



Policy Council Budget & Finance Committee Meeting Agenda

Meeting held via Microsoft Teams:

Meeting ID: 296 165 575 449

August 19, 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. August 19, 2025
5. Approval of Minutes
 - a. June 17, 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
 - a. Budget Reports – Louis Rodriguez, Finance Administrator
 - Head Start Budget to Actual Report – March 1, 2025, through June 30, 2025
 - Early Head Start Budget to Actual Report - March 1, 2025, through June 30, 2025
 - Head Start and Early Head Start Non-Federal Share (In-kind) Report, March 1, 2025, through June 30, 2025
 - Early Head Child Care Partnerships Start Non-Federal Share (In-kind) Report, March 1, 2025, through April 30, 2025
 - Parent Local Travel & Childcare through April 30, 2025
 - Parent Activities Funds through April 30, 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, Paula De La Riva
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
June 17, 2025
Meeting ID: 296 165 575 449

1. Welcome

Members were welcome to the meeting.

2. Call to Order

a. The meeting was called to order at 5:30 p.m.

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

a. Quorum was established.

b. Members present: Rene Mayhorn Williams, Gabriela Rangel, Paula De La Riva

c. Members not present: Ruby Cruz

4. Approval of Agenda

Paula De La Riva made a motion to approve the agenda dated June 17, 2025; seconded by Rene Williams. Motion carried.

5. Approval of the Minutes

Rene Williams made a motion to approve the minutes dated May 20, 2025; seconded by Gabriela Rangel. Motion carried.

6. Introduction of Guests

Guests in attendance were Louis Rodriguez, Finance Administrator, Robert Espinosa, Program Design and Management Administrator, Rosa Guerrero, Administrative Analyst, 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

a. Budget Reports – Louis Rodriguez, Finance Administrator

The Head Start Budget to Actual report for the period of March 1, 2025 through April 30, 2025 was presented to the committee for review and discussion. It was stated that the base funds for the Head Start grant are 21% expended with training and technical assistance funds at 15% expended. Additionally, Louis stated that our Non-Federal Share (inkind) is at 66% during this second month of the 12-month budget cycle. Louis stated that budget reports reflect ½ of the programs total grant, at the time the reports were prepared that was all that had been dispersed. However, the balance (other half) was received on Friday (June 13, 2025) and the next budget reports shared will reflect the entire grant amount which will also bring the percentage of expenditures down.

In continuing to review and discuss the financial reports, the Early Head Start budget report for the same reporting period noted 25% of funds were expended in the base funds and 10% expended in training and technical assistance. Louis reiterated that

the percentages look skewed because the "totals" reflect only ½ of the programs grant.

Details of the Non-Federal Share Report were provided as well. Louis shared that the program earned all of its CCTR (General Child Care and Development Program) contracts. Therefore, there will not be any inkind reflected for April, May, or June because the entire contract was spent down in March. A question was posed with regard to claiming inkind and funding specific to CCTR. Louis clarified that this contract is able to acquire inkind and has since been spent down, however we will resume collecting inkind beginning July 1, 2025 which is the start date of the new contract. The inkind totals for the partnership program were also shared with members.

The parent local travel and childcare report was provided for the period ending April 30, 2025. It was noted there was \$219 in Head Start expenditures and Early Head Start had expenditures of \$123. In reviewing the parent activities report it was shared there has been \$396 expended from the Head Start grant and \$222 expended from the Early Head Start grant for the period ending April 30, 2025.

Lisa stated that she wanted to clarify a statement that was made at the Planning Committee when Rosa shared the budget revision information. In continuing she shared that both Gabriela and Rene are members of the Planning Committee and were at that meeting. A question was posed as to what kinds of things fall into the category of parent expenses. It was stated to the Planning Committee that this would be supplies for the parents for projects. Lisa clarified, stating that the information shared was not accurate and this is in fact the category where mileage reimbursement comes from as well as childcare reimbursement, the meals provided at Policy Council meetings, member polo shirts, and other expenses that may occur as related to program governance. Appreciation was expressed for the clarification, noting that this information provided makes sense.

b. **2025-2026 Budget Revision – Rosa Guerrero, Administrative Analyst**

Rosa shared that savings have been identified in the budget in the personnel category along with savings in rent due to a site vacancy as well as in the nutrition services due to budget to actual. The savings in personnel is due to a recent grant received from the San Joaquin County Office of Education. With this grant the program is able to reallocate personnel costs to that grant thus freeing up funds in our Head Start grant. Because of these savings the program is then able to reallocate to other categories including supplies, contractual and "other." Rosa noted that it is not that the program is spending more money or having additional items ordered, but primarily because of the rise in cost of goods and services due to tariffs and various other economic factors. Rosa then spoke to various other increases as related to the budget and referenced the budget detail report provided to the committee. Committee members had no questions regarding this informational item shared.

9. Announcements

The next Policy Council Meeting will be held on Tuesday, June 24, 2025 and centers are closed on Thursday in observance of the Juneteenth holiday. The next Policy Council Budget & Finance meeting will be held on Tuesday, August 19, 2025 at 5:30 p.m.

10. Adjournment

The meeting was adjourned at 5:44 p.m.



MEMORANDUM

To: Budget and Finance Committee of Policy Council

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

Date: August 19, 2025

Subject: *Head Start*
Budget to Actual Report for the period ended June 30, 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 second-year budget period is March 1, 2025, through February 28, 2026.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2025, through June 30, 2025. Four months (33.33%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 33% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 24% of the budget.

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

The non-Federal share is at 54% of the budget.

Community Action Partnership of Kern
Head Start
Budget to Actual Report
Budget Period: March 1, 2025 - February 28, 2026
Report Period: March 1, 2025 - June 30, 2025
 Month 4 of 12 (33.33%)

Prepared 08/01/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	8,458,695	2,823,004	5,635,691	33%	67%
FRINGE BENEFITS	2,693,248	799,626	1,893,622	30%	70%
TRAVEL	55,000	-	55,000	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	535,017	307,798	227,219	58%	42%
CONTRACTUAL	186,280	115,846	70,434	62%	38%
CONSTRUCTION	-	-	-		
OTHER	3,495,261	1,328,839	2,166,422	38%	62%
INDIRECT	1,467,033	160,755	1,306,278	11%	89%
TOTAL BASE FUNDING	16,890,534	5,535,868	11,354,666	33%	67%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	60,904	13,853	47,051	23%	77%
SUPPLIES	23,986	2,173	21,813	9%	91%
CONTRACTUAL	12,800	-	12,800	0%	100%
OTHER	63,752	24,750	39,002	39%	61%
INDIRECT	16,144	1,319	14,825	8%	92%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	42,095	135,491	24%	76%

GRAND TOTAL HS FEDERAL FUNDS	17,068,120	5,577,964	11,490,156	33%	67%
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HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,104,780	1,391,136	713,644	66%	34%
CALIF DEPT OF ED	7,918,076	4,050,207	3,867,869	51%	49%
TOTAL NON-FEDERAL	10,022,856	5,441,343	4,581,513	54%	46%

Budget reflects Notice of Award #09CH012489-02-01

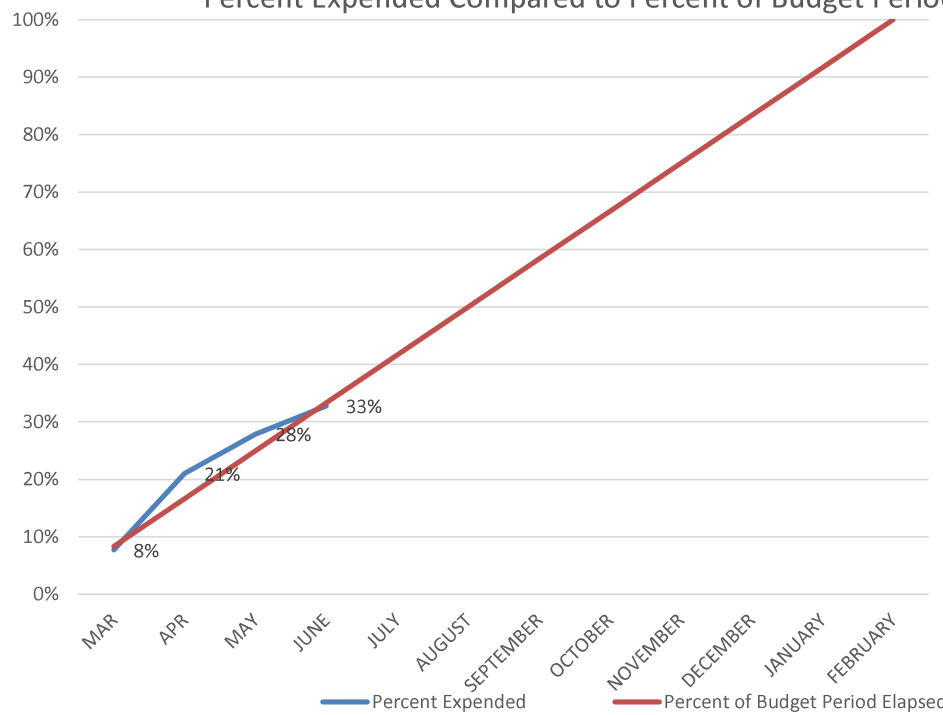
Actual expenditures include posted expenditures and estimated adjustments through 06/30/2025

Administrative Cost for HS and EHS Combined **10.5%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Elan Credit Card	63,990				63,990	7/1/2025
Lowe's	23,445	-	-	-	23,445	6/30/2025
Smart & Final	961	-	-	-	961	7/1/2025
Save Mart	789	-	-	-	789	7/1/2025
Chevron & Texaco Business Card	5,023	-	-	-	5,023	7/6/2025
Home Depot	22,772				22,772	7/4/2025
	116,980	-	-	-	116,980	

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: August 19, 2025

Subject: *Early Head Start*
Budget to Actual Report for the period ended June 30, 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 second-year budget period is March 1, 2025, through February 28, 2026.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2025, through June 30, 2025. Four months (33.33%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 32% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 16% of the budget.

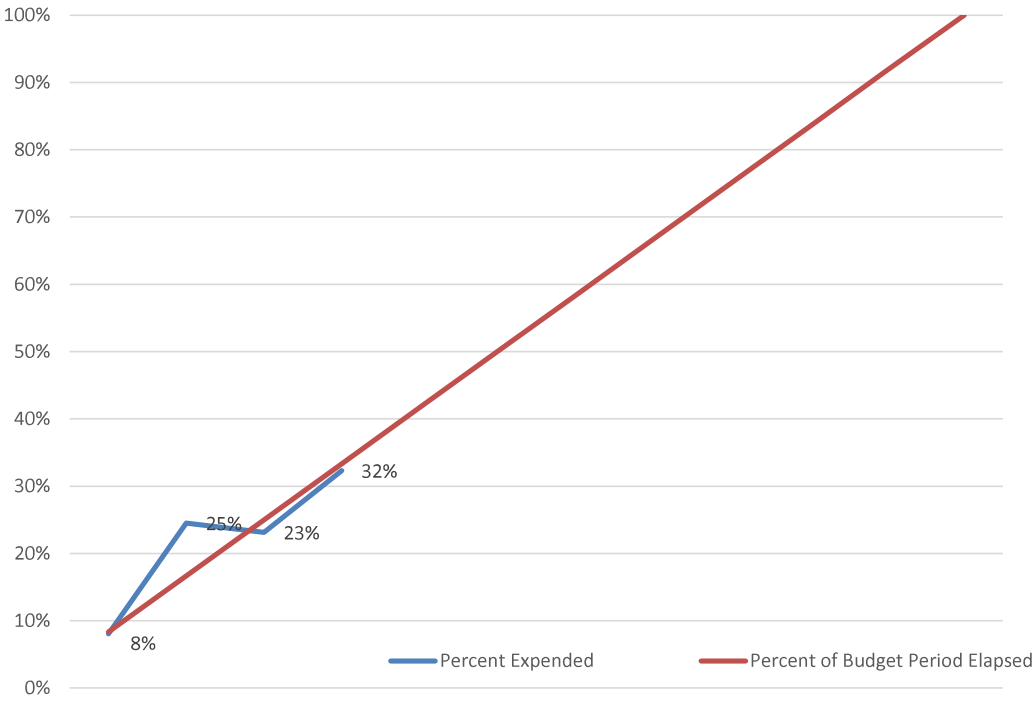
Community Action Partnership of Kern
Early Head Start
Budget to Actual Report
Budget Period: March 1, 2025 - February 28, 2026
Report Period: March 1, 2025 - June 30, 2025
 Month 4 of 12 (33.33%)

Prepared 08/01/2025

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	12,545,456	4,006,461	8,538,995	32%	68%
FRINGE BENEFITS	3,896,047	1,499,974	2,396,073	38%	62%
TRAVEL	45,000	-	45,000	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	751,602	347,601	404,001	46%	54%
CONTRACTUAL	1,001,244	368,777	632,467	37%	63%
CONSTRUCTION	-	-	-		
OTHER	2,423,100	841,101	1,582,000	35%	65%
INDIRECT	2,016,910	263,029	1,753,881	13%	87%
TOTAL BASE FUNDING	22,679,359	7,326,943	15,352,416	32%	68%
TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	118,632	21,287	97,345	18%	82%
SUPPLIES	30,013	3,031	26,982	10%	90%
CONTRACTUAL	26,080	-	26,080	0%	100%
OTHER	137,953	29,795	108,158	22%	78%
INDIRECT	31,268	1,639	29,629	5%	95%
TOTAL TRAINING & TECHNICAL AS:	343,946	55,752	288,194.11	16%	84%
GRAND TOTAL EHS FEDERAL FUNI	23,023,305	7,382,695	15,640,610	32%	68%

Budget reflects Notice of Award #09CH012489-02-01
 Actual expenditures include posted expenditures and estimated adjustments through 06/30/2025

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



Percent of budget period elapsed: 33.3%

344,319
<u>5,441,343</u>

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, 2025 through February 28, 2026
Report for period ending June 30, 2025 (Month 04 of 12)

Percent of year elapsed: **33.33%**

LOCATION	FUNDED ENROLL- MENT	Mar-25	Apr-25	May-25	Jun-25	YTD Totals	IN-KIND GOAL	% OF GOAL MET
Kern Community College District - BC	32	27,305	23,388	26,196	21,671	98,560	137,864	71%
KCSOS - Blanton	16	34,387	34,387	28,570	29,533	126,877	68,932	184%
Garden Pathways	11	81	317	0	0	399	47,391	1%
Taft College	16	27,610	35,201	27,594	27,992	118,397	68,932	172%
Escuelita Hernandez	16	49	0	0	0	86	68,932	0%
Program Services		0	0	0	0	0		
Admin Services		0	0	0	0	0		
GRAND TOTAL	91	89,431	93,293	82,360	79,197	344,319	392,051	88%

Budget reflects Notice of Award #09CH012489-02-01

**COMMUNITY ACTION PARTNERSHIP OF KERN
PARENT TRAVEL & CHILD CARE (6115)
2025-2026**

HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 1,350.00	\$ 97.45	\$ 97.45	\$ 1,252.55	8%	7%
APRIL 2025	\$ 1,252.55	\$ 121.72	\$ 219.17	\$ 1,130.83	17%	16%
MAY 2025	\$ 1,130.83	\$ 116.75	\$ 335.92	\$ 1,014.08	25%	25%
JUNE 2025	\$ 1,014.08	\$ 107.76	\$ 443.68	\$ 906.32	33%	33%
JULY 2025	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	42%	33%
AUGUST 2025	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	50%	33%
SEPTEMBER 2025	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	58%	33%
OCTOBER 2025	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	67%	33%
NOVEMBER 2025	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	75%	33%
DECEMBER 2025	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	83%	33%
JANUARY 2026	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	92%	33%
FEBRUARY 2026	\$ 906.32	\$ -	\$ 443.68	\$ 906.32	100%	33%

EARLY HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 500.00	\$ 65.65	\$ 65.65	\$ 434.35	8%	13%
APRIL 2025	\$ 434.35	\$ 57.62	\$ 123.27	\$ 376.73	17%	25%
MAY 2025	\$ 376.73	\$ 65.67	\$ 188.94	\$ 311.06	25%	38%
JUNE 2025	\$ 311.06	\$ 60.31	\$ 249.25	\$ 250.75	33%	50%
JULY 2025	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	42%	50%
AUGUST 2025	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	50%	50%
SEPTEMBER 2025	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	58%	50%
OCTOBER 2025	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	67%	50%
NOVEMBER 2025	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	75%	50%
DECEMBER 2025	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	83%	50%
JANUARY 2026	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	92%	50%
FEBRUARY 2026	\$ 250.75	\$ -	\$ 249.25	\$ 250.75	100%	50%

Prepared by: Louis Rodriquez
August 6, 2025

**COMMUNITY ACTION PARTNERSHIP OF KERN
PARENT ACTIVITIES (7175)
2025-2026**

HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 9,210.00	\$ 230.87	\$ 230.87	\$ 8,979.13	8%	3%
APRIL 2025	\$ 8,979.13	\$ 165.43	\$ 396.30	\$ 8,813.70	17%	4%
MAY 2025	\$ 8,813.70	\$ -	\$ 396.30	\$ 8,813.70	25%	4%
JUNE 2025	\$ 8,813.70	\$ 183.04	\$ 579.34	\$ 8,630.66	33%	6%
JULY 2025	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	42%	6%
AUGUST 2025	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	50%	6%
SEPTEMBER 2025	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	58%	6%
OCTOBER 2025	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	67%	6%
NOVEMBER 2025	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	75%	6%
DECEMBER 2025	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	83%	6%
JANUARY 2026	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	92%	6%
FEBRUARY 2026	\$ 8,630.66	\$ -	\$ 579.34	\$ 8,630.66	100%	6%

EARLY HEAD START

MONTH	BEGINNING BALANCE	SPENT THIS MONTH	SPENT YEAR-TO- DATE	REMAINING BALANCE	% OF YEAR ELAPSED	% OF BUDGET SPENT
MARCH 2025	\$ 5,245.00	\$ 129.87	\$ 129.87	\$ 5,115.13	8%	2%
APRIL 2025	\$ 5,115.13	\$ 93.06	\$ 222.93	\$ 5,022.07	17%	4%
MAY 2025	\$ 5,022.07	\$ -	\$ 222.93	\$ 5,022.07	25%	4%
JUNE 2025	\$ 5,022.07	\$ 102.96	\$ 325.89	\$ 4,919.11	33%	6%
JULY 2025	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	42%	6%
AUGUST 2025	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	50%	6%
SEPTEMBER 2025	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	58%	6%
OCTOBER 2025	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	67%	6%
NOVEMBER 2025	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	75%	6%
DECEMBER 2025	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	83%	6%
JANUARY 2026	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	92%	6%
FEBRUARY 2026	\$ 4,919.11	\$ -	\$ 325.89	\$ 4,919.11	100%	6%

August 6, 2025

PROPOSED Policy Council

BUDGET & FINANCE COMMITTEE

2024 – 2025 Meeting Dates

Committee meetings will be conducted through Microsoft Teams and will begin at 5:30 p.m. As the meeting date approaches you will receive an email invitation as well as all necessary documentation/information for the meeting. Please mark your calendar accordingly.

Tuesday, January 21, 2025
Tuesday, February 18, 2025
Tuesday, March 18, 2025
Tuesday, April 15, 2025
Tuesday, May 20, 2025
Tuesday, June 17, 2025
Tuesday, August 19, 2025
Tuesday, September 16, 2025
Tuesday, October 21, 2025



Approved: January 18, 2025