

# SECURITIES & EXCHANGE COMMISSION EDGAR FILING

## Command Center, Inc.

**Form: 10-K/A**

**Date Filed: 2017-12-22**

Corporate Issuer CIK: 1140102

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-K/A  
Amendment No. 1

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 30, 2016  
OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission file number: 000-53088

**Command Center, Inc.**

(Exact Name of Registrant as Specified in its Charter)

**Washington**

(State of other jurisdiction of incorporation or organization)

**91-2079472**

(I.R.S. Employer Identification No.)

**3609 S. Wadsworth Suite 250 Lakewood, Co.**

(Address of Principal Executive Offices)

**80235**

(Zip Code)

**(866) 464-5844**

(Registrant's Telephone Number, including Area Code)

Securities Registered Pursuant to Section 12(b) of the Act: None

Securities Registered Pursuant to Section 12(g) of the Act: Common Stock, par value \$0.001  
(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes  No

Indicate by checkmark whether the registrant (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the Registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 229.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by checkmark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of the registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to the Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "Accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act (Check one): Large Accelerated Filer  Accelerated Filer  Non-Accelerated Filer  Smaller Reporting Company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes  No

The aggregate market value of the voting and non-voting common equity held by non-affiliates, computed by reference to the price at which the common equity was last sold, as of the last business day of the second fiscal quarter, June 24, 2016, was approximately \$24,296,595.

As of March 30, 2017, there were 60,634,650 shares of the registrant's common stock outstanding.

The following document is incorporated by reference into Parts I, II, III, and IV of this report: None.

## **EXPLANATORY NOTE**

Command Center, Inc. is filing this amendment No.1 on Form 10-K/A for the year ended December 30, 2016 as filed with the Securities and Exchange Commission on April 11, 2017, in order to address comments from the SEC that required us to add disclosure in Item 9A, "Controls and Procedures."

This Form 10-K/A does not attempt to modify or update any other disclosures set forth in the original annual report on Form 10-K for the year ended December 31, 2016, and filed with the Securities and Exchange Commission on April 11, 2017, except as required to reflect the additional information included in Part II of this Form 10-K/A.

## **PART II**

### **ITEM 9A. CONTROLS AND PROCEDURES**

(a) *Evaluation of disclosure controls and procedures.* Our Chief Executive Officer ("CEO") and the Chief Financial Officer ("CFO") evaluated our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities and Exchange Act of 1934, as amended (the "Exchange Act"), prior to the filing of this Form 10-K. Based on that evaluation, our CEO and CFO concluded that, as of December 30, 2016, our disclosure controls and procedures were effective.

(b) *Management's Report on Internal Control Over Financial Reporting.* Our management is responsible for establishing and maintaining adequate internal control over financial reporting. The Company hired a new Chief Financial Officer and a new Controller at the end of its 2016 third quarter and during their review of prior year account reconciliations they identified certain immaterial misstatements. Since those misstatements were material to the 2016 financial statements, the 2015 financial statements were revised. The misstatements were not considered the result of a material weakness in internal controls. The Company has hired a third party consultant to assess the internal controls environment under the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 13 Framework. Based on our evaluation, our CEO and CFO concluded that our internal control over financial reporting was effective as of December 30, 2016. The Company intends to consider recommendations from the third party consultant as well as information obtained from the review of prior account reconciliations to make enhancements to its internal control over financial reporting during 2017.

(c) *Changes in internal controls over financial reporting.* There have not been any changes in our internal control over financial reporting during the quarter ended December 30, 2016 which have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

<b>Exhibit No.</b>	<b>Description</b>
<a href="#">23.1</a>	Consent of PMB Helin Donovan
<a href="#">31.1</a>	Certification of Principal Executive Officer-Section 302 Certification
<a href="#">31.2</a>	Certification of Principal Accounting Officer-Section 302 Certification
<a href="#">32.1</a>	Certification of Chief Executive Officer-Section 906 Certification
<a href="#">32.2</a>	Certification of Principal Accounting Officer-Section 906 Certification

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrants have duly caused this amendment to the report to be signed on their behalf by the undersigned, thereunto duly authorized on the 22nd day of December, 2017.

**COMMAND CENTER, INC.**

<u>/s/ Frederick Sandford</u> Signature	<u>President, Chief Executive Officer</u> Title	<u>Frederick Sandford</u> Printed Name
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<u>/s/ Cory Smith</u> Signature	<u>Principal Accounting Officer</u> Title	<u>Cory Smith</u> Printed Name
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In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<u>/s/ John Stewart</u> Signature	<u>Director</u> Title	<u>John Stewart</u> Printed Name	<u>December 22, 2017</u> Date
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<u>/s/ Richard Finlay</u> Signature	<u>Director</u> Title	<u>Richard Finlay</u> Printed Name	<u>December 22, 2017</u> Date
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<u>/s/ Frederick Sandford</u> Signature	<u>Director</u> Title	<u>Frederick Sandford</u> Printed Name	<u>December 22, 2017</u> Date
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<u>/s/ John Schneller</u> Signature	<u>Director</u> Title	<u>John Schneller</u> Printed Name	<u>December 22, 2017</u> Date
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<u>/s/ JD Smith</u> Signature	<u>Director</u> Title	<u>JD Smith</u> Printed Name	<u>December 22, 2017</u> Date
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<u>/s/ R. Rimmy Malhotra</u> Signature	<u>Director</u> Title	<u>R. Rimmy Malhotra</u> Printed Name	<u>December 22, 2017</u> Date
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<u>/s/ Steven Bathgate</u> Signature	<u>Director</u> Title	<u>Steven Bathgate</u> Printed Name	<u>December 22, 2017</u> Date
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# PMB Helin Donovan

P.O. Box 202260  
Austin, TX 78720  
pmbhd.com

T 512.258.9670  
F 512.258.5895

## **INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT**

We consent to the incorporation by reference in this Form 10-K/A Amendment No.1 and in the Registration Statement of Command Center, Inc. on Form S-8 (No. 333-166452) pertaining to the Command Center, Inc. 2008 Stock Incentive Plan, and Registration Statement on Form S-8 (No. 333-215350) pertaining to the Command Center, Inc. 2016 Stock Incentive Plan of our report dated April 11, 2017, with respect to our audits of the consolidated financial statements of Command Center, Inc. and Subsidiaries as of December 30, 2016 and December 25, 2015 and for the fiscal years then ended appearing in the Annual Report on Form 10-K of Command Center, Inc. for the fiscal year ended December 30, 2016.

*PMB Helin Donovan, LLP*

PMB Helin Donovan LLP  
Austin, TX  
December 19, 2017

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## CERTIFICATIONS

I, Frederick Sandford, certify that:

1. I have reviewed this amendment to the Annual Report on Form 10-K/A of Command Center, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 (e) and 15d-15(e) for the registrant and we have:
  - a) designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of this annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: December 22, 2017

/s/ Frederick Sandford  
Frederick Sandford  
Chief Executive Officer  
(Principal Executive Officer)

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## CERTIFICATIONS

I, Cory Smith, certify that:

1. I have reviewed this amendment to the Annual Report on Form 10-K/A of Command Center, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this annual report;
3. Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15 (e) and 15d-15(e) for the registrant and we have:
  - a) designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of this annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: December 22, 2017

/s/ Cory Smith

Cory Smith

Principal Accounting Officer

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CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER  
PURSUANT TO SECTION 906 OF THE  
SARBANES-OXLEY ACT OF 2002, 18 U.S.C. SECTION 1350

In connection with the amendment to the Annual Report of Command Center, Inc. (the "Company") on Form 10-K/A for the period ended December 30, 2016 to be filed with the Securities and Exchange Commission on or about the date hereof (the "Report"), I, Frederick Sandford, Chief Executive Officer, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company at the dates and for the periods covered by the Report.

It is not intended that this statement be deemed to be filed for purposes of the Securities Exchange Act of 1934.

Dated: December 22, 2017

/s/ Frederick Sandford  
Frederick Sandford  
Chief Executive Officer  
(Principal Executive Officer)

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CERTIFICATION OF THE CHIEF FINANCIAL OFFICER  
PURSUANT TO SECTION 906 OF THE  
SARBANES-OXLEY ACT OF 2002, 18 U.S.C. SECTION 1350

In connection with the amendment to the Annual Report of Command Center, Inc. (the "Company") on Form 10-K/A for the period ended December 30, 2016 to be filed with the Securities and Exchange Commission on or about the date hereof (the "Report"), I, Cory Smith, Chief Financial Officer of the Company, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company at the dates and for the periods covered by the Report.

It is not intended that this statement be deemed to be filed for purposes of the Securities Exchange Act of 1934.

Dated: December 22, 2017

/s/ Cory Smith

Cory Smith

Principal Accounting Officer

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