



Policy Council Budget & Finance Committee Meeting Agenda

Meeting held via Microsoft Team

Meeting ID: 256 515 098 618 19 Passcode: Ns9z78UQ

April 21, 2026

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 21, 2026
5. Approval of Minutes
 - a. March 17, 2026
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, 2025, through February 28, 2026
 - b. Early Head Start Budget to Actual Report - March 1, 2025, through February 28, 2026
 - c. Head Start McFarland Module as of February 28, 2026
 - d. Head Start and Early Head Start Non-Federal Share (In-kind) Report, March 1, 2025, through February 28, 2026
 - e. Early Head Start Childcare Partnerships Non-Federal Share (In-kind) Report, March 1, 2025 through February 28, 2026
 - f. Parent Local Travel & Childcare March 1, 2025 through February 28, 2026
 - g. Parent Activity Funds March 1, 2025 through February 28, 2026
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 – Maria Reyes
James Osborne, Lupe Perez-Garcia
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 17, 2026
Meeting ID: 256 515 098 618 19 Passcode: Ns9z78UQ

1. Welcome

Chairperson, Maria Reyes welcomed members to the meeting.

2. Call to Order

a. The meeting was called to order at 5:31 p.m.

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

a. Quorum was established.

b. Members present: James Osborne, Maria Reyes

c. Members absent: None.

4. Approval of Agenda

A motion was made by James Osborne and seconded by Maria Reyes to approve the agenda dated March 17, 2026; motion carried unanimously.

5. Approval of Minutes

A motion was made by James Osborne and seconded by Maria Reyes to approve the minutes dated February 17, 2026; motion carried unanimously.

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, 2025 through January 31, 2026 was presented to the committee for review and discussion. This report indicates the Head Start grant base funds are 108% expended, with training and technical assistance funds at 100% expended. Louis also stated that our Non-Federal Share (in-kind) is at 168% for this time period. An inquiry was made as to if the program was worried about where the funds were going to be “pulled from” since the base grant is overspent. Louis shared that a budget revision has been submitted to the Office of Head Start and the program is awaiting to receive approval, therefore there aren't any concerns at this time. It was also added that the budget will not be updated until the actual approval has been received by the Office of Head Start. Additionally, it was asked, if it was “good” that the in-kind total exceeded 100% to which Louis responded that it was very good. He added that we must achieve 100% of our in-kind goal during

the fiscal year, and having reached 168% simply means that we overachieved, and exceeded our goal.

The Early Head Start budget report for the same period was shared. It was noted that the base funds are 79% expended, with training and technical assistance at 74% expended.

The next report reviewed was regarding financial information on the McFarland modular. Louis shared that the program received authorization from the Office of Head Start to purchase and remodel a modular to provide services in the McFarland area; however as of January 31, 2026 the program has not yet spent any money on this project. Clarification was sought as to whether or not a (Head Start) program is open in McFarland. It was stated there is currently not a (CAPK) Head Start program in McFarland which was followed by an additional inquiry as to when this facility is expected to open. To provide more information it was shared with members that the program had previously had services in McFarland, however the dwelling became a safety concern and services ceased. In 2024 a request was made to the Policy Council as well as to the Board of Directors to submit an application to the Office of Head Start for Quality Improvement Funds, in order to purchase and renovate a new modular in McFarland so that the program could provide services in the area. Both governing bodies approved the submission of the application to the Office of Head Start, the Office of Head Start in turn approved the funding, however the funds were not dispersed and received by the program until September 2025. It was additionally noted that since our budget year concluded on February 28, 2026, and the project was not completed, a request will be made to the Policy Council and the Board of Directors to carry over these funds to the current fiscal year (2026-2027) so as to allow the completion of this project by February 28, 2027. It was asked, what happens if there were "hiccups" in the project and/or price increases, because things are more expensive now, does the program have any flexibility and how would this be managed since we were only awarded a set amount of funding? Jerry Meade, Assistant Director of Program, joined the meeting to share with members that there is always a contingency amount written into all the proposals, noting it must meet or exceed 10% and that this contingency was included in the McFarland proposal when it was submitted to the Office of Head Start. Jerry added that because this grant approval took place over a year or so ago, it is allowable for the program to use additional funding from the base grant to supplement any additional costs. He added that if the price does increase from that which we were awarded, the program will have to notify the Office of Head. They will need to know that the program has a federal interest increase so they can record the total cost spent on the project as a federal interest property. All members' questions regarding this project and the financial report of such were satisfied.

In continuing to review the balance of financial reports, the parent local travel and childcare report was provided for the period ending January 31, 2026. It was noted there was \$717.96 in Head Start expenditures and Early Head Start had expenditures of \$403.58.

In reviewing the parent activities report it was noted there has been \$2892.88 expended from the Head Start grant and \$5558.81 expended from the Early Head Start grant for

the period ending December 31, 2025. Members were reminded that costs incurred from the purchase of Policy Council shirts, the end of term event, or any other governance related expenses are drawn from this account.

9. Announcements

Lisa reminded members of the upcoming Policy Council meeting to be held on Tuesday, March 24, 2026. She also shared that there is still an opportunity to RSVP for the upcoming Head Start Health and Mental Health Advisory Committee Meeting if anyone would like to attend.

The next Policy Council Budget & Finance Committee meeting will be at 5:30 p.m. on Tuesday, April 21, 2026.

10. Adjournment

The meeting was adjourned at 5:52 p.m.



MEMORANDUM

To: Budget and Finance Committee of Policy Council

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

Date: April 21st , 2026

Subject: *Head Start*
Budget to Actual Report for the period ended February 28, 2026 – **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 February 28, 2026. Twelve months (100%) of the 12-month budget period have elapsed.

Base Funds

Overall expenditures are at 100% 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 188% 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 - February 28, 2026

Month 12 of 12 (100%)

Prepared 04/12/2026

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	9,554,280	9,619,095	(64,815)	101%	-1%
FRINGE BENEFITS	2,750,817	2,936,002	(185,185)	107%	-7%
TRAVEL	55,000	-	55,000	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	952,450	928,041	24,409	97%	3%
CONTRACTUAL	456,459	469,031	(12,572)	103%	-3%
CONSTRUCTION	-	-	-		
OTHER	3,779,726	3,799,783	(20,057)	101%	-1%
INDIRECT	1,674,065	1,470,846	203,219	88%	12%
TOTAL BASE FUNDING	19,222,797	19,222,797	(0)	100%	0%

TRAINING & TECHNICAL ASSISTANCE

TRAVEL	60,904	53,034	7,870	87%	13%
SUPPLIES	23,986	21,892	2,094	91%	9%
CONTRACTUAL	12,800	-	12,800	0%	100%
OTHER	63,752	86,516	(22,764)	136%	-36%
INDIRECT	16,144	16,144	-	100%	0%
TOTAL TRAINING & TECHNICAL ASSISTANCE	177,586	177,586	0	100%	0%

GRAND TOTAL HS FEDERAL FUNDS	19,400,383	19,400,383	(0)	100%	0%
-------------------------------------	-------------------	-------------------	------------	-------------	-----------

HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE

SOURCE	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
IN-KIND	2,104,780	3,672,485	(1,567,705)	174%	-74%
CALIF DEPT OF ED	7,918,076	15,156,107	(7,238,031)	191%	-91%
TOTAL NON-FEDERAL	10,022,856	18,828,592	(8,805,736)	188%	-88%

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

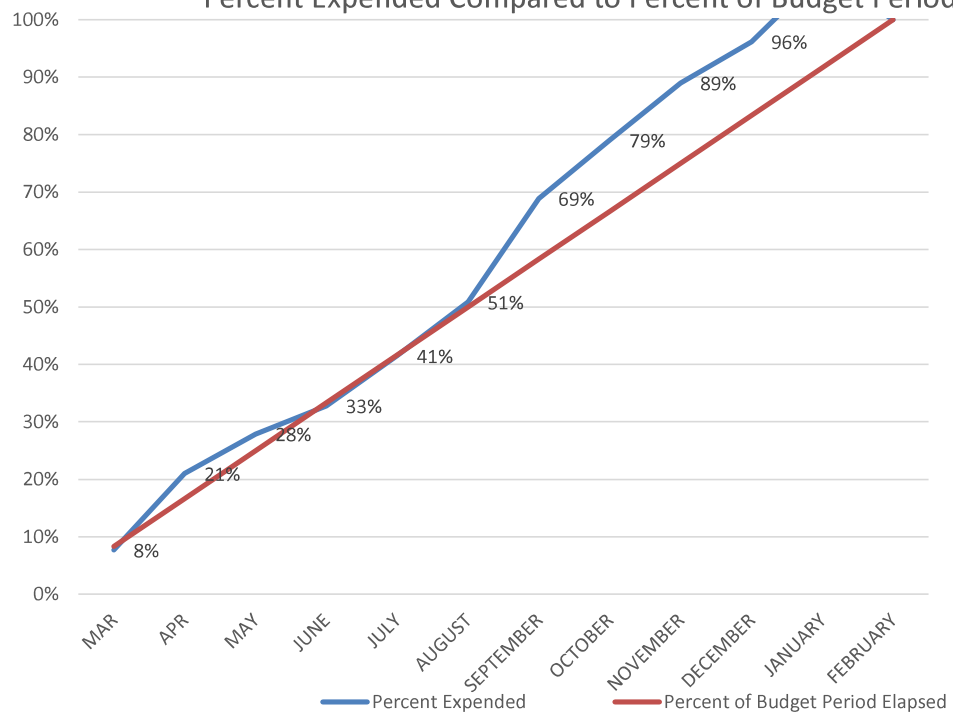
Actual expenditures include posted expenditures and estimated adjustments through 02/28/2026

Administrative Cost for HS and EHS Combined **9.6%**

Agency-Wide Credit Card Report

	CURRENT	1 TO 30	31 TO 60	61 TO 90	TOTAL	STATEMENT DATE
Elan Credit Card	59,063				59,063	3/1/2026
Lowe's	2,085	-	-	-	2,085	2/28/2026
Smart & Final	725	-	-	-	725	3/1/2026
Save Mart	163	-	-	-	163	2/25/2026
Chevron & Texaco Business Card	6,708	-	-	-	6,708	3/6/2026
Home Depot	15,245	-	-	-	15,245	3/5/2026
	83,990	-	-	-	83,989	

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 21st, 2026

Subject: *Early Head Start*
Budget to Actual Report for the period ended February 28, 2026 – **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 February 28, 2026. Twelve months (100%) of the 12-month budget period has elapsed.

Base Funds

Overall expenditures are at 100% of the budget.

Training & Technical Assistance Funds

Overall expenditures are at 84% 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 - February 28, 2026

Month 12 of 12 (100%)

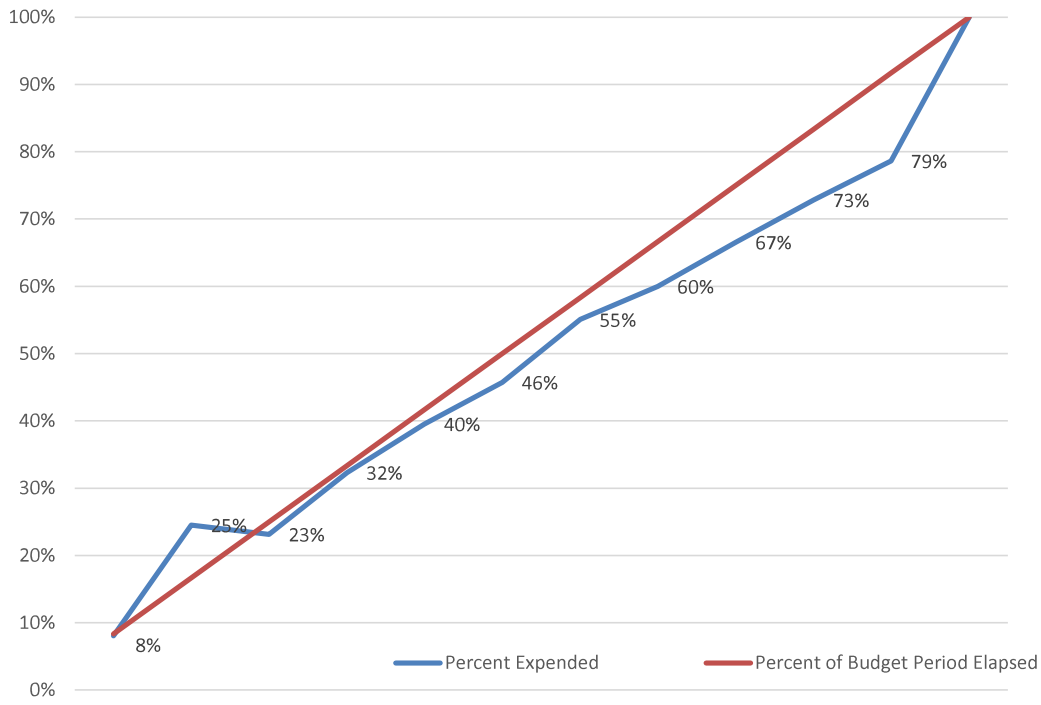
Prepared 04/12/2026

BASE FUNDS	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
PERSONNEL	9,559,302	9,809,302	(250,000)	103%	-3%
FRINGE BENEFITS	3,809,777	3,849,880	(40,103)	101%	-1%
TRAVEL	45,000	-	45,000	0%	100%
EQUIPMENT	-	-	-		
SUPPLIES	782,453	785,230	(2,777)	100%	0%
CONTRACTUAL	1,057,247	1,064,923	(7,676)	101%	-1%
CONSTRUCTION	401,383	401,383	-		
OTHER	2,923,221	2,865,579	57,642	98%	2%
INDIRECT	1,768,713	1,570,799	197,914	89%	11%
TOTAL BASE FUNDING	20,347,096	20,347,096	(0)	100%	0%
TRAINING & TECHNICAL ASSISTANCE					
PERSONNEL	-	-	-		
FRINGE BENEFITS	-	-	-		
TRAVEL	118,632	61,346	57,286	52%	48%
SUPPLIES	30,013	60,291	(30,278)	201%	-101%
CONTRACTUAL	26,080	1,500	24,580	6%	94%
OTHER	137,953	143,081	(5,128)	104%	-4%
INDIRECT	31,268	23,397	7,871	75%	25%
TOTAL TRAINING & TECHNICAL AS:	343,946	289,615	54,331	84%	16%
GRAND TOTAL EHS FEDERAL FUNDI	20,691,042	20,636,711	54,331	100%	0%

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

Actual expenditures include posted expenditures and estimated adjustments through 02/28/2026

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: April 21st , 2026

Subject: *Head Start*
McFarland Modular as of February 28, 2026 – **Info Item**

CAPK received authorization from the Office of Head Start (OHS) to purchase and install a modular unit at 410 E. Perkins Ave., McFarland, CA 93250.

The purchase of the new modular unit will be funded through the current grant (09CH012489-02-02).

Below are highlights of the modular project funds for the period ending February 28, 2026:

Overall expenditures to date: **0%**.

Community Action Partnership of Kern
McFarland Modular

Report Period: March 1, 2025 - Feb 28, 2026

Prepared 04/12/2026	BUDGET	ACTUAL	REMAINING	% SPENT	% REMAINING
McFarland - (Purchase and Installation of Modular)	1,699,878	-	1,699,878	0%	100%

NOA - 09CH012489-02-02

**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 February 28, 2026 (Month 12 of 12)**

Percent of year elapsed: **100.00%**

LOCATION	FUNDED ENROLLMENT	Percent of year elapsed: 100.00%												YTD Totals	IN-KIND GOAL	% OF GOAL MET
		Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26			
Kern Community College District - BC	32	27,305	23,388	26,196	21,671	10,062	15,052	29,050	30,634	0	12,955	18,329	0	214,642	137,864	156%
KCSOS - Blanton	16	34,387	34,387	28,570	29,533	24,921	28,812	32,160	30,743	0	36,574	36,380	0	316,466	68,932	459%
Garden Pathways	11	81	317	332	484	572	366	713	686	623	585	228	0	4,988	47,391	11%
Taft College	42	27,610	35,201	27,594	27,992	34,146	28,724	16,754	32,614	0	37,648	35,295	0	303,578	180,947	168%
Escuelita Hernandez	16	49	0	0	0	0	0	37	37	0	0	0	0	123	68,932	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	117	89,431	93,293	82,693	79,681	69,701	72,954	78,714	94,714	623	87,761	90,233	0	839,798	504,065	167%

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

**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	\$ 62.83	\$ 506.51	\$ 843.49	50%	38%
SEPTEMBER 2025	\$ 843.49	\$ -	\$ 506.51	\$ 843.49	58%	38%
OCTOBER 2025	\$ 843.49	\$ -	\$ 506.51	\$ 843.49	67%	38%
NOVEMBER 2025	\$ 843.49	\$ 131.16	\$ 637.67	\$ 712.33	75%	47%
DECEMBER 2025	\$ 712.33	\$ 41.05	\$ 678.72	\$ 671.28	83%	50%
JANUARY 2026	\$ 671.28	\$ 39.24	\$ 717.96	\$ 632.04	92%	53%
FEBRUARY 2026	\$ 632.04	\$ 27.85	\$ 745.81	\$ 604.19	100%	55%

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	\$ 35.34	\$ 284.59	\$ 215.41	50%	57%
SEPTEMBER 2025	\$ 215.41	\$ -	\$ 284.59	\$ 215.41	58%	57%
OCTOBER 2025	\$ 215.41	\$ -	\$ 284.59	\$ 215.41	67%	57%
NOVEMBER 2025	\$ 215.41	\$ 73.78	\$ 358.37	\$ 141.63	75%	72%
DECEMBER 2025	\$ 141.63	\$ 23.09	\$ 381.46	\$ 118.54	83%	76%
JANUARY 2026	\$ 118.54	\$ 22.07	\$ 403.53	\$ 96.47	92%	81%
FEBRUARY 2026	\$ 96.47	\$ 15.66	\$ 419.19	\$ 80.81	100%	84%

Prepared by: Louis Rodriquez
04/15/2026

**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	\$ 224.35	\$ 803.69	\$ 8,406.31	42%	9%
AUGUST 2025	\$ 8,406.31	\$ 118.02	\$ 921.71	\$ 8,288.29	50%	10%
SEPTEMBER 2025	\$ 8,288.29	\$ -	\$ 921.71	\$ 8,288.29	58%	10%
OCTOBER 2025	\$ 8,288.29	\$ -	\$ 921.71	\$ 8,288.29	67%	10%
NOVEMBER 2025	\$ 8,288.29	\$ 1,198.39	\$ 2,120.10	\$ 7,089.90	75%	23%
DECEMBER 2025	\$ 7,089.90	\$ 197.58	\$ 2,317.68	\$ 6,892.32	83%	25%
JANUARY 2026	\$ 6,892.32	\$ 575.20	\$ 2,892.88	\$ 6,317.12	92%	31%
FEBRUARY 2026	\$ 6,317.12	\$ -	\$ 2,892.88	\$ 6,317.12	100%	31%

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	\$ 126.19	\$ 452.08	\$ 4,792.92	42%	9%
AUGUST 2025	\$ 4,792.92	\$ 66.38	\$ 518.46	\$ 4,726.54	50%	10%
SEPTEMBER 2025	\$ 4,726.54	\$ -	\$ 518.46	\$ 4,726.54	58%	10%
OCTOBER 2025	\$ 4,726.54	\$ -	\$ 518.46	\$ 4,726.54	67%	10%
NOVEMBER 2025	\$ 4,726.54	\$ 616.37	\$ 1,134.83	\$ 4,110.17	75%	22%
DECEMBER 2025	\$ 4,110.17	\$ 4,031.24	\$ 5,166.07	\$ 78.93	83%	98%
JANUARY 2026	\$ 78.93	\$ 392.74	\$ 5,558.81	\$ (313.81)	92%	106%
FEBRUARY 2026	\$ (313.81)	\$ -	\$ 5,558.81	\$ (313.81)	100%	106%

04/15/2026