



Policy Council Budget & Finance Committee Meeting Agenda

Meeting held via Microsoft Teams:

Meeting ID: 296 165 575 449

March 18, 2025

5:30 p.m. – 6:15 p.m.

1. Welcome
2. Call to order
3. Roll call and establish quorum (half plus one)
4. Approval of Agenda
 - a. March 18, 2025
5. Approval of Minutes
 - a. February 18, 2025 **(p. 2-4)**
6. Introduction of Guests
7. Public Forum

(The public wishing to address the Policy Council Budget & Finance Committee may do so at this time; however, the Committee will take no action other than referring the item to staff for study and analysis.)
8. Presentation/Discussion Items – Louis Rodriquez, Finance Administrator
 - a. Head Start Budget to Actual Report - March 1, 2024, through January 31, 2025 **(p. 5-7)**
 - b. Early Head Start Budget to Actual Report - March 1, 2024, through January 31, 2025 **(p. 8-10)**
 - c. Head Start (No Cost Extension) Budget to Actual Report – March 1, 2023, through January 31, 2025 **(p. 11-12)**
 - d. Early Head Start (No Cost Extension) Budget to Actual Report – March 1, 2023, through January 31, 2025 **(p. 13-14)**
 - e. Head Start and Early Head Start Non-Federal Share (In-kind) Report, March 1, 2024, through January 31, 2025 **(p. 15)**
 - f. Early Head Child Care Partnerships Start Non-Federal Share (In-kind) Report, March 1, 2024, through January 31, 2025 **(p. 16)**
 - g. Head Start Building Proceeds for Central Kitchen– January 31, 2025 **(p. 17-18)**
 - h. Parent Local Travel & Childcare through January 31, 2025 **(p. 19)**
 - i. Parent Activities Funds through January 31, 2025 **(p. 20)**
 - j. Independent Audit Report Fiscal Year 2023-2024 **(p. 21-22)**
9. Announcements
10. Meeting Adjourned

"Individual commitment to a group effort – that is what make a teamwork, a company work, a society work, a civilization work." – Vince Lombardi

Community Action Partnership of Kern
Head Start / State Child Development
Policy Council Budget & Finance Committee Meeting Minutes
February 18, 2025
Audio Only: (213) 204-2374 Phone Conference ID: 263 725 286#

1. Welcome

Members were welcomed to the meeting.

2. Call to Order

a. The meeting was called to order at 5:32 p.m.

3. Roll Call and establish Quorum (half plus one)

a. Quorum was established.

b. Members present: Rene Mayhorn Williams, Ruby Cruz, Gabriela Rangel

c. Members not present: None

4. Approval of Agenda

Rene Mayhorn Williams made a motion to approve the agenda dated February 18, 2025; seconded by Gabriela Rangel. Motion carried.

5. Approval of the Minutes

Rene Williams made a motion to approve the minutes dated January 21, 2025; seconded by Ruby Cruz. Motion carried unanimously.

6. Introduction of Guests

Guests in attendance were Louis Rodriguez, Finance Administrator, Sylvia Ortega, Quality Assurance Administrator, Mayra Langer, Quality Assurance Manager, and Lisa Gonzales, Program Governance Coordinator.

7. Public Forum

(The public wishing to address the Policy Council Budget & Finance Committee may do so at this time; however, the Committee will take no action other than referring the item to staff for study and analysis.)

None

8. Presentation / Discussion Items – Louis Rodriguez, Finance Administrator

The Head Start Budget to Actual report for the period from March 1, 2024 through December 31, 2024 was presented to the committee for review and highlights of such were discussed. It was stated that the Head Start grant base funds were 89% expended with training and technical assistance funds at 100% expended. Louis also stated that our Non-Federal Share (inkind) is at 114%, which is great, noting that we have not only reached our non-federal share goal for the current fiscal year as was shared last month but we have exceeded our goal. Louis noted there are still two months of reporting left for this budget period so that number will increase even more.

The Early Head Start budget report for the same reporting period was shared. Base funds are 69% expended and training and technical assistance 70% expended. Committee members had no questions about these reports.

In continuing to review the balance of financial reports, the Head Start No-Cost Extension report for the period beginning March 1, 2023, through December 31, 2024,

was also shared and reviewed. Louis stated that this report reflects twenty-two of the twenty-four-month reporting period. In continuing to give more information about this report, Louis stated this No-Cost Extension granted by the Office of Head Start will allow for completion of ongoing capital projects benefiting our Head Start program. Base funds for the Head Start grant were 99% expended, with training and technical assistance also at 99% expended. There were no questions posed by committee members.

Details of the Non-Federal Share Report were provided as well. The reporting period was March 1, 2024 through December 1, 2024.

In reviewing the Head Start building proceeds for the Central Kitchen, it was shared that as of December 31, 2024, 14.4% of this project's budget has been spent.

The parent local travel and childcare report was provided for the period ending December 31, 2024. It was noted there was \$178.99 in Head Start expenditures and Early Head Start had expenditures of \$180.83. In reviewing the parent activities report it was shared there has been \$2310.44 expended from the Head Start grant and \$1322.93 expended from the Early Head Start grant for the period ending December 31, 2024.

Lisa commended Louis and committee members for taking the time during last month's meeting to go over budget report definitions and to hear examples of such to support providing a better understanding of the standing reports they review each month.

9. Announcements

Rene shared that construction is underway on the offices for Family Service Workers.

Sylvia informed the committee that the program is gearing up for a Focus Area 1 review and invited those members of the committee who were interested to participate in the review. She continued and shared that the review will be looking at the program as a whole to assess if it is implementing strategies and practices to ensure we are meeting our program goals as well as meeting the Head Start Program Performance Standards. Rene inquired as to what participating in the review will entail. Sylvia stated that it would depend upon one's availability, however she would appreciate it if those who are interested could attend at least one meeting, however attendance at a series of three (short) meetings would be great. It was added that the protocol would be reviewed and that the review team always likes to speak with the governing board (CAPK Board of Directors) and the Policy Council. Rene stated that he will give the offer some consideration.

Lisa reminded members about the upcoming Policy Council meeting, next Tuesday, February 25, 2025, adding that there will be action items requiring a vote and therefore attendance is even more crucial. She asked if members know they will not be able to attend, to please notify her.

Gabriela asked if the Read Across America event held on any day in March or only on the date stated on the flyer. Lisa shared that there is a series of Spirit Week Activities taking place each day during that first week in March, however parents and other volunteers are welcome at any time to read a story to their child's center or to any center, not just during the Read Across America event. Lisa stated that parental involvement is welcomed, and parents are encouraged to be involved and to participate in any capacity that their schedule allows.

The next Policy Council Budget & Finance meeting will be held via Microsoft Teams on Tuesday, March 18, 2025.

10. Adjournment

The meeting was adjourned at 5:49 p.m.



MEMORANDUM

To: Budget and Finance Committee of Policy Council

From: Tracy Webster, CFO/ Louis Rodriguez, Finance Administrator

Date: March 18, 2025

Subject: *Head Start*
Budget to Actual Report for the period ended January 31, 2025 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the first-year budget period is March 1, 2024, through February 28, 2025.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2024, through January 31, 2025. Eleven months (91.7%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 92% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 85% of the budget.

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

The non-Federal share is at 126% of the budget.

Community Action Partnership of Kern
Head Start
Budget to Actual Report
Budget Period: March 1, 2024 - February 28, 2025
Report Period: March 1, 2024 - January 31, 2025
 Month 11 of 12 (91.7%)

Prepared 03/11/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	7,789,945	7,487,078	302,867	96%	4%
FRINGE BENEFITS	2,534,192	2,531,646	2,546	100%	0%
TRAVEL	55,000	51,966	3,034	94%	6%
EQUIPMENT	-	-	-		
SUPPLIES	535,017	516,458	18,559	97%	3%
CONTRACTUAL	186,280	229,659	(43,379)	123%	-23%
CONSTRUCTION	-	-	-		
OTHER	4,417,992	3,530,969	887,023	80%	20%
INDIRECT	1,533,410	1,280,467	252,943	84%	16%
TOTAL BASE FUNDING	17,051,836	15,628,243	1,423,593	92%	8%

TRAINING & TECHNICAL ASSISTANCE					
TRAVEL	60,904	34,717	26,187	57%	43%
SUPPLIES	23,986	23,209	777	97%	3%
CONTRACTUAL	12,800	12,800	-	100%	0%
OTHER	63,752	63,752	-	100%	0%
INDIRECT	16,144	16,072	72	100%	0%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	150,550	27,036	85%	15%

GRAND TOTAL HS FEDERAL FUNDS	17,229,422	15,778,793	1,450,629	92%	8%
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HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,252,076	3,836,314	(1,584,238)	170%	-70%
CALIF DEPT OF ED	10,925,665	12,823,833	(1,898,168)	117%	-17%
TOTAL NON-FEDERAL	13,177,741	16,660,147	(3,482,406)	126%	-26%

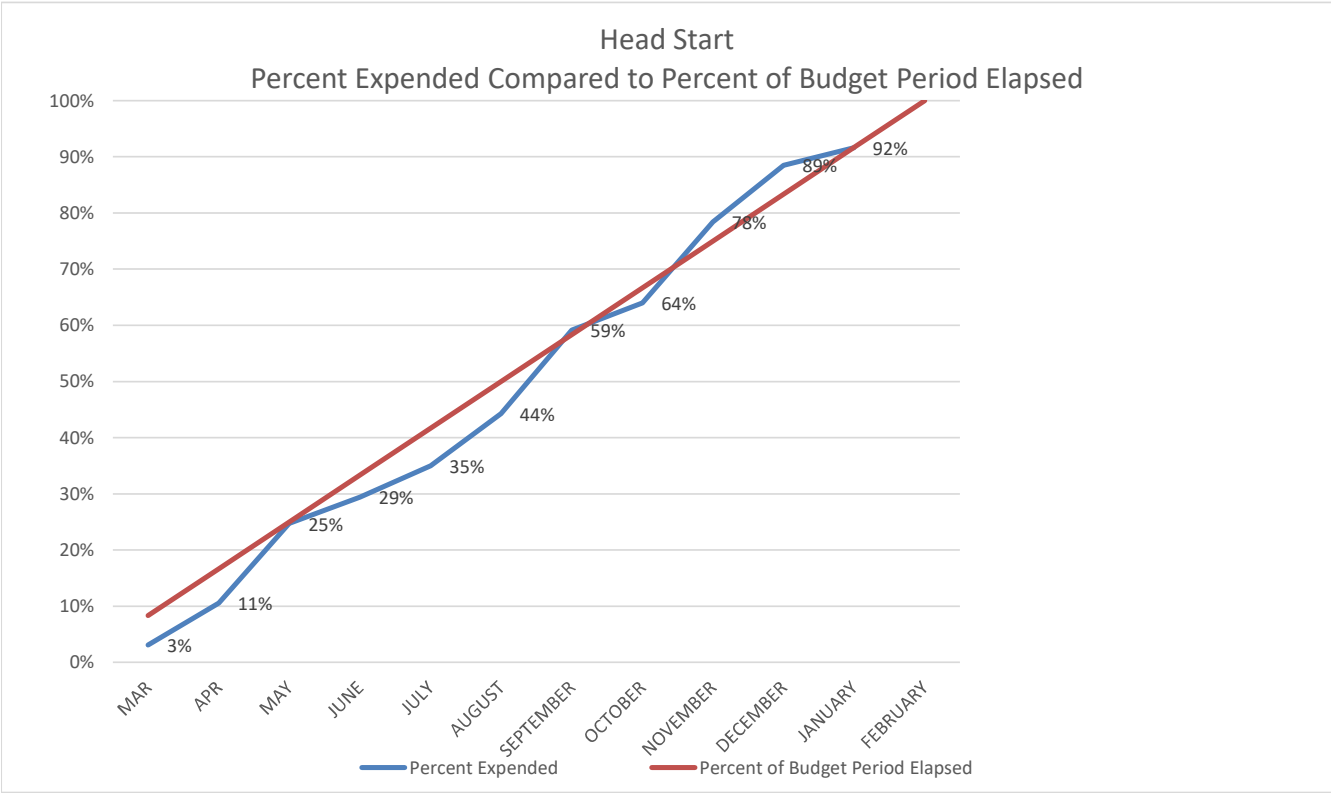
Budget reflects Notice of Award #09CH012489-01-03

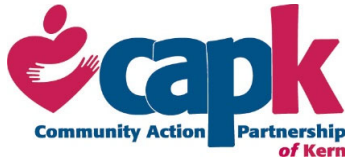
Actual expenditures include posted expenditures and estimated adjustments through 01/31/2025

Administrative Cost for HS and EHS Combined 6.6%

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Wells Fargo	27,875	-	-	-	27,875	2/1/2025
Lowe's	51,066	1,817	325	-	53,208	2/1/2025
Smart & Final	90	-	-	-	90	2/2/2025
Save Mart	333	-	-	-	333	2/4/2025
Chevron & Texaco Business Card	7,656	-	-	-	7,656	2/6/2025
Home Depot	18,124	885	-	-	19,010	2/5/2025
	105,144	2,702	325	-	108,172	





MEMORANDUM

To: Budget and Finance Committee of Policy Council

From: Tracy Webster, CFO / Louis Rodriguez, Finance Administrator

Date: March 18, 2025

Subject: *Early Head Start*
Budget to Actual Report for the period ended January 31, 2025 – **Info Item**

The Office of Head Start has awarded CAPK the full amount of its Head Start and Early Head Start grant for a five-year budget period, the first-year budget period is March 1, 2024, through February 28, 2025.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2024, through January 31, 2025. Eleven months (91.7%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 67% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 77% of the budget.

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

Budget Period: March 1, 2024 - February 28, 2025

Report Period: March 1, 2024 - January 31, 2025

Month 11 of 12 (91.7%)

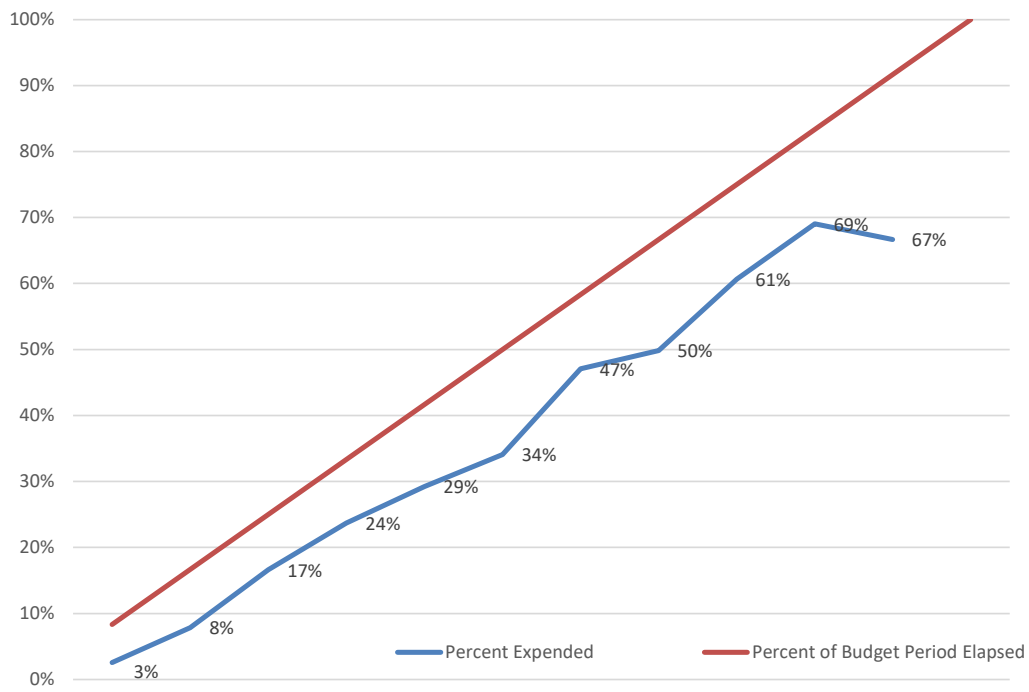
Prepared 03/11/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	12,396,888	8,370,450	4,026,438	68%	32%
FRINGE BENEFITS	3,803,667	2,716,853	1,086,814	71%	29%
TRAVEL	45,000	44,975	25	100%	0%
EQUIPMENT	-	-	-		
SUPPLIES	751,602	773,152	(21,550)	103%	-3%
CONTRACTUAL	1,001,244	746,692	254,552	75%	25%
CONSTRUCTION	-	-	-		
OTHER	2,518,573	1,090,401	1,428,172	43%	57%
INDIRECT	2,001,083	1,273,237	727,846	64%	36%
TOTAL BASE FUNDING	22,518,057	15,015,760	7,502,297	67%	33%
TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	118,632	75,037	43,595	63%	37%
SUPPLIES	30,013	30,013	-	100%	0%
CONTRACTUAL	26,080	13,004	13,076	50%	50%
OTHER	137,953	125,321	12,632	91%	9%
INDIRECT	31,268	21,365	9,903	68%	32%
TOTAL TRAINING & TECHNICAL ASSISTANCE	343,946	264,740	79,206	77%	23%
GRAND TOTAL EHS FEDERAL FUNDS	22,862,003	15,280,500	7,581,503	67%	33%

Budget reflects Notice of Award #09CH012489-01-03

Actual expenditures include posted expenditures and estimated adjustments through 01/31/2025

Early Head Start Percent Expended Compared to Percent of Budget Period Elapsed





MEMORANDUM

To: Budget and Finance Committee of Policy Council

From: Tracy Webster, CFO/ Louis Rodriguez, Finance Administrator

Date: March 18, 2025

Subject: *Head Start (No Cost Extension)*
Budget to Actual Report for the period ended January 31, 2025 – **Info Item**

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2023, through January 31, 2025. Twenty-Three months (95.8%) of the 24-month budget period have elapsed. The office of Head Start processed a no cost extension to the prior year contract through February 28, 2025. This will allow CAPK to complete ongoing capital projects to benefit the Head Start program.

Base Funds

Overall expenditures are 102% of the budget.

Training & Technical Assistance Funds

Overall expenditures are 99% of the budget.

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

The non-Federal share is 117% of the budget.

Community Action Partnership of Kern

Head Start

Budget to Actual Report

Budget Period: March 1, 2023 - February 28, 2025 (No Cost Extension)

Report Period: March 1, 2023 - January 31, 2025

Month 23 of 24 (95.8%)

Prepared 03/13/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,932,482	8,943,165	(10,683)	100%	0%
FRINGE BENEFITS	2,356,212	2,359,638	(3,426)	100%	0%
TRAVEL	25,228	95,111	(69,883)	377%	-277%
EQUIPMENT	894,076	331,096	562,980	37%	63%
SUPPLIES	898,278	2,066,064	(1,167,786)	230%	-130%
CONTRACTUAL	511,650	289,764	221,886	57%	43%
CONSTRUCTION	1,624,892.00	1,240,172	384,720	76%	24%
OTHER	4,594,069	5,003,755	(409,686)	109%	-9%
INDIRECT	1,867,451	1,753,282	94,640	94%	6%
TOTAL BASE FUNDING	21,704,338	22,082,047	(397,238)	102%	-2%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	41,904	41,904	-	100%	0%
SUPPLIES	23,986	23,986	-	100%	0%
CONTRACTUAL	22,800	22,800	-	100%	0%
OTHER	72,752	72,752	-	100%	0%
INDIRECT	16,144	13,566	2,578	84%	16%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	175,008	2,578	99%	1%

GRAND TOTAL HS FEDERAL FUNDS	21,881,924	22,257,055	(394,660)	102%	-2%
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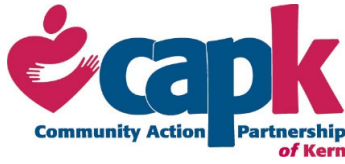
HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	1,958,398	3,993,841	(2,035,443)	204%	-104%
CALIF DEPT OF ED	11,131,398	11,261,048	(129,650)	101%	-1%
TOTAL NON-FEDERAL	13,089,796	15,254,889	(2,165,093)	117%	-17%

Budget reflects Notice of Award #09CH011132-05-06

Actual expenditures include posted expenditures and estimated adjustments through 01/31/2025

Administrative Cost for HS and EHS Combined **11.2%**



MEMORANDUM

To: Budget and Finance Committee of Policy Council

From: Tracy Webster, CFO / Louis Rodriguez, Finance Administrator

Date: March 18, 2025

Subject: *Early Head Start (No Cost Extension)*
Budget to Actual Report for the period ended January 31, 2025 – **Info Item**

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2023, through January 31, 2025. Twenty-Three months (95.8%) of the 24-month budget period have elapsed. The office of Head Start processed a no cost extension to the prior year contract through February 28, 2025. This will allow CAPK to complete ongoing capital projects to benefit the Head Start program.

Base Funds

Overall expenditures are 93% of the budget.

Training & Technical Assistance Funds

Overall expenditures are 100% of the budget.

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

Budget Period: March 1, 2023 - February 28, 2025 (No Cost Extension)

Report Period: March 1, 2023 - January 31, 2025

Month 23 of 24 (95.8%)

Prepared 03/13/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,833,704	8,890,992	(57,288)	101%	-1%
FRINGE BENEFITS	2,454,456	2,455,606	(1,150)	100%	0%
TRAVEL	37,198	37,190	8	100%	0%
EQUIPMENT	479,780	198,028	281,752	41%	59%
SUPPLIES	1,304,550	1,017,263	287,287	78%	22%
CONTRACTUAL	1,244,477	953,846	290,631	77%	23%
CONSTRUCTION	1,345,378	87,936	1,257,442	7%	93%
OTHER	3,212,174	3,823,790	(611,616)	119%	-19%
INDIRECT	1,569,115	1,635,588	(66,473)	104%	-4%
TOTAL BASE FUNDING	20,480,832	19,100,239	1,380,593	93%	7%
TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	46,536	44,496	2,040	96%	4%
SUPPLIES	30,013	30,013	-	100%	0%
CONTRACTUAL	26,080	26,080	-	100%	0%
OTHER	212,393	212,393	-	100%	0%
INDIRECT	28,924	31,092	(2,168)	107%	-7%
TOTAL TRAINING & TECHNICAL ASSISTANCE	343,946	344,074	(128)	100%	0%
GRAND TOTAL EHS FEDERAL FUNDS	20,824,778	19,444,313	1,380,465	93%	7%

Budget reflects Notice of Award #09CH011132-05-06

Actual expenditures include posted expenditures and estimated adjustments through 01/31/2025

LOCATION	Enroll- ment	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	YTD Totals	Kern/SJC	IN-KIND GOAL	% OF GOAL MET
Alberta Dillard	34	15,847	15,179	6,902	0	0	7,155	13,690	16,899	18,099	11,495	13,996	119,262	Kern	43,028	277%
Alicante	17	10,869	11,808	10,120	8,157	6,803	4,858	13,433	13,068	11,486	12,795	8,609	112,007	Kern	21,514	521%
Angela Martinez	75	27,839	26,740	14,794	17,194	20,916	24,744	24,268	30,797	30,439	21,338	18,855	257,924	Kern	94,916	272%
Broadway	37	11,643	7,909	5,992	0	0	3,429	8,884	7,979	3,130	8,434	9,846	67,246	Kern	46,825	144%
California City	17	8,464	12,184	3,116	0	0	0	0	0	0	0	0	23,763	Kern	21,514	110%
Cleo Foran	23	9,095	11,613	12,788	8,230	6,041	7,593	4,281	9,255	3,655	2,864	6,505	81,921	Kern	29,107	281%
Delano	60	24,094	25,425	15,771	0	0	9,545	20,321	25,006	21,289	23,086	18,015	182,550	Kern	75,933	240%
East California	52	10,239	9,308	4,334	656	0	0	0	0	0	0	0	24,536	Kern	65,808	37%
Fairfax	34	8,091	8,219	4,907	0	338	2,523	6,258	7,267	7,253	5,724	0	50,581	Kern	43,028	118%
Harvey L. Hall	146	21,066	0	17,703	17,322	19,586	21,036	22,845	19,334	16,088	23,617	27,635	206,230	Kern	184,769	112%
Heritage	17	3,577	2,886	799	0	0	965	2,100	1,901	3,733	246	1,370	17,577	Kern	21,514	82%
Home Base	160	8,211	4,033	3,319	1,526	5,434	9,637	6,769	10,659	7,750	16,641	26,190	100,169	Kern	202,487	49%
Lamont	20	6,429	9,371	3,940	0	0	0	0	0	0	0	0	19,740	Kern	25,311	78%
Martha J. Morgan	50	239	256	6,620	251	0	0	365	258	741	9,944	14,110	32,785	Kern	63,277	52%
McFarland	20	215	0	0	0	0	0	0	0	0	0	0	215	Kern	25,311	1%
Mojave	20	3,490	2,750	1,019	0	0	0	0	0	0	0	0	7,259	Kern	25,311	29%
Oasis	42	5,930	5,344	4,563	0	0	2,490	6,962	9,017	9,147	8,529	9,756	61,738	Kern	53,153	116%
Pete H. Parra	116	38,467	35,032	29,677	33,175	30,875	30,416	40,804	49,051	21,339	30,487	0	339,321	Kern	146,803	231%
Planz	0	0	0	0	0	0	0	0	0	0	0	0	0	Kern	0	0%
Primeros Pasos	67	42,257	43,003	50,204	37,829	26,370	30,711	45,624	51,773	51,667	51,865	52,894	484,197	Kern	84,791	571%
Rosamond	34	1,474	3,599	1,219	0	0	6,543	15,711	15,568	10,333	4,932	0	59,378	Kern	43,028	138%
San Diego	32	6,452	8,156	7,606	6,795	8,498	5,793	6,214	9,158	5,472	4,125	6,460	74,731	Kern	40,497	185%
Seibert	20	2,223	1,036	0	0	0	0	0	0	0	0	0	3,258	Kern	25,311	13%
Shafter	17	2,058	3,790	799	3,652	2,040	1,960	1,541	1,775	2,257	2,002	982	22,856	Kern	21,514	106%
Shafter HS/EHS	24	4,087	4,024	3,424	2,683	2,485	3,776	4,482	3,613	5,351	4,540	5,079	43,544	Kern	30,373	143%
Sterling	134	27,996	23,444	21,937	21,826	23,243	26,977	28,936	37,167	21,429	25,766	0	258,720	Kern	169,583	153%
Stockdale Head Start	45	0	0	0	0	0	0	0	0	0	0	0	0			
Sunrise Villa	17	905	1,552	745	0	0	0	2,259	1,658	2,941	1,193	0	11,252	Kern	21,514	52%
Taft	51	4,118	6,079	3,535	0	0	4,016	6,381	6,826	5,501	3,402	0	39,857	Kern	64,543	62%
Tehachapi	15	567	744	0	0	0	3,312	4,134	1,533	310	0	0	10,599	Kern	18,983	56%
Vineland	17	1,788	1,609	562	0	0	1,822	6,318	8,413	5,845	6,383	6,818	39,559	Kern	21,514	184%
Virginia	17	10,041	0	4,607	0	0	6,043	11,136	13,425	13,116	9,380	7,393	75,141	Kern	21,514	349%
Wesley	60	15,716	597	7,850	0	0	0	0	0	0	0	0	24,163	Kern	75,933	32%
Willow	40	9,709	119	5,731	0	0	4,835	9,364	12,440	10,044	8,149	8,170	68,561	Kern	50,622	135%
Governance		24	0	50	24	0	0	0	95	0	0	0	412	Kern	15,000	4%
Program Services		12,651	15,519	196	11,985	17,327	8,618	13,172	21,281	11,471	4,302	16,836	133,358	Kern/SJC	74,265	180%
California Street	24	12,526	12,655	11,074	9,643	7,939	13,936	10,614	13,286	10,264	15,633	7,173	124,744	SJC	30,373	411%
Gianone	16	0	0	0	0	0	614	972	1,674	2,250	1,554	1,700	8,765	SJC	26,431	0%
Kennedy	16	2,025	2,271	2,024	1,488	2,007	2,894	2,251	2,948	3,105	2,004	1,359	24,376	SJC	20,249	120%
Lodi Home Base	20	8,517	15,287	11,465	13,115	12,101	77,046	14,163	10,687	11,503	10,940	9,598	194,422	SJC	25,311	768%
Lodi UCC	24	8,845	465	11,289	7,808	4,305	6,321	9,335	8,780	8,420	7,557	4,032	77,157	SJC	30,373	254%
Lathrop Home Base	20	0	0	0	0	0	0	0	0	0	0	0	0	SJC	25,311	0%
Marci Massei	24	3,181	3,607	3,815	2,671	5,318	4,432	8,133	9,718	9,175	5,921	7,535	63,506	SJC	30,373	209%
St. Mary's	16	3,438	4,376	7,566	1,366	1,078	404	0	0	0	0	0	18,227	SJC	20,249	90%
Stockton Home Base	40	76	17,519	20,203	21,437	20,312	19,634	19,890	18,440	16,411	12,266	8,353	174,541	SJC	50,622	345%
Lathrop	24	9,405	9,356	9,651	8,520	8,155	11,164	8,040	11,087	10,535	6,932	2,905	95,751	SJC	30,373	315%
SUBTOTAL IN-KIND	1,754	403,884	366,861	331,918	237,351	231,172	365,242	399,650	461,837	371,768	364,046	302,585	3,836,314	0	2,258,258	170%
x																
State General Child Care*		261,877	257,404	266,689	221,757	240,220	274,223	306,158	394,178	329,674	363,224	405,857	3,321,260	Kern	3,481,300	95%
State Preschool*		620,606	674,911	576,199	314,235	289,388	416,040	541,428	767,995	672,208	691,599	846,415	6,411,024	Kern	6,219,213	103%
State Migrant Child Care*		4,433	4,433	4,655	3,196	1,191	1,248	1,134	1,304	1,021	1,077	1,191	24,883	Kern	50,000	50%
SUBTOTAL CA DEPT of ED		886,916	936,748	847,543	539,188	530,799	691,511	848,720	1,163,477	1,002,903	1,055,901	1,253,462	9,757,167		9,750,513	100%
x																
State General Child Care*		209,012	215,878	238,485	189,226	228,190	249,276	232,927	269,968	216,386	221,948	237,202	2,271,296	SJC	1,175,152	193%
SUBTOTAL CA DEPT of ED		209,012	215,878	238,485	189,226	228,190	249,276	232,927	269,968	216,386	221,948	237,202	2,271,296		1,175,152	193%
GRAND TOTAL		1,499,812	1,519,487	1,417,946	965,765	990,161	1,306,029	1,481,297	1,895,282	1,591,057	1,641,895	1,793,249	15,864,777		13,183,923	120%
CCP In-Kind 795,370																
16,660,147																

Community Action Partnership of Kern
Early Head Start Child Care Partnerships
Non-Federal Share and In-Kind Year-to-Date Report
Budget Period: March 1, 2024 through February 28, 2025
Report for period ending January 31, 2025 (Month 11 of 12)

Percent of year elapsed: 91.7%

LOCATION	FUNDED ENROLL- MENT	Mar 2024	Apr 2024	May 2024	June 2024	July 2024	Aug 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Kern Community College District - BC	32	19,159	112,423	27,266	22,688	23,772	17,871	23,511	24,616	22,721	50	260	294,338	137,864	213%
KCSOS - Blanton	16	20,737	11,266	9,755	43,530	23,355	20,018	30,666	37,307	43,340	0	0	239,972	68,932	348%
Garden Pathways	11	0	0	0	0	0	0	111	0	0	0	0	111	47,391	0%
Taft College	42	20,928	30,799	34,264	24,121	28,103	28,103	30,402	37,562	26,603	0	0	260,887	180,947	144%
Escuelita Hernandez	16	0	0	0	0	0	0	24	37	0	0	0	61	68,932	0%
TBD	11	0	0	0	0	0	0	0	0	0	0	0	0	47,391	0%
Program Services		0	0	0	0	0	0	0	0	0	0	0	0		
Admin Services		0	0	0	0	0	0	0	0	0	0	0	0		
GRAND TOTAL	128	60,824	154,489	71,285	90,338	75,230	65,992	84,714	99,523	92,665	50	260	795,370	551,456	144%

Budget reflects Notice of Award #09CH012489-01-03



MEMORANDUM

To: Budget and Finance Committee of Policy Council

From: Tracy Webster, CFO/ Louis Rodriguez, Finance Administrator

Date: March 18, 2025

Subject: *Head Start*
Building Proceeds for Central Kitchen as of January 31, 2025 – **Info Item**

CAPK received authorization from the Office of Head Start (OHS) to sell the properties located at 3100 Mall View Road and 5005 Business Park North. Accordingly, OHS requested that the proceeds from the sale of these buildings be held in an interest-bearing account for the purpose of funding the construction of a new central kitchen.

The remodel of the new central kitchen will be largely funded from the funds in this account and by the funds from the no cost extension grant 09CH011132-05. CAPK submits regular reporting to OHS each time funds are expended for this construction project.

The following are highlights of the funds held from the proceeds of sale of buildings designated for the New Central Kitchen remodel for the period ended December 31, 2024.

Overall expenditures are 61.9% of the Building Proceeds.

Community Action Partnership of Kern

Building Proceeds

Report Period: March 1, 2023 - January 31, 2025

Prepared 03/11/2025

BUILDING PROCEEDS (For Central Kitchen Remodel)	BUILDING PROCEEDS	EARNINGS (INTEREST)	TOTAL	EXPENSES	REMAINING	% REMAINING
	3,329,792	28,946	3,358,738	2,078,695	1,280,043	38.1%

% Spent 61.9%

Sale Central Kitchen - 10/31/2023	1,105,128
Sale BPN - 02/14/2024	2,224,664
Total Proceeds	<u>3,329,792</u>
Plus Interest	<u>28,946</u>
	3,358,738
Less Expenses	<u>2,078,695</u>
Remaining Balance	<u>1,280,043</u>

**COMMUNITY ACTION PARTNERSHIP OF KERN
PARENT TRAVEL & CHILD CARE (6115)
2024-2025**

HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	8%	0%
APRIL 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	17%	0%
MAY 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	25%	0%
JUNE 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	33%	0%
JULY 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	42%	0%
AUGUST 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	50%	0%
SEPTEMBER 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	58%	0%
OCTOBER 2024	\$ 1,350.00	\$ -	\$ -	\$ 1,350.00	67%	0%
NOVEMBER 2024	\$ 1,350.00	\$ 178.99	\$ 178.99	\$ 1,171.01	75%	13%
DECEMBER 2024	\$ 1,171.01	\$ -	\$ 178.99	\$ 1,171.01	83%	13%
JANUARY 2025	\$ 1,171.01	\$ 157.06	\$ 336.05	\$ 1,013.95	92%	25%
FEBRUARY 2025	\$ 1,013.95	\$ -	\$ 336.05	\$ 1,013.95	100%	25%

EARLY HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	8%	0%
APRIL 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	17%	0%
MAY 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	25%	0%
JUNE 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	33%	0%
JULY 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	42%	0%
AUGUST 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	50%	0%
SEPTEMBER 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	58%	0%
OCTOBER 2024	\$ 500.00	\$ -	\$ -	\$ 500.00	67%	0%
NOVEMBER 2024	\$ 500.00	\$ 180.83	\$ 180.83	\$ 319.17	75%	36%
DECEMBER 2024	\$ 319.17	\$ -	\$ 180.83	\$ 319.17	83%	36%
JANUARY 2025	\$ 319.17	\$ 43.63	\$ 224.46	\$ 275.54	92%	45%
FEBRUARY 2025	\$ 275.54	\$ -	\$ 224.46	\$ 275.54	100%	45%

Prepared by: Louis Rodriquez
March 13, 2025

**COMMUNITY ACTION PARTNERSHIP OF KERN
PARENT ACTIVITIES (7175)
2024-2025**

HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2024	\$ 9,210.00	\$ -	\$ -	\$ 9,210.00	8%	0%
APRIL 2024	\$ 9,210.00	\$ -	\$ -	\$ 9,210.00	17%	0%
MAY 2024	\$ 9,210.00	\$ -	\$ -	\$ 9,210.00	25%	0%
JUNE 2024	\$ 9,210.00	\$ -	\$ -	\$ 9,210.00	33%	0%
JULY 2024	\$ 9,210.00	\$ -	\$ -	\$ 9,210.00	42%	0%
AUGUST 2024	\$ 9,210.00	\$ -	\$ -	\$ 9,210.00	50%	0%
SEPTEMBER 2024	\$ 9,210.00	\$ 68.94	\$ 68.94	\$ 9,141.06	58%	1%
OCTOBER 2024	\$ 9,141.06	\$ 1,657.22	\$ 1,726.16	\$ 7,483.84	67%	19%
NOVEMBER 2024	\$ 7,483.84	\$ 395.77	\$ 2,121.93	\$ 7,088.07	75%	23%
DECEMBER 2024	\$ 7,088.07	\$ 188.51	\$ 2,310.44	\$ 6,899.56	83%	25%
JANUARY 2025	\$ 6,899.56	\$ 495.07	\$ 2,805.51	\$ 6,404.49	92%	30%
FEBRUARY 2025	\$ 6,404.49	\$ -	\$ 2,805.51	\$ 6,404.49	100%	30%

EARLY HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2024	\$ 5,245.00	\$ -	\$ -	\$ 5,245.00	8%	0%
APRIL 2024	\$ 5,245.00	\$ -	\$ -	\$ 5,245.00	17%	0%
MAY 2024	\$ 5,245.00	\$ -	\$ -	\$ 5,245.00	25%	0%
JUNE 2024	\$ 5,245.00	\$ -	\$ -	\$ 5,245.00	33%	0%
JULY 2024	\$ 5,245.00	\$ -	\$ -	\$ 5,245.00	42%	0%
AUGUST 2024	\$ 5,245.00	\$ -	\$ -	\$ 5,245.00	50%	0%
SEPTEMBER 2024	\$ 5,245.00	\$ 38.78	\$ 38.78	\$ 5,206.22	58%	1%
OCTOBER 2024	\$ 5,206.22	\$ 955.49	\$ 994.27	\$ 4,250.73	67%	19%
NOVEMBER 2024	\$ 4,250.73	\$ 222.62	\$ 1,216.89	\$ 4,028.11	75%	23%
DECEMBER 2024	\$ 4,028.11	\$ 106.04	\$ 1,322.93	\$ 3,922.07	83%	25%
JANUARY 2025	\$ 3,922.07	\$ 278.48	\$ 1,601.41	\$ 3,643.59	92%	31%
FEBRUARY 2025	\$ 3,643.59	\$ -	\$ 1,601.41	\$ 3,643.59	100%	31%

March 13, 2025

SHANNON M. WEBSTER

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

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**, as of and for the year ended February 29, 2024, and the related notes to the financial statements, which comprise **Community Action Partnership of Kern's** financial statements, and have issued our report thereon dated October 21, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Community Action Partnership of Kern's** internal control over financial reporting (internal control) as a basis for designing 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 **Community Action Partnership of Kern's** internal control. Accordingly, we do not express an opinion on the effectiveness of **Community Action Partnership of Kern'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. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item FS-2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Community Action Partnership of Kern'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 financial statements. 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*.

Community Action Partnership of Kern's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on **Community Action Partnership of Kern's** response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. **Community Action Partnership of Kern's** response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Daniells Phillips Vaughan & Bock

Bakersfield, California
October 21, 2024