CALIFORNIA, DEPT OF EDUCATION

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

<u>RESTRICTED cont'd.</u>	<u>PROGRAM (COMPONENT)</u>	<u>AMOUNT</u>	<u>CFDA #</u>	<u>GRANT NUMBER</u>	<u>PROGRAM YEAR</u>	<u>FUND #</u>	<u>FUNDING SOURCE</u>
GENERAL CENTER CHILD CARE		1,205,588 1,458,400		CCTR - 6049 CCTR - 7050	07/01/16 - 06/30/17 07/01/17 - 06/30/18	253	STATE OF CALIFORNIA, DEPT OF EDUCATION
CALIFORNIA STATE PRESCHOOL PROGRAM		2,198,551 2,596,232		CSPP - 6110 CSPP - 7119	07/01/16 - 06/30/17 07/01/17 - 06/30/18	258	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT CHILD CARE		209,306 236,499		CMIG - 6004 CMIG - 7004	07/01/16 - 06/30/17 07/01/17 - 06/30/18	250	STATE OF CALIFORNIA, DEPT OF EDUCATION
MIGRANT SPECIALIZED SERVICES		29,934 35,172		CMSS - 6004 CMSS - 7004	07/01/16 - 06/30/17 07/01/17 - 06/30/18	252	STATE OF CALIFORNIA, DEPT OF EDUCATION
INFORMATION & EDUCATION		80,000 80,000 80,000		16 - 10206	07/01/16 - 06/30/17 07/01/17 - 06/30/18 07/01/18 - 06/30/19	120	STATE OF CALIFORNIA, DEPT OF PUBLIC HEALTH
TAX CHECK - OFF (FOOD BANK)		13,918		15 MOU-00118	07/01/16 - 06/30/17	216-000	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE DROUGHT FOOD ASSISTANCE (FOOD BANK)		729,763		N/A	05/01/14 - 09/30/17	216-088	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
STATE EMERGENCY FOOD ASSISTANCE (FOOD BANK)		54,112 242,266		N/A	07/01/16 - 06/30/17 07/01/17 - 06/30/18	216-087	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES
DIFFERENTIAL RESPONSE SERVICES		201,769 209,094		N/A	07/01/16 - 06/30/17 07/01/17 - 06/30/18	280	STATE OF CALIFORNIA, DEPT OF SOCIAL SERVICES, COUNTY OF KERN, SUPERINTENDENT OF SCHOOLS, CHILD AND FAMILY SERVICES AGENCY, NETWORK FOR CHILDREN
FIRST 5 KERN - HELPLINE 211		90,006 90,860		2015.2.5	07/01/16 - 06/30/17 07/01/17 - 06/30/18	288	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER		131,496 134,418		2015.2.6	07/01/16 - 06/30/17 07/01/17 - 06/30/18	281	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
FIRST 5 KERN - HELP ME GROW		34,253 50,921		2017.2.01	02/01/17 - 06/30/17 07/01/17 - 06/30/18	284	STATE OF CALIFORNIA, FIRST 5 CALIFORNIA, COUNTY OF KERN, FIRST 5 KERN
ENERGY - WATER TANK INSTALLATION		BASED ON NO. OF TANKS		N/A	08/19/15 - 02/18/18	229	STATE OF CALIFORNIA, OFFICE OF EMERGENCY SERVICES, SELF-HELP ENTERPRISES
REALIGNMENT FOR SUCCESS		138,906		236-2017	06/01/17 - 12/31/18	246	STATE OF CALIFORNIA, DEPT OF CORRECTIONS AND REHABILITATION, COUNTY OF KERN, COMMUNITY CORRECTIONS PARTNERSHIP
COUNTY OF KERN HELPLINE 211		46,360 44,738		1004 - 2016 PENDING	07/01/16 - 06/30/17 07/01/17 - 06/30/18	389	COUNTY OF KERN
GANG PREVENTION EDUCATION SERVICES		71,406 71,406		673 - 2016 230 - 2017	07/01/16 - 06/30/17 07/01/17 - 06/30/18	335	COUNTY OF KERN, DEPT OF HUMAN SERVICES
READY KERN		1,098		N/A	06/26/17 - 06/30/18	366	COUNTY OF KERN, FIRE DEPT - OFFICE OF EMERGENCY SERVICES
FOOD BANK - UNITED WAY ALLOCATION		5,000		N/A	01/01/17 - 06/30/17	504	UNITED WAY OF KERN COUNTY
FHCC - NUTRITION EDUCATION		10,000		20650048	07/01/16 - 06/30/17	419-066	KAISER FOUNDATION HOSPITALS

**COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018**

RESTRICTED CONT'D.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	ASSURANCE CELLULAR - 211	\$5 PER ENROLLMENT					
211 KINGS COUNTY		14,000		N/A	N/A	470	SPRINT, LIFETECH
211 TULARE COUNTY		54,000		N/A	ANNUAL	536-231	KINGS UNITED WAY
211 MERCED COUNTY		27,400		N/A	ANNUAL	536-232	UNITED WAY OF TULARE COUNTY
211 STANISLAUS COUNTY		40,500 60,000		N/A	10/22/15 - PENDING	536-233	UNITED WAY OF MERCED COUNTY
PENDING		22,716		20121633	10/19/16 - 06/30/17 07/01/17 - 06/30/18 03/01/17 - 02/28/18	536-234	UNITED WAY OF STANISLAUS COUNTY
FOOD BANK SOLAR		100,000		N/A	N/A	407-000	THE CALIFORNIA ENDOWMENT
FOOD BANK SOLAR		5,000		N/A	N/A	443	THE BAKERSFIELD CALIFORNIA FOUNDATION
VITA		2,500 3,500 2,000		N/A	01/01/17 - 12/31/17	485	SOUTHERN CALIFORNIA GAS COMPANY
FOOD BANK		50,000		N/A	03/01/17 - 06/30/17 09/01/17 - 02/28/18 04/01/17 - 02/28/18	103-022	TRI COUNTIES BANK BANK OF THE WEST RABOBANK
HUMAN RESOURCES		25,000		N/A	01/01/16 - 06/30/17	413	RESNICK FOUNDATION
PREP WORKS - YOUTH CENTERS		40,000 30,000		N/A	01/01/16 - 12/31/17	501-006	BLUE SHIELD
PREP WORKS PROGRAM		25,000		N/A	08/01/16 - 07/31/17 08/01/17 - 07/31/18	444	STARBUCKS
SHAFTER YOUTH CENTER - ART SMART		2,500		N/A	PENDING	448	WELLS FARGO FOUNDATION
FOOD BANK PRODUCE PROGRAM		15,000		2017-10180	10/01/16 - 09/30/17	527	TARGET
FHCC / SYC - FIRST AID		1,500		N/A	01/01/17 - 06/30/17	504	WALT DISNEY COMPANY
FACE - TA LEARNING COMMUNITY		5,000		N/A	01/01/17 - 12/31/17	531 / 527	KERN FAMILY HEALTH CARE
EAST KERN EMERGENCY CLOSET		3,000		N/A	02/01/17 - 06/30/17	110	SAVE THE CHILDREN US PROGRAMS, HEISING - SIMONS FOUNDATION
EAST KERN HEALTH LINK		24,701		N/A	07/01/17 - 06/30/18 PENDING - 02/28/19	501-005 454	FRIENDS OF MERCY FOUNDATION, SISTER PHYLLIS HUGHES ENDOWMENT FOR SPECIAL NEEDS DIGNITY HEALTH

COMMUNITY ACTION PARTNERSHIP OF KERN
SCHEDULE OF PROGRAMS (FUNDS)
FOR THE PERIOD MARCH 1, 2017 THROUGH FEBRUARY 28, 2018

RESTRICTED cont'd.	PROGRAM (COMPONENT)	AMOUNT	CFDA #	GRANT NUMBER	PROGRAM YEAR	FUND #	FUNDING SOURCE
	FOOD BANK HELPING HANDS PROJECT	14,000		N/A	N/A	504	ALLSTATE FOUNDATION
	DELANO FALL FOOD DRIVE	2,000		N/A	N/A	504	SOUTHERN CALIFORNIA GAS COMPANY
	FOOD BANK FREE FARMERS MARKET - WASCO	30,000		N/A	01/01/18 - 12/31/18	PENDING	THE WONDERFUL COMPANY FOUNDATION
	CENTRAL VALLEY SMALL BUSINESS DEVELOPMENT INITIATIVE	25,000		N/A	PENDING	PENDING	BANK OF THE WEST

COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2017/18

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Administrative
103	Community Services Block Grant (CSBG)	X	X		X		X
501	General Fund						X
800	GAAP Fund						X
915	Operations Pool			X	X		X
925	Health & Nutrition Pool	X	X		X		
999	Indirect Fund						X
502	Discretionary Fund					X	
595	Fund Raising					X	
108	Early Head Start	X					
109	Head Start	X					
110	Early Head Start Child Care Partnership	X					
117	Early Head Start San Joaquin	X					
117-005	EHS San Joaquin QRIS	X					
250	Migrant Child Care	X					
252	Migrant Specialized	X					
253	General Child Care	X					
253-005	CCTR - QRIS	X					
258	California State Preschool (CSPP)	X					
258-005	CSPP QRIS	X					
260	Child Care Facilities	X					
261	Migrant Alternative Payment	X					
262/265	Child Development Reserve	X					
112	Child Care Food Program (CACFP)		X				
115	Women, Infants & Children		X				
139	CACFP - San Joaquin		X				
	<u>Food Bank</u>		X				
105	Emergency Food Assistance		X				
111	USDA Commodities		X				
114	Emergency Food & Shelter		X				
126-250	CDBG City of Bakersfield (Solar)		X				
126-251	CDBG County of Kern (Solar)		X				
147	Commodity Supplemental Food Program		X				
216-000	Food Bank Tax Check-Off		X				
216-087	State Emergency Food Assistance		X				
216-088	State Drought Food Assistance		X				
413	Resnick Foundation		X				
443	Bakersfield Californian Foundation (Solar)		X				
485	Southern California Gas Company (Solar)		X				
504	Food Bank		X				
122	Low Income Home Energy Assistance			X			
123	Dept of Energy Weatherization			X			
221	Low Income Weatherization Program			X			
229	Water Tank Installation			X			
241	LIWP Solar PV Pilot			X			
245	LIWP Single Family			X			
524	Energy			X			

**COMMUNITY ACTION PARTNERSHIP OF KERN
FUNCTIONAL CLASSIFICATIONS BY FUND
FISCAL YEAR 2017/18**

Abila Fund #	Fund Name	PROGRAM SERVICES				SUPPORT SERVICES	
		Education	Nutrition	Energy Conservation	Community Services	Discretionary/ Fund Raising	General & Administrative
	<u>VITA (Volunteer Income Tax Assistance)</u>						
149	Internal Revenue Service - VITA				X		
175-174	CSBG Discretionary-EITC				X		
	<u>East Kern Family Resource Center</u>						
280	Differential Response				X		
281	First 5 East Kern Family Resource				X		
454	Dignity Health East Kern Health Link				X		
	<u>Youth Services</u>						
120	Information & Education				X		
130	Justice Assistance Grant (JAG)				X		
242	Youth Authority				X		
246	Realignment for Success				X		
335	Gang Prevention				X		
419-066	Kaiser - FHCC Nutrition Education				X		
444	Starbucks Foundation				X		
527	Shafter Youth Center				X		
527-068	SYC - Robotics/STEM				X		
527-260	SYC - Kern Health Systems				X		
531	Friendship House Community Center				X		
531-068	FHCC - Robotics/STEM				X		
531-260	FHCC - Kern Health Systems				X		
	<u>2-1-1</u>						
164	Cal Fresh				X		
186	2-1-1 Hospital Preparedness Program				X		
187	Bioterrorism 2-1-1				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		
470	Assurance Cellular				X		
536-231	2-1-1: Kings County				X		
536-232	2-1-1: Tulare County				X		
536-233	2-1-1: Merced County				X		
536-234	2-1-1: Stanislaus County				X		

COMMUNITY ACTION PARTNERSHIP OF KERN
LINE OF CREDIT ADVANCES AND REPAYMENTS
FISCAL YEAR 2017/18

Date	Advance Amount	Repayment Amount	No. of Days Borrowed	Interest Expense	Interest Rate
02/28/17	125,000				
03/01/17		125,000	1 day	15.76	4.53889%
03/31/17	325,000				
04/03/17	See Note A Below				
04/28/17	350,000				
05/01/17		350,000	3 days	138.40	4.74500%
05/31/17	n/a				
06/30/17	n/a				
08/01/17	260,000				
08/01/17	See Note B Below	260,000	0 days	0.00	
08/31/17	750,000				
09/01/17		750,000	1 day	103.78	4.98167%
09/29/17	110,000				
10/02/17		110,000	3 days	45.67	4.98222%
10/31/17	500,000				
11/01/17		500,000	1 day	69.36	4.99333%
11/30/17	450,000				
12/01/17		450,000	1 day	64.02	5.12188%
12/29/17	450,000				
01/02/18		450,000	4 days	265.71	5.31425%
Total				702.70	

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

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

Period	No. of Days in Period	Commitment Fee	Interest Rate
1/15/17 - 3/30/17	75 days	514.41	0.25%
3/31/17 - 6/29/17	91 days	624.65	0.25%
6/30/17 - 9/29/17	92 days	633.69	0.25%
9/30/17 - 12/30/17	92 days	<u>630.00</u>	0.25%
		2,402.75	

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

Note A: On 3/31/17, CAPK requested to borrow \$325,000 on the line of credit. Due to bank error, the request was not processed by the bank.

Note B: On 7/31/17, CAPK requested to borrow \$260,000 on the line of credit. Due to bank error the request was not processed by the bank until 8/1/17. The advance was repaid on 8/1/17 and no interest was charged. Met with Wells Fargo representatives on 8/15/17 and received assurances that the error will not occur again based on procedural changes at the local office level.

COMMUNITY ACTION PARTNERSHIP OF KERN OPERATING CASH SUMMARY AS OF DECEMBER 31, 2017	
PROGRAM (FUND)	CASH BALANCE
CHILD AND ADULT CARE FOOD PROGRAM	(253,877.65)
HEAD START/EARLY HEAD START	(229,601.10)
STATE PRESCHOOL	149,478.00
TRANSFER NEGATIVE BALANCE	334,000.75
SUBTOTAL	0.00
CHILD DEVELOPMENT RESERVE No. 2	97.48
GENERAL CHILD CARE	(124,978.93)
MIGRANT A/P	705,666.24
MIGRANT CHILD CARE	10,121.87
MIGRANT SPECIALIZED SERVICES	14,967.05
STATE PRESCHOOL	54,779.50
SUBTOTAL	660,653.21
BAKERSFIELD CALIFORNIAN FOUNDATION	53.32
CDBG - SOLAR	0.00
COMMODITY SUPPLEMENTAL FOOD PROGRAM	7,939.20
EF&S	78,988.42
EFAP	(4,545.74)
FOOD BANK	205,774.30
FOOD BANK - STATE	(25,580.11)
SOCAL GAS	5,000.00
SUBTOTAL	267,629.39
ENERGY	(40,282.26)
LIHEAP	(855,641.47)
LIWP	(16,409.16)
LIWP SOLAR PV	(7,474.62)
LIWP SINGLE FAMILY	(9,424.15)
WATER TANK	(476.21)
TRANSFER NEGATIVE BALANCE	929,707.87
SUBTOTAL	0.00
CALIFORNIA ENDOWMENT	22,716.43
SUMMER FOOD	10,165.73
SUBTOTAL	32,882.16
211	(93,178.94)
CAL FRESH	(5,380.18)
COST POOLS	(31,636.53)
CSBG	(113,081.25)
DIFFERENTIAL RESPONSE	(33,059.45)
DISCRETIONARY FUND	205,501.43
FIRST 5 KERN 211	(13,426.86)
FIRST 5 KERN EAST KERN FAMILY RESOURCE CENTER	(30,890.72)
FIRST 5 HELP ME GROW	(12,762.07)
FRIENDSHIP HOUSE	(18,825.87)
FUNDRAISING	259,497.30
GANG PREVENTION	(12,030.86)
GENERAL FUND	140,013.73
INDIRECT FUND	1,274,235.84
IRS - VITA	(3,710.13)
INFORMATION & EDUCATION	(18,744.91)
JUSTICE ASSISTANCE GRANT	(14,901.23)
REALIGNMENT FOR SUCCESS	(19,190.77)
KERN COUNTY 211	(9.43)
SHAFTER YOUTH CENTER	75,746.60
STARBUCKS FOUNDATION	30,000.00
UNITED WAY 211	(1,314.53)
WELLS FARGO FOUNDATION	25,000.00
WIC	(769,499.42)
LESS: HEAD START NEGATIVE BALANCE	(334,000.75)
LESS: ENERGY NEGATIVE BALANCE	(929,707.87)
ADD: LINE OF CREDIT	450,000.00
SUBTOTAL	4,643.13
TOTAL OPERATING CASH	965,807.89

COMMUNITY ACTION PARTNERSHIP OF KERN (CAPK)

WELLS FARGO BANK ACCOUNTS

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

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

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

BANK RECONCILIATION FOR THE MONTH ENDED
December 31, 2017

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

OPERATING ACCOUNT
ACCOUNT NO: XXXXXX-X2976

BANK BALANCE AT 12/31/17		1,478,438.70
LESS: OUTSTANDING CHECKS	273,086.21	
ADJUSTED BANK BALANCE AT 12/31/17		1,205,352.49
GENERAL LEDGER BALANCE AT 11/30/17		2,397,383.58
ADD: DEPOSITS	1,141,470.99	
ACH DEPOSITS	60,390.18	
HHS DRAWDOWNS	1,887,360.17	
CHECKS MOVED TO STALE DATED LIABILITY	1,505.65	
LOAN (133) ADVANCE ON OPERATING LINE OF CREDIT	450,000.00	
BANK ACCOUNT TRANSFER FROM HEAD START VACATION	3,273.90	
LESS: CHECKS ISSUED (CURRENT MONTH)	1,804,489.81	
ADP PAYROLL 12/08/17	1,140,574.59	
ADP PAYROLL 12/21/17	1,157,824.29	
ADP PAYROLL 12/28/17	113.61	
ADP H.S.A.	747.54	
MUTUAL OF AMERICA	149,304.40	
BANK ACCOUNT TRANSFER TO CDR No. 2	86.40	
CLIENT ANALYSIS SERVICE CHARGE	759.52	
LOAN (18) BPN - PRINCIPAL AND INTEREST PAYMENTS	8,277.10	
LOAN (133) PAY DOWN ON OPERATING LINE OF CREDIT & INTEREST	450,064.02	
LOAN (RABOBANK) - PRINCIPAL AND INTEREST PAYMENTS	23,790.70	
GENERAL LEDGER BALANCE AT 12/31/17		1,205,352.49

DIFFERENCE: 0.00

PREPARED BY: Wm Richmond TITLE: Accountant 01/02/18
APPROVED BY: C. Amemi TITLE: Chief Finance Officer 1/5/18

D3

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

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2017

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

ACCOUNT NO.: XXXXX-X6256

BANK BALANCE ENDING:	12/31/17	562,352.75
DEPOSITS IN TRANSIT		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE:	12/31/17	562,352.75

BALANCE PER G/L	11/30/17	565,553.53
ADD:		
DEPOSITS		0.00
INTEREST		73.12
BANK ACCOUNT TRANSFER FROM GENERAL FUND		0.00
LESS:		
CHECKS		0.00
CLIENT ANALYSIS SERVICE CHARGE		0.00
BANK ACCOUNT TRANSFER TO GENERAL FUND		3,273.90
BALANCE PER G/L	12/31/17	562,352.75

DIFFERENCE: 0.00

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

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 01/02/18

APPROVED BY: C Anemi

TITLE: Chief Finance Officer

DATE: 1/5/18

D4

COMMUNITY ACTION PARTNERSHIP OF KERN**CAPK ACCRUED VACATION***

5005 BUSINESS PARK NORTH

BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING

December 31, 2017

WELLS FARGO BANK, N.A.

P. O. BOX 63020

SAN FRANCISCO, CA 94163

ACCOUNT NO.: XXXXX-X3267**BANK BALANCE ENDING: 12/31/17 0.00**

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 12/31/17 0.00**BALANCE PER G/L 11/30/17 0.00**

ADD: DEPOSITS 0.00

INTEREST 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 12/31/17 0.00

DIFFERENCE: 0.00

* Name changed from Parks & Recreation to CAPK Accrued Vacation effective November 1, 2011.

PREPARED BY: Wm. RichmondTITLE: AccountantDATE: 01/02/18APPROVED BY: C. MamiTITLE: Chief Finance OfficerDATE: 1/5/18**D5**

**COMMUNITY ACTION PARTNERSHIP OF KERN
DOE ARRA ACCOUNT***

5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

**BANK RECONCILIATION FOR MONTH ENDING
December 31, 2017**

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

ACCOUNT NO.: XXXXX-X1095

BANK BALANCE ENDING: 12/31/17 503.50

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 12/31/17 503.50

BALANCE PER G/L 11/30/17 558.59

ADD: DEPOSITS 0.00

INTEREST 0.04

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 55.13

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 12/31/17 503.50

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

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 01/02/18

APPROVED BY: C. Mame

TITLE: Chief Finance Officer

DATE: 1/5/18

D6

COMMUNITY ACTION PARTNERSHIP OF KERN
HOPE PROGRAM ACCOUNT*
5005 BUSINESS PARK NORTH
BAKERSFIELD, CA 93309-1651

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2017

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

ACCOUNT NO.: XXXXX-X1921

BANK BALANCE ENDING:	12/31/17	5,100.49
DEPOSITS IN TRANSIT (CREDIT CARD)		0.00
OUTSTANDING CHECKS		0.00
OTHER		0.00
ADJUSTED BANK BALANCE	12/31/17	5,100.49

BALANCE PER GENERAL LEDGER	11/30/17	4,792.25
ADD:		
DEPOSITS (Credit Card Donations & Shared Fee)	476.69	
BANKCARD DEPOSIT	0.00	
PAYPAL DEPOSIT	0.00	
INTEREST	0.37	
LESS:		
APPLIED MERCHANT DEBITS		
CLIENT ANALYSIS SERVICE CHARGE	28.87	
BANKCARD FEES	139.95	
CASH CONCENTRATION FEE	0.00	
FUND TRANSFER TO GENERAL FUND	0.00	
BALANCE PER GENERAL LEDGER:	12/31/17	5,100.49

* 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.

Difference: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 01/02/18

APPROVED BY: C Anemic

TITLE: Chief Finance Officer

DATE: 1/5/18

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

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2017

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

ACCOUNT NO.: XXXXX-X6264

BANK BALANCE ENDING: **12/31/17** **0.00**

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: **12/31/17** **0.00**

BALANCE PER G/L **11/30/17** **0.00**

ADD: DEPOSITS

INTEREST 0.00

BANK ACCOUNT TRANSFER FROM GENERAL FUND

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 0.00

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L **12/31/17** **0.00**

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 01/02/18

APPROVED BY: C. Mami

TITLE: Chief Finance Officer

DATE: 1/5/18

D8

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

BANK RECONCILIATION FOR MONTH ENDING
December 31, 2017

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

ACCOUNT NO.: XXXXX-X2049

BANK BALANCE ENDING: 12/31/17 239.74

DEPOSITS IN TRANSIT 0.00

OUTSTANDING CHECKS 0.00

OTHER 0.00

ADJUSTED BANK BALANCE: 12/31/17 239.74

BALANCE PER G/L 11/30/17 235.84

ADD: DEPOSITS 86.40

INTEREST 0.02

BANK ACCOUNT TRANSFER FROM GENERAL FUND 0.00

LESS: CHECKS 0.00

CLIENT ANALYSIS SERVICE CHARGE 82.52

BANK ACCOUNT TRANSFER TO GENERAL FUND 0.00

BALANCE PER G/L 12/31/17 239.74

DIFFERENCE: 0.00

PREPARED BY: Wm. Richmond

TITLE: Accountant

DATE: 01/02/18

APPROVED BY: C. Anami

TITLE: Chief Finance Officer

DATE: 1/5/18

**COMMUNITY ACTION PARTNERSHIP OF KERN
BANK OF AMERICA MASTERCARD SUMMARY
STATEMENTS DATED NOVEMBER 22 - DECEMBER 21, 2017**

Cardholder	Position	Amount Charged
Yolanda Gonzales	Director of Head Start/State Child Development Programs	5,081.20
Ralph Martinez	Director of Community Development	836.27
Jerry Meade	Head Start Program, Design & Management Administrator	644.58
Michele Nowell	Director of Human Resources	197.00
Pritika Ram	Director of Administration	1,371.38
Carmen Segovia	Director of Health & Nutrition Services	2,132.17
Jeremy Tobias	Chief Executive Officer	553.21
Emilio Wagner	Director of Operations	<u>3,108.17</u>
	Total	13,923.98



YOLANDA GONZALES

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$5,081.20
Minimum Payment Due **\$50.81**
Payment Due Date **01/17/18**

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

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

Account Summary

Previous Balance \$0.00
Payments and Other Credits \$0.00
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$5,081.20
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$5,081.20
Credit Limit \$10,000
Credit Available \$4,918.80
Statement Closing Date 12/21/17
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Purchases and Other Charges		
12/06	12/06	WALMART.COM 800-966-6546 AR	55432867340200582338298	3,491.04
12/15	12/13	HI SF CIVIC CENTER SAN FRANCISCOCA Arr: 12/11/17 Dep: 12/13/17 Inv: 13268531	55310207348708600767379	580.87
12/19	12/18	TARGET 00025247 BAKERSFIELD CA	05410197352091008426439	1,009.29
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$5,081.20

0032747 0005081 0508120 5472063583985391

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
November 22, 2017 - December 21, 2017

New Balance Total \$5,081.20
Minimum Payment Due **\$50.81**
Payment Due Date **01/17/18**

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

E2



RALPH MARTINEZ

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

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 \$836.27
Minimum Payment Due \$10.00
Payment Due Date 01/17/18

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

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

Account Summary

Previous Balance \$259.00
Payments and Other Credits -\$259.00
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$836.27
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$836.27

Credit Limit \$10,000
Credit Available \$9,163.73
Statement Closing Date 12/21/17
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/14	12/14	Payments and Other Credits		
		CA Banking Center payment	34806005750005290164669	- 259.00
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$259.00
		Purchases and Other Charges		
12/04	12/01	STAYCLASSYP STAYCLASSY 6199611892 CA	55429507335894061753870	69.00
12/07	12/05	FRONTSTREAM RESTON VA	75263587340203801661900	90.00
12/18	12/15	REGENCY LANES BAKERSFIELD CA	55480777350206571400105	180.00
12/18	12/15	TONY'S PIZZA 3 BAKERSF BAKERSFIELD CA	75306377351323700892330	181.50

0025900 0001000 0063627 5472063579539426

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

RALPH MARTINEZ
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
November 22, 2017 - December 21, 2017

New Balance Total \$836.27
Minimum Payment Due \$10.00
Payment Due Date 01/17/18

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

E3



RALPH MARTINEZ

November 22, 2017 - December 21, 2017

Page 3 of 4

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/18	12/15	TONY'S PIZZA 3 BAKERSF BAKERSFIELD CA	75306377351323700892389	15.77
12/21	12/20	SQ *SQ *SAFETY N.E.T. SHAFTER CA	55432867354200510510748	300.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$836.27

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.



JERRY MEADE

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

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 \$644.58
Minimum Payment Due \$10.00
Payment Due Date 01/17/18

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

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

Account Summary

Previous Balance \$963.80
Payments and Other Credits -\$963.80
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$644.58
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$644.58
Credit Limit \$10,000
Credit Available \$9,355.42
Statement Closing Date 12/21/17
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/14	12/14	Payments and Other Credits		
		CA Banking Center payment	34806005760041290223047	- 963.80
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$963.80
		Purchases and Other Charges		
11/29	11/28	ANDERSONS TOWING STOCKTON CA	55436877333153330442637	195.70
12/04	12/02	SPRINGHILL SUITES RIDG RIDGECREST CA	55432867337200877097646	146.02
		Arr: 12/02/17 Dep: 12/02/17 Inv: 336004		
12/08	12/06	VONS #1969 BAKERSFIELD CA	55310207341975016503733	58.07

0096380 0001000 0064458 5472063583068156

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

JERRY MEADE
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
November 22, 2017 - December 21, 2017

New Balance Total \$644.58
Minimum Payment Due \$10.00
Payment Due Date 01/17/18

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

E5



JERRY MEADE

November 22, 2017 - December 21, 2017

Page 3 of 4

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/08	12/06	LUIGIS RESTAURANT AND BAKERSFIELD CA	85309617341701672772606	244.79
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$644.58

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.



MICHELE NOWELL

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

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:
1.888.500.8267, 24 Hours

Outside the U.S.:
1.509.353.6658, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$197.00
Minimum Payment Due \$10.00
Payment Due Date 01/17/18

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

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

Account Summary

Previous Balance \$532.40
Payments and Other Credits -\$532.40
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$197.00
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$197.00
Credit Limit \$0
Credit Available \$0.00
Statement Closing Date 12/21/17
Days In Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/14	12/14	Payments and Other Credits		
		CA Banking Center payment	34806005760041290281250	- 532.40
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$532.40
11/28	11/27	Purchases and Other Charges		
		BUS MGMT DAILY 8005432055 VA	55429507332894871323008	197.00
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$197.00

0053240 0001000 0019700 5472063578062719



BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796



MICHELE NOWELL
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

***0006493

Account Number:
November 22, 2017 - December 21, 2017

New Balance Total \$197.00
Minimum Payment Due \$10.00
Payment Due Date 01/17/18

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

154999001

E7

3062719



PRITIKA RAM

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$1,371.38

Minimum Payment Due \$13.71

Payment Due Date 01/17/18

Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:

\$19.00 for balance less than \$100.01

\$29.00 for balance less than \$1,000.01

\$39.00 for balance less than \$5,000.01

\$49.00 for balance equal to or greater than \$5,000.01

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

Account Summary

Previous Balance \$1,841.17

Payments and Other Credits -\$1,841.17

Balance Transfer Activity \$0.00

Cash Advance Activity \$0.00

Purchases and Other Charges \$1,371.38

Fees Charged \$0.00

Finance Charge \$0.00

New Balance Total \$1,371.38

Credit Limit \$10,000

Credit Available \$8,628.62

Statement Closing Date 12/21/17

Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/14	12/14	Payments and Other Credits		
		CA Banking Center payment	34806005750017290327899	- 1,841.17
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$1,841.17
		Purchases and Other Charges		
12/06	12/05	LAMBOURNE TRAVEL 08613239031 CA	55548077340286000664412	45.00
12/07	12/05	AMERICAN 00170069540852 BAKERSFIELD CA	55417347340873402818236	878.60
		RAM/PRITIKA		
		00170069540852		

0184117 0001371 0137138 5472063577319490

Account Number: *

November 22, 2017 - December 21, 2017

New Balance Total \$1,371.38

Minimum Payment Due \$13.71

Payment Due Date 01/17/18

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

Mail this coupon along with your check payable to:

BUSINESS CARD,
or make your payment online at
www.bankofamerica.com

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

E8



PRITIKA RAM

November 22, 2017 - December 21, 2017

Page 3 of 4

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
		Departure Date: 01/08/18 Airport Code: BFL AA L PHX Departure Date: 01/08/18 Airport Code: PHX AA L IAH Departure Date: 01/12/18 Airport Code: IAH AA G PHX Departure Date: 01/12/18 Airport Code: PHX AA S BFL		
12/08	12/06	KERN EDC BAKERSFIELD CA	55207397341000340060089	400.00
12/18	12/14	MEXICALI - WEST - CA BAKERSFIELD CA	05314617350600030045086	47.78
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$1,371.38

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.



CARMEN SEGOVIA

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$2,115.97
Minimum Payment Due **\$21.16**
Payment Due Date **01/17/18**

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

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

Account Summary

Previous Balance \$2,361.29
Payments and Other Credits **-\$2,377.49**
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$2,132.17
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total **\$2,115.97**
Credit Limit \$20,000
Credit Available **\$17,884.03**
Statement Closing Date 12/21/17
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
Payments and Other Credits				
12/14	12/14	CA Banking Center payment	34806005750017290371962	- 2,361.29
12/18	12/16	RBT #32 LUCILLE'S SMOK EasySavings NY	0558745735000000361046	- 16.20
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$2,377.49
Purchases and Other Charges				
11/24	11/21	CAMELOT PARK - TX BAKERSFIELD CA	05314617326100115175388	100.00
11/28	11/27	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500367332837000359212	171.94
12/07	12/06	LOWES #00907* 866-483-7521 NC	55432867340200656940839	48.71

0236129 0002116 0211597 5472069008175856

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

CARMEN SEGOVIA
COMM ACTION PRTRSH KERN
COMM ACTION PRTRSH KERN
5005 BUSINESS PARK N
BAKERSFIELD, CA 93309-165105

Account Number:
November 22, 2017 - December 21, 2017

New Balance Total \$2,115.97
Minimum Payment Due **\$21.16**
Payment Due Date **01/17/18**

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

E10



CARMEN SEGOVIA

November 22, 2017 - December 21, 2017

Page 3 of 4

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/11	12/08	MICHAELS.COM 08006424235 PA	55460297342083187608973	138.40
12/11	12/09	MICHAELS.COM 08006424235 PA	55460297343083187608972	32.14
12/11	12/10	MICHAELS.COM 08006424235 PA	55460297344083187608971	21.98
12/12	12/06	LOWES #00790* BAKERSFIELD CA	55432867340200691622673	37.51
12/14	12/12	CKE*DADS BAR-B-QUE 1 SHAFTER CA	05436847347200042126255	322.74
12/14	12/14	WALMART.COM 800-966-6546 AR	55432867348200142602086	144.60
12/15	12/14	REAL RD SIZZLER #069 BAKERSFIELD CA	55480777349400694000496	309.40
12/15	12/14	#32 LUCILLE'S SMOK BAKERSFIELD CA	25536067349105005450925	404.88
12/18	12/15	VISALIA ADVENTURE PARK VISALIA CA	05314617350500279658187	72.00
12/18	12/15	ME N EDS PIZZERIA - 82 VISALIA CA	05314617350100146112540	101.29
12/18	12/17	MICHAELS.COM 08006424235 PA	55460297351083130288020	9.14
12/20	12/18	CAMELOT PARK - TX BAKERSFIELD CA	05314617353100127118414	109.85
12/21	12/20	LASSENS NATURAL FOODS- BAKERSFIELD CA	55500367355837000388288	107.59
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$2,132.17

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important MessagesYour credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.



JEREMY T TOBIAS

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

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 \$553.21
Minimum Payment Due **\$10.00**
Payment Due Date 01/17/18

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

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

Account Summary

Previous Balance \$1,724.28
Payments and Other Credits -\$1,724.28
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$553.21
Fees Charged \$0.00
Finance Charge \$0.00

New Balance Total \$553.21
Credit Limit \$10,000
Credit Available \$9,446.79
Statement Closing Date 12/21/17
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/14	12/14	Payments and Other Credits		
		CA Banking Center payment	34806005760027290454468	- 1,724.28
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$1,724.28
		Purchases and Other Charges		
11/22	11/21	HUNGRY HUNTER STEAKHOUSE BAKERSFIELD CA	55432867326200886404406	179.93
11/29	11/27	FLOWERSHOPNETWORK.COM 877-3767363 AR	75265867332149703164028	82.20
11/30	11/29	FOOD-EX BAKERSFIELD CA	25247807333005108017760	291.08
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$553.21

0172428 0001000 0055321 5472063577914407

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
November 22, 2017 - December 21, 2017

New Balance Total \$553.21
Minimum Payment Due **\$10.00**
Payment Due Date 01/17/18

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

E12



EMILIO WAGNER

Platinum Plus® for Business

November 22, 2017 - December 21, 2017

Cardholder Statement

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$3,108.17
Minimum Payment Due **\$31.08**
Payment Due Date 01/17/18
Late Payment Warning: If we do not receive your minimum payment by the date listed above. You may have to pay a fee based on the outstanding balance on the fee assessment date:
\$19.00 for balance less than \$100.01
\$29.00 for balance less than \$1,000.01
\$39.00 for balance less than \$5,000.01
\$49.00 for balance equal to or greater than \$5,000.01

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

Account Summary

Previous Balance \$4,622.33
Payments and Other Credits - \$4,622.33
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$3,108.17
Fees Charged \$0.00
Finance Charge \$0.00
New Balance Total \$3,108.17
Credit Limit \$10,000
Credit Available \$6,891.83
Statement Closing Date 12/21/17
Days in Billing Cycle 30

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/14	12/14	Payments and Other Credits		
		CA Banking Center payment	34806005750017290415074	- 4,622.33
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		- \$4,622.33
		Purchases and Other Charges		
11/22	11/21	WIPFLILLP 7158437449 WI	55429507325894579993663	820.00
11/24	11/22	SP * SENSORCON 7165662728 NY	55429507326637766982653	127.63
12/11	12/07	VONS #1969 BAKERSFIELD CA	55310207342975012452025	80.00
12/15	12/14	JOHNS INCREDIBLE PIZZA BAKERSFIELD CA	55432867349200414243279	1,335.00

0462233 0003108 0310817 5472063574508442

BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

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

Account Number:
November 22, 2017 - December 21, 2017

New Balance Total \$3,108.17
Minimum Payment Due **\$31.08**
Payment Due Date 01/17/18

Enter payment amount

\$

☐ Check here for a change of mailing address or phone numbers.
Please provide all corrections on the reverse side.

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

E13



EMILIO WAGNER

November 22, 2017 - December 21, 2017

Page 3 of 4

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
12/21	12/20	MINDBODY, INC 805-4762700 CA	85454917354900018763688	482.54
12/21	12/20	CITY OF BAKERSFIELD BU BAKERSFIELD CA	05436847354300153376424	213.00
12/21	12/20	BLS*AUTODESK PURCHASE 415-507-5000 CA	55488727354083003523660	50.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$3,108.17

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.99%	\$0.00	\$0.00
CASH	25.24% V	\$0.00	\$0.00

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

Important Messages

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

**COMMUNITY ACTION PARTNERSHIP OF KERN
CHILD AND ADULT CARE FOOD PROGRAM (CACFP)
STATEMENT OF OPERATIONS
FOR THE MONTH OF DECEMBER 2017 (10 of 12 MONTHS - 83.33%)**

	03/01/17 - 11/30/17	12/1/2017 - 12/31/17	Total
Revenue - USDA (Note A)	1,010,462	116,468	1,126,930
Expenditures (Note B)			
- Salaries	419,380	78,497	497,877
- Benefits	141,206	19,515	160,721
- Travel	43,573	2,358	45,931
- Space Costs	96,474	6,193	102,667
- Supplies	88,104	10,057	98,161
- Equipment Repair & Maintenance	3,499	1,539	5,038
- Other Costs	20,476	-	20,476
- Raw Food Costs	<u>558,186</u>	<u>58,672</u>	<u>616,858</u>
Total Operating Expenditures	1,370,898	176,831	1,547,729
Less: Adult Meals (at \$2.56 per meal) Transferred to HS	<u>(163,102)</u>	<u>(17,198)</u>	<u>(180,300)</u>
Net Operating Expenditures (Note B)	1,207,796	159,633	1,367,429
Indirect (10%)	<u>91,546</u>	<u>17,850</u>	<u>109,396</u>
Total Expenditures	<u>1,299,342</u>	<u>177,483</u>	<u>1,476,825</u>
Excess Revenue (Expenditures)	<u>(288,880)</u>	<u>(61,015)</u>	<u>(349,895)</u>
Head Start Budget			747,878

46.8%

Total Meals Prepared and Vended (Note C)	566,203	63,491	629,694
Total Meals Claimed	<u>454,503</u>	<u>51,563</u>	<u>506,066</u>
Difference	111,700	11,928	123,628

Percentage Claimed to Prepared/Vended	80.27%	81.21%	80.37%
---------------------------------------	--------	--------	--------

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 excluding adult prepared and adult and homebase meals vended. The total represents the number of meals available to be served to center based children.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION 2017/18 CONTRACTS - EARNED REVENUE
FOR THE PERIOD 7/1/17 - 6/30/18 (6 OF 12 MONTHS = 50.00%)

	July 2017	Aug 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	TOTAL	% Earned to Total MRA
GENERAL CHILD CARE (CCTR-7050)								
Adjusted Days of Enrollment - Certified	3,900	5,289	4,655	4,917	4,534	4,331	27,626	
Reimbursement Rate per Child per Day	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	
Revenue Earned	\$177,216	\$240,332	\$211,523	\$223,428	\$206,025	\$196,801	\$1,255,325	53.90%
Maximum Reimbursable Amount (MRA)	\$2,329,073							
CALIFORNIA STATE PRESCHOOL (CSPP-7119)								
Adjusted Days of Enrollment - Certified	3,053	4,843	6,541	7,828	6,966	6,098	35,329	
Reimbursement Rate per Child per Day	<u>X \$45.73</u>	<u>X \$45.73</u>	<u>X \$45.73</u>	<u>X \$45.73</u>	<u>X \$45.73</u>	<u>X \$45.73</u>	<u>X \$45.73</u>	
Revenue Earned	\$139,614	\$221,470	\$299,120	\$357,974	\$318,555	\$278,862	\$1,615,595	51.60%
Maximum Reimbursable Amount (MRA)	\$3,131,270							
MIGRANT CHILD CARE (CMIG-7004)								
Adjusted Days of Enrollment - Certified	418	500	433	549	480	451	2,831	
Reimbursement Rate per Child per Day	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	<u>X \$45.44</u>	
Revenue Earned	\$18,994	\$22,720	\$19,676	\$24,947	\$21,811	\$20,493	\$128,641	54.39%
Maximum Reimbursable Amount (MRA)	\$236,499							

Note 1: Source of adjusted days of enrollment for certified children is the monthly attendance report prepared by the Fiscal Dept. of the Head Start/State Child Development Division.

Note 2: Source of reimbursement rate per child per day and maximum reimbursable amount is per the 2017/18 State contracts.

Note 3: CCTR's MRA for 2017/18 is \$268,586 greater than 2016/17.
CSPP's MRA for 2017/18 is \$361,517 greater than 2016/17.
CMIG's MRA for 2017/18 is \$27,193 greater than 2016/17.

COMMUNITY ACTION PARTNERSHIP OF KERN
STATE DEPARTMENT OF EDUCATION CONTRACT - MIGRANT ALTERNATIVE PAYMENT
FOR THE PERIOD 7/1/17 - 6/30/18 (5 OF 12 MONTHS = 41.67%)

Contract CMAP-7000	July 2017	Aug 2017	Sept 2017	Oct 2017	Nov 2017	Total	%	% Earned to MRA
Provider Payments	424,205	469,201	510,564	473,797	479,818	2,357,585		
Less: Family Fees	(13,071)	(13,885)	(2,966)	(5,667)	(9,581)	(45,170)		
Net Provider Payments	411,134	455,316	507,598	468,130	470,237	2,312,415	82.22%	
Maximum Reimbursable Amount (MRA) for Provider Payments	5,832,639							40.42%
Administration & Support Services Revenue								
Provider Payments	424,205	469,201	510,564	473,797	479,818	2,357,585		
Reimbursement Rate	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%	x 21.2121%		
Revenue Earned	89,983	99,527	108,301	100,502	101,779	500,092		
Program Administration/Support Services Costs								
Indirect (10% x MTDC) Costs	42,841	63,572	82,488	65,510	63,182	317,593	11.29%	
Transfer Indirect to CSBG	46,059	52,457	59,820	52,726	52,692	263,754	6.49%	
Total Operating Costs	88,900	100,610	108,301	100,502	101,779	500,092	17.78%	
Revenue Earned Over/(Under) Costs	1,083	(1,083)	0	0	0	0		
TOTAL COSTS - NET OF FAMILY FEES	500,034	555,926	615,899	568,632	572,016	2,812,507	100.00%	

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

Provider payments	2,357,585
Reimbursement Rate (17.5% / 82.5%)	x 21.2121%
Revenue Earned	<u>500,093</u>

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

Provider Payments	5,832,639	82.50%
Administration	1,060,480	15.00%
Support Services	176,747	2.50%
Maximum Reimbursable Amount (MRA)	<u>7,069,866</u>	<u>100.00%</u>

Note 3: The MRA for 2017/18 is \$540,145 greater than 2016/17.

COMMUNITY ACTION PARTNERSHIP OF KERN

FINANCE DIVISION MONTHLY ACTIVITY REPORT

Division/CFO: Finance/Christine Anami	Month/Year: December 2017
Program/Work Unit: Not Applicable	Deputy CFO: Jon Parnell
Services: Overall financial and accounting functions of the organization	

Activities	December 2017		Year to Date (3/1/17-12/31/17)	
Description	Number	Amount	Number	Amount
Accounting Transactions Processed	11,787		206,052	
Bank Deposits	6	1,141,471	58	18,339,189
Wire Deposits	6	60,390	37	624,055
Head Start Drawdowns	3	1,887,360	49	23,967,891
Vendor Checks Issued	803	1,804,490	9,856	22,445,661
Payroll Disbursed		2,298,512		23,342,204
Grant Reports Prepared in December 2017	8		134	
Cal Fresh Outreach				
Differential Response				
Gang Prevention				
LIHEAP 2016				
LIHEAP 2017				
LIHEAP 2018				
Realignment for Success				
WIC				

Other: Total Division Staffing: 10 + 2 vacancies – Accountant & Accounting Technician
 CFO
 Deputy CFO
 Accounting Manager
 Accountant II
 Accountant
 Accounting Technician (6)
 Accounting Clerk

Community Action of Partnership of Kern Agency Total

STATEMENT OF POSITION (UNAUDITED) AS OF DECEMBER 31, 2017

ASSETS

Cash in Bank	965,807.89
Cash - Vacation Reserve	562,352.75
Petty Cash	500.00
Accounts Receivable	2,778,516.58
Travel Advance	12,024.36
Prepaid Expense	333,828.53
Inventory	1,081,194.83
Net Fixed Assets - Unrestricted	2,809,575.38
Net Fixed Assets - Restricted	<u>9,511,460.92</u>

Total Assets 18,055,261.24

LIABILITIES AND NET ASSETS

Accounts Payable	1,300,515.65
Accrued Expenses	1,508,776.42
Accrued Vacation	551,383.23
Line of Credit	450,000.00
Note Payable	2,828,475.63
Advance Payable	92.00
Deferred Revenue	<u>583,581.40</u>

Total Liabilities 7,222,824.33

Total Net Assets 10,832,436.91

Total Liabilities and Net Assets 18,055,261.24

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE PERIOD MARCH 1, 2017 TO DECEMBER 31, 2017

REVENUE

Grant Revenue	45,028,912.85
Donations	162,000.73
Other Revenue	4,769,176.10
In-Kind	<u>6,011,163.73</u>

Total Revenue 55,971,253.41

EXPENDITURES

Salaries	22,838,007.56
Benefits	6,805,943.83
Travel	463,297.85
Space Costs	3,835,989.79
Supplies	1,799,127.61
Consultant/Contract Services	1,882,845.20
Other Costs	2,019,172.81
Program Costs	6,102,244.82
Capital Expenditures	306,018.32
Indirect	4,082,901.23
In-Kind	<u>6,011,163.73</u>

Total Expenditures 56,146,712.75

Net Change in Assets (175,459.34)

Net Assets, beginning 11,007,896.25

Net Assets, ending 10,832,436.91

COMMUNITY ACTION PARTNERSHIP OF KERN
INDIRECT FUND - FY 2017/18
BUDGET TO ACTUAL - 3/1/17 TO 12/31/17 (10 OF 12 MONTHS = 83.33%)

	Budget	Actual	% Earned/ Expended	Available Balance
Revenue	4,827,346	4,082,901	84.6%	744,445
Expenditures				
Salaries	2,614,903	1,860,333	71.1%	754,570
Benefits @ 23.4%	<u>605,877</u>	<u>429,063</u>	<u>70.8%</u>	<u>176,814</u>
Total Personnel Costs	3,220,780	2,289,396	71.1%	931,384
Operating Costs				
Travel	79,900	56,176	70.3%	23,724
Space Costs	190,700	152,003	79.7%	38,697
Supplies	147,277	97,116	65.9%	50,161
Equipment	5,223	5,409	103.6%	(186)
Consultant/Contract	783,320	653,106	83.4%	130,214
Other Operating Costs	<u>339,600</u>	<u>236,840</u>	<u>69.7%</u>	<u>102,760</u>
Total Operating Costs	1,546,020	1,200,650	77.7%	345,370
Total Expenditures	<u>4,766,800</u>	<u>3,490,046</u>	<u>73.2%</u>	<u>1,276,754</u>
Excess Indirect Revenue	<u>60,546</u>	<u>592,855</u>		

RECAP BY SUPPORT DIVISION	Revised Budget	Actual	% Expended	Available Balance
HR	1,151,500	910,909	79.1%	240,591
Operations	1,526,000	1,073,070	70.3%	452,930
Executive	514,100	426,760	83.0%	87,340
Community Development	525,400	363,551	69.2%	161,849
Finance	<u>1,049,800</u>	<u>715,756</u>	<u>68.2%</u>	<u>334,044</u>
	<u>4,766,800</u>	<u>3,490,046</u>	<u>73.2%</u>	<u>1,276,754</u>

Prepared Date: 1/15/18



To: Board of Directors

From: Janelle Gonzalez, Program Governance Coordinator

Subject: December Policy Council Report

Date: January 31, 2018

A handwritten signature in blue ink, appearing to read "J. Gonzalez", is written over the "From:" line.

The Policy Council met on December 20, 2017

The policy council approved two parents to attend the California Head Start (CHSA) conference in February and the resolution to submit a non-federal share waiver for the San Joaquin Early Head Start 2017-2018 funding year.

The Family Services Content Area Specialist Angela Adams provided a PowerPoint presentation highlighting Family Engagement and all the ways in which family services support centers, staff and families. Angela spoke about connecting families with various community resources such as but not limited to the Food Bank, Greater Bakersfield Legal Assistance, parenting classes and clothing services. They also train staff in ways to build strong relationships with families as well as ways to encourage and promote male involvement. Angela encouraged PC members to sign up for the program called Ready Rosie. This program provides educational activities parents and children can interact with through a tablet or phone. Additionally, the Family Services team are currently facilitating Ready Rosie Workshops at different centers to further engage parents and children in the program. Topics and upcoming dates of the workshops were provided and discussed.

Yolanda Gonzales thanked and welcomed new members. She shared her story of how 35 years ago she was a Head Start parent and PC member herself, telling the group their involvement and new learning will empower them. Yolanda stated this has been a busy month, as we have heard about all the wonderful things happening at our sites. Such as, many centers who have been "adopted" by community members who have visited and brought gifts to the children of those centers. Yolanda again thanked the group for all their volunteer time and engagement with the program.

**COMMUNITY ACTION PARTNERSHIP OF KERN
HEAD START / STATE CHILD DEVELOPMENT PROGRAMS
POLICY COUNCIL (PC) MEETING MINUTES
DECEMBER 20, 2017**

1. **CALL TO ORDER** – Chairperson, Enrique Salazar Jr. called the meeting to order at 5:30 p.m.
 - a. Moment of Silence, Pledge of Allegiance
 - b. Reading of Promise of Community Action
“Community Action changes people’s lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community and are dedicated to helping people help themselves and each other.”
2. **ROLL CALL/SET QUORUM** – Secretary, Nicole Walker - Quorum was established.
PC Members Present: Jacqueline Boykin, Amber Dunlap, Nicole Walker, Daisy Valencia, Ulyses Rodriguez, Sharif Hassan, Victoria Garcia Carlos, Enrique Salazar Jr., Maggy Hartzell, Christine DeNardo, Diana Reyes, Rosa Reyes, Ana Lester, Lindsay Harrison
3. **APPROVAL OF AGENDA** – Chairperson, Enrique Salazar Jr. (*ACTION)
 - a. Request was made to amend the agenda dated December 20, 2017 to include action item 7c. request to use Kern HS/EHS budget savings for purchase of equipment. Motion was made by Victoria Carlos and seconded by Diana Reyes to approve the agenda as amended. Motion carried unanimously.
4. **APPROVAL OF MINUTES** – Chairperson, Enrique Salazar Jr. (*ACTION)
 - a. Approval of the PC meeting minutes dated November 16, 2017 was made by Amber Dunlap; seconded by Ulyses Rodriguez. Motion carried unanimously.
5. **PRESENTATION OF GUESTS/PUBLIC FORUM**
(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 topic will be 10 minutes. Please state your name before making your presentation. Thank you.
Guests in attendance: Yolanda Gonzales Director Head Start/State Child Development Director; Emily Gonzalez Demont, Assistant Director of Grants Management; Jerry Meade, Program Design & Management Administrator; Donna Holland, Fiscal Administrator; Lisa Price, PDM Administrative Assistant; Janelle Gonzalez, Governance Coordinator; Jerry Meade, LeTisha Brooks, Program Manager; Mary Ann Mooney, Program Manager; Angela Adams, Family Education Coordinator; Debbie Connolly, Early Head Start Partnership Program Manager
6. **STANDING COMMITTEE REPORT** (3 minutes each)
 - a. School Readiness Committee – Verbal report
Nicole reported that Family Services team shared information on relationships building and the importance of establishing routines. They also provided information on the Ready Rosie app. The School Readiness Committee will meet on January 24, 2018 at 5:30 p.m. at Business Park North.
 - b. Planning Committee – Verbal report
Victoria reported the committee met on December 5 and talked about the roles and responsibilities of the Planning Committee. They reviewed enrollment, average daily attendance and CACFP reports. Jerry also distributed and reviewed the Program Planning Calendar. The next meeting will be held on January 2, 2018 at 5:15 p.m.
 - c. Finance Committee – No report
The Finance Committee will meet on January 18, 2018 at 5:30 p.m. at Business Park North
 - d. By-Laws Committee – No report

7. NEW BUSINESS – Chairperson (*ACTION)

a. Motion to approve two parents to attend the California Head Start Conference

Three parent members, Ulyses Rodriguez, Nicole Walker and Jacquelin Boykin were interested in attending the California Head Start Conference to be held Costa Mesa, February 5-9, 2018. In lieu of voting to select two attendees Head Start/State Child Development Program Director Yolanda Gonzales extended the opportunity to allow all three parents to attend this informative and educational conference. Motion was made by Sharif Hassan to approve the three parents as stated to attend the California Head Start Conference; motion seconded by Amber Dunlap. Motion carried unanimously.

b. Motion to approve the resolution to submit non-federal share waiver request for San Joaquin County Early Head Start for the 2017-2018 funding year

Donna Holland shared information about the San Joaquin County EHS program stating for the first time, 6 months into its third year the program has reach full enrollment. She recognized though there were delays in opening our final centers they are now all open and we can fully engage our parents in volunteering time for non-federal share purposes. We will continue to build and expand opportunities for volunteers to support the San Joaquin County EHS program to reach its non-federal share expectation. She added that we are significantly closer this current budget year than in the past. It was recommended the Policy Council approve the San Joaquin County Early Head Start request to submit a waive of non-federal share for the 2017-2018 funding year. A motion was made by Ana Lester to approve the San Joaquin County Early Head Start request to submit a waiver of non-federal share for the 2017-2018 funding year and seconded by Diana Reyes. Motion carried unanimously.

c. Request for approval to use Head Start and Early Head Start Kern Budget savings to purchase equipment.

Emily Gonzalez Demont reported in monitoring the Head Start & Early Head Start Kern budget expenditures and comparing them to the approved budget preliminary estimates show a savings in the personnel cost category that may be as much as \$500,000 for the fiscal year ending February 28, 2018. She added that previous budget restraints have prevented the program from purchasing replacement food service and facility maintenance vehicles as needed. Vehicles identifies for replacement have been driven well over 100,000 miles with a fair market value of less than \$5,000. Purchase of equipment having a unit cost of \$5,000 (or more) require prior federal approval including approvals from Policy Council and Board of Directors. It was recommended that the Policy Council approve the use of budget savings to purchase up to ten replacement food service and/or facility maintenance vehicles, and one food steamer. A question was posed as to what will happen with the discarded vehicles; the reply was they will be sold at auction with what is received going towards the purchase of the new vehicles. Motion was made by Lindsay Harrison to approve the use of Head Start and Early Head Start Kern Budget savings to purchase equipment, specifically vehicles. Motion seconded by Amber Dunlap. Motion carried unanimously.

8. PRESENTATIONS

a. Family Services Keeps the Ball Rolling for School Readiness – Angela Adams, Family Education Coordinator

A PowerPoint was presented highlighting Family Engagement and all the ways in which they support centers, staff and families. Angela spoke about connecting families with various community resources such as but not limited to the Food Bank, Greater Bakersfield Legal Assistance. They also connect parents with agencies who offer parenting classes and can provide clothing services. The Family Education Coordinators monitor children's files ensuring proper forms are not only included in the file but making sure they have been completed correctly. They also train staff in ways to build strong relationships with families as well as to encourage and promote male involvement. Ready Rosie was also discussed. Angela encouraged parents to download the app as it is free, and correlates with the goal(s) that parents set for their child; it generates in-kind as well. She also talked about some of the workshops previously held and potential upcoming dates and topics as well. It was felt that Ready Rosie is a good tool and the team should try and hold more workshops on that subject.

9. COMMUNICATIONS – Chairperson

- a) Kern Head Start & Early Head Start Budget vs. Actual Expenditures March 1, 2017 through November 30, 2017
- b) San Joaquin Early Head Start Budget vs. Actual Expenditures February 1, 2017 through November 30, 2017
- c) Early Head Start Child care Partnerships Budget vs. Actual Expenditures September 1, 2017 through November 30, 2017
- d) Parent Local Travel & Child Care through November 30, 2017
- e) Parent Activity Funds, through November 30, 2017
- f) Parent Meals prepared by the Central Kitchen through November 30, 2017
- g) Enrollment, Average Daily Attendance and Child & Adult Care Food Program/Central Kitchen Report for HS/EHS Kern, EHS San Joaquin and EHS Child Care Partnerships, November 2017
- h) Supervision and Transitions acf-im-hs-15-05
- i) Policy and Program Guidance for the Early Head Start Child Care Partnerships acf-im-hs-15-03
- j) Expulsion and Suspension Policy Statement acf-im-hs-16-01
- k) Upcoming Pyramid Model Training FYI Flyer- Head Start Content Area Specialist Wellness Team
- l) Kern County Homeless Collaborative Volunteers Needed Flyer

Clarification was requested on item (h) as to supervision and transitions. Yolanda Gonzales stated last a Bee Safe program was implemented last year. If need be it can be requested to revisit the program and have a Health & Safety presentation at the centers as well as at PC. Additionally, clarification was requested on item (l) with the question posed as if the flyer from the Kern County Homeless Collaborative was a CAPK or an individual focus. It was shared the flyer was for individual's information, as this is seeking volunteers for one certain event. It was additionally stated we do work in collaboration with the Homeless Shelter, this item was to share information with members in the event they would like to volunteer.

Motion made by Amber Dunlap to receive and file items (a) – (l)

10. PROGRAM GOVERNANCE REPORT/TRAINING – Janelle Gonzalez

Janelle spoke on the topic "Fulfill Your Role" as it pertains to Policy Council Members. She stated all the information gathered and presented to members in their packets is data driven, such as the PC Planning information received in the way of the Program Planning Calendar, Governance Training Information, Finance reports, self-assessments, in-kind, Child Care Mileage, etc. This data drives our program. Janelle encouraged members to give her a call should they have any questions upon reviewing their PC Packets. In closing she shared a video about teamwork.

11. COMMUNITY REPRESENTATIVE REPORT – Lindsay Harrison/Ana Lester

Representatives shared information on the affordable auto insurance program which provides cost effective insurance made available through a state grant. There are qualifying criteria, some of which you must be 21 years of age and a licensed driver for a minimum of 3 years. Bakersfield College is offering classes. These are classes that are not for credit and free of charge. They include but are not limited to English as a Second Language, GED, Career Planning and Transitional Support. Bus passes are available as are materials as needed. Additionally, Homemakers Care information and certification Program is available, with limited spaces also at no cost. Certification is in child care as well as elderly care. It was shared that the state is "cracking down" and immunizations are no longer an option they are a requirement. Allowances will not be made, you must have your child immunized. Mobile clinics are available, visit the Kern 5 website for a schedule for upcoming months (December was made available.) In closing, a few holiday safety tips were shared as the group was reminded to be extra cautious during this holiday time as criminals are ready to prey.

12. EARLY HEAD START SAN JOAQUIN REPORT – Rashi Strother

Rashi Strother shared on December 13, 2017 the 4th Street Center had a renaming event and is now officially the Marci Massei Center. She said the event was a success and was pleased to have Yolanda Gonzales, Pam Pritchard, Leslie Mitchell and Carolyn Coffey in attendance. Rashi also stated there is one

PC member from the Home Base Program and there will be another RPC Meeting in January in the hopes of electing a center based parent to sit on Policy Council.

13. EARLY HEAD START PARTNERSHIP REPORT

Janelle Gonzalez provided the EHS Partnership report. She shared successes, which included one parent at Blanton has graduated and transitioned to Bakersfield College also one of the Partnership Family Advocates received their Bachelor's Degree.

14. BOARD OF DIRECTORS REPRESENTATIVE REPORT – Yolanda Ochoa

No report

15. DIRECTOR'S REPORT (HEAD START/STATE CHILD DEVELOPMENT) – Yolanda Gonzales

Yolanda Gonzales thanked and welcomed the new members stating it is an honor to sit with them. She also shared her story as to 35 years ago she was a Head Start parent and PC member herself, telling the group their involvement and the things they will learn will empower them not only as their child's advocate but in their lives outside of Head Start as well. Yolanda said this has been a busy month, as we have heard about all the wonderful things happening at our sites. She added that we have many centers who have been "adopted" by community members who visited and brought gifts to the children of those centers. Yolanda again thanked the group for all their hard work, it doesn't go unnoticed. She wished everyone Happy Holidays and stated she looks forward to working with each and everyone and getting to know them.

16. POLICY COUNCIL CHAIRPERSON/ANNOUNCEMENTS – Enrique Salazar Jr.

Enrique welcomed and thanked members for their attendance. He also shared that he is working at his center with staff to increase numbers at their Parent Meetings. He added that Santa visited the center and every child received a gift. In closing, Enrique wished everyone Happy Holidays.

17. ADJOURNMENT – Chairperson

Meeting was adjourned at 6:34 p.m.

*Lisa Price/PDM Administrative Assistant
Completed 12/27/17*