

COUNTY OF CONTRA COSTA

Single Audit Reports

For the Year Ended June 30, 2015

COUNTY OF CONTRA COSTA
Single Audit Reports
For the Year Ended June 30, 2015

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**Independent Auditor’s Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Board of Supervisors
of the County of Contra Costa
Martinez, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Contra Costa, California (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 14, 2015. Our report includes an emphasis of a matter paragraph discussing the County’s adoption of the provisions of Governmental Accounting Standards Board Statement Nos. 68, 69, and 71. Our report also includes a reference to other auditors who audited the financial statements of the First 5 Contra Costa Children and Families Commission and the Housing Authority of the County of Contra Costa, as described in our report on the County’s financial statements. This report does not include the results of the other auditor’s testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2015-001, which we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Walnut Creek, California
December 14, 2015



**Independent Auditor’s Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on the
Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

To the Board of Supervisors
of the County of Contra Costa
Martinez, California

Report on Compliance For Each Major Federal Program

We have audited the County of Contra Costa’s, California (County), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2015. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Housing Authority), which expended \$93,998,933 in federal awards which is not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2015. Our audit, described below, did not include the operations of the Housing Authority because this entity engaged other auditors to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2015-002. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-002 that we considered to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected

to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 14, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and Supplemental Schedules, as listed in the table of contents, are presented for the purposes of additional analysis as required by OMB Circular A-133 and the State of California, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and Supplemental Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Walnut Creek, California
March 11, 2015

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COUNTY OF CONTRA COSTA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Agriculture				
Supplemental Nutrition Assistance Program Cluster:				
<u>Passed through State of California Department of Public Health</u> Supplemental Nutrition Assistance Program	10.551	N/A	\$ 1,078,787	\$ 323,746
<u>Passed through State of California Department of Social Services</u> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1415-07	74,078	66,668
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	17,310,380	-
		Cluster Subtotal	18,463,245	390,414
<u>Passed through State of California Department of Education</u> National School Lunch Program	10.555	7-10074-60005292-01	380,158	-
Child and Adult Care Food Program	10.558	220700	912,891	-
<u>Passed through State of California Department of Public Health</u> Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	14-10235	4,382,224	-
<u>Passed through California Department of Food and Agriculture</u> Senior Farmers Market Nutrition Program	10.576	AP-1415-07	25,000	25,000
Total U.S. Department of Agriculture			24,163,518	415,414
U.S. Department of Commerce				
Economic Adjustment Assistance	11.307	07-79-06920	292,717	-
Total U.S. Department of Commerce			292,717	-
U.S. Department of Housing and Urban Development				
<u>Direct Programs:</u>				
Community Development Block Grants / Entitlement Grants	14.218	N/A	3,191,762	1,261,825
Community Development Block Grants / Entitlement Grants	14.218	B-08-UN-06-0002	230,325	-
		Subtotal	3,422,087	1,261,825
Emergency Solutions Grant Program	14.231	N/A	225,756	118,638
Emergency Solutions Grant Program	14.231	N/A	73,100	-
Emergency Solutions Grant Program	14.231	N/A	94,387	-
		Subtotal	393,243	118,638
Supportive Housing Program	14.235	N/A	180,654	-
Shelter Plus Care	14.238	N/A	469,363	-
Shelter Plus Care	14.238	N/A	169,212	-
		Subtotal	638,575	-
Home Investment Partnerships Program	14.239	N/A	1,890,525	-
Homelessness Prevention & Rapid Re-Housing Program (Recovery Act Funded)	14.257	N/A	163,198	-
Homeless Management Information Systems Technical Assistance	14.261	N/A	175,596	-
Continuum of Care Program	14.267	N/A	115,472	-
<u>Passed through City of Oakland</u> Housing Opportunities for Persons with AIDS	14.241	G462120	547,806	124,191
<u>Passed through Urban Habitat</u> Sustainable Communities Regional Planning Grant Program	14.703	3565000	35,650	-
Total U.S. Department of Housing and Urban Development			7,562,806	1,504,654
U.S. Department of Justice				
<u>Direct Programs:</u>				
Services for Trafficking Victims	16.320	N/A	133,811	126,711
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	77,398	42,057
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2011-WE-AX-0053	47,762	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	463,912	414,408
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	4,500	1,723
		Subtotal	593,572	458,188
DNA Backlog Reduction Program	16.741	2012-DN-BX-0036	244,010	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2012-MO-BX-0021	87,303	-
Equitable Sharing Program	16.922	CA007013A	124,274	-
<u>Passed through State of California Department of Corrections and Rehabilitation</u> Juvenile Accountability Block Grants	16.523	BSCC 215-15	17,500	-
Juvenile Accountability Block Grants	16.523	BSCC 215-13	60,829	-
Juvenile Accountability Block Grants	16.523	BSCC 163-14	45,381	-
		Subtotal	123,710	-
<u>Passed through State of California Emergency Management Agency</u> Crime Victim Assistance	16.575	HA14010070	2,590	-
Crime Victim Assistance	16.575	VW14330070	327,457	-
Crime Victim Assistance	16.575	UV14050070	27,736	-
Crime Victim Assistance	16.575	UV14050070	90,467	-
		Subtotal	448,250	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3372	140,314	140,314
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0671	1,733	1,733
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0683	109,600	109,600
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0539	25,000	25,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-13	25,002	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-14	27,639	10,200
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-14	32,351	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-13	1,010	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-13	1,366	-
		Subtotal	364,015	286,847

COUNTY OF CONTRA COSTA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2015

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Justice (Continued)				
<u>Passed through State of California Office of Emergency Services</u>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ13 09-0070	\$ 12,031	\$ -
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ14 10-0070	8,452	-
		Subtotal	20,483	-
<u>Passed through Bureau of Juvenile Justice</u>				
Second Chance Act Reentry Initiative	16.812	2012-CZ-BX-0029	557,323	-
Second Chance Act Reentry Initiative	16.812	2013-SM-BX-0002	220,495	-
		Subtotal	777,818	-
Total U.S. Department of Justice			2,917,246	871,746
U.S. Department of Labor				
<u>Passed through Senior Service America Incorporated</u>				
Senior Community Service Employment Program	17.235	309	482,770	417,097
WIA Cluster:				
<u>Passed through State of California Employment Development Department</u>				
WIA Adult Program	17.258	K594756	1,796,641	358,451
WIA Adult Program	17.258	K491013	661,218	131,921
		Subtotal	2,457,859	490,372
WIA Youth Activities	17.259	K491013	318,434	172,526
WIA Youth Activities	17.259	K594756	1,233,910	668,527
WIA Youth Activities	17.259	K594756	5,406	-
		Subtotal	1,557,750	841,053
WIA Dislocated Worker Formula Grants	17.278	K594756	2,061,092	275,103
WIA Dislocated Worker Formula Grants	17.278	K491013	761,222	101,604
WIA Dislocated Worker Formula Grants	17.278	K594756	371,579	37,067
WIA Dislocated Worker Formula Grants	17.278	K491013	146,451	5,312
		Subtotal	3,340,344	419,086
<u>Passed through Contra Costa Community College</u>				
WIA Dislocated Worker Formula Grants	17.278	7993.000	90,814	-
<u>Passed through South Bay Workforce Investment Board</u>				
WIA Dislocated Worker Formula Grants	17.278	13-WO-59	48,385	-
Cluster Subtotal			7,495,152	1,750,511
Total U.S. Department of Labor			7,977,922	2,167,608
U.S. Department of Transportation				
<u>Direct Programs</u>				
Airport Improvement Program	20.106	N/A	16,978	-
Airport Improvement Program	20.106	N/A	19,462	-
Airport Improvement Program	20.106	N/A	57,158	-
Airport Improvement Program	20.106	N/A	10,817	-
		Subtotal	104,415	-
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	BRLS-5928(125)	43,240	-
Highway Planning and Construction	20.205	HRRRL-5928(098)	240,161	-
Highway Planning and Construction	20.205	CML-5928(121)	67,247	-
Highway Planning and Construction	20.205	SRTSLNI-5928(090)	1,427	-
Highway Planning and Construction	20.205	BRLO-5928(068)	1,063,553	-
Highway Planning and Construction	20.205	HSIPHR3L-5928(096)	227,839	-
Highway Planning and Construction	20.205	BRLS-5928(067)	3,448,748	-
Highway Planning and Construction	20.205	HRRRL-5928(095)	45,971	-
Highway Planning and Construction	20.205	SRTSL-5928(112)	609,373	-
Highway Planning and Construction	20.205	CML-5928(122)	88,301	-
Highway Planning and Construction	20.205	SR2SL-5928(116)	207,564	-
Highway Planning and Construction	20.205	HSIP-5928(118)	100,000	-
Highway Planning and Construction	20.205	HRRRL-5928(084)	843,051	-
Highway Planning and Construction	20.205	BRLS-5928(108)	85,376	-
Highway Planning and Construction	20.205	BRLO-5928(045)	301,315	-
Highway Planning and Construction	20.205	HSIPL-5928(105)	854,365	-
Highway Planning and Construction	20.205	BRLS-5928(104)	11,055	-
Highway Planning and Construction	20.205	BRLS-5928(107)	181,237	-
Highway Planning and Construction	20.205	HSIPL-5928(110)	176,995	-
		Subtotal	8,596,818	-
<u>Passed through State of California Office of Traffic Safety</u>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL 1428	47,202	-
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL 1556	49,466	-
		Subtotal	96,668	-
Total U.S. Department of Transportation			8,797,901	-
Institute of Museum and Library Services				
<u>Passed through California State Library</u>				
Grants to States	45.310	40-8448	111,110	-
Grants to States	45.310	40-8390	5,000	-
Grants to States	45.310	40-8389	5,000	-
		Subtotal	121,110	-
Total Institute of Museum and Library Services			121,110	-
Small Business Administration				
<u>Passed through Humboldt State University</u>				
Small Business Development Centers	59.037	N/A	282,668	245,000
Total Small Business Administration			282,668	245,000

COUNTY OF CONTRA COSTA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2015

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
Environmental Protection Agency				
<u>Direct Program</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	102180	\$ 1,716	\$ 1,716
Total Environmental Protection Agency			1,716	1,716
U.S. Department of Education				
<u>Passed through State of California Department of Rehabilitation</u>				
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	28501	1,121,957	-
Total Department of Education			1,121,957	-
U.S. Department of Energy				
<u>Passed through State of California Department of Community Services and Development</u>				
Weatherization Assistance For Low-Income Persons	81.042	14C-1805	128,756	-
Total U.S. Department of Energy			128,756	-
U.S. Elections Assistance Commission				
<u>Passed through Secretary of State Office</u>				
Help America Vote Act Requirements Payments	90.401	13G30314	626	-
Total U.S. Elections Assistance Commission			626	-
U.S. Department of Health and Human Services				
<u>Direct Programs</u>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H79T1023720-03	174,936	-
Teenage Pregnancy Prevention Program	93.297	N/A	945,681	55,176
Head Start	93.600	09CH9115/03	7,958,292	1,294,580
Head Start	93.600	09CH9115/03	7,731,438	852,576
Head Start	93.600	09CH9115/03	1,683,111	-
Head Start	93.600	09CH9115/03	1,760,723	-
Head Start	93.600	09CH9115/03	180,203	-
Subtotal			19,313,767	2,147,156
Basic Center Grant	93.623	N/A	187,160	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	H76HA00618	316,636	65,970
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	14-10	1,796,844	-
<u>Passed through Secretary of State Office</u>				
Voting Access for Individuals with Disabilities_Grants to States	93.617	13G26103	6,415	-
<u>Passed through State of California Department of Aging</u>				
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1415-07	13,430	13,430
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-07	47,972	47,972
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	AP-1415-07	53,384	53,384
National Family Caregiver Support, Title III, Part E	93.052	AP-1415-07	407,343	363,344
Aging Cluster:				
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	AP-1415-07	1,041,358	280,039
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	AP-1415-07	1,671,183	180,002
Nutrition Services Incentive Program	93.053	AP-1415-07	376,111	-
Cluster Subtotal			3,088,652	460,041
Medicare Enrollment Assistance Program	93.071	MI-1314-07	10,272	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-1415-07	158,529	158,529
<u>Passed through State of California Department of Health Care Services</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2x06sm0160005-14	142,980	142,980
<u>Passed through State of California State Department of Social Services</u>				
Guardianship Assistance	93.090	N/A	83,571	-
Guardianship Assistance	93.090	N/A	823,416	-
Subtotal			906,987	-
Stephanic Tubbs Jones Child Welfare Services Program	93.645	N/A	642,323	-
Foster Care - Title IV-E	93.658	N/A	7,412,622	-
Foster Care - Title IV-E	93.658	N/A	152,254	-
Foster Care - Title IV-E	93.658	N/A	217,016	-
Foster Care - Title IV-E	93.658	N/A	6,759,344	-
Foster Care - Title IV-E	93.658	N/A	1,894,675	-
Foster Care - Title IV-E	93.658	N/A	1,203,559	-
Foster Care - Title IV-E	93.658	N/A	289,576	-
Foster Care - Title IV-E	93.658	N/A	1,280,116	-
Subtotal			19,209,162	-

COUNTY OF CONTRA COSTA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2015

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Adoption Assistance	93.659	N/A	\$ 6,573,561	\$ -
Adoption Assistance	93.659	N/A	187,806	-
Adoption Assistance	93.659	N/A	710,697	-
		Subtotal	7,472,064	-
Social Services Block Grant	93.667	N/A	923,565	-
Social Services Block Grant	93.667	N/A	478,656	-
Social Services Block Grant	93.667	N/A	79,404	-
		Subtotal	1,481,625	-
Chafee Foster Care Independence Program	93.674	N/A	375,570	-
Promoting Safe and Stable Families	93.556	N/A	639,188	-
Promoting Safe and Stable Families	93.556	N/A	58,307	-
		Subtotal	697,495	-
Temporary Assistance for Needy Families	93.558	N/A	4,713,113	-
Temporary Assistance for Needy Families	93.558	N/A	18,326,460	-
Temporary Assistance for Needy Families	93.558	N/A	4,640	-
Temporary Assistance for Needy Families	93.558	N/A	44,549,112	-
		Subtotal	67,593,325	-
<u>Passed through California Long-Term Care Education Center</u>				
Health Care Innovation Awards (HCIA)	93.610	1C1CMS330986-01-00	74,310	74,310
<u>Passed through California Health Benefit Exchange</u>				
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	12-E9053	8,484,180	-
<u>Passed through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	1304CA4004	12,431,202	-
<u>Passed through Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	15B-3005	499,389	-
Low-Income Home Energy Assistance	93.568	15B-3005	432,406	-
Low-Income Home Energy Assistance	93.568	14B-5005	337,372	-
Low-Income Home Energy Assistance	93.568	14B-5005	502,975	-
		Subtotal	1,772,142	-
Community Services Block Grant	93.569	15F-2007	317,626	-
Community Services Block Grant	93.569	14F-3007	482,728	103,046
		Subtotal	800,354	103,046
<u>Passed through State Department of Education - Child Development Program</u>				
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	CSPP4045	605,152	-
Child Care and Development Block Grant	93.575	CCTR4023	394,503	-
		Subtotal	999,655	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR-4023	716,996	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-4010	714,694	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP-4045	1,097,125	-
		Subtotal	2,528,815	-
		Cluster Subtotal	3,528,470	-
<u>Passed through State of California Department of Health Care Services</u>				
Medical Assistance Program	93.778	N/A	1,342,605	-
Medical Assistance Program	93.778	N/A	1,822,309	-
Medical Assistance Program	93.778	N/A	903,572	-
Medical Assistance Program	93.778	N/A	4,692,576	-
Medical Assistance Program	93.778	N/A	26,401,435	-
Medical Assistance Program	93.778	N/A	3,822,470	-
		Subtotal	38,984,967	-
<u>Passed through California Department of Public Health</u>				
Medical Assistance Program	93.778	N/A	758,845	-
		Subtotal	39,743,812	-
<u>Passed through the County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	N/A	1,500,685	494,866
<u>Passed through State Department of Mental Health</u>				
Block Grants for Community Mental Health Services	93.958	3B09sm010005-14	1,620,750	672,401
<u>Passed through State of California Department of Alcohol and Drug Programs</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	2,007,506	2,007,506
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,126,193	1,126,193
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	277,619	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	275,377	275,377
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,742,394	1,742,394
		Subtotal	5,429,089	5,151,470
<u>Passed through State of California Department of Public Health</u>				
Public Health Emergency Preparedness	93.069	EPO 14-08	401,177	-
Environmental Public Health and Emergency Response	93.070	N/A	9,400	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	14-10498	888,060	-
Aligned Cooperative Agreements	93.116	N/A	159,683	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.184	99-85200	745,211	-
Disabilities Prevention	93.184	99-85200	249,944	-
		Subtotal	995,155	-

COUNTY OF CONTRA COSTA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2015

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CA 14-10064	\$ 79,900	\$ -
Immunization Cooperative Agreements	93.268	10-95366	397,720	101,726
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	N/A	28,350	-
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	N/A	41,820	-
		Subtotal	70,170	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	201407	1,047,627	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	87,500	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	58,652	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	194,909	-
		Subtotal	341,061	-
HIV Care Formula Grants	93.917	N/A	490,586	8,682
HIV Prevention Activities_Health Department Based	93.940	N/A	399,456	20,787
National Bioterrorism Hospital Preparedness Program	93.889	EPO 13-08	21,503	-
Preventive Health and Health Services Block Grant	93.991	N/A	30,571	-
Maternal and Child Health Services Block Grant to the States	93.994	N/A	330,335	160,358
Total U.S. Department of Health and Human Services			206,089,950	10,295,628
U.S. Department of Homeland Security				
<u>Direct Programs</u>				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2013-FH-00344	3,473,683	-
Emergency Food and Shelter National Board Program	97.024	N/A	65,000	-
<u>Passed through State of California Natural Resources</u>				
Boating Safety Financial Assistance	97.012	C8957110	56,088	-
Boating Safety Financial Assistance	97.012	C8956106	8,844	-
Boating Safety Financial Assistance	97.012	C8957110	2,424	-
		Subtotal	67,356	-
<u>Passed through Marine Exchange of the San Francisco Bay Region</u>				
Port Security Grant Program	97.056	EMW-2011-PU-K00351	127,560	-
<u>Passed through State of California Office of Emergency Services</u>				
Emergency Management Performance Grants	97.042	2014-0070	352,299	-
Homeland Security Grant Program	97.067	2012-SS-00123	99,500	-
Homeland Security Grant Program	97.067	2014-0093	201,091	-
Homeland Security Grant Program	97.067	2014-SS-00093	359,768	-
Homeland Security Grant Program	97.067	2013-00110	1,191,546	-
		Subtotal	1,851,905	-
Total U.S. Department of Homeland Security			5,937,803	-
Total Expenditures of Federal Awards			\$ 265,396,696	\$ 15,501,766

COUNTY OF CONTRA COSTA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

1. REPORTING ENTITY

The financial reporting entity, as defined by the Governmental Accounting Standards Board (GASB), consists of the primary government, which is the County of Contra Costa, California (County), organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

Funds received under the various grant programs have been recorded within the general fund, special revenue funds, capital projects fund, and enterprise funds of the County. The County utilizes the modified accrual method of accounting for the general fund, special revenue funds, and capital projects fund and full accrual basis of accounting for the enterprise funds.

The accompanying schedule of expenditures of federal awards (SEFA) is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in, the preparation of the County's basic financial statements.

B. Schedule of Expenditures of Federal Awards

The accompanying SEFA presents the activity of all federal financial assistance programs of the County except for the awards related to the County of Contra Costa Housing Authority (Housing Authority) that conducted a separate single audit in accordance with OMB Circular A-133. Federal financial assistance received directly from federal agencies, as well as any federal financial assistance passed through the State of California and other agencies, is included in the SEFA. The SEFA was prepared from only the accounts of various grant programs and therefore does not present the financial position, change in fund balance/net position, or results of operations of the County.

The SEFA also includes the grant identifying number as provided by the federal or pass-through grantors. If no such number was provided, the County will denote "N/A" on the SEFA.

C. Loan Programs

The County has provided loans under several U.S. Department of Housing and Urban Development programs. These loans are made to carry out activities for affordable housing and economic development. The programs are administered both internally and by servicing and trust arrangements with financial institutions to collect loan repayments. The funds will be returned to the County programs upon repayment of the principal and interest and will be recorded as program income at that time. Loans extended under the Community Development Block Grants/Entitlement Grants (CDBG) and the Home Investment Partnerships Program (HOME) by the County are not considered loans as defined in OMB Circular A-133 § __.205 Basis for determining Federal awards expended, (b) Loans and Loan Guarantees (Loans).

COUNTY OF CONTRA COSTA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

3. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY

The Housing Authority's expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. The programs of the Housing Authority for the fiscal year ended March 31, 2015 were as follows:

Program Title	Federal CFDA Number	Amount
U.S. Department of Housing and Urban Development		
Shelter Plus Care	14.238	\$ 3,417,806
Public and Indian Housing	14.850	5,418,199
Lower Income Housing Assistance Program- Section 8		
Moderate Rehabilitation	14.856	238,630
Housing Choice Voucher Program	14.871	83,755,382
Public Housing- Capital Fund Program	14.872	1,106,298
Family Self Sufficiency Program Corrdinators	14.896	62,618
Total U.S. Department of Housing and Urban Development		<u>\$ 93,998,933</u>
Total Expenditures of Federal Awards		<u>\$ 93,998,933</u>

**4. PROGRAMS FUNDED THROUGH THE STATE OF CALIFORNIA
OFFICE OF EMERGENCY MANAGEMENT AGENCY (CalEMA)**

The County had program specific audits performed by an independent auditor on the following programs passed through the State of California Office of Emergency Services:

State Grant Title	Federal CFDA Number	Grant Number
Underserved Victim Advocacy and Outreach	16.575	UV14050070
Victim Witness Assistance Program	16.575	VW14330070

A copy of the audit report for the above programs can be obtained from the Office of the Auditor-Controller at 625 Court Street, Room 103, Martinez, California, 94553-1282.

COUNTY OF CONTRA COSTA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Section I Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes

COUNTY OF CONTRA COSTA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Section I **Summary of Auditor's Results (Continued)**

Identification of major programs:

- | | | |
|------|-----------------|---|
| (1) | CFDA No. 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children |
| (2) | CFDA No. 14.218 | Community Development Block Grants/Entitlement Grants |
| (3) | CFDA No. 20.205 | Highway Planning and Construction |
| (4) | CFDA No. 93.224 | Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) |
| (5) | CFDA No. 93.525 | State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges |
| (6) | CFDA No. 93.558 | Temporary Assistance for Needy Families |
| (7) | CFDA No. 93.563 | Child Support Enforcement |
| (8) | CFDA No. 93.600 | Head Start |
| (9) | CFDA No. 93.959 | Block Grants for Prevention and Treatment of Substance Abuse |
| (10) | CFDA No. 97.083 | Staffing for Adequate Fire and Emergency Response (SAFER) |

Dollar threshold used to distinguish between
Type A and Type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

No

COUNTY OF CONTRA COSTA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Section II Financial Statement Findings

Finding 2015-001 Schedule of Expenditures of Federal Awards Completeness

Regulatory or Other Criteria:

The U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* (OMB A-133), requires that the County prepare a schedule showing total expenditures for the year for each federal program.

Condition Identified and Context:

During our audit, we noted that the following misstatements in the County's draft schedule of expenditures of federal awards (SEFA):

- State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges understated expenditures for fiscal year June 30, 2014 by \$8,916,563 and fiscal year June 30, 2013 by \$1,083,199 due to management oversight in previous years.
- Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) overstated expenditures by \$60,823 due to using the federal fiscal year instead of the County fiscal year end.
- Block Grants for Prevention and Treatment of Substance Abuse understated expenditures by \$159,812 due to originally reporting projected amount instead of actual expenditures.

The County subsequently corrected the expenditure amounts reported in its fiscal year 2015 SEFA prior to its issuance.

Asserted Cause and Effect:

The Employment and Human Services Department did not report prior year federal expenditures in the SEFA to the Office of the Auditor-Controller. Because this program was not included in the SEFA, the federal expenditures subjected to the single audit act were not audited as required. The County's Single Audit Report as of June 30, 2014 was re-issued to reflect the additional high-risk Type A program.

The Health Services Department did not report all current year expenditures to the Office of the Auditor-Controller. The County department management did not carefully review expenditures reported in the SEFA prior to being submitted to the Office of the Auditor-Controller.

The County's SEFA serves as the basis in determining the number of major programs required to be audited in a given fiscal year and inaccuracies have the potential to affect major program determinations.

Recommendation:

The County should continue to improve its process for reviewing expenditures reported in the SEFA by requiring department management to review and sign off program expenditures prior to being submitted to the Office of the Auditor-Controller. In addition, the Office of the Auditor-Controller should reconcile the detailed listing of expenditures to the SEFA for each significant federal program prior to the County submitting such detailed listing to its external auditors.

COUNTY OF CONTRA COSTA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Finding 2015-001 **Schedule of Expenditures of Federal Awards Completeness (Continued)**

Views of Responsible Officials:

In Fiscal Year End June 30, 2014, the Office of the Auditor-Controller incorporated the recommended management signature line on the grant inventory listing sheets sent to departments for completion.

The Office of the Auditor-Controller does not possess the staffing resources necessary to reconcile the SEFA; however, using available resources, the Office of the Auditor-Controller implemented several processes and procedures to promote the quality of the reported SEFA information.

- The Office of the Auditor-Controller provides each department with a copy of the prior year SEFA and has each department address whether or not their prior year grants had any current year expenditures. If a prior year grant did not have any current year expenditures, the department provides an explanation.
- The Office of the Auditor-Controller reviews the Board of Supervisor's agendas to identify any federal grants that were approved to be applied for during the fiscal year. If approved grants are not on the SEFA, the appropriate department is contacted to determine the status of the grant.
- The Office of the Auditor-Controller compares the current year SEFA to the prior year SEFA to determine if any programs have been deleted. That comparison then is used to investigate the reason for the missing programs.
- The information on the department generated grant inventory sheets is compared to the information on the department generated grant questionnaires. That comparison is then used to investigate any discrepancies.
- The Office of the Auditor-Controller requires departments to provide a schedule of any costs disallowed by grantors.

The Office of the Auditor-Controller also has organized multiple venues for educating operating departmental staff in Single Audit reporting and compliance.

- On June 10, 2015, the County's external auditors conducted a work session for operating departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the FY June 30, 2014, Single Audit process.
- On February 10, 2015, the Office of the Auditor-Controller sponsored a webinar by the Association of Local Government Auditors entitled *The Supercircular: The Changes Coming in Federal Grant Rules* to provide department personnel with information for the Single Audit changes.
- The Office of the Auditor-Controller and the County's auditors will be scheduling a work session for departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the Fiscal Year End June 30, 2015, Single Audit process.

COUNTY OF CONTRA COSTA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Section III Findings and Questioned Costs Related to Federal Awards

Finding 2015-002 Subrecipient Monitoring

Program Identification:

Awarding Agency: Department of Health and Human Services
Substance Abuse and Mental Health Services Administration
Passed Through: State of California Department of Alcohol and Drug Programs
Program Name: Block Grants for Prevention and Treatment of Substance Abuse
CFDA No.: 93.959
Award Number: All Awards
Award Year: Fiscal Year Ending June 30, 2015

Criteria:

2 CFR 176.50(c) states in part:

“A pass-through entity is responsible for:

-*Subrecipient Audits*- (1) Ensuring that subrecipients expending \$500,000 or more in federal awards during the subrecipient’s fiscal year ... and that the required audits are completed within 9 months of the end of the subrecipient’s audit period; (2) issuing a management decision on audit findings within 6 months after the receipt of the subrecipient’s audit report; and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.”

Condition:

We reviewed 12 out of 13 subrecipient files and noted that 2 subrecipients did not submit audit reports. In addition, no tracking mechanism existed to ensure that subrecipients took appropriate corrective action regarding audit findings, if there are any.

Asserted Cause and/or Effect:

The County did not review subrecipient audit reports to identify cases of subrecipient non-compliance. As a result, the County is unable to ensure that appropriate corrective action is taken in cases of subrecipient non-compliance.

Questioned Costs:

None.

Recommendation:

The County should implement policies to ensure that audit reports are received from subrecipients. In addition, the County should develop appropriate follow-up procedures to ensure that appropriate corrective actions are taken by subrecipients with regard to instances of non-compliance.

COUNTY OF CONTRA COSTA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Finding 2015-002 Subrecipient Monitoring (Continued)

Views of Responsible Officials:

Health Service Behavioral Health Finance Division (Finance) will identify subrecipients whose federal award expenditures during the fiscal year equal or exceed the threshold set forth in the audit requirements.

Finance will develop a checklist to ensure that all qualifying subrecipients submit a Single Audit report and an independent audited financial statements as required by contractual terms.

Finance will assign staff to monitor subrecipient compliance in submitting the Single Audit report and audited financial statements.

Finance staff will review the subrecipient's audited financial statements to ensure there are no deficiencies or non-compliance identified by the subrecipient's auditors.

If there are deficiencies, Finance staff will notify AOD Administration to have them contact the CBO/subrecipient and require them to submit a Corrective Action Plan.

COUNTY OF CONTRA COSTA

Status of Prior Year Finding
For the Year Ended June 30, 2015

Financial Statement Finding

Reference Number: *2014-001 – Oversight of Independently Operating Departments and Preparation of Schedule of Expenditures of Federal Awards (SEFA)*

Condition/Effect: The SEFA was adjusted during the performance of the audit to correct federal expenditures for 1 program in an aggregate amount of \$4,538,768 and subrecipient expenditures for 1 program in an aggregate amount of \$136,514, as a result of inaccurately reported federal expenditures submitted by departments within the County.

Recommendation: The County should improve its process for reviewing expenditures reported in the SEFA by requiring department management to review and sign off program expenditures prior to being reported to the Office of the Auditor-Controller. In addition, the Office of the Auditor-Controller should reconcile the detailed listing of expenditures to the SEFA for each significant federal program prior to the County submitting such detailed listing to its external auditors.

Status: In progress. See Finding 2015-001.

Supplemental Schedules

COUNTY OF CONTRA COSTA
Supplemental Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2015

Federal/ State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant/ Contract Number	State Expenditures	Federal Expenditures
Federal and State Awards				
U.S. Department of Health and Human Services Passed through State of California Department of Aging				
Aging Cluster				
Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-1415-07	\$ -	\$ 1,041,358
Special Programs for Aging Title III C, Nutrition Services	93.045	AP-1415-07	180,002	1,671,183
Nutrition Services Incentive Program	93.053	AP-1415-07	-	376,111
		Subtotal Aging Cluster	<u>180,002</u>	<u>3,088,652</u>
Other Aging Programs				
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1415-07	-	13,430
Special Programs for Aging Title VII Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-07	-	47,972
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	AP-1415-07	-	53,384
National Family Caregiver Support Title III Part E	93.052	AP-1415-07	-	407,343
Medicare Enrollment Assistance Program	93.071	MI-1314-07	-	10,272
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-1415-07	190,389	158,529
U.S. Department of Agriculture Passed through California Department of Food and Agriculture Senior Farmers Market Nutrition Program				
	10.576	AP-1415-07	-	25,000
Passed through State of California Department of Social Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
	10.561	SP-1415-07	-	74,078
Total Expenditures of Federal and State Awards			<u>\$ 370,391</u>	<u>\$ 3,878,660</u>
State Awards				
California Department of Aging				
Special Deposit Fund (SDF)-State Facilities Citation Penalties	NA	AP-1415-07	\$ 27,028	
Skilled Nursing Facility Quality and Accountability	NA	AP-1415-07	74,320	
Health Insurance Counseling and Advocacy Program	NA	HI-1415-07	126,942	
Health Insurance Counseling and Advocacy Program	NA	H9-1415-07	63,447	
Total Expenditures State Awards			<u>\$ 291,737</u>	

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 14C-1805 (CFDA # 81.042)
DEPARTMENT OF ENERGY-WAP
For the Period July 1, 2014 through June 30, 2015

	Amount	Total Reported Amount	Total Budgeted Amount
REVENUE			
Grant Revenue	\$ 122,390	\$ 122,390	\$ 128,758
TOTAL REVENUE	\$ 122,390	\$ 122,390	\$ 128,758
 EXPENDITURES			
ADMINISTRATIVE COSTS			
Administrative Costs	\$ 6,959	\$ 6,959	\$ 7,616
 PROGRAM COSTS			
Training and Technical Assistance	9,452	9,452	9,452
Intake	3,428	3,428	3,750
Outreach	2,447	2,447	2,600
Client Education	3,218	3,218	1,950
Workers' Compensation	818	818	775
General Operating Expenditures	4,664	4,664	5,150
Direct Program Activities	85,781	85,781	75,127
Health and Safety Activities	11,989	11,989	22,338
 Subtotal	 121,797	 121,797	 121,142
TOTAL EXPENDITURES	\$ 128,756	\$ 128,756	\$ 128,758

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 14B-5005 (CFDA # 93.568)
LIHEAP EHA-16/INTAKE/ECIP/HEAP
For the Period July 1, 2014 through June 30, 2015

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 595,866	\$ 595,866	\$ 915,417
TOTAL REVENUE	<u>\$ 595,866</u>	<u>\$ 595,866</u>	<u>\$ 915,417</u>
EXPENDITURES			
ASSURANCE 16 BUDGET			
Assurance 16 Activities	\$ 119,372	\$ 119,372	\$ 197,712
ADMINISTRATIVE BUDGET			
Administrative Costs	85,286	85,286	149,527
INTAKE BUDGET			
Intake	132,391	132,391	210,857
OUTREACH BUDGET			
Outreach	58,816	58,816	123,311
TRAINING AND TECHNICAL ASSISTANCE			
Training and Technical Assistance	25,010	25,010	40,136
ECIP/HEAP PROGRAM BUDGET			
ECIP EHCS Diagnostics	9,231	9,231	20,070
ECIP EHCS Cooling Service Repair/Replacement	8,340	8,340	22,974
ECIP EHCS Heating Service Repair/Replacement	37,691	37,691	80,655
ECIP EHCS Water Heater Repair/Replacement	26,838	26,838	70,175
Total ECIP/HEAP Program Budget	<u>82,100</u>	<u>82,100</u>	<u>193,874</u>
TOTAL EXPENDITURES	<u>\$ 502,975</u>	<u>\$ 502,975</u>	<u>\$ 915,417</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 14B-5005 LIHEAP-Weatherization (CFDA # 93.568)
For the Period July 1, 2014 through June 30, 2015

	Amount	Total Reported Amount	Total Budgeted Amount
REVENUE			
Grant Revenue	\$ 456,728	\$ 456,728	\$ 921,106
TOTAL REVENUE	\$ 456,728	\$ 456,728	\$ 921,106
EXPENDITURES			
ADMINISTRATIVE BUDGET			
Administrative Costs	\$ 39,121	\$ 39,121	\$ 71,510
WEATHERIZATION PROGRAM BUDGET			
Intake	24,533	24,533	53,172
Outreach	11,302	11,302	30,104
Training and Technical Assistance	11,294	11,294	36,401
Direct Program Activities	227,943	227,943	672,644
Workers' Compensation	2,824	2,824	8,200
General Operating Expenditures	20,355	20,355	49,075
Total Program Costs	298,251	298,251	849,596
TOTAL EXPENDITURES	\$ 337,372	\$ 337,372	\$ 921,106

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 15B-3005 (CFDA # 93.568)
LIHEAP EHA-16/INTAKE/ECIP/HEAP
For the Period July 1, 2014 through June 30, 2015

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 391,873	\$ 391,873	\$ 999,353
TOTAL REVENUE	<u>\$ 391,873</u>	<u>\$ 391,873</u>	<u>\$ 999,353</u>
EXPENDITURES			
ASSURANCE 16 BUDGET			
Assurance 16 Activities	\$ 97,152	\$ 97,152	\$ 201,613
ADMINISTRATIVE BUDGET			
Administrative Costs	120,968	120,968	215,890
INTAKE BUDGET			
Intake	76,600	76,600	166,288
OUTREACH BUDGET			
Outreach	47,229	47,229	109,923
TRAINING AND TECHNICAL ASSISTANCE			
Training and Technical Assistance	10,560	10,560	52,895
ECIP/HEAP PROGRAM BUDGET			
ECIP EHCS Diagnostics	16,384	16,384	27,297
ECIP EHCS Cooling Service Repair/Replacement	8,450	8,450	25,271
ECIP EHCS Heating Service Repair/Replacement	79,429	79,429	106,912
ECIP EHCS Water Heater Repair/Replacement	42,617	42,617	93,264
Total ECIP/HEAP Program Budget	<u>146,880</u>	<u>146,880</u>	<u>252,744</u>
TOTAL EXPENDITURES	<u>\$ 499,389</u>	<u>\$ 499,389</u>	<u>\$ 999,353</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 15B-3005 LIHEAP-Weatherization (CFDA # 93.568)
For the Period July 1, 2014 through June 30, 2015

	Amount	Total Reported Amount	Total Budgeted Amount
REVENUE			
Grant Revenue	\$ 276,520	\$ 276,520	\$ 1,076,832
TOTAL REVENUE	\$ 276,520	\$ 276,520	\$ 1,076,832
EXPENDITURES			
WEATHERIZATION PROGRAM COSTS			
Intake	\$ 6,530	\$ 6,530	\$ 53,950
Outreach	4,160	4,160	39,236
Training and Technical Assistance	22,503	22,503	39,236
Direct Program Activities	374,000	374,000	878,200
Workers' Compensation	2,807	2,807	12,260
General Operating Expenditures	22,406	22,406	53,950
Total Program Costs	432,406	432,406	1,076,832
TOTAL EXPENDITURES	\$ 432,406	\$ 432,406	\$ 1,076,832

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 14F-3007 CSBG (CFDA # 93.569)
For the Period July 1, 2014 through June 30, 2015

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 616,174	\$ 616,174	\$ 790,619
TOTAL REVENUE	<u><u>\$ 616,174</u></u>	<u><u>\$ 616,174</u></u>	<u><u>\$ 790,619</u></u>
EXPENDITURES			
Administrative Costs:			
Salaries & Wages	\$ 57,296	\$ 57,296	\$ 114,014
Fringe Benefits	37,660	37,660	72,969
Operating Expenses	17,391	17,391	32,474
Out of State Travel	8,431	8,431	10,000
Other Costs	47,458	47,458	105,000
Total Administrative Costs	<u>168,236</u>	<u>168,236</u>	<u>334,457</u>
Program Costs:			
Salaries & Wages	164,183	164,183	255,183
Fringe Benefits	33,303	33,303	74,329
Operating Expenses	13,960	13,960	15,450
Subcontractor Services	103,046	103,046	111,200
Total Program Costs	<u>314,492</u>	<u>314,492</u>	<u>456,162</u>
TOTAL EXPENDITURES	<u><u>\$ 482,728</u></u>	<u><u>\$ 482,728</u></u>	<u><u>\$ 790,619</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 15F-2007 CSBG (CFDA # 93.569)
For the Period July 1, 2014 through June 30, 2015

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 214,699	\$ 214,699	\$ 797,709
TOTAL REVENUE	<u>\$ 214,699</u>	<u>\$ 214,699</u>	<u>\$ 797,709</u>
EXPENDITURES			
Administrative Costs:			
Salaries & Wages	\$ 31,923	\$ 31,923	\$ 72,588
Fringe Benefits	24,510	24,510	46,761
Operating Expenses	10,156	10,156	39,412
Other Costs	59,501	59,501	94,000
Total Administrative Costs	<u>126,090</u>	<u>126,090</u>	<u>252,761</u>
Program Costs:			
Salaries & Wages	150,234	150,234	284,008
Fringe Benefits	41,302	41,302	58,850
Operating Expenses	-	-	7,090
Subcontractor Services	-	-	195,000
Total Program Costs	<u>191,536</u>	<u>191,536</u>	<u>544,948</u>
TOTAL EXPENDITURES	<u>\$ 317,626</u>	<u>\$ 317,626</u>	<u>\$ 797,709</u>

**COUNTY OF CONTRA COSTA
 EHSD-Community Services Bureau
 Schedule of Child Nutritional Program Revenues
 For the Year Ended June 30, 2015**

Child and Adult Care Food Program (CACFP)
 CFDA 10.558

The Child Care food program income represents the assistance received from the Federal government in relation to the maintenance of a subsidized food program. The following is a summary of the total assistance received by the County and the various child development programs to which the funds were allocated for the fiscal year ended June 30, 2015.

	Total Federal Assistance
State Funded Programs:	
General Child Care Program	\$ 143,544
California Preschool Program-Community Service Bureau	437,433
Other Programs:	
Head Start and Early Head Start	316,200
California Preschool Program-College	15,714
Total Federal Assistance	\$ 912,891

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