



CONTRA COSTA COUNTY

AGENDA

Head Start Policy Council

Wednesday, May 20, 2026

5:00 PM

500 Ellinwood Way, Pleasant Hill, CA

94523 | Zoom:

<https://cccounty-us.zoom.us/j/871743284>

44 | Meeting ID: 871 7432 8444

Fiscal Subcommittee Meeting

Agenda Items: Items may be taken out of order based on the business of the day and preference of the Committee

1. Roll Call and Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to two minutes).
3. Overview of HS and EHS Budgets vs. Actual Reports for Mar 2026 with Credit Card Report for Mar 2026 [26-2222](#)
Attachments: [Fiscal Reports](#)
4. Presentation: Fiscal-Prior Year Single Audit and Improvement Plan [26-2218](#)
Attachments: [Fiscal Year 23-24 and Fiscal Year 24-25 Financial Audit](#)

Plan Next Steps

Meeting Evaluation

The next meeting is currently scheduled for June 17, 2026.

Adjourn

The Committee will provide reasonable accommodations for persons with disabilities planning to attend the Committee meetings. Contact the staff person listed below at least 72 hours before the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Committee less than 96 hours prior to that meeting are available for public inspection at 3068 Grant St, Concord, during normal business hours. Staff reports related to items on the agenda are also accessible online at www.contracosta.ca.gov. If the Zoom connection malfunctions for any reason, the meeting may be paused while a fix is attempted. If the connection is not reestablished, the committee will continue the meeting in person without remote access. Public comment may be submitted via electronic mail on agenda items at least one full work day prior to the published meeting time.

For Additional Information Contact Darryl Davis: ddavis@ehsd.cccounty.us



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-2222

Agenda Date: 5/20/2026

Agenda #: 3.

**CONTRA COSTA COUNTY - COMMUNITY SERVICES BUREAU
2025 HEAD START PROGRAM**

BUDGET PERIOD JULY 2025 - JUNE 2026

AS OF March 2026 - NEW GRANT

DESCRIPTION	Total Budget	Remaining Budget	Total YTD Actual	Should be 75.00% %YTD	MARCH 2026
A. PERSONNEL	\$ 5,036,359	\$ 972,667	\$ 4,063,692	80.69%	173,527.42
B. FRINGE BENEFITS	\$ 3,332,306	\$ 928,278	\$ 2,404,028	72.14%	149,205.50
D. EQUIPMENT	\$ -	\$ -	\$ -	0.00%	-
E. SUPPLIES	\$ 280,201	\$ 172,799	\$ 107,402	38.33%	19,395.66
F. TRAVEL	\$ 40,049	\$ 14,079	\$ 25,970	64.85%	6,096.93
G. CONSTRUCTION	\$ -	\$ -	\$ -	0.00%	-
H. OTHER	\$ 1,922,486	\$ 329,099	\$ 1,593,387	82.88%	258,175.88
I. CONTRACTUAL	\$ 2,546,297	\$ 852,953	\$ 1,693,344	66.50%	355,207.00
TOTAL DIRECT CHARGES	\$ 13,157,698	\$ 3,269,876	\$ 9,887,822	75.15%	\$ 961,608
K. INDIRECT COSTS	\$ 966,988	288,051	678,937	70.21%	84,812.57
TOTAL-ALL BUDGET CATEGORIES	\$ 14,124,686	\$ 3,557,927	\$ 10,566,759	74.81%	1,046,420.96
<i>In-Kind (Non-Federal Share)</i>	\$ 3,531,172	\$ 889,482	\$ 2,641,690	74.81%	\$ 261,605

CONTRA COSTA COUNTY - COMMUNITY SERVICES BUREAU
2025 HEAD START PROGRAM
BUDGET PERIOD JULY 2025 - JUNE 2026
AS OF MARCH 2026-NEW GRANT

	Total Budget	Remaining Budget	Total YTD Actual	Should be 75% % YTD	March 2026
a. Salaries & Wages (Object Class 6a)					
Permanent 1011	5,036,359	972,667	4,063,692	81%	173,527.42
TOTAL PERSONNEL (Object class 6a)	5,036,359	972,667	4,063,692	81%	173,527.42
b. FRINGE BENEFITS (Object Class 6b)					
Permanent Staff	3,332,306	928,278	2,404,028	72%	149,205.50
TOTAL FRINGE (Object Class 6b)	3,332,306	928,278	2,404,028	72%	149,205.50
d. EQUIPMENT (Object Class 6d)					
Total EQUIPMENT (Object Class 6d)	-	-	-	0%	-
e. SUPPLIES (Object Class 6e)					
1. Office Supplies	88,453	33,761	54,692	62%	12,188.01
2. Child and Family Services Supplies (Includes classroom Supplies)	89,840	48,418	41,422	46%	3,669.52
Transition Supplies	8,662	8,662	-	0%	-
Computer Supplies, Software Upgrades, Computer Replacements	51,797	45,829	5,968	12%	-
Health/Safety Supplies	2,589	(2,139)	4,728	183%	3,496.49
Mental Health/Disabilities Supplies	25,000	25,000	-	0%	-
Emergency Supplies	3,256	3,256	-	0%	-
Household Supplies	3,604	3,012	592	16%	41.64
Employee Health and Welfare costs	7,000	7,000	-	0%	-
TOTAL SUPPLIES (6e)	280,201	172,799	107,402	38%	19,395.66
f. Travel (Object Class 6f)					
1. Out-of-Town Travel	40,049	14,079	25,970	65%	6,096.93
TOTAL TRAVEL (Object Class 6f)	40,049	14,079	25,970	65%	6,096.93
g. CONSTRUCTION (Object Class 6g)					
TOTAL CONSTRUCTION (6g)	-	-	-	0%	-
h. OTHER (Object Class 6h)					
1. Building occupancy Costs/Rents & Leases	293,252	(368,534)	661,786	226%	115,077.31
2. Utilities, Telephone	30,433	(59,154)	89,587	294%	13,262.01
3. Building & Child Liability Insurance	3,481	(53,298)	56,779	1631%	-
4. Building Maintenance/Repair and Other Occupancy Costs	522,285	278,902	243,383	47%	37,772.35
5. Local Travel	44,468	27,308	17,160	39%	1,948.13
Child Nutrition Costs	301,568	99,710	201,858	67%	61,430.57
USDA and CACFP Reimbursements	(110,877)	39,848	(150,725)	136%	(34,263.00)
PC Orientation, Trainings , materials and translation (including food/venue	21,000	10,150	10,850	52%	483.22
Parent Activities-Sites, PC, BOS Luncheon & Appreciation (incl.food/venue	656	656	-	0%	-
Child Care/Mileage Reimbursement	111	111	-	0%	-
Auditor Controllers	5,907	4,105	1,802	31%	-
Data Processing	238,338	56,713	181,626	76%	-
Outreach - Printing	2,100	1,467	633	30%	-
Recruitment Advertising (e.g. Websites, Digital Marketing)	52,474	52,474	-	0%	-
Family, Community and Parent Engagement (including.food/venue)	35,000	35,000	-	0%	-
(T/TA includes Mandatory trainings, Conferences and Trainings by Conter	175,000	134,887	40,113	23%	2,782.94
Agency Memberships (WIPFLI, Meeting Fees, NHSA, NAEYC)	6,891	1,889	5,002	73%	-
11. Other	-	-	-	0%	-
Site Security Guards	97,172	(30,383)	127,555	131%	52,614.24
Vehicle Operating/ Maintenance and Repair	94,060	14,080	79,980	85%	3,778.45
Equipment Maintenance Repair and Rental	2,307	(2,914)	5,221	226%	2,864.88
Dept of Health and Human Services - 211 Data Base (CCC)	9,881	7,530	2,351	24%	371.00
Other Operating Expenses (CSD Admin/Facs Mgt. Allocation, live scan)	96,979	78,553	18,426	19%	53.78
Health and Safety (Program Improvement Grant/Covid)	-	-	-	0%	-
Comprehensive Services with State Child Development Program	-	-	-	0%	-
TOTAL OTHER (6h)	1,922,486	329,099	1,593,387	83%	258,175.88
i. CONTRACTUAL (Object Class 6i)					
Health Consultant (LVN \$78,050)	34,032	(6,246)	40,278	118%	4,704.00

One Solution Technology	31,490	(2,560)	34,050	108%	-
Leadership Trainings/Seminars/Workshop	62,340	30,320	32,020	51%	4,287.50
Conferences/Trainings	24,834	24,834	-	0%	-
Family Development Credential	43,293	43,293	-	0%	-
Tutoring	6,000	6,000	-	0%	-
KinderCare	286,441	142,462	143,979	50%	-
Tiny Toes	105,902	51,136	54,766	52%	22,631.52
YMCA (East)	1,615,730	524,623	1,091,107	68%	278,260.92
Practice Based Coaching/Classroom Observation	69,298	26,457	42,841	62%	6,646.71
Teacher Recruitment	25,300	13,772	11,528	46%	7,003.98
Demographer	17,500	(1,910)	19,410	111%	-
CLOUDs	224,137	772	223,365	100%	31,672.37
f. CONTRACTUAL (Object Class 6f)	2,546,297	852,953	1,693,344	66.50%	355,207.00
l. TOTAL DIRECT CHARGES (6a-6h)	13,157,698	3,269,876	9,887,822	75%	961,608.39
j. INDIRECT COSTS	966,988	288,051	678,937	70%	84,812.57
k. TOTALS (ALL BUDGET CATEGORIES)	14,124,686	3,557,927	10,566,759	75%	1,046,420.96
<i>Non-Federal Share (In-kind)</i>	<i>3,531,172</i>	<i>889,482</i>	<i>2,641,690</i>	<i>75%</i>	<i>261,605.24</i>

CONDADO DE CONTRA COSTA – BURÓ DE SERVICIOS A LA COMUNIDAD

2025 PROGRAMA HEAD START

PERÍODO PRESUPUESTARIO JULIO 2025 - JUNIO 2026

A PARTIR DE MARZO 2026

DESCRIPCIÓN	PRESUPUESTO TOTAL	PRESUPUESTO RESTANTE	TOTAL REAL HASTA LA FECHA	Should be 75.00%	MARZO 2026
				PORCENTAJE DEL AÑO HASTA LA FECHA	
A. PERSONAL	\$ 5,036,359	\$ 972,667	\$ 4,063,692	80.69%	173,527.42
B. BENEFICIOS SUPLEMENTARIOS	\$ 3,332,306	\$ 928,278	\$ 2,404,028	72.14%	149,205.50
D. EQUIPO	\$ -	\$ -	\$ -	0.00%	-
E. ARTICULOS DE OFICINA	\$ 280,201	\$ 172,799	\$ 107,402	38.33%	19,395.66
F. VIAJES	\$ 40,049	\$ 14,079	\$ 25,970	64.85%	6,096.93
G. CONSTRUCCIÓN	\$ -	\$ -	\$ -	0.00%	-
H. MISCELÁNEO	\$ 1,922,486	\$ 329,099	\$ 1,593,387	82.88%	258,175.88
I. CONTRATOS	\$ 2,546,297	\$ 852,953	\$ 1,693,344	66.50%	355,207.00
I. TOTAL DE CARGOS DIRECTOS	\$ 13,157,698	\$ 3,269,876	\$ 9,887,822	75.15%	961,608.39
j. CARGOS INDIRECTOS	966,988	\$ 288,051	678,937	70.21%	84,812.57
k. TOTAL-CATEGORÍAS DEL PRESUPU	\$ 14,124,686	\$ 3,557,927	\$ 10,566,759	74.81%	1,046,420.96
<i>In-Kind (Non-Federal Share)</i>	\$ 3,531,172	\$ 889,482	\$ 2,641,690	6.13%	261,605.24

CONDADO DE CONTRA COSTA – BURO DE SERVICIOS A LA COMUNIDAD
2025 PROGRAMA HEAD START
PERIODO PRESUPUESTARIO JULIO 2025 - JUNIO 2026

A PARTIR DE MARZO 2026

75.00%

	PRESUPUESTO TOTAL	PRESUPUESTO O RESTANTE	TOTAL REAL HASTA LA FECHA	PORCENTAJE DEL AÑO HASTA LA FECHA	MARZO 2026
a. PERSONAL (Clasificación de objeto 6a)					
Permanente	5,036,359	972,667	4,063,692	80.69%	173,527.42
TOTAL PERSONNEL (Object class 6a)	5,036,359	972,667	4,063,692	80.69%	173,527.42
b. BENEFICIOS SUPLEMENTARIOS (Clasificación de objeto 6b)					
Permanente	3,332,306	928,278	2,404,028	72.14%	149,205.50
BENEFICIOS SUPLEMENTARIOS TOTALES (6b)	3,332,306	928,278	2,404,028	72.14%	149,205.50
c. EQUIPO (Clasificación de objeto 6c)					
EQUIPO TOTAL (6c)	-	-	-	0.00%	-
d. ARTICULOS (Clasificación de objeto 6d)					
1. Articulos de Oficina	88,453	33,761	54,692	61.83%	12,188.01
2. Articulos de Home Base para EHS	89,840	48,418	41,422	46.11%	3,669.52
Articulos de transicion	8,662	8,662	-	0.00%	-
Articulos de computadora, reemplazos, actualización de software	51,797	45,829	5,968	11.52%	-
Articulos de salud y seguridad	2,589	(2,139)	4,728	182.64%	3,496.49
Articulos de discapacidades de salud mental	25,000	25,000	-	0.00%	-
Articulos de misceláneos	-	-	-	0.00%	-
Articulos de emergencia	3,256	3,256	-	0.00%	-
Articulos de familiar	3,604	3,012	592	16.42%	41.64
Costos de salud y bienestar de los empleados	7,000	7,000	-	0.00%	-
TOTAL DE ARTICULOS (Clasificación de objeto 6d)	280,201	172,799	107,402	38.33%	19,395.66
e. Viajar (Clasificación de objeto 6e)					
1. Viajes fuera de la ciudad	40,049	14,079	25,970	64.85%	6,096.93
VIAJES TOTALES (6e)	40,049	14,079	25,970	64.85%	6,096.93
g. CONSTRUCCIÓN (Clasificación de objeto 6g)					
TOTAL DE CONSTRUCCIÓN (6g)	-	-	-	0.00%	-
h. MISCELÁNEO (Clasificación de objeto 6h)					
1. Costo de Ocupación del Edificio/Renta	293,252	(368,534)	661,786	225.67%	115,077.31
2. Utilidades, Teléfono	30,433	(59,154)	89,587	294.37%	13,262.01
3. Seguro de responsabilidad civil infantil y de construcción	3,481	(53,298)	56,779	1631.12%	-
4. Mantenimiento/repación de edificios y otros costos de ocupación	522,285	278,902	243,383	46.60%	37,772.35
5. Viajes Locales	44,468	27,308	17,160	38.59%	1,948.13
Costo Nutritivo para Niños	301,568	99,710	201,858	66.94%	61,430.57
Reembolso de CACFP & USDA	(110,877)	39,848	(150,725)	135.94%	(34,263.00)
7. Servicios de Padres	-	-	-	0.00%	-
Registro de Conferencias para Padres (incluyendo comida/lugar)	-	-	-	0.00%	-
Recursos para Padres, Libros del Ser Padre , Videos	-	-	-	0.00%	-
PC Orientation, Trainings , materials and translation (including food/venu	21,000	10,150	10,850	51.67%	483.22
PC Orientación, Formación, Materiales, Traducción (incluyendo comida/l	656	656	-	0.00%	-
Policy Council Reuniones - (incluyendo comida/lugar)	111	111	-	0.00%	-
Actividades de Padres	-	-	-	0.00%	-
Controladores auditores	5,907	4,105	1,802	30.51%	-
Proceso de datos	238,338	56,713	181,626	76.21%	-
Publicaciones/Publicidad/Impresión	-	-	-	0.00%	-
Divulgación - Imprenta	2,100	1,467	633	30.14%	-
anuncio de reclutamiento	52,474	52,474	-	0.00%	-
Capacitación o desarrollo del personal	-	-	-	0.00%	-
Envolvramiento de padres, familia y comunidad (incluyendo comida/lug	35,000	35,000	-	0.00%	-
(T/TA includes Mandatory trainings, Conferences and Trainings by Conte	175,000	134,887	40,113	22.92%	2,782.94
Agency Memberships (WIPFLI, Meeting Fees, NHSA, NAEYC)	6,891	1,889	5,002	72.59%	-
Guardia de seguridad de centros	97,172	(30,383)	127,555	131.27%	52,614.24
Reparación y mantenimiento de vehículos	94,060	14,080	79,980	85.03%	3,778.45
Mantenimiento Reparación y Renta de equipos	2,307	(2,914)	5,221	226.30%	2,864.88
Dept of Health and Human Services - 211 Data Base (CCC)	9,881	7,530	2,351	23.79%	371.00
Otros gastos operativos (Hechos administrativos y otros administrativos)	96,979	78,553	18,426	19.00%	53.78
	1,922,486	329,099	1,593,387	82.88%	258,175.88
i. CONTRACTUAL (Object Class 6i)					
Consultor de Salud (LVN \$78,050)	34,032	(6,246)	40,278	118.35%	4,704.00
One Solution Technology	31,490	(2,560)	34,050	108.13%	-
Capacitaciones/seminarios/talleres de liderazgo	62,340	30,320	32,020	51.36%	4,287.50
Conferencia/Capacitaciones	24,834	24,834	-	0.00%	-

Credencial de Desarrollo Familiar	43,293	43,293	-	0.00%	-
Tutoría	6,000	6,000	-	0.00%	-
KinderCare	286,441	142,462	143,979	50.26%	-
Tiny Toes	105,902	51,136	54,766	51.71%	22,631.52
YMCA (East)	1,615,730	524,623	1,091,107	67.53%	278,260.92
Practice Based Coaching/Classroom Observation	69,298	26,457	42,841	61.82%	6,646.71
Teacher Recruitment	25,300	13,772	11,528	45.57%	7,003.98
Demógrafo	17,500	(1,910)	19,410	110.91%	-
CLOUDs	224,137	772	223,365	99.66%	31,672.37
TOTAL DE CONTRATOS (6f)	2,546,297	852,953	1,693,344	66.50%	355,207.00
i. TOTAL DE CARGOS DIRECTOS (6a-6h)	13,157,698	3,269,876	9,887,822	75.15%	961,608.39
j. CARGOS INDIRECTOS	966,988	288,051	678,937	70.21%	84,812.57
k. TOTAL (CATEGORÍAS DEL PRESUPUESTO)	14,124,686	3,557,927	10,566,759	74.81%	1,046,420.96
<i>Donación de mercancías y servicios</i>	<i>3,531,172</i>	<i>889,482</i>	<i>2,641,690</i>	<i>74.81%</i>	<i>261,605.24</i>

CONTRA COSTA COUNTY - COMMUNITY SERVICES BUREAU

2025 EARLY HEAD START PROGRAM

BUDGET PERIOD JULY 2025 - JUNE 2026

As Of MARCH 2026

1	2	3	4	5	
DESCRIPTION	Total Budget	Remaining Budget	Total YTD Actual	Should be 75% % YTD	Mar-26
a. PERSONNEL	1,224,885	217,483	1,007,402	82.24%	77,572
b. FRINGE BENEFITS	803,844	196,695	607,149	75.53%	47,556
c. EQUIPMENT	-	-	-	-	
d. SUPPLIES	85,596	32,607	52,989	61.91%	8,858
e. TRAVEL	17,164	6,572	10,592	61.71%	2,420
f. CONSTRUCTION	-	-	-	-	
g. OTHER	574,780	151,694	423,086	73.61%	84,370
h. CONTRACTUAL	3,511,212	1,422,378	2,088,834	59.49%	220,952
i. TOTAL DIRECT CHARGES	6,217,481	2,027,429	4,190,052	67.39%	441,728
j. INDIRECT COSTS	235,175	35,469	199,706	84.92%	1,416
k. TOTAL-ALL BUDGET CATEGORIES	6,452,656	2,062,898	4,389,758	68.03%	443,144
<i>In-Kind (Non-Federal Share)</i>	1,613,164	535,686	1,097,439	67.20%	110,786

CONTRA COSTA COUNTY - COMMUNITY SERVICES BUREAU

**2025 EARLY HEAD START PROGRAM
BUDGET PERIOD JULY 2025 - JUNE 2026**

AS OF March 2026

1	2	3	4	5	March
	Total Budget	Remaining Budget	Total YTD Actual	Should be 75% % YTD	2026
a. PERSONNEL (Object Class 6a)					
Permanent (staff)	1,224,885	217,483	1,007,402	82%	77,571.77
TOTAL PERSONNEL (6a)	1,224,885	217,483	1,007,402	82%	77,571.77
b. FRINGE BENEFITS (Object Class 6b)					
Permanent Staff	803,844	196,695	607,149	76%	47,555.84
TOTAL FRINGE (6b)	803,844	196,695	607,149	76%	47,555.84
c. EQUIPMENT (Object Class 6d)					
TOTAL EQUIPMENT (6c)	-	-	-	0%	-
d. SUPPLIES (Object Class 6e)					
1. Office Supplies	17,967	(8,441)	26,408	147%	3,980.16
2. Child and Family Services Supplies	32,074	12,297	19,777		1,183.09
Transition Supplies	6,306	6,306	-		-
Computer Supplies, Software Upgrades, Computer Replacements	10,771	10,440	331	3%	-
Health/Safety Supplies	1,413	(4,308)	5,721	405%	-
Mental Health/Disabilities Supplies	10,000	10,000	-		-
Emergency Supplies	1,949	1,949	-		-
Household Supplies	2,116	1,905	211	10%	25.88
Employee Health and Welfare costs	3,000	2,459	541	18%	-
TOTAL SUPPLIES (6d)	85,596	32,607	52,989	62%	5,189.13
e. Travel (Object Class 6c)					
1. Out-of-Town Travel	17,164	6,572	10,592	62%	2,419.59
TOTAL TRAVEL (6e)	17,164	6,572	10,592	62%	2,419.59
f. CONSTRUCTION (Object Class 6f)					
TOTAL CONSTRUCTION (6f)	-	-	-	0%	-
g. OTHER (Object Class 6g)					
1. Building occupancy Costs/Rents & Leases	91,679	(40,854)	132,533	145%	30,185.23
2. Utilities, Telephone	6,549	(26,565)	33,114	506%	5,693.55
3. Building & Child Liability Insurance	1,492	(17,434)	18,926	1269%	-
4. Building Maintenance/Repair and Other Occupancy Costs	144,908	74,281	70,627	49%	8,774.44
5. Local Travel	10,486	5,597	4,889	47%	600.89
Child Nutrition Costs	114,667	74,127	40,540	35%	13,748.75
USDA and CACFP Reimbursements	(47,519)	(10,214)	(37,305)		(7,668.00)
7. Parent Services	-	-	-		-
PC Orientation, Trainings , materials and translation (including food/ven	9,000	5,271	3,729	41%	207.10
Parent Activities-Sites, PC, BOS luncheon & Appreciation (incl.food/ven	281	193	88	31%	-
Child Care/Mileage Reimbursement	47	47	-		-
8. Accounting & Legal Services	-	-	-		-
Auditor Controllers	2,532	2,532	-		-
Data Processing	36,431	(7,281)	43,712	120%	-
9. Publications/Advertising/Printing	-	-	-		-
Outreach - Printing	900	612	288	32%	-
Recruitment Advertising (e.g. Websites, Digital Marketing)	22,489	22,489	-		-
Family, Community and Parent Engagement (including.food/venue)	10,000	9,922	78	1%	-
(T/TA includes Mandatory trainings, Conferences and Trainings by Cont	74,999	60,002	14,997	20%	1,026.40
Agency Memberships (WIPFLI, Meeting Fees, NHSA, NAEYC)	2,953	831	2,123	72%	-
11. Other	-	-	-		-
Site Security Guards	32,202	(41,566)	73,768	229%	30,550.86
Vehicle Operating/ Maintenance and Repair	30,312	21,816	8,496	28%	403.19
Equipment Maintenance Repair and Rental	989	(8,163)	9,152	925%	807.50
Dept of Health and Human Services - 211 Data Base	4,235	4,235	-		-
Other Operating Expenses (CSD Admin/Facs Mgt. Allocation)	25,148	21,817	3,331	13%	40.33
TOTAL OTHER (6g)	574,780	151,694	423,086	74%	84,370.25
h. CONTRACTUAL (Object Class 6h)					
Health Consultant (LVN \$78,050)	14,585	(661)	15,246	105%	2,016.00
Health Consultant (LVN)	-	(2,016)	2,016		-
4. Training & Technical Assistance	-	-	-		-
One Solution Technology	13,496	(4,606)	18,102	134%	-
Leadership Trainings/Seminars/Workshop	26,717	4,080	22,637	85%	1,904.13

Conferences/Trainings	10,643	10,643	-	-	-
Family Development Credential	18,554	18,554	-	-	-
Tutoring	4,000	4,000	-	-	-
Crossroads	180,466	104,053	76,413	42%	11,809.22
KinderCare	736,613	350,104	386,509	52%	-
Martinez ECC	1,702,038	854,344	847,694	50%	-
Tiny Toes	78,646	39,467	39,179	50%	17,227.56
YMCA (East)	563,147	70,489	492,658		123,959.34
Practice Based Coaching/Classroom Observation	29,699	15,016	14,683	49%	2,756.25
Teacher Recruitment	8,700	3,175	5,525	64%	1,862.39
Demographer	7,500	1,110	6,390	85%	-
CLOUDs	116,408	(45,375)	161,783	139%	59,417.53
TOTAL CONTRACTUAL (6h)	3,511,212	1,422,378	2,088,834	59%	220,952.42
i. TOTAL DIRECT CHARGES (6a-6h)	6,217,481	2,027,429	4,190,052	67%	441,727.66
j. INDIRECT COSTS	235,175	#REF!	#REF!	68%	1,415.93
k. TOTALS (ALL BUDGET CATEGORIES)	6,452,656	2,062,898	4,389,758	68%	443,143.59
<i>Non Federal Share</i>	1,633,125	535,686	1,097,439	67%	110,785.90

CONDADO DE CONTRA COSTA – BURÓ DE SERVICIOS A LA COMUNIDAD

2025 PROGRAMA DE EARLY HEAD START

PERÍODO PRESUPUESTARIO JULIO 2025 - JUNIO 2026

A PARTIR DE MARZO 2026

1	2	3	4	5	
	PRESUPUESTO TOTAL	PRESUPUESTO RESTANTE	TOTAL REAL HASTA LA FECHA	Should be 75% PORCENTAJE DEL AÑO HASTA LA FECHA	MARZO 2026
DESCRIPCIÓN					
a. PERSONAL	1,224,885	217,483	1,007,402	82.24%	77,572
b. BENEFICIOS SUPLEMENTARIOS	803,844	196,695	607,149	75.53%	47,556
c. EQUIPO	-	-	-	0.00%	
d. ARTICULOS DE OFICINA	85,596	32,607	52,989	61.91%	8,858
e. VIAJES	17,164	6,572	10,592	61.71%	2,420
g. CONSTRUCCIÓN	-	-	-	0.00%	
h. MISCELÁNEO	574,780	151,694	423,086	73.61%	84,370
f. CONTRATOS	3,511,212	1,422,378	2,088,834	59.49%	220,952
i. TOTAL DE CARGOS DIRECTOS	6,217,481	2,027,429	4,190,052	67.39%	441,728
j. CARGOS INDIRECTOS	235,175	35,469	199,706	84.92%	1,416
k. TOTAL-CATEGORIAS DEL PRESUPI	6,452,656	2,062,898	4,389,758	68.03%	443,144
<i>Donación de mercancías y servicios (In- t</i>	<i>1,613,164</i>	<i>535,686</i>	<i>1,097,439</i>	<i>67.20%</i>	<i>110,786</i>

Should be
75%

	PRESUPUEST O TOTAL	PRESUPUEST O RESTANTE	TOTAL REAL HASTA LA FECHA	PORCENTAJE DEL AÑO HASTA LA FECHA	MARZO 2026
a. PERSONAL (Clasificación de objeto 6a)					
Permanente	1,224,885	217,483	1,007,402	82%	77,572
PERSONAL TOTAL (6a)	1,224,885	217,483	1,007,402	82%	77,572
b. BENEFICIOS SUPLEMENTARIOS (Clasificación de objeto 6b)					
Permanente	803,844	196,695	607,149	76%	47,556
BENEFICIOS SUPLEMENTARIOS TOTALES (6b)	803,844	196,695	607,149	76%	47,556
c. EQUIPO (Clasificación de objeto 6c)					
EQUIPO TOTAL (6c)	-	-	-	0%	-
d. ARTICULOS (Clasificación de objeto 6d)					
1. Artículos de Oficina	17,967	(8,441)	26,408	147%	3,980
2. Artículos de Home Base para EHS	32,074	12,297	19,777	62%	1,183
Artículos de transición	6,306	6,306	-	-	-
Artículos de computadora, reemplazos, actualización de software	10,771	10,440	331	3%	-
Artículos de discapacidades de salud mental	10,000	10,000	-	-	-
Artículos de emergencia	1,949	1,949	-	-	-
Artículos de familiar	2,116	1,905	211	10%	26
Costos de salud y bienestar de los empleados	3,000	2,459	541	18%	-
TOTAL DE ARTICULOS (Clasificación de objeto 6d)	85,596	32,607	52,989	62%	8,858
e. Viajar (Clasificación de objeto 6e)					
1. Viajes fuera de la ciudad	17,164	6,572	10,592	62%	2,420
VIAJES TOTALES (6e)	17,164	6,572	10,592	62%	2,420
f. CONSTRUCCIÓN (Clasificación de objeto 6f)					
TOTAL DE CONSTRUCCIÓN (6f)	-	-	-	0%	-
g. MISCELÁNEO (Clasificación de objeto 6g)					
1. Costo de Ocupación del Edificio/Renta	91,679	(40,854)	132,533	145%	30,185
2. Utilidades, Teléfono	6,549	(26,565)	33,114	506%	5,694
3. Seguro de responsabilidad civil infantil y de construcción	1,492	(17,434)	18,926	1269%	-
4. Mantenimiento/repación de edificios y otros costos de ocupación	144,908	74,281	70,627	49%	8,774
5. Viajes Locales	10,486	5,597	4,889	47%	601
6. Servicios Nutritivos	-	-	-	-	-
Costo Nutritivo para Niños	114,667	74,127	40,540	35%	13,749
Reembolso de CACFP & USDA	(47,519)	(10,214)	(37,305)	-	(7,668)
7. Servicios de Padres	-	-	-	-	-
PC Orientación, Formación, Materiales, Traducción (incluyendo comida/lugar)	9,000	5,271	3,729	41%	207
Actividades de Padres - Urección, placas, broches, certificados, comida	281	193	88	31%	-
Reembolso para el cuidado de niños/Millas	47	47	-	-	-
8. Servicios de Contabilidad y Legal	-	-	-	-	-
Contadores de Auditoria	2,532	2,532	-	-	-
Servicios de procesamientos de datos	36,431	(7,281)	43,712	120%	-
9. Publicaciones/Anuncios/Imprenta	-	-	-	-	-
Outreach - Impresión	900	612	288	32%	-
Costo de expansión - propaganda	22,489	22,489	-	-	-
Envolvramiento de padres, familia y comunidad (incluyendo comida/lugar)	10,000	9,922	78	1%	-
(T/TA includes Mandatory trainings, Conferences and Trainings by Content are	74,999	60,002	14,997	20%	1,026
Membresías (WIPFLI, Meeting Fees, NHSA, NAEYC)	2,953	831	2,123	72%	-
11. Misceláneo	-	-	-	-	-
Guardia de seguridad de centros	32,202	(41,566)	73,768	229%	30,551
Reparación y mantenimiento de vehiculos	30,312	21,816	8,496	28%	403
Mantenimiento Reparación y Renta de equipos	989	(8,163)	9,152	925%	808
Departamento de salud y servicios humanos	4,235	4,235	-	-	-
Otros gastos operativos (Hechos administrativos y otros administrativos)	25,148	21,817	3,331	13%	40
TOTAL DE MISCELÁNEO (6g)	574,780	151,694	423,086	74%	84,370
h. CONTRATOS (Clasificación de objeto 6h)					
Consultor de Salud (LVN \$78,050)	14,585	(661)	15,246	105%	2,016
Consultor de Salud (LVN)	-	(2,016)	2,016	-	-
Consultor de Head Start	-	-	-	-	-
One Solution Technology	13,496	(4,606)	18,102	134%	-
CUacitaciones/seminarios/talleres de liderazgo	26,717	4,080	22,637	85%	1,904
Conferencia/CUacitaciones	10,643	10,643	-	-	-
Credencial de Desarrollo Familiar	18,554	18,554	-	-	-
Tutoría	4,000	4,000	-	-	-
Crossroads	180,466	104,053	76,413	42%	11,809
KinderCare	736,613	350,104	386,509	52%	-
Martínez ECC	1,702,038	854,344	847,694	50%	-
Tiny Toes	78,646	39,467	39,179	50%	17,228
YMCA (EAST)	563,147	70,489	492,658	-	123,959
Practice Based Coaching/Classroom Observation	29,699	15,016	14,683	49%	2,756
Teacher Recruitment	8,700	3,175	5,525	64%	1,862

DemógrUo	7,500	1,110	6,390	85%	-
CLOUDs	116,408	(45,375)	161,783	139%	59,418
TOTAL DE CONTRATOS (6h)	3,511,212	1,422,378	2,088,834	59%	220,952
i. TOTAL DE CARGOS DIRECTOS (6a-6h)	6,217,481	2,027,429	4,190,052	67%	441,728
j. CARGOS INDIRECTOS	235,175	35,469	199,706	85%	1,416
k. TOTAL (CATEGORÍAS DEL PRESUPUESTO)	6,452,656	2,062,898	4,389,758	68%	443,144
<i>Donación de mercancías y servicios</i>	1,633,125	535,686	1,097,439	67%	110,786

Head Start	
Category	Expenditures
Training & Registration	\$829.50
Household Expense	\$0.00
Other Travel Employees	\$1,669.60
Books, Periodicals	\$0.00
Rents & Leases - Property	\$0.00
Educational Supplies	\$0.00
Misc Services/Supplies	\$822.01
	\$3,321.11

Early Head Start	
Category	Expenditures
Training & Registration	\$355.50
Household Expense	\$0.00
Other Travel Employees	\$772.40
Books, Periodicals	\$0.00
Rents & Leases - Property	\$0.00
Educational Supplies	\$0.00
Misc Services/Supplies	\$18.10
	\$1,146.00

Total **\$4,467.11**

Head Start	
Categoría	Gastos
Capacitación y registro	\$829.50
Gastos del programa	\$0.00
Viajes de empleados y otros	\$1,669.60
Publicaciones periódicas y libros	\$0.00
Propiedad, Alquileres y arrendamientos	\$0.00
Suministros educativos	\$0.00
Servicios/Suministros diversos	\$822.01
	\$3,321.11

Early Head Start	
Categoría	Gastos
Capacitación y registro	\$355.50
Gastos del programa	\$0.00
Viajes de empleados y otros	\$772.40
Publicaciones periódicas y libros	\$0.00
Propiedad, Alquileres y arrendamientos	\$0.00
Suministros educativos	\$0.00
Servicios/Suministros diversos	\$18.10
	\$1,146.00

Total **\$4,467.11**



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-2218

Agenda Date: 5/20/2026

Agenda #: 10.

FY23-24 Single Audit

The Board of Supervisors' Finance Committee approved the FY23-24 Contra Costa County Single Audit on November 3, 2025.

The Board of Supervisors approved the FY23-24 Single Audit findings related to the Head Start grant on December 16, 2025.

Sharing today the FY23-24 Single Audit findings related to the Head Start grant per Federal requirements:

- Head Start Act 642(d)(2)
- Head Start Program Performance Standards 1301.3(c)

There were no findings for the Head Start grant.

FY24-25 Single Audit

Sharing today the FY24-25 Single Audit findings related to the Head Start grant per Federal requirements:

- Head Start Act 642(d)(2)
- Head Start Program Performance Standards 1301.3(c)

There were no findings for the Head Start grant.

The Board of Supervisors has not yet approved the FY24-25 Single Audit findings related to the Head Start grant. The audit is awaiting approval by the Board of Supervisors' Finance Committee.