



Policy Council Budget & Finance Committee Meeting Agenda

Meeting held via Microsoft Teams:

Meeting ID: 296 165 575 449

April 17, 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. April 17, 2025
5. Approval of Minutes
 - a. February 18, 2025
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 February 28, 2025
 - b. Early Head Start Budget to Actual Report - March 1, 2024, through February 28, 2025
 - c. Head Start and Early Head Start Non-Federal Share (In-kind) Report, March 1, 2024, through February 28, 2025
 - d. Early Head Child Care Partnerships Start Non-Federal Share (In-kind) Report, March 1, 2024, through February 28, 2025
 - e. Head Start (No Cost Extension) Budget to Actual Report – March 1, 2023, through February 28, 2025
 - f. Early Head Start (No Cost Extension) Budget to Actual Report – March 1, 2023, through February 28, 2025
 - g. Head Start Building Proceeds for Central Kitchen– February 28, 2025
 - h. Parent Local Travel & Childcare through February 28, 2025
 - i. Parent Activities Funds through February 28, 2025
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

Committee Chairperson – Gabriela Rangel
Rene Mayhorn Williams, Ruby Cruz
Head Start / State Child Development
661.336.5236

Community Action Partnership of Kern
Head Start / State Child Development
Policy Council Budget & Finance Committee Meeting Minutes
March 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 March 18, 2025; seconded by Gabriela Rangel. Motion carried.

5. Approval of the Minutes

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

6. Introduction of Guests

Guests in attendance were Louis Rodriguez, Finance Administrator 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 of March 1, 2024 through January 31, 2025 was presented to the committee for review and discussion. It was stated that the base funds for the Head Start grant were 92% expended with training and technical assistance funds at 85% expended. Louis also stated that our Non-Federal Share (inkind) is at 126%. Members were reminded that the budget reports shared are for the period ending 2 months prior, and not representative of the current point in time.

The Early Head Start budget report for the same reporting period, 11 months elapsed of the 12-month budget period, was shared noting base funds 67% expended and training and technical assistance 77% expended. Louis noted that the percentage of funds expended in the base funds decreased and that was due to the reclassification of some expenditures that were previously charged to the base grant. Rene asked if this realignment of funds is the same thing that was heard when the budget revision was presented to members at the last Policy Council meeting and is to ensure that we spend every last dollar that we can, which Louis confirmed.

In continuing to review the balance of financial reports, the Head Start No-Cost Extension report for the period beginning March 1, 2023, through January 31, 2025, was also shared and reviewed. Louis stated that this report reflects twenty-three of a 24-month reporting period. Base funds for the Head Start grant were 102% expended, with training and technical assistance also at 99% expended. Louis stated that some of the costs noted in this report will need to be moved to the current grant because we cannot be over, we must be at zero, 100% expended, nothing greater. Discussion ensued on the topic of budget coding and ensuring expenses are correctly expensed. Gabriela inquired as to why the categories have to match, is this for auditing purposes. Louis explained that when we receive our grant, the Office of Head Start allocates a specific dollar amount in each category and we must spend that amount, we cannot "go over" unless we do a budget adjustment. Louis continued and stated that if we wish to make an adjustment to the budget (a revision) we must seek approval, we cannot just do it on our own. Rene inquired as to when an updated revised budget to actual report would be available, with items recoded as needed and all expenses in the correct categories. Louis shared that there is still one more month in the budget year, and after that the program has 45 days to close out the budget and to "wrap things up." Louis added that the Finance Department is currently working on the budget close-out.

In sharing information on the Early Head Start No-Cost Extension budget report, it was noted that base funds are 93% expended and training and technical assistance funds are 100% expended. Members had no questions regarding this report.

Details of the Non-Federal Share Report were provided as well. The reporting period was March 1, 2024 through January 31, 2025. In-kind information for the partnership was detailed for members as was the relationship between CAPK Head Start and a partnering program.

In reviewing the Head Start building proceeds for the Central Kitchen, it was shared that as of January 31, 2025, 61.9% of this project's budget has been spent. It was asked if there was a completion date for the building. Louis shared that while he does not know a specific date the Central Kitchen will be completed, he can share that we are on track. Lisa added that the timeline is contingent upon a few factors such as weather, adding rain conditions can hinder construction.

The parent local travel and childcare report was provided for the period ending January 31, 2025. It was noted there was \$336 in Head Start expenditures and Early Head Start had expenditures of \$224. Lisa reminded members this is the category in which mileage and childcare reimbursement for Policy Council meetings is allocated to. In reviewing the parent activities report it was shared there has been \$2805 expended from the Head Start grant and \$1601 expended from the Early Head Start grant for the period ending January 31, 2025.

Gabriela asked when the Central Kitchen is completed, will it be providing meals to the outlying areas (Eastern Kern) or will these areas still continue to receive meals from the Mojave District and other local (school) districts? It was shared that it was contingent upon what is being sent because the issue was not one of space when it comes to providing meals to those areas it is about the time it takes to transport (hot) food to those areas. There are specific requirements for the food we provide and that includes temperature among other things to ensure the food items maintain their quality and are

safe. It is a matter of proximity and not due to the Central Kitchen not being available.

Louis reviewed the summary of the audit completed by Daniels Phillips Vaughan & Bock noting that the same information though in greater detail was also presented to the CAPK Board of Directors in November, prior to committee meetings being held. In this summary it was noted that the agency had a clean audit with no finding related to the federal awards, which as stated by auditor Shannon Webster is extraordinary. It was also shared with members that the Board of Directors, having sole fiscal responsibility of the agency, approved the audit. The information is being shared with the committee and will be shared with the full Council as an informational item as outlined in the Head Start Program Performance Standards.

9. Announcements

Gabriela encouraged others to purchase a Condor Hockey ticket which will benefit the CAPK Food Bank adding that it will be a fun time.

Lisa reminded members about the upcoming Policy Council meeting, next Tuesday, March 25, 2025. She also encouraged members to consider Sylvia Ortega's request as made during the last meeting to consider being a part of the upcoming Federal Review. Lisa stated that a date has not yet been provided but that she will keep members updated accordingly.

The next Policy Council Budget & Finance meeting will be held via Microsoft Teams on Tuesday, April 15, 2025.

10. Adjournment

The meeting was adjourned at 5:53 p.m.



MEMORANDUM

To: Budget and Finance Committee of Policy Council

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

Date: April 17, 2025

Subject: *Head Start*
Budget to Actual Report for the period ended February 28, 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 February 28, 2025. Twelve months (100%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 99% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 100% of the budget.

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

The non-Federal share is at 139% 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 - February 28, 2025
 Month 12 of 12 (100%)

Prepared 4/15/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,264,534	8,245,243	19,291	100%	0%
FRINGE BENEFITS	2,534,192	2,559,450	(25,258)	101%	-1%
TRAVEL	55,000	63,354	(8,354)	115%	-15%
EQUIPMENT	-	-	-		
SUPPLIES	535,017	535,017	-	100%	0%
CONTRACTUAL	186,280	20,898	165,382	11%	89%
CONSTRUCTION	56,947.00	-	-		
OTHER	3,923,593	3,984,081	(60,488)	102%	-2%
INDIRECT	1,496,002	1,540,171	(44,169)	103%	-3%
TOTAL BASE FUNDING	17,051,565	16,948,214	46,404	99%	1%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	60,904	60,904	-	100%	0%
SUPPLIES	23,986	23,986	-	100%	0%
CONTRACTUAL	12,800	12,800	-	100%	0%
OTHER	63,752	63,752	-	100%	0%
INDIRECT	16,144	16,144	-	100%	0%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	177,586	-	100%	0%

GRAND TOTAL HS FEDERAL FUNDS	17,229,151	17,125,800	46,404	99%	1%
-------------------------------------	-------------------	-------------------	---------------	------------	-----------

HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,252,076	4,265,654	(2,013,578)	189%	-89%
CALIF DEPT OF ED	10,925,665	14,040,313	(3,114,648)	129%	-29%
TOTAL NON-FEDERAL	13,177,741	18,305,967	(5,128,226)	139%	-39%

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

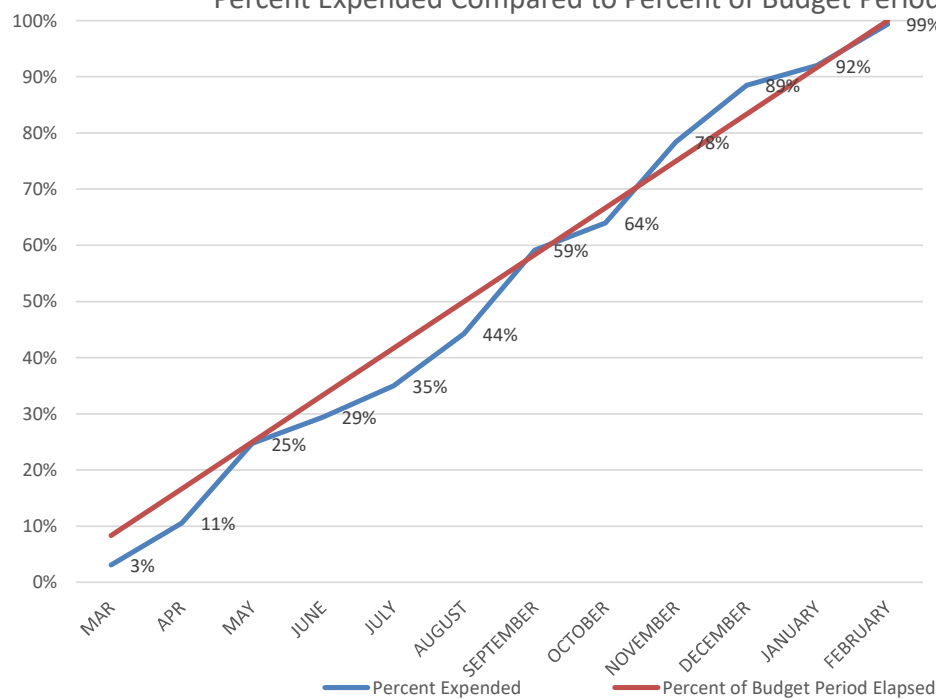
Actual expenditures include posted expenditures and estimated adjustments through 02/28/2025

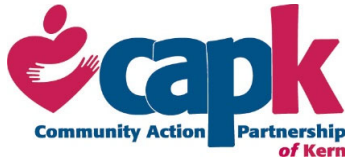
Administrative Cost for HS and EHS Combined 9.4%

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Wells Fargo	37,560	-	-	-	37,560	3/1/2025
Lowe's	4,187	-	-	-	4,187	3/1/2025
Smart & Final	999	-	-	-	999	3/2/2025
Save Mart	139	-	-	-	139	3/4/2025
Chevron & Texaco Business Card	7,382	-	-	-	7,382	3/6/2025
Home Depot	19,752	127	810	-	20,689	3/5/2025
	70,020	127	810	-	70,956	

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: April 17, 2025

Subject: *Early Head Start*
Budget to Actual Report for the period ended February 28, 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 February 28, 2025. Twelve months (100%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 83% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 100% 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 - February 28, 2025

Month 12 of 12 (100%)

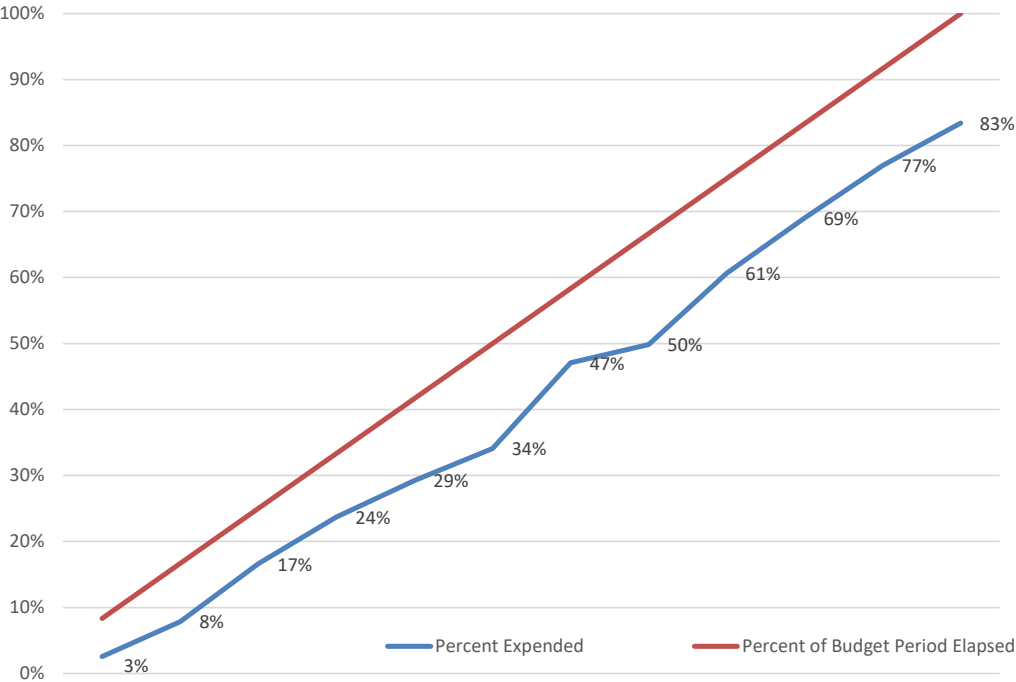
Prepared 4/15/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	10,621,762	10,095,941	525,821	95%	5%
FRINGE BENEFITS	3,490,644	3,306,185	184,459	95%	5%
TRAVEL	70,000	2,333	67,667	3%	97%
EQUIPMENT	180,000	-	180,000		
SUPPLIES	831,842	561,979	269,863	68%	32%
CONTRACTUAL	713,962	530,554	183,408	74%	26%
CONSTRUCTION	1,041,885	-	1,041,885		
OTHER	3,664,128	2,584,760	1,079,368	71%	29%
INDIRECT	1,903,834	1,703,881	199,953	89%	11%
TOTAL BASE FUNDING	22,518,057	18,785,633	3,732,424	83%	17%
TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	118,632	118,632	-	100%	0%
SUPPLIES	30,013	30,013	-	100%	0%
CONTRACTUAL	26,080	26,080	-	100%	0%
OTHER	137,953	137,953	-	100%	0%
INDIRECT	31,268	31,268	-	100%	0%
TOTAL TRAINING & TECHNICAL ASSISTANCE	343,946	343,946	-	100%	0%
GRAND TOTAL EHS FEDERAL FUNDS	22,862,003	19,129,579	3,732,424	84%	16%

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

Actual expenditures include posted expenditures and estimated adjustments through 02/28/2025

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



Report for period ending February 29, 2024 (Month 12 of 12)																	
Percent of budget period elapsed: 100.0%																	
LOCATION	Enroll-ment	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	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	16,099	11,495	13,996	16,166	135,428	Kern	43,028	315%
Alicante	17	10,869	11,808	10,120	8,157	6,803	4,858	13,433	13,068	11,486	12,795	8,609	262	112,269	Kern	21,514	522%
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	23,229	281,153	Kern	94,916	296%
Broadway	37	11,643	7,909	5,992	0	0	3,429	8,884	7,979	3,130	8,434	10,661	12,444	80,506	Kern	46,825	172%
California City	17	8,464	12,184	3,116	0	0	7,573	8,510	9,242	9,471	7,339	5,685	71,583	Kern	21,514	333%	
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	3,275	85,196	Kern	29,107	293%
Delano	60	24,094	25,425	15,771	0	0	9,545	20,321	25,006	21,289	23,086	18,015	20,127	202,677	Kern	75,933	267%
East California	52	10,239	9,308	4,334	656	0	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	1,796	1,157	53,534	Kern	43,028	124%
Harvey L. Hall	146	21,066		17,703	17,322	19,586	21,036	22,845	19,334	16,080	23,617	27,635	25,930	232,151	Kern	184,769	126%
Heritage	17	3,577	2,886	799	0	0	965	2,100	1,901	3,733	246	1,370	1,336	18,913	Kern	21,514	88%
Home Base	160	8,211	4,033	3,319	1,526	5,434	9,637	7,392	11,276	7,750	17,140	27,042	22,547	125,306	Kern	202,487	62%
Lamont	20	6,429	9,371	3,940	0	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	17,377	17,631	53,682	Kern	63,277	85%
McFarland	20	215	0	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	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	9,811	10,225	8,034	71,523	Kern	53,153	135%
Pete H. Parra	116	38,467	35,032	29,677	33,175	30,875	30,416	40,804	49,051	21,339	30,487	8	710	340,039	Kern	146,803	232%
Planz	0	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	52,908	57,092	541,303	Kern	84,791	638%
Rosamond	34	1,474	3,599	1,219	0	0	6,543	15,711	15,568	10,333	4,932	2,142	535	62,055	Kern	43,028	144%
San Diego	32	6,452	8,156	7,606	6,795	8,498	5,793	6,214	9,158	5,472	4,576	7,297	5,337	81,356	Kern	40,497	201%
Seibert	20	2,223	1,036	0	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	2,205	2,002	982	6,636	29,441	Kern	21,514	137%
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	3,610	47,154	Kern	30,373	155%
Sterling	134	27,996	23,444	21,937	21,826	23,243	26,977	28,936	37,167	21,429	25,766	5,558	6,512	270,791	Kern	169,583	160%
Stockdale Head Start	45	0															
Sunrise Villa	17	905	1,552	745	0	0	0	2,259	1,658	2,941	1,193	3,223	2,275	16,749	Kern	21,514	78%
Taft	51	4,118	6,079	3,535	0	0	4,016	6,381	6,826	5,501	3,402	4,046	4,654	48,558	Kern	64,543	75%
Tehachapi	15	567	744	0	0	0	3,312	4,134	1,779	1,778	1,780	1,831	215	16,139	Kern	18,983	85%
Vineland	17	1,788	1,609	562	0	0	1,822	6,318	8,413	5,845	6,383	6,804	5,713	45,258	Kern	21,514	210%
Virginia	17	10,041	0	4,607	0	0	6,043	11,136	13,425	13,116	9,380	7,393	9,788	84,928	Kern	21,514	395%
Wesley	60	15,716	597	7,850	0	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	8,175	12,817	81,383	Kern	50,622	161%
Administrative Services		0	0	0	0	0	0	0	0	0	0	0	0	0	Kern/SJC	0	0%
PC Planning		0	0	0	0	0	0	0	0	0	0	0	0	0	Kern/SJC	0	0%
PC By Laws		0	0	0	0	0	0	0	0	0	0	0	0	0			
Governance		24	0	50	24	0	0	0	95	0	0	412	0	605	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	12,746	146,104	Kern/SJC	74,265	197%
California Street	24	12,526	12,655	11,074	9,643	7,939	13,936	10,614	13,286	10,264	16,339	12,040	6,449	136,766	SJC	30,373	450%
Glancone	16	0	0	0	0	0	614	972	1,674	2,250	1,554	1,700	1,300	10,066	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	2,025	2,502	27,544	SJC	20,249	136%
Lodi Home Base	20	8,517	15,287	11,465	13,115	12,101	77,046	14,163	10,687	11,885	11,079	9,945	11,637	206,926	SJC	25,311	818%
Lodi UCC	24	8,845	465	11,289	7,808	4,305	6,321	9,335	8,780	8,578	7,709	8,842	9,423	91,701	SJC	30,373	302%
Lathrop Home Base	20	0	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	8,243	71,749	SJC	30,373	236%
St. Mary's	16	3,438	4,376	7,566	1,366	1,078	404	0	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	16,618	12,666	12,433	9,116	188,344	SJC	50,622	372%
Lathrop	24	9,405	9,356	9,651	8,520	8,155	11,164	8,040	11,087	11,132	7,282	3,102	2,261	99,156	SJC	30,373	326%
SUBTOTAL IN-KIND	1,754	403,884	366,861	331,918	237,351	231,172	365,242	407,845	471,210	383,762	379,276	349,740	337,394	4,265,654	0	2,258,258	189%
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	341,619	3,662,879	Kern	3,481,300	105%
State Preschool*		620,606	674,911	576,199	314,235	289,388	416,040	541,428	767,995	672,208	691,599	846,415	762,572	7,173,596	Kern	6,219,213	115%
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	1,021	25,904	Kern	50,000	52%
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	1,105,212	10,862,379		9,750,513	111%
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	213,945	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	213,945	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	1,489,492	1,904,655	1,603,051	1,657,125	1,840,404	1,656,551	17,399,329		13,183,923	132%
CCP In-Kind														906,638			
														18,305,967			

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 February 28, 2025 (Month 12 of 12)

Percent of year elapsed: 100.0%

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	Feb 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	22,722	14,875	18,589	45	327,537	137,864	238%
KCSOS - Blanton	16	20,737	11,266	9,755	43,530	23,355	20,018	30,666	37,307	43,340	32,224	9,025	1,086	282,306	68,932	410%
Garden Pathways	11	0	0	0	0	0	0	111	0	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	11,931	23,804	0	296,622	180,947	164%
Escuelita Hernandez	16	0	0	0	0	0	0	24	37	0	0	0	0	61	68,932	0%
TBD	11	0	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	0		
Admin Services		0	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	59,029	51,418	1,130	906,638	551,456	164%

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: April 17, 2025

Subject: *Head Start (No Cost Extension)*
Budget to Actual Report for the period ended February 28, 2025 – **Info Item**

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2023, through February 28, 2025. Twenty-Four months (100%) 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 100% of the budget.

Training & Technical Assistance Funds

Overall expenditures are 100% 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 - February 28, 2025

Month 24 of 24 (100%)

Prepared 04/13/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,932,482	8,943,165	(10,682.81)	100%	0%
FRINGE BENEFITS	2,356,212	2,359,638	(3,426.27)	100%	0%
TRAVEL	25,228	25,228	-	100%	0%
EQUIPMENT	894,076	530,903	363,172.53	59%	41%
SUPPLIES	898,278	1,181,061	(282,783.37)	131%	-31%
CONTRACTUAL	511,650	511,650	-	100%	0%
CONSTRUCTION	1,624,892.00	811,172	813,719.66	50%	50%
OTHER	4,594,069	5,557,135	(963,066.33)	121%	-21%
INDIRECT	1,867,451	1,764,855	83,066.59	95%	5%
TOTAL BASE FUNDING	21,704,338.00	21,684,809.00	-	100%	0%

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	16,144	-	100%	0%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	177,586	-	100%	0%

GRAND TOTAL HS FEDERAL FUNDS	21,881,924	21,862,395	-	100%	0%
-------------------------------------	-------------------	-------------------	----------	-------------	-----------

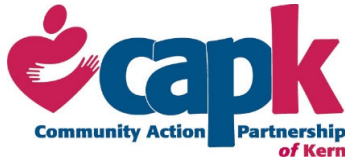
HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

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 02/28/2025

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: April 17, 2025

Subject: *Early Head Start (No Cost Extension)*
Budget to Actual Report for the period ended February 28, 2025 – **Info Item**

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2023, through February 28, 2025. Twenty-Four months (100%) 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 94% 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 - February 28, 2025

Month 24 of 24 (100%)

Prepared 04/13/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,833,704	8,833,704	-	100%	0%
FRINGE BENEFITS	2,454,456	2,454,456	-	100%	0%
TRAVEL	37,198	37,190	8	100%	0%
EQUIPMENT	479,780	33,784	445,996	7%	93%
SUPPLIES	1,304,550	1,304,550	-	100%	0%
CONTRACTUAL	1,244,477	1,244,477	-	100%	0%
CONSTRUCTION	1,345,378	516,936	828,442	38%	62%
OTHER	3,212,174	3,212,174	-	100%	0%
INDIRECT	1,569,115	1,569,115	-	100%	0%
TOTAL BASE FUNDING	20,480,832	19,206,386	1,274,446	94%	6%
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	19,550,461	1,274,318	94%	6%

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

Actual expenditures include posted expenditures and estimated adjustments through 02/28/2025



MEMORANDUM

To: Budget and Finance Committee of Policy Council

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

Date: April 17, 2025

Subject: *Head Start*
Building Proceeds for Central Kitchen as of February 28, 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 February 28, 2025.

Overall expenditures are 89.3% of the Building Proceeds.

Community Action Partnership of Kern

Building Proceeds

Report Period: March 1, 2023 - February 2025

Prepared 4/15/2025

BUILDING PROCEEDS (For Central Kitchen Remodel)	BUILDING PROCEEDS	EARNINGS (INTEREST)	TOTAL	EXPENSES	REMAINING	% REMAINING
	3,329,792	28,946	3,358,738	2,998,222	360,516	10.7%

% Spent 89.3%

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>2,998,222</u>
Remaining Balance	<u>360,516</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	\$ 77.56	\$ 256.55	\$ 1,093.45	92%	19%
FEBRUARY 2025	\$ 1,093.45	\$ 108.65	\$ 365.20	\$ 984.80	100%	27%

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	\$ 100.69	\$ 100.69	\$ 399.31	75%	20%
DECEMBER 2024	\$ 399.31	\$ -	\$ 100.69	\$ 399.31	83%	20%
JANUARY 2025	\$ 399.31	\$ 43.63	\$ 144.32	\$ 355.68	92%	29%
FEBRUARY 2025	\$ 355.68	\$ 61.12	\$ 205.44	\$ 294.56	100%	41%

Prepared by: Louis Rodriquez
April 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	\$ 602.94	\$ 2,913.38	\$ 6,296.62	92%	32%
FEBRUARY 2025	\$ 6,296.62	\$ -	\$ 2,913.38	\$ 6,296.62	100%	32%

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	\$ 339.16	\$ 1,662.09	\$ 3,582.91	92%	32%
FEBRUARY 2025	\$ 3,582.91	\$ -	\$ 1,662.09	\$ 3,582.91	100%	32%

April 13, 2025