



## Policy Council Budget & Finance Committee Meeting Agenda

### Meeting held via Microsoft Team

**Join:** <https://teams.microsoft.com/meet/25651509861819?p=XEQB9BrV6dsyoBjphf>

**Meeting ID: 256 515 098 618 19 Passcode: Ns9z78UQ**

**August 18, 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. August 28, 2026
5. Approval of Minutes
  - a. June 16, 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 – Rosa Guerrero, Administrative Analyst, Louis Rodriguez, Finance Administrator
  - a. 2026-2027 Budget Revision/Equipment Purchase Approval (Retroactive)
  - b. Head Start Budget to Actual Report - March 1, 2026, through June 30, 2026
  - c. Early Head Start Budget to Actual Report - March 1, 2026, through June 30, 2026
  - d. Head Start McFarland Module as of June 30, 2026
  - e. Head Start and Early Head Start Non-Federal Share (In-kind) Report, March 1, 2026, through June 30, 2026
  - f. Early Head Start Child Care Partnership Non-Federal Share (In-kind) Report, March 1, 2026, through June 30, 2026
  - g. Parent Local Travel & Childcare March 1, 2026, through June 30, 2026
  - h. Parent Activity Funds March 1, 2026, through June 30, 2026
9. Announcements
10. Meeting Adjourned

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

---

#### **Committee Chairperson –**

James Osborne, Lupe Perez-Garcia, Maria Izaguirre  
Head Start / State Child Development  
661.336.5236



**Agenda de la reunión del Comité de Presupuesto y Finanzas  
del Consejo de Políticas**

**Reunión celebrada a través de Microsoft Team**

**Uníos:** <https://teams.microsoft.com/meet/25651509861819?p=XEQB9BrV6dsyoBjphf>

**ID de la reunión: 256 515 098 618 19 Código de entrada: NS9z78UQ**

**18 de agosto de 2026**

**5:30 p.m. – 6:15 p.m.**

1. Bienvenido
2. Llamada al orden
3. Pase de lista y establecimiento del quórum (medio más uno)
4. Aprobación de la Agenda
  - a. 28 de agosto de 2026
5. Aprobación de actas
  - a. 16 de junio de 2026
6. Introducción de los invitados
7. Foro Público

*(El público que desee dirigirse al Comité de Presupuesto y Finanzas del Consejo de Políticas puede hacerlo en este momento; sin embargo, el Comité no tomará ninguna acción salvo remitir el punto al personal para su estudio y análisis.)*
8. Puntos de presentación/debate – Rosa Guerrero, Analista Administrativa, Louis Rodriguez, Administrador Financiero
  - a. Revisión del presupuesto 2026-2027/Aprobación de compra de equipos (retroactiva)
  - b. Presupuesto de Head Start al informe real - 1 de marzo de 2026 al 30 de junio de 2026
  - c. Presupuesto anticipado de Head Start al informe real - 1 de marzo de 2026 al 30 de junio de 2026
  - d. Módulo Head Start McFarland a 30 de junio de 2026
  - e. Informe de participación no federal (en especie) de Head Start y Head Start Anticipado, 1 de marzo de 2026, hasta 30 de junio de 2026
  - f. Informe de la Asociación de Cuidado Infantil Head Start Anticipado (en especie) sobre la Asociación de Cuidado Infantil Anticipado, 1 de marzo de 2026 al 30 de junio de 2026
  - g. Viajes y cuidado infantil local para padres del 1 de marzo de 2026 al 30 de junio de 2026
  - h. Fondos de Actividad Parental del 1 de marzo de 2026 al 30 de junio de 2026
9. Anuncios
10. Reunión levantada

---

*"El compromiso individual con un esfuerzo grupal es lo que hace que un trabajo en equipo, una empresa funcione, una sociedad funcione, una civilización funcione."* – Vince Lombardi

---

**Presidente del Comité –**

James Osborne, Lupe Pérez-García, María Izaguirre  
Head Start / Desarrollo Infantil Estatal  
661.336.5236

Community Action Partnership of Kern  
Head Start / State Child Development  
Policy Council Budget & Finance Committee Meeting Minutes  
June 16, 2026  
Meeting ID: 256 515 098 618 19 Passcode: Ns9z78UQ

**1. Welcome**

Chairperson Maria Reyes welcomed the committee to the meeting.

**2. Call to Order**

a. The meeting was called to order at 5:37 p.m.

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

a. Quorum was established.

b. Members present: James Osborne, Lupe Perez-Garcia, Maria Izaguirre, Maria Reyes

c. Members absent: Santra Buckhalter

**4. Approval of Agenda**

James Osborne approved the agenda dated June 16, 2026; seconded by Lupe Perez-Garcia. Motion carried unanimously.

**5. Approval of Minutes**

A motion was made to approve the minutes of May 19, 2026 and seconded by James Osborne. Motion carried unanimously.

**6. Introduction of Guests**

Guests in attendance were Louis Rodriguez, Finance 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 – Louis Rodriguez, Finance Administrator**

Louis provided budget to actual information for the Head Start grant for the period of March 1, 2026 through April 30, 2026, two months of the twelve month budget period. Expenditures from base funds was 12% expended, with training and technical assistance funds expended at 16% for this reporting period. It was also noted that the non-federal share component (in-kind) was at 30%.

Budget to actual information for the same reporting period, March 1, 2026 through April 30, 2026, was also provided for the Early Head Start grant with base funds at 14% expended and training and technical assistance at 19%.

The financial report for the McFarland Modular was presented which stated that as of April 30, 2026 .38% of the funding for this project has been spent.

Details of the program's non-federal share (in-kind contribution) report was also provided

with Louis noting to committee members that this figure ties into the number indicated on the Head Start budget report.

In reviewing the Parent Local Travel & Child Care report, \$142.64 was expended from Head Start with \$80.23 expended from Early Head Start. For this reporting period there were no expenses from Parent Activities.

**9. Announcement**

Lisa provided a reminder about the upcoming Policy Council meeting to be held on Tuesday, June 23, 2026 and added that it will be the final meeting for the summer as no meetings are held in July, all meetings will resume in August.

James shared that he unfortunately will not be able to attend the upcoming Policy Council meeting. The Leadership cohort he is a part of will be having their graduation ceremony on the same day as the Policy Council meeting.

The next Policy Council Budget & Finance Committee meeting will be at 5:30 p.m. on Tuesday, August 18, 2026.

**10. Adjournment**

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

Community Action Partnership of Kern  
Head Start / Desarrollo Infantil Estatal  
Acta de la Reunión del Comité de Presupuesto y Finanzas de Políticas  
16 de julio de 2026  
ID de reunión: 256 515 098 618 19 Código de acceso: Ns9z78UQ

**1. Bienvenida**

La presidenta, Maria Reyes, dio la bienvenida a los miembros del comité a la reunión.

**2. Llamado al Orden**

a. La reunión fue convocada al orden a las 5:37 p.m.

**3. Pase de Lista y Establecimiento de Quórum (mitad más uno)**

a. Se estableció el quórum.

b. Miembros presentes: James Osborne, Lupe Perez-Garcia, Maria Izaguirre, Maria Reyes

c. Miembros ausentes: Santra Buckhalter

**4. Aprobación de la Agenda**

James Osborne aprobó la agenda con fecha 16 de junio de 2026; secundada por Lupe Perez-Garcia. La moción fue aprobada por unanimidad.

**5. Aprobación de Actas**

Se presentó una propuesta para aprobar el acta del 19 de mayo de 2026, secundada por James Osborne. La moción fue aprobada por unanimidad.

**6. Presentación de Invitados**

Los invitados presentes fueron Louis Rodriguez, Administradora de Finanzas; Rosa Guerrero, Analista Administrativa; y Lisa Gonzales, Coordinadora de Gobernanza del Programa.

**7. Foro Público**

*(Las personas del público que deseen dirigirse al Comité de Presupuesto y Finanzas del Consejo de Políticas pueden hacerlo en este momento; sin embargo, el Comité no tomará ninguna acción aparte de remitir el asunto al personal para su estudio y análisis.) Ninguno.*

**8. Presentaciones y Temas de Discusión** – Louis Rodriguez, Administrador de Finanzas

Louis proporcionó información presupuestaria actualizada para la subvención de Head Start correspondiente al período del 1 de marzo al 30 de abril de 2026, que representa a dos de los doce meses del período presupuestario. Los gastos de los fondos base alcanzaron el 12%, mientras que los fondos destinados a capacitación y asistencia técnica registraron un gasto del 16% durante este período de informe. También se observó que el componente de participación no federal (en especie) se encontraba al 30%.

Se presentó la información presupuestaria comparativa del presupuesto y los gastos reales para el mismo período del informe, del 1 de marzo de 2026 al 30 de abril de 2026, correspondiente a la subvención de Early Head Start, con los fondos base gastados en un 14% y los fondos para capacitación y asistencia técnica gastados en un 19%.

Se presentó el informe financiero de McFarland Modular, en el cual indicaba que, al 30

de abril de 2026, el 38% de los fondos para este proyecto se habían gastado.

También se presentó el informe sobre las contribuciones (en especie) correspondientes a la participación no federal del programa, y Louis señaló a los miembros del comité que esta cifra coincide con la indicada en el informe presupuestario de Head Start.

Al revisar el informe de Viaje Local Para Padres y Cuidado Infantil, se gastaron \$142.64 de Head Start y \$80.23 de Early Head Start. Durante este periodo de informe no hubo gastos de Actividades de Padres.

## **9. Anuncio**

Lisa nos recordó de la próxima reunión del Consejo de Políticas, que se llevará a cabo el martes 23 de junio de 2026, y añadió que será la última reunión del verano, ya que no se llevan a cabo reuniones durante el mes de julio. Todas las reuniones se reanudarán en agosto.

James compartió que, desafortunadamente, no podrá asistir a la próxima reunión del Consejo De Políticas. La cohorte de liderazgo de la que forma parte tendrá su ceremonia de graduación el mismo día de la reunión del Consejos de Políticas.

La próxima reunión del Comité de Presupuesto y Finanzas del Consejo de Políticas se llevará a cabo a las 5:30 p.m. el martes 18 de agosto de 2026.

## **10. Clausura de la reunión**

La reunión se dio por concluida a las 5:53 p.m.



## MEMORANDUM

**To:** Policy Council Budget & Finance Committee

**From:** Rosa Guerrero, Administrative Analyst  


**Date:** August 18, 2026

**Subject:** 2026-27 Budget Revision/Equipment Purchase Approval (Retroactive) – **Action Item**

---

The Head Start and State Child Development Division is requesting approval to submit a budget revision for the 2026-2027 fiscal year to the Office of Head Start. CAPK's Head Start Program will be requesting the transfer of \$18,789.31 within Head Start base funds from the Other class category to the Equipment category to facilitate the emergency purchase and replacement of an HVAC unit at the Delano Head Start Center.

Following multiple service evaluations and repair attempts, the existing HVAC unit at the Delano site was determined to be beyond reasonable repair and prompt replacement was recommended. The evaporator coil is no longer available and with unsuccessful efforts to address refrigerants leaks, the overall condition of the equipment no longer supports safe and reliable operation. The total replacement cost for the unit is \$18,789.31.

CAPK recognizes the importance of maintaining learning environments that promote the health, safety, and wellbeing of enrolled children and staff. The timing of this equipment failure presents a significant operational challenge, as children are scheduled to return to the center on Monday, August 10th, 2026. Given the extreme summer temperatures experienced in Kern County, Program has purchased and installed the replacement unit to ensure uninterrupted services and maintain compliance with health and safety requirements. This request does not change the approved scope of work or require additional federal funding.

In response to the emergency circumstances, the Program has notified the Office of Head Start of the purchase and the need for retroactive approval. Once approved by Policy Council and the Board, the Head Start Division will submit the official request to the Office of Head Start by the end of the month.

### **Recommendation**

Staff recommends Policy Council approve with approval the submission of the 2026-2027 Head Start Program Budget Revision (09CH012489).

***Attachment:***  
*Equipment Estimate*



# Estimate

PLC System Services LLC  
 CA. Lic # 1068471 C-20, C-10  
 8200 Stockdale HWY, Suite M10-369  
 Bakersfield, CA 93311  
 Office Phone: (661) 302-5042

**Bill To**  
 Capk Delano  
 1300 18th St. Suite 200  
 Bakersfield, CA 93301  
 klawrence@capk.org

**Estimate Number:** E250908614  
**Estimate Date:** 06/26/2026  
**Payment Terms:** Payment 30 days  
 after invoice date  
**Estimate Amount:** 18,789.31

**Site**  
 Capk Delano  
 1835 Cecil  
 Delano, CA 93216  
 klawrence@capk.org

| Item Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Quantity | Unit Price | Total     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|-----------|
| Furnish<br>Classroom D<br>(1)Qty 5 ton Heat Pump Bard<br>*Remove and replace wall mount unit.<br>*Disposal of unit<br>*Test and commission of cooling and heating<br>*Install heat strips<br>*Unit to be a Bard 11EER model                                                                                                                                                                                                                                                                                                                                                                                                                 | 1.00     | 18,789.31  | 18,789.31 |
| Exclusions<br>EXCLUSIONS:<br>•Overtime or any labor not detailed in work scope.<br>•Code upgrades.<br>•Repair or warranty of pre-existing equipment or conditions.<br>•Guarantee of existing piping.<br>•Guarantee of existing electrical.<br>•Permits.<br>•Hers testing.<br>•Main Electrical breaker upgrades or wiring.<br>•Structural Engineering.<br>•Framing/Drywall.<br>•General Sheetmetal.<br>•Integration of control system.<br>•Roofing repair,patching, and removal.<br>•Air Balance.<br>•Any work not detailed in quote.<br>•Condensation lines, P.O.C. And Drywells<br>•Demo<br>•Raceway, Conduit for control wires or T-Stats | 1.00     | 0.00       | 0.00      |



Terms & Conditions:

TO OWNER: All work and materials performed by PLC System Services LLC DBA PLC Mechanical Systems are guaranteed to be as specified. All work will be/has been completed in a workmanlike manner according to standard practice of ASHRAE and shall meet the requirements adopted by the local governing jurisdiction. This is a single payment or "lump-sum" construction contract, and all state and/or local sales tax on materials will be/were paid to suppliers/vendors at the time of purchase and are included in this proposal/invoice, unless as otherwise noted above. All agreements are contingent upon strikes, accidents, or delays beyond our control. Owner is to carry fire, tornado, and other necessary insurance. In the event that payment is not made in full, I agree to all full access to reclaim/repossess any installed equipment or materials. PLC System Services DBA PLC Mechanical Systems is a licensed contractor with Contractor State Licensing Board. All contractors are required by law to be licensed and regulated by the Contractor's State License.



## MEMORANDUM

To: Budget and Finance Committee of Policy Council

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

Date: August 18<sup>th</sup>, 2026

Subject: *Head Start*  
Budget to Actual Report for the period ended June 30, 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 third-year budget period is March 1, 2026, through February 28, 2027.

The following are highlights of the Head Start Budget to Actual Report for the period of March 1, 2026, through June 30, 2026. 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 45% of the budget.

**Community Action Partnership of Kern**  
**Head Start**  
**Budget to Actual Report**  
*Budget Period: March 1, 2026 - February 28, 2027*  
*Report Period: March 1, 2026 - June 30, 2026*  
 Month 4 of 12 (33.33%)

Prepared 08/07/2026

| <b>BASE FUNDS</b>         | <b>BUDGET</b>     | <b>ACTUAL</b>    | <b>REMAINING</b>  | <b>% SPENT</b> | <b>% REMAINING</b> |
|---------------------------|-------------------|------------------|-------------------|----------------|--------------------|
| PERSONNEL                 | 9,546,814         | 3,042,870        | 6,503,944         | 32%            | 68%                |
| FRINGE BENEFITS           | 3,184,875         | 1,414,583        | 1,770,292         | 44%            | 56%                |
| SUPPLIES                  | 613,172           | 229,822          | 383,350           | 37%            | 63%                |
| CONTRACTUAL               | 258,399           | 172,742          | 85,657            | 67%            | 33%                |
| OTHER                     | 3,323,722         | 1,231,614        | 2,092,108         | 37%            | 63%                |
| INDIRECT                  | 1,957,817         | 196,895          | 1,760,922         | 10%            | 90%                |
| <b>TOTAL BASE FUNDING</b> | <b>18,884,799</b> | <b>6,288,526</b> | <b>12,596,273</b> | <b>33%</b>     | <b>67%</b>         |

**TRAINING & TECHNICAL ASSISTANCE**

|                                                  |                |               |                |            |            |
|--------------------------------------------------|----------------|---------------|----------------|------------|------------|
| TRAVEL                                           | 56,265         | 9,409         | 46,856         | 17%        | 83%        |
| SUPPLIES                                         | 28,122         | 9,954         | 18,168         | 35%        | 65%        |
| CONTRACTUAL                                      | 10,420         | -             | 10,420         | 0%         | 100%       |
| OTHER                                            | 63,752         | 20,484        | 43,268         | 32%        | 68%        |
| INDIRECT                                         | 19,027         | 3,462         | 15,565         | 18%        | 82%        |
| <b>TOTAL TRAINING &amp; TECHNICAL ASSISTANCE</b> | <b>177,586</b> | <b>43,310</b> | <b>134,276</b> | <b>24%</b> | <b>76%</b> |

|                                     |                   |                  |                   |            |            |
|-------------------------------------|-------------------|------------------|-------------------|------------|------------|
| <b>GRAND TOTAL HS FEDERAL FUNDS</b> | <b>19,062,385</b> | <b>6,331,836</b> | <b>12,730,549</b> | <b>33%</b> | <b>67%</b> |
|-------------------------------------|-------------------|------------------|-------------------|------------|------------|

**HEAD START and EARLY HEAD START COMBINED NON-FEDERAL SHARE**

| <b>SOURCE</b>            | <b>BUDGET</b>     | <b>ACTUAL</b>    | <b>REMAINING</b> | <b>% SPENT</b> | <b>% REMAINING</b> |
|--------------------------|-------------------|------------------|------------------|----------------|--------------------|
| IN-KIND                  | 2,117,972         | 1,555,220        | 562,752          | 73%            | 27%                |
| CALIF DEPT OF ED         | 7,967,702         | 2,952,259        | 5,015,443        | 37%            | 63%                |
| <b>TOTAL NON-FEDERAL</b> | <b>10,085,674</b> | <b>4,507,479</b> | <b>5,578,195</b> | <b>45%</b>     | <b>55%</b>         |

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

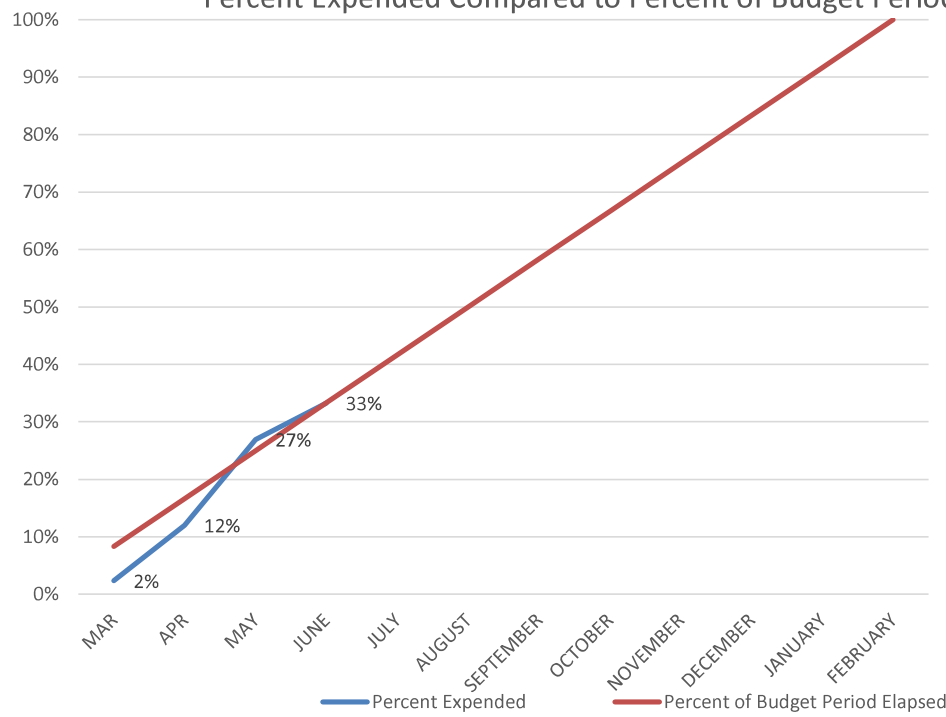
Actual expenditures include posted expenditures and estimated adjustments through 06/30/2026

**Administrative Cost for HS and EHS Combined** **9.82%**

**Agency-Wide Credit Card Report**

|                                           | <b>CURRENT</b> | <b>1 TO 30</b> | <b>31 TO 60</b> | <b>61 TO 90</b> | <b>TOTAL</b>   | <b>STATEMENT DATE</b> |
|-------------------------------------------|----------------|----------------|-----------------|-----------------|----------------|-----------------------|
| <b>Elan Credit Card</b>                   | 62,989         |                |                 |                 | <b>62,989</b>  | 7/1/2026              |
| <b>Lowe's</b>                             | 8,605          | -              | -               | -               | <b>8,605</b>   | 6/30/2026             |
| <b>Smart &amp; Final</b>                  | 904            | -              | -               | -               | <b>904</b>     | 7/1/2026              |
| <b>Save Mart</b>                          | 245            | -              | -               | -               | <b>245</b>     | 6/28/2026             |
| <b>Chevron &amp; Texaco Business Card</b> | 6,885          | -              | -               | -               | <b>6,885</b>   | 7/6/2026              |
| <b>Home Depot</b>                         | 20,987         | -              | -               | -               | <b>20,987</b>  | 7/5/2026              |
|                                           | <b>100,615</b> | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>100,615</b> |                       |

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 18<sup>th</sup>, 2026

Subject: *Early Head Start*  
Budget to Actual Report for the period ended June 30, 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 third-year budget period is March 1, 2026, through February 28, 2027.

The following are highlights of the Early Head Start Budget to Actual Report for the period of March 1, 2026, through June 30, 2026. Four months (33.33%) of the 12-month budget period has elapsed.

### **Base Funds**

Overall expenditures are at 38% of the budget.

### **Training & Technical Assistance Funds**

Overall expenditures are at 34% of the budget.

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

*Budget Period: March 1, 2025 - February 28, 2027*  
Report Period: March 1, 2026 - June 30, 2026  
Month 4 of 12 (33.33%)

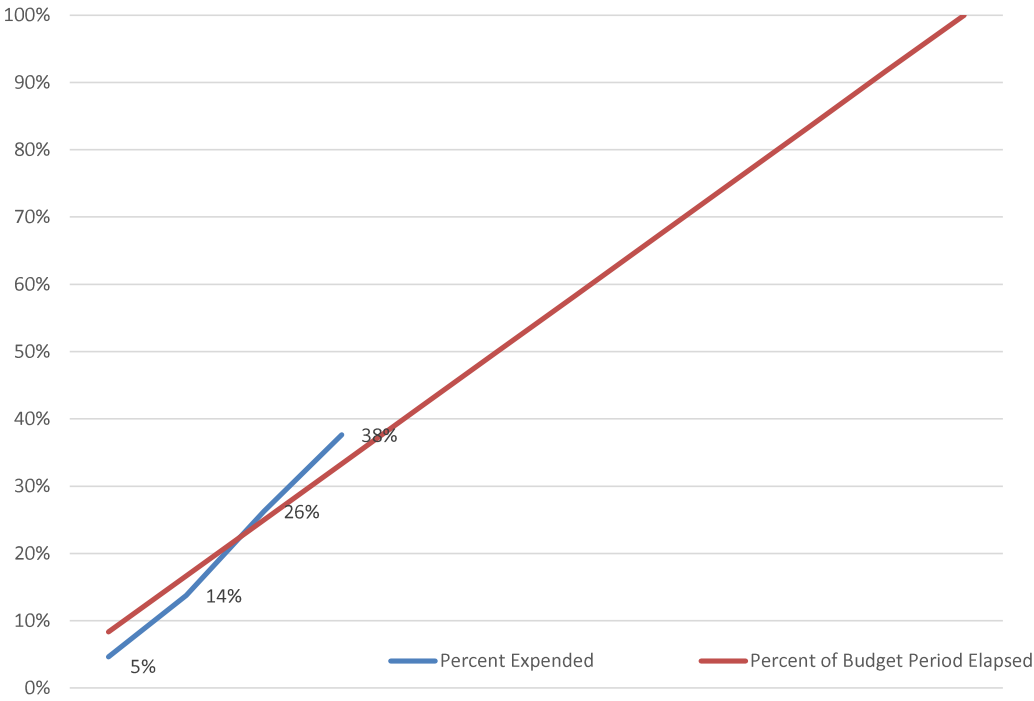
Prepared 08/07/2026

| <b>BASE FUNDS</b>                          | <b>BUDGET</b>     | <b>ACTUAL</b>    | <b>REMAINING</b>  | <b>% SPENT</b> | <b>%<br/>REMAINING</b> |
|--------------------------------------------|-------------------|------------------|-------------------|----------------|------------------------|
| PERSONNEL                                  | 10,872,663        | 4,239,646        | 6,633,018         | 39%            | 61%                    |
| FRINGE BENEFITS                            | 3,584,023         | 1,624,175        | 1,959,848         | 45%            | 55%                    |
| SUPPLIES                                   | 818,999           | 258,165          | 560,834           | 32%            | 68%                    |
| CONTRACTUAL                                | 1,021,511         | 343,797          | 677,714           | 34%            | 66%                    |
| OTHER                                      | 2,447,205         | 817,570          | 1,629,635         | 33%            | 67%                    |
| INDIRECT                                   | 2,191,961         | 599,269          | 1,592,692         | 27%            | 73%                    |
| <b>TOTAL BASE FUNDING</b>                  | <b>20,936,362</b> | <b>7,882,622</b> | <b>13,053,740</b> | <b>38%</b>     | <b>62%</b>             |
| <b>TRAINING &amp; TECHNICAL ASSISTANCE</b> |                   |                  |                   |                |                        |
| TRAVEL                                     | 107,305           | 27,765           | 79,540            | 26%            | 74%                    |
| SUPPLIES                                   | 38,024            | 25,926           | 12,098            | 68%            | 32%                    |
| CONTRACTUAL                                | 23,813            | 1,000            | 22,813            | 4%             | 96%                    |
| OTHER                                      | 137,953           | 54,291           | 83,662            | 39%            | 61%                    |
| INDIRECT                                   | 36,851            | 9,054            | 27,797            | 25%            | 75%                    |
| <b>TOTAL TRAINING &amp; TECHNICAL AS:</b>  | <b>343,946</b>    | <b>118,035</b>   | <b>225,911</b>    | <b>34%</b>     | <b>66%</b>             |
| <b>GRAND TOTAL EHS FEDERAL FUNI</b>        | <b>21,280,308</b> | <b>8,000,657</b> | <b>13,279,651</b> | <b>38%</b>     | <b>62%</b>             |

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

Actual expenditures include posted expenditures and estimated adjustments through 06/30/2026

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: August 18<sup>th</sup>, 2026

Subject: *Head Start*  
McFarland Modular as of June 30, 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 June 30, 2026:

Overall expenditures to date: **1.73%**.



Community Action Partnership of Kern

McFarland Modular

Report Period: March 1, 2025 - June 30 2026

|                                                       |           |        |           |         |                |
|-------------------------------------------------------|-----------|--------|-----------|---------|----------------|
| Prepared 08/07/2026                                   | BUDGET    | ACTUAL | REMAINING | % SPENT | %<br>REMAINING |
| McFarland - (Purchase and<br>Installation of Modular) | 1,699,878 | 29,445 | 1,670,433 | 1.73%   | 98.27%         |

NOA - 09CH012489-02-02

Community Action Partnership of Kern  
Head Start and Early Head Start Kern  
Year-to-Date Non-Federal Share and In-Kind Report  
Budget Period: March 1, 2026 through February 28, 2027  
Report for period ending June 30, 2026 (Month 4 of 12)

Percent of budget period elapsed: 33.33%

| LOCATION                      | Enroll-<br>ment | March            | April            | May            | June           | YTD Totals       | Kern/SJC | IN-KIND GOAL      | % OF GOAL<br>MET |
|-------------------------------|-----------------|------------------|------------------|----------------|----------------|------------------|----------|-------------------|------------------|
| Alberta Dillard               | 34              | 8,550            | 10,613           | 4,295          | 0              | 23,459           | Kern     | 47,159            | 50%              |
| Alicante                      | 17              | 7,857            | 18,424           | 15,779         | 9,158          | 51,217           | Kern     | 23,579            | 217%             |
| Angela Martinez               | 105             | 24,782           | 10,540           | 9,766          | 4,267          | 49,356           | Kern     | 145,637           | 34%              |
| Broadway                      | 34              | 7,454            | 6,327            | 2,204          | 0              | 15,985           | Kern     | 47,159            | 34%              |
| California City               | 17              | 8,331            | 6,327            | 2,204          | 0              | 16,863           | Kern     | 23,579            | 72%              |
| Cleo Foran                    | 23              | 171              | 10,941           | 11,460         | 0              | 22,572           | Kern     | 31,901            | 71%              |
| Delano                        | 60              | 22,825           | 12,840           | 10,766         | 7,134          | 53,565           | Kern     | 83,221            | 64%              |
| Fairfax                       | 34              | 11,338           | 4,701            | 6,712          | 3,452          | 26,203           | Kern     | 47,159            | 56%              |
| Harvey L. Hall                | 136             | 26,024           | 27,251           | 29,151         | 23,177         | 105,602          | Kern     | 188,634           | 56%              |
| Heritage                      | 17              | 1,518            | 1,437            | 1,393          | 0              | 4,347            | Kern     | 23,579            | 18%              |
| Home Base                     | 170             | 14,425           | 8,726            | 8,438          | 0              | 31,590           | Kern     | 235,793           | 13%              |
| Martha J. Morgan              | 50              | 19,321           | 29,346           | 28,401         | 17,559         | 94,628           | Kern     | 69,351            | 136%             |
| Oasis                         | 42              | 10,764           | 8,931            | 0              | 0              | 19,695           | Kern     | 58,255            | 34%              |
| Pete H. Parra                 | 116             | 78,980           | 63,868           | 66,847         | 19,702         | 229,397          | Kern     | 160,894           | 143%             |
| Primeros Pasos                | 67              | 81,530           | 87,998           | 84,233         | 81,541         | 335,302          | Kern     | 92,930            | 361%             |
| Rosamond                      | 51              | 0                | 148              | 0              | 0              | 148              | Kern     | 70,738            | 0%               |
| San Diego                     | 32              | 9,986            | 10,149           | 11,721         | 10,149         | 42,005           | Kern     | 44,384            | 95%              |
| Shafter                       | 17              | 1,820            | 1,180            | 0              | 1,699          | 4,700            | Kern     | 23,579            | 20%              |
| Shafter HS/EHS                | 24              | 4,059            | 4,349            | 4,382          | 3,307          | 16,097           | Kern     | 33,288            | 48%              |
| Sterling                      | 115             | 43,081           | 13,171           | 26,780         | 22,333         | 105,365          | Kern     | 159,507           | 66%              |
| Stockdale Head Start          | 41              | 6,943            | 7,699            | 5,238          | 0              | 19,880           | Kern     | 56,868            | 35%              |
| Sunrise Villa                 | 17              | 3,669            | 834              | 337            | 0              | 4,840            | Kern     | 23,579            | 21%              |
| Taft                          | 51              | 19,540           | 20,075           | 8,088          | 0              | 47,703           | Kern     | 70,738            | 67%              |
| Tehachapi                     | 15              | 0                | 0                | 0              | 0              | 0                | Kern     | 20,805            | 0%               |
| Vineland                      | 17              | 8,932            | 8,671            | 4,298          | 0              | 21,901           | Kern     | 23,579            | 93%              |
| Virginia                      | 17              | 10,839           | 9,480            | 5,802          | 0              | 26,121           | Kern     | 23,579            | 111%             |
| Willow                        | 0               | 0                | 0                | 0              | 0              | 0                | Kern     | 0                 | 0%               |
| Administrative Services       |                 | 0                | 0                | 0              | 0              | 0                | Kern/SJC | 0                 | 0%               |
| PC Planning                   |                 | 0                | 0                | 0              | 0              | 0                | Kern/SJC | 0                 | 0%               |
| PC By Laws                    |                 | 0                | 0                | 0              | 0              | 0                | Kern/SJC | 0                 | 0%               |
| Governance                    |                 | 0                | 61               | 0              | 0              | 61               | Kern     | 0                 | 0%               |
| Program Services              |                 | 13,550           | 14,047           | 0              | 0              | 27,597           | Kern/SJC | 74,265            | 37%              |
| California Street             | 24              | 1,876            | 8,084            | 10,805         | 2,542          | 23,306           | SJC      | 33,288            | 70%              |
| Gianone                       | 16              | 1,228            | 2,002            | 1,098          | 1,051          | 5,380            | SJC      | 22,192            | 24%              |
| Kennedy                       | 16              | 147              | 5,319            | 5,405          | 0              | 10,870           | SJC      | 22,192            | 49%              |
| Lodi Home Base                | 20              | 12,516           | 2,967            | 14,146         | 17,493         | 47,122           | SJC      | 27,740            | 170%             |
| Lodi UCC                      | 24              | 18,379           | 7,868            | 7,891          | 0              | 34,138           | SJC      | 33,288            | 103%             |
| Lathrop Home Base             | 20              | 4,764            | 2,967            | 2,605          | 0              | 10,336           | SJC      | 27,740            | 37%              |
| Marci Massei                  | 24              | 0                | 0                | 0              | 0              | 0                | SJC      | 33,288            | 0%               |
| Stockton Home Base            | 40              | 5,680            | 5,338            | 2,293          | 3,768          | 17,079           | SJC      | 55,481            | 31%              |
| Lathrop                       | 24              | 3,638            | 2,527            | 3,733          | 890            | 10,789           | SJC      | 33,288            | 32%              |
| <b>SUBTOTAL IN-KIND</b>       | <b>1,527</b>    | <b>494,518</b>   | <b>435,208</b>   | <b>396,274</b> | <b>229,220</b> | <b>1,555,220</b> | <b>0</b> | <b>2,192,237</b>  | <b>71%</b>       |
| x                             |                 |                  |                  |                |                |                  |          |                   |                  |
| State General Child Care*     |                 | 0                | 0                | 0              | 0              | 0                | Kern     | 2,135,515         | 0%               |
| State Preschool*              |                 | 1,026,140        | 693,627          | 0              | 0              | 1,719,767        | Kern     | 4,067,566         | 42%              |
| State Migrant Child Care*     |                 | 2,382            | 2,268            | 2,155          | 2,268          | 9,073            | Kern     | 157,004           | 6%               |
| <b>SUBTOTAL CA DEPT of ED</b> |                 | <b>1,028,522</b> | <b>695,895</b>   | <b>2,155</b>   | <b>2,268</b>   | <b>1,728,840</b> |          | <b>6,360,085</b>  | <b>27%</b>       |
| x                             |                 |                  |                  |                |                |                  |          |                   |                  |
| State General Child Care*     |                 | 235,717          | 235,233          | 183,871        | 196,036        | 850,857          | SJC      | 1,607,617         | 53%              |
| <b>SUBTOTAL CA DEPT of ED</b> |                 | <b>235,717</b>   | <b>235,233</b>   | <b>183,871</b> | <b>196,036</b> | <b>850,857</b>   |          | <b>1,607,617</b>  | <b>53%</b>       |
| <b>GRAND TOTAL</b>            |                 | <b>1,758,757</b> | <b>1,366,336</b> | <b>582,300</b> | <b>427,524</b> | <b>4,134,917</b> |          | <b>10,159,939</b> | <b>41%</b>       |
| CCP In-Kind                   |                 |                  |                  |                |                |                  |          |                   |                  |
|                               |                 |                  |                  |                |                | <b>372,562</b>   |          |                   |                  |
|                               |                 |                  |                  |                |                | <b>4,507,479</b> |          |                   |                  |

**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, 2026 through February 28, 2027**  
**Report for period ending June 30, 2026 (Month 4 of 12)**

Percent of year elapsed: **33.33%**

| LOCATION                             | FUNDED<br>ENROLL-<br>MENT | Mar-26         | Apr-26        | May-26        | Jun-26        | YTD<br>Totals  | IN-KIND<br>GOAL | % OF<br>GOAL<br>MET |
|--------------------------------------|---------------------------|----------------|---------------|---------------|---------------|----------------|-----------------|---------------------|
| Kern Community College District - BC | 32                        | 28,364         | 28,174        | 29,782        | 30,795        | 117,115        | 137,864         | 85%                 |
| KCSOS - Blanton                      | 16                        | 39,828         | 32,032        | 37,058        | 32,023        | 140,940        | 68,932          | 204%                |
| Garden Pathways                      | 11                        | 0              | 0             | 0             | 0             | 0              | 47,391          | 0%                  |
| Taft College                         | 42                        | 37,023         | 35,735        | 18,539        | 23,209        | 114,507        | 180,947         | 63%                 |
| Escuelita Hernandez                  | 16                        | 0              | 0             | 0             | 0             | 0              | 68,932          | 0%                  |
| Program Services                     |                           | 0              | 0             | 0             | 0             | 0              |                 |                     |
| Admin Services                       |                           | 0              | 0             | 0             | 0             | 0              |                 |                     |
| <b>GRAND TOTAL</b>                   | <b>117</b>                | <b>105,214</b> | <b>95,941</b> | <b>85,379</b> | <b>86,027</b> | <b>372,561</b> | <b>504,065</b>  | <b>74%</b>          |

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

**COMMUNITY ACTION PARTNERSHIP OF KERN  
PARENT TRAVEL & CHILD CARE (6115)  
2026-2027**

**HEAD START**

| <b>MONTH</b>   | <b>BEGINNING<br/>BALANCE</b> | <b>SPENT<br/>THIS<br/>MONTH</b> | <b>SPENT<br/>YEAR-TO-<br/>DATE</b> | <b>REMAINING<br/>BALANCE</b> | <b>% OF<br/>YEAR<br/>ELAPSED</b> | <b>% OF<br/>BUDGET<br/>SPENT</b> |
|----------------|------------------------------|---------------------------------|------------------------------------|------------------------------|----------------------------------|----------------------------------|
| MARCH 2026     | \$ 1,350.00                  | \$ 81.00                        | \$ 81.00                           | \$ 1,269.00                  | 8%                               | 6%                               |
| APRIL 2026     | \$ 1,269.00                  | \$ 61.64                        | \$ 142.64                          | \$ 1,207.36                  | 17%                              | 11%                              |
| MAY 2026       | \$ 1,207.36                  | \$ 46.02                        | \$ 188.66                          | \$ 1,161.34                  | 25%                              | 14%                              |
| JUNE 2026      | \$ 1,161.34                  | \$ 19.96                        | \$ 208.62                          | \$ 1,141.38                  | 33%                              | 15%                              |
| JULY 2026      | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 42%                              | 15%                              |
| AUGUST 2026    | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 50%                              | 15%                              |
| SEPTEMBER 2026 | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 58%                              | 15%                              |
| OCTOBER 2026   | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 67%                              | 15%                              |
| NOVEMBER 2026  | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 75%                              | 15%                              |
| DECEMBER 2026  | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 83%                              | 15%                              |
| JANUARY 2027   | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 92%                              | 15%                              |
| FEBRUARY 2027  | \$ 1,141.38                  | \$ -                            | \$ 208.62                          | \$ 1,141.38                  | 100%                             | 15%                              |

**EARLY HEAD START**

| <b>MONTH</b>   | <b>BEGINNING<br/>BALANCE</b> | <b>SPENT<br/>THIS<br/>MONTH</b> | <b>SPENT<br/>YEAR-TO-<br/>DATE</b> | <b>REMAINING<br/>BALANCE</b> | <b>% OF<br/>YEAR<br/>ELAPSED</b> | <b>% OF<br/>BUDGET<br/>SPENT</b> |
|----------------|------------------------------|---------------------------------|------------------------------------|------------------------------|----------------------------------|----------------------------------|
| MARCH 2026     | \$ 500.00                    | \$ 45.54                        | \$ 45.54                           | \$ 454.46                    | 8%                               | 9%                               |
| APRIL 2026     | \$ 454.46                    | \$ 34.69                        | \$ 80.23                           | \$ 419.77                    | 17%                              | 16%                              |
| MAY 2026       | \$ 419.77                    | \$ 25.90                        | \$ 106.13                          | \$ 393.87                    | 25%                              | 21%                              |
| JUNE 2026      | \$ 393.87                    | \$ 11.22                        | \$ 117.35                          | \$ 382.65                    | 33%                              | 23%                              |
| JULY 2026      | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 42%                              | 23%                              |
| AUGUST 2026    | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 50%                              | 23%                              |
| SEPTEMBER 2026 | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 58%                              | 23%                              |
| OCTOBER 2026   | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 67%                              | 23%                              |
| NOVEMBER 2026  | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 75%                              | 23%                              |
| DECEMBER 2026  | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 83%                              | 23%                              |
| JANUARY 2027   | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 92%                              | 23%                              |
| FEBRUARY 2027  | \$ 382.65                    | \$ -                            | \$ 117.35                          | \$ 382.65                    | 100%                             | 23%                              |

Prepared by: Louis Rodriquez  
August 12, 2026

**COMMUNITY ACTION PARTNERSHIP OF KERN  
PARENT ACTIVITIES (7175)  
2026-2027**

**HEAD START**

| <b>MONTH</b>   | <b>BEGINNING<br/>BALANCE</b> | <b>SPENT THIS<br/>MONTH</b> | <b>SPENT<br/>YEAR-TO-<br/>DATE</b> | <b>REMAINING<br/>BALANCE</b> | <b>% OF<br/>YEAR<br/>ELAPSED</b> | <b>% OF<br/>BUDGET<br/>SPENT</b> |
|----------------|------------------------------|-----------------------------|------------------------------------|------------------------------|----------------------------------|----------------------------------|
| MARCH 2026     | \$ 9,210.00                  | \$ -                        | \$ -                               | \$ 9,210.00                  | 8%                               | 0%                               |
| APRIL 2026     | \$ 9,210.00                  | \$ -                        | \$ -                               | \$ 9,210.00                  | 17%                              | 0%                               |
| MAY 2026       | \$ 9,210.00                  | \$ -                        | \$ -                               | \$ 9,210.00                  | 25%                              | 0%                               |
| JUNE 2026      | \$ 9,210.00                  | \$ 163.85                   | \$ 163.85                          | \$ 9,046.15                  | 33%                              | 2%                               |
| JULY 2026      | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 42%                              | 2%                               |
| AUGUST 2026    | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 50%                              | 2%                               |
| SEPTEMBER 2026 | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 58%                              | 2%                               |
| OCTOBER 2026   | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 67%                              | 2%                               |
| NOVEMBER 2026  | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 75%                              | 2%                               |
| DECEMBER 2026  | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 83%                              | 2%                               |
| JANUARY 2027   | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 92%                              | 2%                               |
| FEBRUARY 2027  | \$ 9,046.15                  | \$ -                        | \$ 163.85                          | \$ 9,046.15                  | 100%                             | 2%                               |

**EARLY HEAD START**

| <b>MONTH</b>   | <b>BEGINNING<br/>BALANCE</b> | <b>SPENT THIS<br/>MONTH</b> | <b>SPENT<br/>YEAR-TO-<br/>DATE</b> | <b>REMAINING<br/>BALANCE</b> | <b>% OF<br/>YEAR<br/>ELAPSED</b> | <b>% OF<br/>BUDGET<br/>SPENT</b> |
|----------------|------------------------------|-----------------------------|------------------------------------|------------------------------|----------------------------------|----------------------------------|
| MARCH 2026     | \$ 5,245.00                  | \$ -                        | \$ -                               | \$ 5,245.00                  | 8%                               | 0%                               |
| APRIL 2026     | \$ 5,245.00                  | \$ -                        | \$ -                               | \$ 5,245.00                  | 17%                              | 0%                               |
| MAY 2026       | \$ 5,245.00                  | \$ -                        | \$ -                               | \$ 5,245.00                  | 25%                              | 0%                               |
| JUNE 2026      | \$ 5,245.00                  | \$ 92.16                    | \$ 92.16                           | \$ 5,152.84                  | 33%                              | 2%                               |
| JULY 2026      | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 42%                              | 2%                               |
| AUGUST 2026    | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 50%                              | 2%                               |
| SEPTEMBER 2026 | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 58%                              | 2%                               |
| OCTOBER 2026   | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 67%                              | 2%                               |
| NOVEMBER 2026  | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 75%                              | 2%                               |
| DECEMBER 2026  | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 83%                              | 2%                               |
| JANUARY 2027   | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 92%                              | 2%                               |
| FEBRUARY 2027  | \$ 5,152.84                  | \$ -                        | \$ 92.16                           | \$ 5,152.84                  | 100%                             | 2%                               |

August 12, 2026

# **Policy Council**

## **BUDGET & FINANCE COMMITTEE**

### **2025 – 2026 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.

|                                               |
|-----------------------------------------------|
| <b><del>Thursday, January 15, 2026*</del></b> |
| <b><del>Tuesday, February 17, 2026</del></b>  |
| <b><del>Tuesday, March 17, 2026</del></b>     |
| <b><del>Tuesday, April 21, 2026</del></b>     |
| <b><del>Tuesday, May 19, 2026</del></b>       |
| <b><del>Tuesday, June 16, 2026</del></b>      |
| <b>Tuesday, August 18, 2026</b>               |
| <b>Tuesday, September 15, 2026</b>            |
| <b>Tuesday, October 20, 2026</b>              |

*\* Please note that the first meeting of the term will be held out of succession*



Approved: January 12, 2026