



Agenda

FINANCE COMMITTEE

March 27, 2017

9:00 A.M.

651 Pine Street, Room 101, Martinez

Supervisor Karen Mitchoff, Chair
Supervisor John Gioia, Vice Chair

Agenda Items:

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

1. Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).
3. CONSIDER approving the Record of Action for the December 6, 2016, Finance Committee meeting (Lisa Driscoll, County Finance Director)
4. CONSIDER accepting attached Reissued Single Audit Reports for fiscal year ending June 30, 2013 and June 30, 2014 (Joanne Bohren, Chief Auditor)
5. CONSIDER attached report on the funding shortfall in the Wildcat/San Pablo Creeks Levee Remediation project in North Richmond and request for \$990,000 from the County general fund to cover the funding shortfall (Paul Detjens, Senior Civil Engineer)
6. CONSIDER accepting Department of Conservation and Development's attached recommendations regarding FY 2017/18, FY 2018/19, & FY 2019/20 Community Development Block Grant - Economic Development & Infrastructure/Public Facilities Categories (Gabriel Lemus/CDBG Program Manager).
7. CONSIDER accepting a report from the Conservation and Development Department regarding a recommendation to the Governing Board of the Successor Agency to the Contra Costa County Redevelopment Agency the approval of an issuance of 2017 Tax Allocation Revenue Bonds by the Successor Agency (Kara Douglas, Assistant Deputy Director/Conservation and Development).
8. CONSIDER accepting the Quarterly Capital Projects Report (Brian Balbas, Deputy Public Works Director)
9. The next meeting is currently scheduled for April 24, 2017.
10. Adjourn

The Finance Committee will provide reasonable accommodations for persons with disabilities planning to attend Finance 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 Finance Committee less than 96 hours prior to that meeting are available for public inspection at 651 Pine Street, 10th floor, during normal business hours.

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:

Lisa Driscoll, Committee Staff
Phone (925) 335-1021, Fax (925) 646-1353
lisa.driscoll@cao.cccounty.us



Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

3.

Meeting Date: 03/27/2017

Subject: Record of Action for December 6, 2016 Finance Committee Meeting

Submitted For: FINANCE COMMITTEE,

Department: County Administrator

Referral No.: N/A

Referral Name: Record of Action

Presenter: Lisa Driscoll, County
Finance Director

Contact: Lisa Driscoll, County Finance Director
925-335-1023

Referral History:

County Ordinance requires that each County body keep a record of its meetings. Though the record need not be verbatim, it must accurately reflect the agenda and the discussions made in the meetings.

Referral Update:

Attached for the Committee's consideration is the Record of Action for its December 6, 2016 meeting.

Recommendation(s)/Next Step(s):

Staff recommends approval of the Record of Action for the December 6, 2016 meeting.

Fiscal Impact (if any):

No fiscal impact.

Attachments

Draft Record of Action December 6, 2016

DRAFT



FINANCE COMMITTEE

December 6, 2016

10:30 A.M.

651 Pine Street, Room 101, Martinez

Supervisor Federal D. Glover, Chair
Supervisor Mary N. Piepho, Vice Chair

Agenda Items:

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

Present: Federal D. Glover, Chair
Mary N. Piepho, Vice Chair

Staff Present: Lisa Driscoll, Finance Director
Ramesh Kanzaria, Public Works

Attendees: Nicole Williams, JP Morgan

1. Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to three minutes).

There were no public comments.

AYE: Chair Federal D. Glover, Vice Chair Mary N. Piepho
Passed

3. Staff recommends approval of the Record of Action for the November 15, 2016 meeting.

The Record of Action for the November 15, 2016, Finance Committee meeting was approved as recommended.

AYE: Chair Federal D. Glover, Vice Chair Mary N. Piepho
Passed

4. ACCEPT Quarterly Capital Projects update.

Ramesh Kanzaria presented the Quarterly Capital Report. Mr. Kanzaria reviewed the summary page in detail. There are currently 63 projects funded at \$85.3 million. There were 8 new projects since the last report totaling \$2.2 million and 3 projects were completed (\$0.2 million). In addition there are 16 Facilities Life-Cycle Investment Program (FLIP) projects totaling \$26,017,286 of which 8 were finished and 8 are in process (no change since previous report). The report also includes FLIP projects being managed by the Facilities Maintenance Division and Potential Surplus Property Report prepared by the Real Estate Division. The Committee asked for a tour of the Finance Building once the remodel is complete. Mr. Kanzaria informed the Committee that staff were still working on including an identifier for vacant buildings, and an estimated value broken out by improvements, land, etc. The Committee requested timelines and financial information regarding the jail grant application and the Pittsburg Clinic lease. There were no further questions.

AYE: Chair Federal D. Glover, Vice Chair Mary N. Piepho

Passed

5. CONSIDER 2015 Annual Report submitted for the Finance Committee.

Lisa Driscoll presented the 2015 Annual Report. The report lists the annual activities, accomplishments, and proposed work plan and objectives for the 2016 year. The Committee heard the report, directed a correction regarding attachments in the first paragraph, and directed staff to forward the report to the full Board of Supervisors.

AYE: Chair Federal D. Glover, Vice Chair Mary N. Piepho

Passed

6. The next meeting is currently not scheduled as the 2017 Finance Committee calendar has not been adopted.

7. Adjourn

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Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

4.

Meeting Date: 03/27/2017

Subject: Reissuance of Fiscal Year Ending June 30, 2013, and June 30, 2014 Single Audit Reports

Submitted For: Robert Campbell, Auditor-Controller

Department: Auditor-Controller

Referral No.: 11/8/1999

Referral Name: Countywide Single Audit

Presenter: Joanne Bohren, Chief Auditor **Contact:** Joanne Bohren (925) 335-8640

Referral History:

On November 8, 1999, the Board established a policy and procedure for addressing the annual findings and recommendations of the County's external auditors. The procedure directs that the Board refer the annual Single Audit findings to the Finance Committee, and that the County Administrator make a report to the Finance Committee on the current- and prior-year audit findings and recommendations that identifies what corrective action has been taken or is planned to be taken on each recommendation.

Referral Update:

The County's external auditors, Macias Gini & O'Connell, have reissued the County's Single Auditor reports for the fiscal year ending (FYE) June 30, 2013 and June 30, 2014, due to their discovery of an unreported grant in the original Single Audit reports for those years. The grant being added and the related grantor information are as follows: U.S. Department of Health and Human Services (passed through the California Health Benefit Exchange) - State Planning and Establishment Grants for the Affordable Care Act's (ACA) Exchanges (CFDA No. 93.525).

Recommendation(s)/Next Step(s):

Adopt reissued reports and provide copies to whomever the original copies of the Single Audit reports were affected by the change. The revised Single Audit reports are also available on the Federal Clearinghouse website (<https://harvester.census.gov/facdissem/Main.aspx>).

Attachments

Reissued June 30, 2013 Report

Reissued June 30, 2014 Report

COUNTY OF CONTRA COSTA

Single Audit Reports

For the Year Ended June 30, 2013



A new breed
of professional
services firm

COUNTY OF CONTRA COSTA
Single Audit Reports
For the Year Ended June 30, 2013

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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, 2013, 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 18, 2013. Our report includes an emphasis of a matter paragraph discussing the County’s adoption of the provisions of Governmental Accounting Standards Board Statement Nos. 60, 62, and 63. Our report also includes a reference to other auditors who audited the financial statements of the Contra Costa County Employees’ Retirement Association, 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 auditors’ 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying revised schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

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. We

consider the deficiency described in the accompanying revised schedule of findings and questioned costs as item 2013-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying revised schedule of findings and questioned costs as items 2013-002 and 2013-003 to be significant deficiencies.

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 revised 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.



Walnut Creek, California

December 18, 2013, except for the revised schedule of findings and questioned costs^{to} related to amending Finding 2013-003, for which the date is March 11, 2016



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

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 Circular A-133 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, 2013. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying revised 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 \$91,911,923 in federal awards, which is not included in the amended and restated schedule of expenditures of federal awards (SEFA) during the year ended June 30, 2013. 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 with those requirements.

Basis for Qualified Opinions on the Justice Assistance Grant (JAG) Program Cluster (CFDA Nos. 16.738 and 16.804) and the Assistance to Firefighters Grant (CFDA No. 97.044)

As described in the accompanying revised schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA Nos. 16.738 and 16.804 JAG Program Cluster, as described in finding number 2013-004 for Subrecipient Monitoring, and CFDA No. 97.044 Assistance to Firefighters Grant, as described in finding number 2013-005 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to those programs.

Qualified Opinions on the JAG Program Cluster (CFDA Nos. 16.738 and 16.804) and the Assistance to Firefighters Grant (CFDA No. 97.044)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinions paragraph, 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 the JAG Program Cluster (CFDA Nos. 16.738 and 16.804) and the Assistance to Firefighters Grant (CFDA No. 97.044) for the year ended June 30, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditor's results section of the accompanying revised schedule of findings and questioned costs for the year ended June 30, 2013.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies

in internal control over compliance described in the accompanying revised schedule of findings and questioned costs as items 2013-004 and 2013-005 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying revised 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.

Amended and Restated Schedule of Expenditures of Federal Awards Required by OMB A-133 and Supplemental Schedules

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2013, 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 amended and restated SEFA and supplemental schedules, as listed in the table of contents, are presented for 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. The original schedule of expenditures of federal awards dated December 18, 2013 has been amended and restated as described in Note 8. The amended and restated schedule of expenditures of federal awards and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 SEFA 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 26, 2014, except for our report

on the amended and restated schedule of expenditure of federal awards,
for which the date is March 11, 2016

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COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Agriculture				
<u>Pass through the State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care				
12143 Expanded Pest Detection County Contract	10.025	11-8520-1399-CA	\$ 227,469	\$ -
Pierce's Disease Control Program-GWSS	10.025	12-8506-0484-CA	261,210	-
Detector dog teams	10.025	11-8520-1165-CA	202,734	-
Light Brown Apple Moth Detection and Regulatory	10.025	11-8520-1164-CA & 12-8506-1164-CA	41,221	-
Sudden Oak Death	10.025	11-8523-0572-CA	70,669	-
Asian Citrus Psyllid	10.025	11-8520-1211-CA and 12-8506- 1211-CA	12,375	-
		Subtotal	815,678	-
<u>Pass through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program	10.551	N/A	723,804	163,829
<u>Pass through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFLs 12/13-40	14,812,426	-
		Cluster Subtotal	15,536,230	163,829
<u>Pass through State of California Department of Education</u>				
National School Lunch Program	10.555	710074600529201	385,638	-
<u>Pass through State of California Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	CA 02-25-688	4,803,359	-
<u>Pass through State of California Department of Education</u>				
Child and Adult Care Food Program	10.558	220700	1,090,222	-
<u>Pass through State of California Department of Food and Agriculture</u>				
Senior Farmers Market Nutrition Program	10.576	AP-1213-07	15,000	15,000
1890 Institution Capacity Building Grants (B)	10.816	N/A	138,991	124,242
		Total U.S. Department of Agriculture	22,785,118	303,071
U.S. Department of Commerce				
<u>Pass through the Economic Development Administration</u>				
Economic Adjustment Assistance	11.307	07-79-06920	75,816	48,000
		Total U.S. Department of Commerce	75,816	48,000
U.S. Department of Housing and Urban Development				
<u>Direct Program</u>				
Community Development Block Grant / Entitlement Grants	14.218	Prior Year Ending Loan Balance	33,986,014	-
Community Development Block Grant / Entitlement Grants	14.218	N/A	4,123,770	961,796
ARRA- Community Development Block Grant ARRA Entitlement Grants (CDBG-R)	14.253	HUD B-09-UY-06-0002	92,375	92,193
		Cluster Subtotal	38,202,159	1,053,989
Supportive Housing Program	14.235	N/A	161,604	161,604
Supportive Housing Program	14.235	N/A	192,708	192,708
		Subtotal	354,312	354,312
Shelter Plus Care	14.238	N/A	501,273	501,273
Shelter Plus Care	14.238	N/A	283,096	283,096
		Subtotal	784,369	784,369
Home Investment Partnerships Program	14.239	N/A	6,426,608	-
Home Investment Partnerships Program	14.239	Prior Year Ending Loan Balance	39,839,436	-
		Subtotal	46,266,044	-
<u>Pass through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	N/A	481,804	102,480
Housing Opportunities for Persons with AIDS	14.241	Prior Year Ending Loan Balance	4,126,995	-
		Subtotal	4,608,799	102,480

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Housing and Urban Development (Continued)				
<u>Direct Program</u>				
ARRA- Homelessness Prevention and Rapid Re-Housing Program	14.257	HUD S-09-UY-06-0002	\$ 1,419	\$ 1,419
<u>Pass through State of California Department of Housing and Community Development</u>				
Community Development Block Grants / State's program and Non-Entitlement Grants	14.228	09-NSPI-6254	235,204	-
Community Development Block Grants / State's program and Non-Entitlement Grants	14.228	Prior Year Ending Loan Balance	228,355	-
		Subtotal	463,559	-
<u>Pass through State of California Department of Housing and Community</u>				
Emergency Solutions Grant Program	14.231	N/A	126,493	-
<u>Direct Programs</u>				
Emergency Solutions Grant Program	14.231	HUDE-12-UC-06-0002	269,081	141,736
Emergency Solutions Grant Program	14.231	N/A	66,045	66,045
		Subtotal	461,619	207,781
			91,142,280	2,504,350
Total U.S. Department of Housing and Urban Development				
U.S. Department of Justice				
<u>Pass through State of California Department of Corrections and Rehabilitation</u>				
Juvenile Accountability Block Grants	16.523	BSCC 163-12	56,431	-
<u>Pass through Violence against Women Office</u>				
Supervised Visitation, Safe Havens for Children	16.527	N/A	138,791	134,762
<u>Direct Programs</u>				
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	372,455	400,866
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2010-WE-AX-0053	39,210	-
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	44,346	24,996
		Subtotal	456,011	425,862
<u>Pass through State of California Emergency Management Agency</u>				
Crime Victim Assistance	16.575	N/A	193,650	-
Crime Victim Assistance	16.575	CAL EMA 2-101	247,488	-
Crime Victim Assistance	16.575	UV11020070	32,441	-
Crime Victim Assistance	16.575	UV12030070	67,542	-
		Subtotal	541,121	-
<u>Pass through State of California Emergency Management Agency</u>				
Violence Against Women Formula Grants	16.588	N/A	184,238	-
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	2010-RP-BX-K001	5,869	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009 DJ-BX-0348	184,035	184,035
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0341	1,860	1,860
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	245,947	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC11 24 0070	83,993	-
ARRA- Edward Byrne Memorial Justice Assistance Grant Program / Grants to Units of Local Government	16.804	N/A	657,245	657,245
		Cluster Subtotal	1,173,080	843,140
<u>Pass through State of California Office of Emergency Services</u>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ12 080070	6,214	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Justice (Continued)				
<u>Direct Programs</u>				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2012-MO-BX-0021	\$ 15,767	\$ -
<u>Pass through Bureau of Juvenile Justice</u>				
Second Chance Act Prisoner Reentry Initiative	16.812	2012-CZ-BX-0018	249,468	62,850
Total U.S. Department of Justice			2,826,990	1,466,614
U.S. Department of Labor				
<u>Pass through State of California Employment Development Department</u>				
Senior Community Service Employment Program	17.235	309	576,375	515,009
Workforce Investment Act Cluster:				
Workforce Investment Act - Adult Program	17.258	K386292	1,120,658	171,810
Workforce Investment Act - Adult Program	17.258	K386292	1,803,903	119,823
Workforce Investment Act - Adult Program	17.258	K282470	1,348,528	206,745
Workforce Investment Act - Adult Program	17.258	12942	153,548	-
Workforce Investment Act - Youth Activities	17.259	K386292	1,373,082	1,175,472
Workforce Investment Act - Youth Activities	17.259	K282470	567,900	486,169
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K386292	384,853	98,751
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K282470	1,353,123	89,880
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	13-WO-59	117,760	916
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	11-W119	9,354	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K282470	136,652	20,950
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K178655	7,463	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K282470	81,225	25,159
Cluster Subtotal			8,458,049	2,395,675
Total U.S. Department of Labor			9,034,424	2,910,684
U.S. Department of Transportation				
<u>Direct Programs</u>				
Airport Improvement Program	20.106	AIP #3-06-0050-18	2,557,551	-
Airport Improvement Program	20.106	AIP #3-06-0008-13	92,046	-
Subtotal			2,649,597	-
<u>Pass through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	SRTSLNI-5928(090)	22,744	-
Highway Planning and Construction	20.205	BRLO-5928 (068)	106,959	-
Highway Planning and Construction	20.205	HSIPHR3L-5928 (096)	96,356	-
Highway Planning and Construction	20.205	SRTSL-5928 (112)	109,233	-
Highway Planning and Construction	20.205	BRLS-5928 (067)	205,658	-
Highway Planning and Construction	20.205	HRRRL-5928 (095)	135,682	-
Highway Planning and Construction	20.205	SRTSL-5928 (086)	110,551	-
Highway Planning and Construction	20.205	HSIPL-5928 (089)	422,772	-
Highway Planning and Construction	20.205	HRRRL-5928 (084)	44,766	-
Highway Planning and Construction	20.205	BRLO-5928 (045)	80,000	-
Highway Planning and Construction	20.205	BRLO 5928 (108)	40,707	-
Highway Planning and Construction	20.205	HSIPL-5928 (105)	171,746	-
Highway Planning and Construction	20.205	STPL-5928 (106)	895,876	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	7,374	-
Highway Planning and Construction	20.205	BRLS 5928 (107)	83,684	-
Highway Planning and Construction	20.205	HSIPL 5928 (110)	194,515	-
Highway Planning and Construction	20.205	STPL-5928 (111)	1,242,016	-
Subtotal Highway Planning and Construction Cluster:			3,970,639	-
<u>Pass through State of California Office of Traffic Safety</u>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	#20240	64,514	-
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL 1335	32,944	-
Subtotal			97,458	-
Total U.S. Department of Transportation			6,717,694	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
Institute of Museum and Library Services				
<u>Pass through California State Library</u>				
Grants to States	45.310	40-8003	\$ 4,477	\$ -
Grants to States	45.310	40-8004	4,412	-
Grants to States	45.310	40-7957	1,338	-
Grants to States	45.310	40-7958	11,841	-
Grants to States	45.310	40-8164	34,197	-
Grants to States	45.310	N/A	4,491	-
		Subtotal	60,756	-
Total Institute of Museum and Library Services			60,756	-
Small Business Administration				
<u>Pass through Humboldt State University</u>				
Small Business Development Centers	59.037	N/A	321,687	-
Total Small Business Administration			321,687	-
U.S. Department of Energy				
<u>Pass through State of California Department of Community Services and Development</u>				
ARRA- Weatherization Assistance For Low-Income Persons	81.042	09C-1806	11,196	-
Weatherization Assistance For Low-Income Persons	81.042	11C-1805	75,643	-
Total U.S. Department of Energy			86,839	-
U.S. Elections Assistance Commission				
<u>Pass through Secretary of State Office</u>				
Help America Vote Act Requirements Payments	90.401	11G-30107	510,026	-
Total U.S. Elections Assistance Commission			510,026	-
U.S. Department of Health & Human Services				
<u>Direct Programs</u>				
Hansen's Disease National Ambulatory Care Program	93.215	HSHS25801000014C	336,447	-
Substance Abuse and Mental Health Services_Projcts of Regional and National Significance	93.243	N/A	81,281	81,281
Substance Abuse and Mental Health Services_Projcts of Regional and National Significance	93.243	5H79TI023720-02	333,788	201,150
Substance Abuse and Mental Health Services_Projcts of Regional and National Significance	93.243	N/A	25,526	25,526
		Subtotal	440,595	307,957
<u>Pass 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-1213-07	14,805	14,805
Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1213-07	53,340	53,340
Special Program for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services	93.043	AP-1213-07	55,319	35,000
National Family Caregivers Support, Title III, Part E	93.052	AP-1213-07	449,678	403,162
Aging Cluster:				
Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	AP-1213-07	1,148,547	353,978
Special Programs for the Aging_ Title III, Part C_Nutrition Services	93.045	AP-1213-07	1,556,134	-
Nutrition Services Incentive Program	93.053	AP-1213-07	344,635	-
		Cluster Subtotal	3,049,316	353,978
<u>Pass through State of California DHS-Emergency Preparedness Office</u>				
Public Health Emergency Preparedness	93.069	Resolution # 81270 CMS	1,288,447	-
<u>Pass through State of California State Department of Social Services</u>				
Guardianship Assistance	93.090	CFL 11/12-18; CFL12/13-06; CFL 12/13-16; CFL 13/14-02	120,804	-
Guardianship Assistance	93.090	N/A	730,929	-
		Subtotal	851,733	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Health & Human Services (Continued)				
<u>Pass through Food and Drug Administration</u>				
Food and Drug Administration_Research	93.103	N/A	\$ 46,013	\$ -
<u>Pass through State Department of Health & Human Services-TBCB</u>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	257,687	-
<u>Pass through State Department of Mental Health</u>				
Projects for Assistance in Transition from Homeless (PATH)	93.150	2X06SM060005-09	145,072	145,072
<u>Pass through State of California Department of Health and Human Services- Child Medical Services</u>				
Disabilities Prevention	93.184	N/A	1,151,051	-
Disabilities Prevention	93.184	N/A	302,497	-
		Subtotal	1,453,548	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	N/A	1,099,347	-
<u>Pass through Secretary of State Office</u>				
Voting Access for Individuals with Disabilities_Grants to States	93.617	11G-26106	20,000	-
<u>Direct Programs</u>				
Basic Center Grant	93.623	N/A	200,000	200,000
Basic Center Grant	93.623	N/A	131,026	131,026
		Subtotal	331,026	331,026
<u>Pass through State of California Department of Social Services</u>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CDSS	1,270,280	-
Foster Care - Title IV-E	93.658	CFL 11/12-18 & CFL 12/13-16	166,508	-
Foster Care - Title IV-E	93.658	CFL 12/13-09	201,750	-
Foster Care - Title IV-E	93.658	N/A	956,247	-
Foster Care - Title IV-E	93.658	N/A	2,130,681	-
Foster Care - Title IV-E	93.658	N/A	6,531,166	-
Foster Care - Title IV-E	93.658	CFL 11/12-18; CFL 12/16-16; CFL 12/13-19	1,126,817	-
Foster Care - Title IV-E	93.658	CDSS	8,256,445	-
Foster Care - Title IV-E	93.658	CFL 11/12-18 & CFL 12/13-16	292,920	-
		Subtotal	19,662,534	-
Adoption Assistance - Title IV-E	93.659	CFL 11/12-18 & CFL 12/13-16	789,877	-
Adoption Assistance - Title IV-E	93.659	N/A	6,836,368	-
Adoption Assistance - Title IV-E	93.659	CFL 11/12-18 & CFL 12/13-16	240,627	-
		Subtotal	7,866,872	-
Social Services Block Grant	93.667	CDSS	923,565	-
Social Services Block Grant	93.667	N/A	396,916	-
Social Services Block Grant	93.667	CFL 12/13-18 & CFL 12/13-36	1,291,898	-
Social Services Block Grant	93.667	N/A	56,712	-
		Subtotal	2,669,091	-
<u>Direct Programs</u>				
Child Abuse and Neglect Discretionary Activities	93.670	N/A	209,696	-
Child Abuse and Neglect Discretionary Activities	93.670	N/A	86,588	60,286
		Subtotal	296,284	60,286
<u>Pass through State of California Department of Social Services</u>				
Chafee Foster Care Independence Program	93.674	13	585,983	-
<u>Direct Programs</u>				
ARRA- Grants to Health Center Programs	93.703	N/A	500,069	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Health & Human Services (Continued)				
<u>Pass through State of California Department of Health</u>				
Medical Assistance Program (Medicaid; Title XIX)	93.778	CFL 11/12-18	\$ 1,114,396	\$ -
Medical Assistance Program (Medicaid; Title XIX)	93.778	CFL 11/12-18; CFL 12/13-16; CFL 12/13-19	1,689,561	-
Medical Assistance Program (Medicaid; Title XIX)	93.778	CFL 12/13-14	3,582,907	-
Medical Assistance Program (Medicaid; Title XIX)	93.778	N/A	799,513	18,160
Medical Assistance Program (Medicaid; Title XIX)	93.778	MCAC 2012-13-01 thru 2012-13-08	20,539,465	-
<u>Pass through State of California Department of Social Services</u>				
Medical Assistance Program (Medicaid; Title XIX)	93.778	N/A	4,505,531	-
		Subtotal	32,231,373	18,160
<u>Pass through State of California Department of Aging</u>				
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-1213-07	158,711	-
<u>Pass through State of California Department of Health & Human Services - AIDS Office</u>				
National Bioterrorism Hospital Preparedness Program	93.889	23-385,23-404,23-405,23-431,23- 410,23-411,23-375,23-407,23-406	122,285	-
National Bioterrorism Hospital Preparedness Program	93.889	23-373,23-385,23-404,23-405,23- 431,23-410,23-411,23-374,23- 375,23-407,23-406	329,937	-
		Subtotal	452,222	-
HIV Emergency Relief Project Grants	93.914	07-65045	1,451,019	481,875
HIV Care Formula Grants	93.917	N/A	513,112	38,762
HIV Prevention Activities_Health Department Based	93.940	N/A	398,254	93,548
<u>Direct Programs</u>				
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	6H76HA00618-13-00	300,846	43,489
<u>Pass through State DHHS, CDPH, CLPPB</u>				
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CA02-25-668	104,592	-
<u>Pass through State of California Department of Health & Human Services - Immunize Branch</u>				
Immunization Cooperative Agreements	93.268	10-95366	422,410	108,157
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	N/A	33,531	-
<u>Direct Programs</u>				
Teenage Pregnancy Prevention Program	93.297	N/A	1,127,689	55,743
<u>Pass through State of California Department of Health & Human Services - MCH Branch</u>				
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	12E9053 A2	1,083,199	-
<u>Pass through State of California Department of Social Services</u>				
Promoting Safe and Stable Families	93.556	CFL 12/13-10 & CFL 12/13 11	697,553	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	10,312,485	-
Temporary Assistance for Needy Families (TANF)	93.558	CFL 12/13-18& CFL 12/13-36	42,470,477	-
Temporary Assistance for Needy Families (TANF)	93.558	CDSS	4,596,615	-
		Subtotal	57,379,577	-
<u>Pass through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	1304CA4004	12,287,231	-
<u>Pass through State of California Department of Social Services</u>				
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	116,524	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Health & Human Services (Continued)				
<u>Pass through State of California Department of Health & Human Services</u>				
Refugee and Entrant Assistance State Administered Programs	93.566	N/A	\$ 54,998	\$ -
<u>Pass through State of California Department of Social Services</u>				
Refugee and Entrant Assistance State Administered Programs	93.566	N/A	18,691	-
		Subtotal	190,213	-
<u>Pass through Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	12B-5805	106,853	-
Low-Income Home Energy Assistance	93.568	13B-5005	43,975	-
Low-Income Home Energy Assistance	93.568	13B-5005	41,626	-
Low-Income Home Energy Assistance	93.568	12B-5805	111,147	-
Low-Income Home Energy Assistance	93.568	12B-5805	92,139	-
Low-Income Home Energy Assistance	93.568	13B-5005	79,532	-
Low-Income Home Energy Assistance	93.568	12B-5805	124,754	-
Low-Income Home Energy Assistance	93.568	13B-5005	54,515	-
Low-Income Home Energy Assistance	93.568	12B-5805	68,486	-
Low-Income Home Energy Assistance	93.568	13B-5005	11,916	-
Low-Income Home Energy Assistance	93.568	13B-5005	339,879	-
Low-Income Home Energy Assistance	93.568	12B-5805	730,195	-
Low-Income Home Energy Assistance	93.568	12B-5805	46,515	-
Low-Income Home Energy Assistance	93.568	13B-5005	8,083	-
Low-Income Home Energy Assistance	93.568	11B-5706	43,691	-
		Subtotal	1,903,306	-
<u>Pass through Department of Community Services and Development</u>				
Community Services Block Grant	93.569	13F-3007	322,064	19,500
Community Services Block Grant	93.569	12F-4407	434,805	90,600
		Subtotal	756,869	110,100
<u>Pass through State Department of Education - Child Development Program</u>				
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	CSPP2045	558,566	-
Child Care and Development Block Grant	93.575	CCTR2024	390,283	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR2024	709,381	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP 2011	603,952	658,511
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP2045	1,015,254	-
		Cluster Subtotal	3,277,436	658,511
<u>Direct Programs</u>				
Head Start	93.600	09CH0375/47	17,237,099	3,130,949
Head Start	93.600	09CH0375/47	4,450,488	621,600
		Subtotal	21,687,587	3,752,549
<u>Pass through State Department of Mental Health</u>				
Block Grants for Community Mental Health Services	93.958	3B09SM010005-09S1	1,607,213	435,321
<u>Pass 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	3,945,736	2,097,875
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,713,193	563,607
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	376,551	308,416
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,533,554	1,463,391
		Subtotal	7,846,653	4,433,289
<u>Pass through State of California Department of Health & Human Services</u>				
Maternal and Child Health Services Block Grant to the States	93.994	N/A	750,405	-
Maternal and Child Health Services Block Grant to the States	93.994	N/A	223,338	201,594
		Subtotal	973,743	201,594
Total U.S. Department of Health & Human Services			189,627,825	12,135,724

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2013

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Homeland Security				
<u>Direct Program</u>				
Emergency Food and Shelter National Board Program	97.024	N/A	\$ 75,000	\$ 75,000
<u>Pass through State of California Office of Emergency Services</u>				
Emergency Management Performance Grants	97.042	2012-0027	145,510	-
Emergency Management Performance Grants	97.042	2011-00048	270,442	-
		Subtotal	415,952	-
<u>Direct Programs</u>				
Assistance to Firefighters Grant	97.044	N/A	4,646,174	-
Assistance to Firefighters Grant	97.044	N/A	1,750,000	925,000
		Subtotal	6,396,174	925,000
<u>Pass through State of California Office of Emergency Services</u>				
State Homeland Security Program (SHSP)	97.073	2010-0085	132,631	-
State Homeland Security Program (SHSP)	97.073	2011-SS-0077	1,166,887	-
		Subtotal	1,299,518	-
<u>Pass through State of California Office of Emergency Services</u>				
Buffer Zone Protection Program (BZPP)	97.078	2010-BF-T0-0020	395,598	-
			8,582,242	1,000,000
Total U.S. Department of Homeland Security				
Total Expenditures of Federal Awards			\$ 331,771,697	\$ 20,368,443

COUNTY OF CONTRA COSTA
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

EX
01

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. Revenues and expenditures related to the value of food stamps issued under the Food Stamps Program are not reported in the County's basic financial statements as they are non-cash awards. Non-cash transactions related to the Food Donation Program are not reported in the County's basic financial statements as these represent aid-in-kind.

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 (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, 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, or results of operations of the County.

When the County receives federal awards as a subrecipient, the pass through agency generally provides the County with a pass through number that will be referenced on the SEFA. If the pass through agency does not generate or provide such a number, the County will denote "N/A" on the SEFA in the absence of a pass through number.

COUNTY OF CONTRA COSTA
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

3. 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. The following is a summary of the loan programs maintained by the County, including the outstanding loan receivable balances at June 30, 2013 and the total amount reported in the SEFA, which includes that outstanding balance as well as other non-loan program expenditures.

Program Title	Federal CFDA Number	Loan Receivable Outstanding as of June 30, 2013	Non-Loan Current Year Expenditures	Amount Reported in SEFA
Community Development Block Grant	14.218	\$ 34,589,759	\$ 1,514,419	\$ 36,104,178
Neighborhood Stabilization Program (NSP-1)	14.218	428,247	218,562	646,809
Neighborhood Stabilization Program (NSP-3)	14.218	1,264,487	94,310	1,358,797
Neighborhood Stabilization Program (State)	14.228	426,414	37,145	463,559
Home Investment Partnership Program	14.239	45,940,249	325,795	46,266,044
Housing Opportunities for Persons with AIDS	14.241	4,426,995	181,804	4,608,799
		<u>\$ 87,076,151</u>	<u>\$ 2,372,035</u>	<u>\$ 89,448,186</u>

4. PROGRAM FUNDED THROUGH THE STATE DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

The following table, requested by the State of California, is a summary of expenditures for selected programs funded through the State Department of Community Services and Development for the year ended June 30, 2013:

Program Title	Federal CFDA Number	Amount
ARRA- Weatherization Assistance for Low-Income Persons	81.042	\$ 11,196
Weatherization Assistance for Low-Income Persons	81.042	75,643
Low-Income Home Energy Assistance	93.568	1,903,306
Community Services Block Grant	93.569	756,869

COUNTY OF CONTRA COSTA
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

EX
01

5. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY

The Authority's expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. The programs of the Authority for the fiscal year ended March 31, 2013 were as follows:

Program Title	Federal CFDA Number	Amount
U.S. Department of Housing and Urban Development		
Shelter Plus Care	14.238	\$ 3,224,881
Public and Indian Housing	14.850	5,393,423
Lower Income Housing Assistance Program- Section 8		
Moderate Rehabilitation	14.856	134,672
Housing Choice Voucher Program	14.871	80,008,462
Public Housing- Capital Fund Program	14.872	3,150,485
Total U.S. Department of Housing and Urban Development		\$ 91,911,923

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

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

Grant Title	Grant Number
Regional Anti-Drug Abuse Program	BSCC614-12
Victim Witness Assistance Program	VW12310070
Vertical Prosecution Program	VB08060070
Violence Against Women Vertical Prosecution	VV10240070
Underserved Victim Advocacy and Outreach Program	UV12030070

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
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

EX
01

7. CLUSTER PROGRAM TOTALS

The following table summarizes clusters funded by various sources or grants whose totals are not shown on the SEFA. The following table summarizes these programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<i>SNAP Program Cluster</i>		
Supplemental Nutrition Assistance Program (SNAP) Passed through State of California Department of Public Health State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.551	\$ 723,804
Passed through State of California Department of Social Services Total SNAP Program Cluster	10.561	<u>14,812,426</u> <u>\$ 15,536,230</u>
<i>CDBG Entitlement Grants Cluster</i>		
Community Development Block Grant/Entitlement Grants Direct Program	14.218	\$ 38,109,784
ARRA - Community Development Block Grant ARRA Entitlement Grants (CDBG-R) Direct Program	14.253	<u>92,375</u> <u>\$ 38,202,159</u>
Total CDBG Entitlement Grants Cluster		
<i>JAG Program Cluster</i>		
Edward Byrne Memorial Justice Assistance Grant Program Passed through State of California Emergency Management Agency ARRA- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government	16.738	\$ 515,835
Passed through State of California Emergency Management Agency Total JAG Program Cluster	16.804	<u>657,245</u> <u>\$ 1,173,080</u>
<i>WIA Cluster</i>		
Workforce Investment Act- Adult Program Passed through State of California Employment Development Department Workforce Investment Act- Youth Activities	17.258	\$ 4,426,637
Passed through State of California Employment Development Department Workforce Investment Act- Dislocated Worker Formula Grants	17.259	1,940,982
Passed through State of California Employment Development Department Total WIA Cluster	17.278	<u>2,090,430</u> <u>\$ 8,458,049</u>
<i>Aging Cluster</i>		
Special Programs for Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers Passed through State of California Department of Aging	93.044	\$ 1,148,547
Special Programs for Aging_ Title III, Part C_ Nutrition Services Passed through State of California Department of Aging	93.045	1,556,134
Nutrition Services Incentive Program Passed through State of California Department of Aging Total Aging Cluster	93.053	<u>344,635</u> <u>\$ 3,049,316</u>
<i>CCDF Program Cluster</i>		
Child Care and Development Block Grant Passed through State Department of Education- Child Development Program Child Care Mandatory and Matching Funds of the Child Care and Development Fund Passed through State Department of Education- Child Development Program	93.575	\$ 948,849
Total CCDF Program Cluster	93.596	<u>2,328,587</u> <u>\$ 3,277,436</u>

COUNTY OF CONTRA COSTA
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

EX
01

8. REISSUANCE OF THE SINGLE AUDIT REPORT

The federal expenditures previously reported in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2013 have been amended and restated for the following reasons:

Federal expenditures for the year ended June 30, 2013, as previously reported	\$ 330,688,498
Changes made to the reported federal expenditures:	
Unreported expenditures related to CFDA No. 93.525	<u>1,083,199</u>
Federal expenditures for the year ended June 30, 2013, as amended and restated	<u>\$ 331,771,697</u>

The County added federal expenditures related to CFDA No. 93.525 – State Planning and Establishment Grants for the Affordable Care Act (ACA)’s Exchanges for a federal program that was omitted from the original schedule of expenditures of federal awards. The previously unreported federal expenditures for this program amounted to \$1,083,199.

COUNTY OF CONTRA COSTA
 Revised Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2013

Section I Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
<input type="checkbox"/> Material weakness(es) identified?	Yes
<input type="checkbox"/> Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
<input type="checkbox"/> Material weakness(es) identified?	Yes
<input type="checkbox"/> Significant deficiency(ies) identified?	None reported

Type of auditor's report issued on compliance for major programs:	Unmodified for all major programs, except for CFDA Nos. 16.738, 16.804, and 97.044, which were qualified
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Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes
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COUNTY OF CONTRA COSTA
 Revised Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2013

Section I Summary of Auditor's Results (Continued)

Identification of major programs:

- | | | |
|------|---|---|
| (1) | CFDA No. 14.239 | Home Investment Partnerships Program |
| (2) | CFDA No. 14.241 | Housing Opportunities for Persons with AIDS |
| (3) | CFDA No. 16.738
CFDA No. 16.804 | Edward Byrne Memorial Justice Assistance Grant Cluster:
Edward Byrne Memorial Justice Assistance Grant Program (JAG)
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG)
Program/Grants to Units of Local Government |
| (4) | CFDA No. 17.258
CFDA No. 17.259
CFDA No. 17.278 | Workforce Investment Act Cluster:
WIA - Adult Program
WIA - Youth Activities
WIA - Dislocated Worker Formula Grants |
| (5) | CFDA No. 93.044
CFDA No. 93.045
CFDA No. 93.053 | Aging Cluster:
Special Programs for the Aging_Title III, Part B_Grants for
Supportive Services and Senior Centers
Special Programs for the Aging_Title III, Part C_Nutrition
Services
Nutrition Services Incentive Program |
| (6) | CFDA No. 93.558 | Temporary Assistance for Needy Families (TANF) |
| (7) | CFDA No. 93.563 | Child Support Enforcement |
| (8) | CFDA No. 93.658 | Foster Care – Title IV-E |
| (9) | CFDA No. 93.659 | Adoption Assistance – Title IV-E |
| (10) | CFDA No. 93.703 | ARRA Grants to Health Center Programs |
| (11) | CFDA No. 93.778 | Medical Assistance Program (Medicaid; Title XIX) |
| (12) | CFDA No. 97.044 | Assistance to Firefighters Grant |

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
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Section II Financial Statement Findings

Finding 2013-001 Accounting for OPEB Obligation

Regulatory or Other Criteria:

Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 45)* requires governments to calculate annual OPEB cost which should be equal to the annual required contributions of the employer (ARC) to the plan for a given year, calculated in accordance with the parameters described in GASB 45. Those parameters include a provision for amortizing the total unfunded actuarial accrued liability (UAAL) in accordance with the following requirements (GASB 45, paragraph 13.f.):

- (1) Maximum amortization period - The maximum acceptable amortization period for the total unfunded actuarial liability is thirty years. The total unfunded actuarial liability may be amortized as one amount, or components of the total may be separately amortized. When components are amortized over different periods, the individual amortization periods should be selected so that the equivalent single amortization period for all components combined does not exceed the maximum acceptable period.
- (2) Equivalent single amortization period - The equivalent single amortization period is the number of years incorporated in a weighted average amortization factor for all components of the total UAAL combined and should be calculated as follows:
 - (a) Determine the amortization factor for each component of the total UAAL using its associated amortization period and the discount rate selected in accordance with subparagraphs b and c of this paragraph.
 - (b) Calculate next year's amortization payment for each of the components by dividing each component by its associated amortization factor.
 - (c) Calculate the weighted average amortization factor by dividing the total UAAL by the sum of next year's individual amortization payments.
 - (d) Calculate the equivalent single amortization period as the number of years incorporated in the weighted average amortization factor (from c) at the discount rate used in subparagraph f(2)(a) of this paragraph.
- (3) Minimum amortization period - A significant decrease in the total UAAL generated by a change from one of the actuarial cost methods specified in subparagraph d of this paragraph to another of those methods, or by a change in the method(s) used to determine the actuarial value of assets (for example, a change from a method that spreads increases or decreases in market value over five years to a method that uses current market value), should be amortized over a period of not less than ten years. The minimum amortization period is not required when a plan is closed to new entrants and all or almost all of the plan members have retired.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Finding 2013-001 Accounting for OPEB Obligation (Continued)

- (4) Amortization method - The provision(s) for amortizing the total unfunded actuarial liability may be determined in level dollar amounts or as a level percentage of projected payroll of active plan members. If the level percentage of projected payroll method is used, the assumed payroll growth rate should not include an assumed increase in the number of active plan members; however, projected decreases in that number should be included if no new members are permitted to enter the plan (for example, a plan that covers only employees hired before a certain date).

GASB 45 also requires that when an employer has a net OPEB obligation, annual OPEB cost should be equal to the ARC, one year's interest on the net OPEB obligation, and an adjustment to the ARC. The interest should be calculated on the balance of the net OPEB obligation at the beginning of the year, using the investment return rate assumed in determining the ARC for that year (paragraph 13c).

Because this calculation of interest is independent of the actuarial calculation, the ARC should be adjusted to offset the amount of interest (and principal, if any) already included in the ARC for amortization of past contribution deficiencies or excess contributions of the employer. That portion of the ARC is not precisely determinable but can be reasonably approximated based on the net OPEB obligation, as discussed in paragraph 16. (GASB 45, paragraph 15)

The adjustment to the ARC should be equal to the discounted present value (ordinary annuity) of the balance of the net OPEB obligation at the beginning of the year, calculated using the *same* amortization methodology used in determining the ARC *for that year*. (The adjustment applies only for that year; a new calculation should be made each year.) That is, the adjustment should be calculated using the same (a) amortization method (level dollar or level percentage of projected payroll), (b) actuarial assumptions used in applying the amortization method, and (c) amortization period that were used in determining the ARC for that year. The adjustment should be *deducted* from the ARC if the beginning balance of the net OPEB obligation is positive (cumulative annual OPEB cost is greater than cumulative employer contributions), or *added* to the ARC if the net OPEB obligation is negative. (GASB 45, paragraph 16)

Condition Identified and Perspective:

When the County adopted the provisions of GASB 45 the County also adopted certain assumptions to be used by the actuary in computing the County's estimated other postemployment benefit (OPEB) annual required contribution. Management noted that the basis of amortizing the unfunded actuarial accrued liability was incorrect in the last two actuarial valuation reports dated January 1, 2010, and January 1, 2012. The basis should have been a level dollar amount over 30 years on a closed basis, but instead the actuary used an open basis which understated the annual required contribution and the OPEB obligation. Management also noted that OPEB obligation was not being amortized, which overstated the OPEB liability.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Finding 2013-001 Accounting for OPEB Obligation (Continued)

Asserted Cause:

The County was unaware that the actuary was using an incorrect basis for amortizing the UAAL.

The County had received incorrect accounting advice that they did not need to amortize the OPEB obligation and was guided by the understanding that the amortization was factored into the biennial OPEB valuation.

Effect or Potential Effect:

The errors noted above resulted in a net adjustment to the OPEB obligation at July 1, 2012, of \$177 million.

View of Responsible Officials:

When County management discovered the inaccuracies, they immediately met to determine the appropriate corrective action. The County's new actuary and new auditors were consulted and it was determined that the best course of action was to recompute and restate the prior year's net OPEB obligation. As such, an adjustment of \$177 million to the net OPEB obligation, beginning of year, was recorded in the Comprehensive Annual Financial Report for fiscal year ending June 30, 2013.

In conducting a self-assessment of why the inconsistencies occurred it was determined to be a communication gap between the County Administrator's Office and the Office of the Auditor-Controller. Neither Office detected that different OPEB data was being used. This issue is being addressed by improving communication between both offices as evidenced by the County Administrator's Office recently consulting with the Office of the Auditor-Controller prior to submitting 2014 OPEB assumptions to the Board of Supervisors. Additionally, when the 2014 OPEB information is computed for the FYE June 30, 2014, CAFR, the information will be submitted by the Office of the Auditor-Controller to the County Administrator's Office for review and approval.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Finding 2013-002 IT Governance and General Computer Controls

Regulatory or Other Criteria:

Information technology general controls (ITGC) are intended to establish a framework of control over all aspects of computerized processing related to financial reporting and encompass functions such as the County's information services organization and division of duties, changes to existing programs, and access to programs and data. ITGC are essential to maintaining the effectiveness of automated application controls over time.

Condition Identified and Perspective:

General computer controls over the access to programs and data should require that a mechanism or procedures be in place to identify and react to risks arising from internal and external sources. The County Department of Information Technology has not completed a formal comprehensive IT risk assessment to help identify the risks to the delivery of IT services and the accuracy and integrity of the County's financial and personnel data.

Asserted Cause and/or Effect:

A comprehensive risk assessment identifies potential threats to an IT infrastructure, prioritizes the likelihood and impact of those threats, and determines appropriate safeguards or mitigating actions.

Recommendation:

The County Chief Information Officer should plan and budget for an independent IT risk assessment to be performed to identify all the possible risks to the County IT department, the delivery of IT services, and the accuracy and integrity of the County financial and personnel data.

View of Responsible Officials:

Periodic IT control reviews are performed. The purpose of the control reviews is to document the Departments' IT policies and procedures to ensure compliance with County policy and Best IT Management Practices. Additionally, DoIT is planning for a business impact analysis by an IBM main frame consulting firm or authorized service company. It is agreed that best IT Control practices would require Department Management to submit an annual self-assessment for subsequent validation.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Amended Finding 2013-003 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. Further, OMB A-133 requires that the auditor identify and audit all high-risk type A federal programs. The County's type A programs are those with current year federal expenditures exceeding \$3,000,000.

Condition Identified and Perspective:

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

- ARRA Grants to Health Center Programs overstated expenditures by \$413,146 due to prior year expenditures being claimed twice.
- Medical Assistance Program overstated expenditures by \$1,332,631 due to an error in reportable program expenditures.
- Edward Byrne Memorial Justice Assistance Grant overstated expenditures by \$2,374 due to funds being sent back to the grantor and not expended.
- The Department of Conservation and Development overstated the amount of subrecipients by \$9,247,411 due to the Department including the expenditures paid to developers as a subrecipient. The following programs make up the \$9,247,411:
 - \$2,908,798 was related to CFDA No. 14.218- Community Development Block Grant (including NSP)
 - \$6,141,093 was related to CFDA No. 14.239- HOME Investment Partnership Program
 - \$197,520 was related to CFDA No. 14.241- Housing Opportunities for Persons with AIDS
- Amendment to Finding: During fiscal year 2015, the County determined that State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges were omitted from the SEFA, which understated expenditures by \$1,083,199 due to management oversight.

Except for the finding related to the ACA program, the County subsequently corrected the breakdown of expenditure amounts reported in its fiscal year 2013 SEFA prior to its issuance. The County subsequently amended and restated the schedule of expenditures of federal awards to include the ACA program as of March 11, 2016.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Amended Finding 2013-003 Schedule of Expenditures of Federal Awards Completeness (Continued)

Asserted Cause and/or Effect:

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 fiscal year. Inaccuracy in its SEFA reporting may result in high-risk Type A programs not being identified for testing and Type B programs not being subjected to the required audit risk assessment.

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.

Views of Responsible Officials:

The Office of the Auditor-Controller will incorporate the recommended management signature line on the grant inventory listing sheets sent to departments to validate that the inventory sheets were reviewed and approved by management. Additionally, the grant inventory sheets will be amended to add a column for departments to identify pass thru agencies, aiding in the identification of any County agencies erroneously categorized as pass thru agencies.

The Office of the Auditor-Controller does not have the personnel or technical resources available to reconcile the SEFA. However, there are procedures in place to promote the quality of the SEFA information being reported using available resources.

- The Board of Supervisors' agendas are reviewed to identify any federal grants that were applied for during the fiscal year. If approved grants are not on the SEFA, the appropriate department is contacted to determine why.
- The current year SEFA is compared to the prior year SEFA to determine if any programs have dropped off. Any missing programs are investigated.
- The information on the department generated grant inventory sheets is compared to the information on the department generated grant questionnaires. Any discrepancies are investigated.
- Departments are required to provide a schedule of any costs disallowed by grantors.

It has been requested that the auditors hold a work session for department program personnel to improve the accuracy of the data provided by the departments for inclusion in the SEFA.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Section III Findings and Questioned Costs Related to Federal Awards

Finding 2013-004 Subrecipient Monitoring

Program Identification:

Awarding Agency: United States Department of Justice
Passed Through: California Emergency Management Agency
Program Name: Edward Byrne Memorial Justice Assistance Grant Program/ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government
CFDA: 16.738 and 16.804
Award Number: All Awards
Award Year: Fiscal Year Ending June 30, 2013

Criteria:

2 CFR 176.50(c) states in part:

“A pass-through entity is responsible for:

- *During-the-Award Monitoring-* Monitoring the subrecipient’s use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
- *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 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.”

OMB Circular A-133 states, in part, that the single audit report:

“...shall be submitted within the earlier of 30 days after receipt of the auditor’s report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.”

Condition:

For the fiscal year ended June 30, 2013, the program’s subrecipients were not properly monitored. Audit reports were not requested by the County, and no tracking mechanism existed to ensure that subrecipients took appropriate corrective action regarding audit findings. E9
01

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Finding 2013-004 Subrecipient Monitoring (Continued)

We reviewed 8 out of 19 subrecipient files and noted that all 8 subrecipients did not submit quarterly reports as required by the Memorandum of Understanding between the County and the subrecipients. Furthermore, the County Memorandum of Understandings require that subrecipients submit quarterly reports to the County. We noted that the 8 subrecipients tested only submitted quarterly reports when reimbursement requests were filed by the subrecipient.

Asserted Cause and/or Effect:

The County did not enforce the monitoring process in place to ensure that quarterly reports were received from subrecipients as required. The County is unable to ensure that subrecipients are in compliance with Federal guidelines or whether program objectives are being met.

Additionally, 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:

Questioned costs for the year ended June 30, 2013 related to the Edward Byrne Memorial Justice Assistance Grant Program subrecipient for the 8 files tested totaled \$192,606, representing the amount of federal funds paid to these subrecipients for the during fiscal year 2013.

Recommendation:

We recommend that the County implement a system of monitoring the timely submission of status and audit reports by subrecipients.

Management Response and Corrective Action:

On February 5, 2013, the Office of the Sheriff submitted, via email to U.S. Department of Justice representative Linda Taylor, copies of the revised *Contra Costa County Office of the Sheriff 2009 JAG Recovery Grant Reporting Guidance* document as well as the *Contra Costa County Office of the Sheriff Grant Management: Subrecipient Monitoring Policy*. The Sheriff's Office requested approval of these revised policies to ensure compliance prior to implementation. Ms. Taylor confirmed receipt of the email and stated that she would forward to the U.S. Department of Justice, Office of Justice Programs – Office of Audit, Assessments, and Management (OAMM).

On July 5, 2013, OAMM notified the County via letter that the 2010 audit report had been officially closed. The Office of the Sheriff will implement the corrective action plan to ensure proper subrecipient monitoring, record-keeping, internal operation, and accounting control for fiscal year 2013/14.

The person responsible for this corrective action is Mary Jane Robb, Sheriff's Chief of Management Services, who can be contacted at (925) 335-1557 or mrobb@co.cccounty.us.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Finding 2013-005 Subrecipient Monitoring

Program Identification:

Awarding Agency: United States Department of Homeland Security
Passed Through: None- Direct Award
Program Name: Assistance to Firefighters
CFDA: 97.044
Award Number: All Grants
Award Year: Fiscal Year Ending June 30, 2013

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.”

OMB Circular A-133 states, in part, that the single audit report:

“...shall be submitted within the earlier of 30 days after the receipt of the auditor’s report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.”

Condition:

Audit reports were not requested by the County, and no tracking mechanism existed to ensure that subrecipients took appropriate corrective action regarding audit findings.

Asserted Cause and/or Effect:

The County neither received nor requested audit reports from subrecipients, and did not establish a mechanism to track instances of subrecipient non-compliance and ensure implementation of corrective action. As a result the County is unable to adequately ensure subrecipient compliance with OMB Circular A-133.

Questioned Costs:

None.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Finding 2013-005 Subrecipient Monitoring (Continued)

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.

Management Response and Corrective Action:

The Memorandum of Understanding (MOU) between the Contra Costa County Fire Protection District (District) and the subrecipients did not contain a provision requiring the subrecipients to provide audit reports for the pass through agency's review. Future MOUs between the District and subrecipients will contain such a provision. If audit reports are not provided by subrecipients, the District will make inquiries to obtain any such reports.

The District's grants program manager, currently Battalion Chief Bob Atlas, who can be contacted at (925) 941-3509, will be designated to make such inquiries. Chief of Administrative Services Jackie Lorrekovich, who can be contacted at (925) 941-3312, will have oversight responsibility to review future MOUs between the District and subrecipients prior to adoption and to develop a tracking mechanism to ensure that appropriate corrective actions are taken in any cases of subrecipient non-compliance.

COUNTY OF CONTRA COSTA

Status of Prior Year Findings
For the Year Ended June 30, 2013

Financial Statement Findings

Reference Number: **FS2012-01** – *Oversight of Independently Operating Departments and Preparation of Schedule of Expenditures of Federal Awards*

Condition/Effect: The SEFA was adjusted during the performance of the audit to correct expenditures for 14 programs in an aggregate amount of \$4,382,563, including a reclassification of \$1,174,606, as a result of inaccurately reported federal expenditures submitted by independently operating departments within the County. The adjustments made to the SEFA resulted in the late identification of additional programs to be tested.

Recommendation: We understand that the County is made up of diverse departments and activities, however when the financial statements are prepared, the Office of the Auditor-Controller takes responsibility for the proper inclusion and reporting of all activities. To assist the Office of the Auditor-Controller in fulfilling this responsibility we believe the County should continually evaluate the coordination of departmental internal controls and the costs and benefits of more centralized controls to maximize their ability to fully capture all information related to financial reporting with the objective to prevent, or detect and correct, misstatements.

The need to make corrections to the SEFA during the annual audit has previously been identified as a material weakness and it appears regular training and directions for independently operating departments is needed to mitigate material errors. We recommend that the County implement the following procedures to ensure accurate SEFA reporting:

- Recommendation #1: Continue to educate program accountants on OMB Circular A-133 requirements for the SEFA.
- Recommendation #2: Regularly review and enhance the written policies and procedures that describe the necessary steps to compile the SEFA which would include reconciliation of the SEFA financial records to the general ledger in a timely manner.
- Recommendation #3: Consider the costs and benefits of (1) a centralized review process for the SEFA and (2) a requirements for all or certain departments to make quarterly reports to the Office of the Auditor-Controller identifying their SEFA monitoring procedures and their work to address compliance.

Status: In progress. See Finding 2013-003.

COUNTY OF CONTRA COSTA
Status of Prior Year Findings
For the Year Ended June 30, 2013

Federal Awards Findings

Reference Number: **FA2012-01** – *Subrecipient Monitoring*

Program Identification: Edward Byrne Memorial Justice Assistance Grant (CFDA No. 16.804, U.S. Department of Justice Program Number 2009-SB-B9-2404)

Audit Finding: During the review of the County’s compliance with subrecipients it was noted that the subrecipients did not submit quarterly reports as required by the Memorandum of Understanding between the County and the subrecipients; Quarterly reports were submitted only when reimbursement requests were filed by the subrecipient. The County does not have a monitoring process in place to ensure that all required quarterly reports are submitted to the County on a timely basis.

Status: Not corrected. See finding FA2013-004.

Reference Number: **FA2012-02** – *Reporting*

Program Identification: Anti Drug Enforcement Team Recovery Act Grant (CFDA No. 16.804, U.S. Department of Justice, Passed through California Emergency Management Agency, Program Number ZA09010070)

Audit Finding: During our review of the County’s compliance with Reporting requirements for the RADA grant it was noted that the amount originally reported in the SEFA represented the amount expended during the entire grant term (March 1, 2012 to September 30, 2012). This amount was revised to report only the expenditures incurred in fiscal year 2012 of \$189,618. The amount of federal expenditures incurred in the prior fiscal year totaled \$303,251 and was not reported in the previously issued SEFA. There would not have been an effect on major program determination for that year caused by this error.

The County’s current reporting process does not appear to be working effectively to detect misstatements in the SEFA. Due to the decentralized nature of the County, there is reliance on each department to accurately calculate and communicate federal expenditures to the Office of the Auditor- Controller using an internally developed grant log sheet. We note that there are misunderstandings as to how the grant log sheets should be completed as related to the amount of federal expenditures.

Status: Corrected.

COUNTY OF CONTRA COSTA

Status of Prior Year Findings
For the Year Ended June 30, 2013

Federal Awards Findings (Continued)

Reference Number: **FA2012-03** – *Activities Allowed and Unallowed/ Allowable Cost*

Program Identification: Workforce Investment Act Cluster (CFDA No. 17.258, 17.259, 17.278, U.S. Department of Labor, Passed Through State Employment Development Department)

Audit Finding: The County received a letter dated October 15, 2012 from the State of California Employment Development Department (EDD) related to EDD’s review of the Contra Costa County Local Workforce Investment Area’s financial management and procurement system for activities funded by Workforce Investment Act for the 2011-2012 program year. In that letter, eight findings were identified. A response dated November 20, 2012 was made by the Executive Director of the Workforce Development Board. During our testing, we noted two findings consistent with those identified by the EDD. They are as follows:

EW 81 The County allocates expense payments based on the predetermined budget instead of using the actual costs to determine the benefits received by each program. In addition, there is no reconciliation performed between the budget amount and the benefit received by each program.

EW 81 One of the items selected for testing included reimbursement for food without reasonable explanation of how the food expenditure was a necessary and reasonable cost of the administration of the WIA program.

Status: Corrected.

Reference Number: **FA2012-04** – *Procurement, Debarment, and Suspension*

Program Identification: Grants to Health Center Program- ARRA- Health Care for the Homeless (CFDA No. 93.703)

Audit Finding: The County’s procurement is centralized through Public Works Department according to the County’s Health Services personnel. However, the County’s Health Services Department currently practices decentralized procurement due to technical requirements of the projects. Compliance requirements in the area of procurement are often met through the establishment of solicitation templates, which include necessary contents that are to be followed up by the entity and/or vendors. Per review of the Public Works Department’s policies and procedures on procurement, we determined that the verification of suspended or debarred vendors is currently not performed.

Status: Corrected.

COUNTY OF CONTRA COSTA

Status of Prior Year Findings
For the Year Ended June 30, 2013

Federal Awards Findings (Continued)

Reference Number: **FA2012-05** – *Activities Allowed and Unallowed/ Allowable Cost*

Program Identification: Medical Assistance Program Grant (CFDA No. 93.778, U.S. Department of Health and Human Services, Passed Through California Department of Health, Pass Through Number (N/A))

Audit Finding: One of 40 providers selected for testing continued to receive benefit payments for two months subsequent to her last day of service charged to the program. Payments were made under the assumption that the provider continued to provide the same amount of hours of service as in the past. The County reporting procedures does not appear to be effective to ensure timely communication in the event that a provider is no longer providing services related to the program

Status: Corrected.

Reference Number: **FA2012-06** – *Oversight of Independently Operating Departments and Preparation of the SEFA*

Audit Finding: Finding FS2012-01, regarding Oversight of Independently Operating Departments and Preparation of SEFA was included in the financial statement findings section of this Revised Schedule of Findings and Questioned Costs. This financial statement finding is also relevant to the federal awards section and is being incorporated as FA 2012-06. The corrections needed for the SEFA referenced in FS2012-01 are relevant to federal awards, but not necessarily to program compliance. It would be relevant to County programs generally. The other elements of a federal award finding are detailed with FS2012-01.

Status: In progress. See finding 2013-003.

Supplemental Schematics

COUNTY OF CONTRA COSTA
Employment and Human Services Department
Supplemental Schedule of Expenditures for Federal and State Awards
For the Year Ended June 30, 2013

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 & Human Services Passed through California Department of Aging:				
Aging Cluster				
Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-1213-07	\$ -	\$ 1,148,547
Special Programs for Aging Title IIIC, Nutrition Services	93.045	AP-1213-07	178,014	1,556,134
Nutrition Services Incentive Program (NSIP)	93.053	AP-1213-07	-	344,635
Subtotal Aging Cluster			<u>178,014</u>	<u>3,049,316</u>
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	AP-1213-07	-	55,319
National Family Caregiver Support Title III Part E	93.052	AP-1213-07	-	449,678
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1213-07	-	53,340
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-1213-07	-	14,805
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Health Insurance Counseling and Advocacy Program, HICAP)	93.779	HI-1213-07	-	158,711
U.S. Department of Agriculture Pass through California Department of Food and Agriculture:				
Senior Farmer's Market Coupons	10.576	AP-1213-07	-	15,000
Total Expenditures of Federal and State Awards			<u>\$ 178,014</u>	<u>\$ 3,796,169</u>
State Awards				
California Department of Aging Direct State Programs:				
Special Deposit Fund-State Facilities Citation Penalties	NA	AP-1213-07	\$ 28,175	\$ -
Skilled Nursing Facility Quality and Accountability	NA	AP-1213-07	74,290	-
HICAP Reimbursement	NA	HI-1213-07	126,461	-
HICAP FUND	NA	HI-1213-07	63,215	-
Total Expenditures State Awards			<u>\$ 292,141</u>	<u>\$ -</u>

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 09C-1806 DOE ARRA (CFDA # 81.042)
For the Period of July 1, 2012 through June 30, 2013

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant Revenue	\$ 46,918	\$ 46,918	\$ 5,054,300
EXPENDITURES:			
Administrative Budget:			
Administrative Costs	-	-	323,629
Program Budget:			
Client Education	-	-	167,629
Outreach	-	-	164,642
Training and Technical Assistance	-	-	197,449
Minor Vehicle and Field Eqpt (Less than \$5,000)	-	-	59,300
Major Vehicle and Field Eqpt (More than \$5,000)	-	-	66,000
Workers' Compensation	-	-	33,490
Intake	-	-	74,352
Direct Program Activities	9,982	9,982	2,602,705
Health and Safety Activities	1,214	1,214	970,204
General/Operating Expenditures	-	-	394,900
Total Program Costs	<u>11,196</u>	<u>11,196</u>	<u>4,730,671</u>
Total expenditures	<u>\$ 11,196</u>	<u>\$ 11,196</u>	<u>\$ 5,054,300</u>

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 11C-1805 DOE WAP (CFDA # 81.042)
For the Period of July 1, 2012 through June 30, 2013

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant Revenue	\$ 95,164	\$ 95,164	\$ 117,520
EXPENDITURES:			
Administrative Budget:			
Administrative Costs	5,805	5,805	6,969
Weatherization Program Budget:			
Training and Technical Assistance	258	258	414
Intake	2,219	2,219	2,458
Outreach	1,996	1,996	2,510
Client Education	1,112	1,112	1,383
Workers' Compensation	618	618	750
Minor Vehicle & Field Eqpt (less than \$5,000)	-	-	49
General/Operating Expenditures	2,438	2,438	2,942
Direct Program Activities	49,674	49,674	78,018
Health and Safety Activities	11,523	11,523	22,027
Total Program Costs	69,838	69,838	110,551
Total expenditures	\$ 75,643	\$ 75,643	\$ 117,520

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 11B-5706 (CFDA # 93.568)
LIHEAP EHA-16/INTAKE/ECIP/HEAP
For the Period of July 1, 2012 through June 30, 2013

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant Revenue	\$ 44,606	\$ 44,606	\$ 841,611
EXPENDITURES:			
Assurance 16 Budget:			
Assurance 16 Activities	-	-	234,019
Administrative Budget:			
Administrative Costs	-	-	148,367
Intake Budget:			
Intake	-	-	61,048
Outreach Budget:			
Outreach	-	-	152,619
Training and Technical Assistance:			
Training and Technical Assistance	44,606	44,606	61,048
ECIP/HEAP Program Budget:			
ECIP EHCS Cooling Service Repair/Replacement	-	-	13,527
ECIP EHCS Heating Service Repair/Replacement	-	-	92,709
ECIP EHCS Water Heater Repair/Replacement	-	-	37,318
ECIP EHCS Other Program Costs	-	-	14,724
Severe Weather Energy Assistance and	-	-	26,232
Total ECIP/HEAP Program Budget	-	-	184,510
Total expenditures	<u>\$ 44,606</u>	<u>\$ 44,606</u>	<u>\$ 841,611</u>

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 11B-5706 Weatherization (CFDA # 93.568)
For the Period of July 1, 2012 through June 30, 2013

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant Revenue	\$ 30,147	\$ 30,147	\$ 1,270,598
EXPENDITURES:			
Administrative Budget:			
Administrative Costs	(677)	(677)	101,086
Weatherization Program Budget:			
Intake	-	-	23,271
Outreach	-	-	47,428
Training and Technical Assistance	-	-	31,678
Direct Program Activities	(238)	(238)	1,056,327
Vehicle and Equipment	-	-	-
Workers' Compensation	-	-	10,808
Total Program Costs	<u>(238)</u>	<u>(238)</u>	<u>1,169,512</u>
Total expenditures	<u>\$ (915)</u>	<u>\$ (915)</u>	<u>\$ 1,270,598</u>

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 12B-5805 (CFDA # 93.568)
LIHEAP EHA-16/INTAKE/ECIP/HEAP
For the Period of July 1, 2012 through June 30, 2013

	Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant Revenue	\$ 634,298	\$ 634,298	\$ 769,318
EXPENDITURES:			
Assurance 16 Budget:			
Assurance 16 Activities	124,754	124,754	167,019
Administrative Budget:			
Administrative Costs	68,486	68,486	116,128
Intake Budget:			
Intake	106,853	106,853	122,329
Outreach Budget:			
Outreach	92,139	92,139	122,329
Training and Technical Assistance:			
Training and Technical Assistance	46,515	46,515	48,932
ECIP/HEAP Program Budget:			
ECIP EHCS Cooling Service Repair/Replacement	8,138	8,138	8,140
ECIP EHCS Heating Service Repair/Replacement	45,867	45,867	78,190
ECIP EHCS Water Heater Repair/Replacement	28,247	28,247	39,590
ECIP EHCS Other Program Costs	10,245	10,245	16,661
Automation Supplemental	18,650	18,650	50,000
Total ECIP/HEAP Program Budget	111,147	111,147	192,581
Total expenditures	\$ 549,894	\$ 549,894	\$ 769,318

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 12B-5805 Weatherization (CFDA # 93.568)
For the Period of July 1, 2012 through June 30, 2013

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant Revenue	\$ 777,152	\$ 777,152	\$ 817,861
EXPENDITURES:			
Administrative Budget:			
Administrative Costs	35,853	35,853	65,428
Weatherization Program Budget:			
Intake	37,022	37,022	40,892
Outreach	39,677	39,677	40,892
Training and Technical Assistance	6,229	6,229	6,462
Direct Program Activities	604,474	604,474	656,787
Workers' Compensation	6,940	6,940	7,400
Total Program Costs	<u>694,342</u>	<u>694,342</u>	<u>752,433</u>
Total expenditures	<u>\$ 730,195</u>	<u>\$ 730,195</u>	<u>\$ 817,861</u>

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 13B-5005 (CFDA # 93.568)
LIHEAP EHA-16/INTAKE/ECIP/HEAP
For the Period of July 1, 2012 through June 30, 2013

	Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant Revenue	\$ 121,577	\$ 121,577	\$ 711,030
EXPENDITURES:			
Assurance 16 Program Budget:			
Assurance 16 Activities	79,532	79,532	153,313
Administrative Budget:			
Administrative Costs	54,515	54,515	97,880
Intake Budget:			
Intake	11,916	11,916	166,143
Outreach Budget:			
Outreach	41,626	41,626	103,839
Training and Technical Assistance:			
Training and Technical Assistance	8,083	8,083	41,536
ECIP/HEAP Program Budget:			
ECIP EHCS Diagnostics	5,371	5,371	10,420
ECIP EHCS Cooling Service Repair/Replacement	-	-	7,500
ECIP EHCS Heating Service Repair/Replacement	18,180	18,180	58,500
ECIP EHCS Water Heater Repair/Replacement	20,424	20,424	40,549
Automation Supplemental	-	-	31,350
Total ECIP/HEAP Program Budget	43,975	43,975	148,319
Total expenditures	\$ 239,647	\$ 239,647	\$ 711,030

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 13B-5005 Weatherization (CFDA # 93.568)
For the Period of July 1, 2012 through June 30, 2013

	Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant Revenue	\$ 181,751	\$ 181,751	\$ 876,933
EXPENDITURES:			
Administrative Budget:			
Administrative Costs	28,569	28,569	67,585
Weatherization Program Budget:			
Intake	19,880	19,880	69,759
Outreach	15,897	15,897	43,600
Training and Technical Assistance	1,835	1,835	43,600
Direct Program Activities	253,299	253,299	563,539
Workers' Compensation	2,862	2,862	16,000
General Operating Expenditures	17,537	17,537	72,850
Total Program Costs	311,310	311,310	809,348
Total expenditures	\$ 339,879	\$ 339,879	\$ 876,933

County of Contra Costa
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 13F-3007 CSBG (CFDA # 93.569)
For the Period of July 1, 2012 through June 30, 2013

	Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant Revenue	\$ 200,501	\$ 200,501	\$ 780,601
EXPENDITURES:			
Administrative Costs:			
Salaries & Wages	61,649	61,649	118,119
Fringe Benefits	40,293	40,293	74,839
Operating Expenses & Equipment	19,290	19,290	32,290
Out of State Travel	-	-	6,500
Other Costs	48,061	48,061	88,466
Total Administrative Costs	169,293	169,293	320,214
Program Costs:			
Salaries & Wages	101,937	101,937	261,063
Fringe Benefits	31,334	31,334	74,524
Subcontractor Services	19,500	19,500	124,800
Total Program Costs	152,771	152,771	460,387
Total expenditures	\$ 322,064	\$ 322,064	\$ 780,601

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 12F-4407 CSBG (CFDA # 93.569)
For the Period of July 1, 2012 through June 30, 2013

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant Revenue	\$ 438,497	\$ 438,497	\$ 653,846
EXPENDITURES:			
Administrative Costs:			
Salaries & Wages	53,026	53,026	85,037
Fringe Benefits	35,422	35,422	67,094
Operating Expenses & Equipment	40,309	40,309	24,993
Out of State Travel	2,007	2,007	7,200
Other Costs	70,746	70,746	98,000
Total Administrative Costs	<u>201,510</u>	<u>201,510</u>	<u>282,324</u>
Program Costs:			
Salaries & Wages	116,447	116,447	220,885
Fringe Benefits	26,248	26,248	60,637
Subcontractor Services	90,600	90,600	90,000
Total Program Costs	<u>233,295</u>	<u>233,295</u>	<u>371,522</u>
Total expenditures	<u>\$ 434,805</u>	<u>\$ 434,805</u>	<u>\$ 653,846</u>

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Schedule of Child Nutritional Program Revenues
For the Year Ended June 30, 2013

Child Care Food Program (Federal Assistance)

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, 2013.

	Total Federal Assistance
State Funded Programs:	
General Child Care Program	\$ 137,067
Total CA Preschool Program-CSB	454,991
Other Programs:	
Head Start and Early Head Start	391,848
Total CA Preschool Program-College	106,316
Total Federal Assistance	\$ 1,090,222

COUNTY OF CONTRA COSTA

Single Audit Reports

For the Year Ended June 30, 2014



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COUNTY OF CONTRA COSTA
Single Audit Reports
For the Year Ended June 30, 2014

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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 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, 2014, 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 12, 2014. Our report includes an emphasis of a matter paragraph discussing the County’s adoption of the provisions of Governmental Accounting Standards Board Statement Nos. 65, 66, and 70. Our report also includes a reference to other auditors who audited the financial statements of the Contra Costa County Employees’ Retirement Association, 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 auditors’ 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 revised schedule of findings and questioned costs as item 2014-001, that 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 finding identified in our audit is described in the accompanying revised 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.



Walnut Creek, California

December 12, 2014, except for the revised schedule of findings
and questioned costs related to amending Finding 2014-001,
for which the date is March 11, 2016



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

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 Circular A-133 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, 2014. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying revised 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 \$88,003,576 in federal awards, which is not included in the accompanying amended and restated schedule of expenditures of federal awards during the year ended June 30, 2014. 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, 2014.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Amended and Restated Schedule of Expenditures of Federal Awards Required by OMB A-133 and Supplemental Schedules

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 12, 2014, 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 amended and restated schedule of expenditures of federal awards and supplemental schedules, as listed in the table of contents, are

presented for 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. The original schedule of expenditures of federal awards in our original report dated December 12, 2014, has been amended and restated as described in Note 6. The amended and restated schedule of expenditures of federal awards and supplemental schedules are the responsibility of management and were derived from and relate 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 amended and restated 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 27, 2015, except for our report on compliance
and internal control related to CFDA No. 93.525, on the
amended and restated schedule of expenditures of federal awards,
and on the revised schedule of findings and questioned costs,
for which the date is March 11, 2016

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EP
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COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Agriculture				
<u>Pass through the State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care				
Pierce's Disease Control Program-GWSS	10.025	13-8506-0484-CA,14-8506-0484-CA	\$ 212,745	\$ -
Detector dog teams	10.025	12-8506-1165-CA, 13-8506-1165-CA	248,025	-
Light Brown Apple Moth Detection and Regulatory	10.025	13-8506-1164-CA & 14-8506-1164-CA	40,935	-
Sudden Oak Death	10.025	13-8506-0572-CA &14-8506-0572-CA	63,828	-
Enhanced Exotic Pest Survey	10.025	12-8506-1399-CA	274,937	-
Asian Citrus Psyllid	10.025	13-8506-1211-CA	6,811	-
		Subtotal	847,281	-
Senior Farmers Market Nutrition Program	10.576	AP-1314-07	25,000	25,000
Supplemental Nutrition Assistance Program Cluster:				
<u>Pass through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program Nutrition and Physical Activity Promo Program	10.551	N/A	950,534	266,351
<u>Pass through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFLs 13/14-15 & 40	15,900,943	-
		Cluster Subtotal	16,851,477	266,351
<u>Pass through State of California Department of Education</u>				
National School Lunch Program	10.555	7-10074-60005292-01	405,730	-
Child and Adult Care Food Program	10.558	220700	935,019	-
<u>Pass through State of California Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	CA 02-25-668	4,135,089	-
		Total U.S. Department of Agriculture	23,199,596	291,351
U.S. Department of Commerce				
<u>Pass through the Economic Development Administration</u>				
Economic Adjustment Assistance	11.307	07-79-06920	156,523	-
		Total U.S. Department of Commerce	156,523	-
U.S. Department of Housing and Urban Development				
<u>Direct Programs</u>				
CDBG Entitlement Grants Cluster:				
Community Development Block Grant / Entitlement Grants				
Neighborhood Stabilization Program (NSP-1)	14.218	N/A	123,972	-
Community Development Block Grant / Entitlement Grants	14.218	N/A	430,710	-
Neighborhood Stabilization Program (NSP-3)	14.218	N/A	3,085,562	1,031,590
Community Development Block Grant / Entitlement Grants	14.218	N/A	3,640,244	1,031,590
		Cluster Subtotal	3,640,244	1,031,590
Emergency Solutions Grant Program	14.231	N/A	285,748	170,021
Emergency Solutions Grant Program	14.231	N/A	158,588	-
Emergency Solutions Grant Program	14.231	N/A	88,400	-
		Subtotal	532,736	170,021
Supportive Housing Program	14.235	N/A	168,557	-
Supportive Housing Program	14.235	N/A	166,500	-
		Subtotal	335,057	-
Shelter Plus Care	14.238	N/A	511,063	-
Shelter Plus Care	14.238	N/A	279,040	-
		Subtotal	790,103	-
Home Investment Partnerships Program	14.239	N/A	4,548,224	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Housing and Urban Development (Continued)				
<u>Pass through State of California Department of Housing and Community Development</u>				
Community Development Block Grants / State's program and Non-Entitlement Grants	14.228	09-NSP1-6254	\$ 172,475	\$ -
<u>Pass through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	6462110.000	1,206,340	103,004
Total U.S. Department of Housing and Urban Development			11,225,179	1,304,615
U.S. Department of Justice				
<u>Direct Programs</u>				
Federal Forfeiture	16.607	N/A	93,016	-
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	150,347	115,825
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2011-WE-AX-0053	57,075	-
Grant to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	465,064	387,614
		Subtotal	672,486	503,439
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2012-MO-BX-0021	82,229	-
<u>Pass through State of California Department of Corrections and Rehabilitation</u>				
Juvenile Accountability Block Grants	16.523	BSCC 215-13	37,975	-
Juvenile Accountability Block Grants	16.523	BSCC 163-13	53,726	-
		Subtotal	91,701	-
<u>Pass through Violence Against Women Office</u>				
Supervised Visitation, Safe Havens for Children	16.527	N/A	66,332	29,372
<u>Pass through State of California Emergency Management Agency</u>				
Crime Victim Assistance	16.575	N/A	236,699	-
Crime Victim Assistance	16.575	N/A	32,022	-
Crime Victim Assistance	16.575	N/A	64,265	-
		Subtotal	332,986	-
Regional Anti-Drug Program	16.579	BSCC 614-13	80,436	-
<u>Pass through State of California Emergency Management Agency</u>				
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	2010-RP-BX-K001	60,592	-
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3372	9,998	9,998
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0671	144,005	144,005
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0683	25,000	25,000
Regional Anti-Drug Program	16.738	N/A	24,575	-
Regional Anti-Drug Program	16.738	N/A	80,436	-
Regional Anti-Drug Program	16.738	N/A	136,630	-
Regional Anti-Drug Program	16.738	N/A	100,970	-
		Cluster Subtotal	521,614	179,003
<u>Pass through State of California Office of Emergency Services</u>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ12 080070	20,248	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Justice (Continued)				
<u>Pass through Bureau of Juvenile Justice</u>				
Second Chance Act Prisoner Reentry Initiative	16.812	2012-CZ-BX-0018	\$ 364,560	\$ 282,972
Second Chance Act Prisoner Reentry Initiative	16.812	2013-SM-BX-0002	79,505	-
		Subtotal	<u>444,065</u>	<u>282,972</u>
Total U.S. Department of Justice			<u>2,465,705</u>	<u>994,786</u>
U.S. Department of Labor				
<u>Pass through State of California Employment Development Department</u>				
Senior Community Service Employment Program	17.235	309	534,202	-
Workforce Investment Act Cluster:				
Workforce Investment Act - Adult Program	17.258	K491013	1,172,027	175,589
Workforce Investment Act - Adult Program	17.258	K386292	1,169,083	177,686
		Subtotal	<u>2,341,110</u>	<u>353,275</u>
Workforce Investment Act - Youth Activities	17.259	K491013	1,195,930	920,791
Workforce Investment Act - Youth Activities	17.259	K386292	703,595	526,982
		Subtotal	<u>1,899,525</u>	<u>1,447,773</u>
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K491013	1,213,948	35,216
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K386292	1,411,577	50,825
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	13-WO-59	143,413	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K491013	249,402	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K386292	112,392	-
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	K282470	6,743	-
		Subtotal	<u>3,137,475</u>	<u>86,041</u>
		Cluster Subtotal	<u>7,378,110</u>	<u>1,887,089</u>
Total U.S. Department of Labor			<u>7,912,312</u>	<u>1,887,089</u>
U.S. Department of Transportation				
<u>Pass through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	N/A	8,384	-
Highway Planning and Construction	20.205	N/A	64,687	-
Highway Planning and Construction	20.205	N/A	316,098	-
Highway Planning and Construction	20.205	N/A	170,947	-
Highway Planning and Construction	20.205	N/A	125,686	-
Highway Planning and Construction	20.205	N/A	312,333	-
Highway Planning and Construction	20.205	N/A	35,440	-
Highway Planning and Construction	20.205	N/A	36,516	-
Highway Planning and Construction	20.205	N/A	60,551	-
Highway Planning and Construction	20.205	N/A	1,031,966	-
Highway Planning and Construction	20.205	N/A	19,206	-
Highway Planning and Construction	20.205	N/A	57,514	-
Highway Planning and Construction	20.205	N/A	46,433	-
Highway Planning and Construction	20.205	N/A	13,556	-
Highway Planning and Construction	20.205	N/A	296,239	-
Highway Planning and Construction	20.205	N/A	117,216	-
Highway Planning and Construction	20.205	N/A	285,940	-
Highway Planning and Construction	20.205	N/A	14,619	-
Highway Planning and Construction	20.205	N/A	226,022	-
Highway Planning and Construction	20.205	N/A	129,628	-
		Subtotal	<u>3,368,981</u>	<u>-</u>
<u>Pass through State of California Office of Traffic Safety</u>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL 1428	33,463	-
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	AL1335	62,048	-
		Subtotal	<u>95,511</u>	<u>-</u>
Total U.S. Department of Transportation			<u>3,464,492</u>	<u>-</u>
Institute of Museum and Library Services				
<u>Pass through National Endowment for the Humanities</u>				
Promotion of the Humanities: Public Program	45.164	N/A	4,500	-
<u>Pass through California State Library</u>				
Grants to States	45.310	40-8277	41,248	-
Total Institute of Museum and Library Services			<u>45,748</u>	<u>-</u>

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
Small Business Administration				
<u>Pass through Humboldt State University</u>				
Small Business Development Centers	59.037	N/A	\$ 156,299	\$ -
Total Small Business Administration			156,299	-
Environmental Protection Agency				
<u>Office of Water</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	7,455	7,455
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	70,659	70,659
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	55,854	55,854
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	37,996	37,996
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	10,451	10,451
Total Environmental Protection Agency			182,415	182,415
Department of Education				
<u>California Department of Rehabilitation</u>				
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	28501	1,057,278	-
Total Department of Education			1,057,278	-
Department of Energy				
<u>Pass through State of California Department of Community Services and Development</u>				
Weatherization Assistance For Low-Income Persons- ARRA	81.042	09C-1806	(7,868)	-
Weatherization Assistance For Low-Income Persons	81.042	11C-1805	(297)	-
Total U.S. Department of Energy			(8,165)	-
U.S. Elections Assistance Commission				
<u>Pass through Secretary of State Office</u>				
Help America Vote Act Requirements Payments (HAVA)	90.401	N/A	1,544	-
Help America Vote Act- Polling Place Accessibility	93.617	N/A	17,733	-
Total U.S. Elections Assistance Commission			19,277	-
U.S. Department of Health & Human Services				
<u>Direct Programs</u>				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H79TI023720-03	485,168	139,798
Teenage Pregnancy Prevention Program	93.297	N/A	911,202	47,381
Head Start	93.600	N/A	1,418,199	211,502
Head Start	93.600	N/A	1,706,924	209,174
Head Start	93.600	N/A	7,751,134	1,366,321
Head Start	93.600	N/A	6,540,860	1,112,186
Subtotal			17,417,117	2,899,183
Basic Center Grant	93.623	N/A	173,127	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	H76HA00618	237,702	62,978
<u>Pass 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	A3-1314-07	3,087	3,087
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	A9-1314-07	9,456	9,456
Subtotal			12,543	12,543
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	A3-1314-07	11,388	11,388
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	A9-1314-07	39,201	39,201
Subtotal			50,589	50,589
Special Program for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	A3-1314-07	16,100	7,500
Special Program for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	A9-1314-07	41,353	41,353
Subtotal			57,453	48,853
National Family Caregivers Support, Title III, Part E	93.052	A3-1314-07	98,467	86,753
National Family Caregivers Support, Title III, Part E	93.052	A9-1314-07	308,505	275,669
Subtotal			406,972	362,422

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Health & Human Services (Continued)				
Aging Cluster:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	A3-1314-07	\$ 268,693	\$ 75,571
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	A9-1314-07	815,964	237,646
		Subtotal	1,084,657	313,217
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	A3-1314-07	315,163	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	A9-1314-07	1,115,336	-
		Subtotal	1,430,499	-
Nutrition Services Incentive Program	93.053	A3-1314-07	246,509	-
Nutrition Services Incentive Program	93.053	A9-1314-07	60,764	-
		Subtotal	307,273	-
		Cluster Subtotal	2,822,429	313,217
Medicare Enrollment Assistance Program	93.071	MI-1314-07	15,409	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (HICAP)	93.779	H9-1314-07	99,386	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (LIS/MSP Outreach to Low Income Medicare Beneficiaries)	93.779	H3-1314-07	32,348	-
		Subtotal	131,734	-
<u>Pass through State of California DHS-Emergency Preparedness Office</u>				
Public Health Emergency Preparedness	93.069	Resolution # 81270 CMS 05/6/08	611,783	38,822
<u>Pass through State of California State Department of Social Services</u>				
Guardianship Assistance	93.090	CFL 11/12-18; CFL13/14-27&42; CFL 13/14-02&10	114,359	-
Guardianship Assistance	93.090	N/A	638,447	-
		Subtotal	752,806	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CDSS	604,867	-
Foster Care - Title IV-E	93.658	CFL 11/12-18 & CFL 12/13-16	-	-
Foster Care - Title IV-E	93.658	CFL 13/14-09	180,856	-
Foster Care - Title IV-E	93.658	N/A	7,800,614	-
Foster Care - Title IV-E	93.658	N/A	6,457,239	-
Foster Care - Title IV-E	93.658	N/A	1,461,716	-
Foster Care - Title IV-E	93.658	N/A	2,439,567	-
Foster Care - Title IV-E	93.658	CFL 11/12-18; CFL 13/14-27&42; CFL 13/14-09&12	1,085,153	-
Foster Care - Title IV-E	93.658	CFL 11/12-18; CFL 13/14-27; CFL 13-14-42	339,250	-
		Subtotal	19,764,395	-
Adoption Assistance	93.659	CFL 11/12-18; CFL 13/14-27; CFL13-14-42	775,968	-
Adoption Assistance	93.659	N/A	6,621,774	-
Adoption Assistance	93.659	CFL 11/12-18; CFL 13/14-27; CFL13-14-42	194,031	-
		Subtotal	7,591,773	-
Social Services Block Grant	93.667	N/A	923,565	-
Social Services Block Grant	93.667	N/A	383,043	-
Social Services Block Grant	93.667	CFL 13/14-11, 11-E, 23, 32, 46, 49, & 50	1,739,270	-
Social Services Block Grant	93.667	N/A	119,066	-
		Subtotal	3,164,944	-
Chafee Foster Care Independence Program	93.674	CFL 11/12-18; CFL 13/14-27 & 42; CFL13-14-18	390,673	-

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Health & Human Services (Continued)				
Promoting Safe and Stable Families	93.556	CFL 13/14-12&13	\$ 640,278	\$ -
Promoting Safe and Stable Families	93.556	CFL 13/14-12&13	58,061	-
		Subtotal	698,339	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	1,445	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	13,832,046	-
Temporary Assistance for Needy Families (TANF)	93.558	CFL 13/14-11, 11-E,23,32,46,49,&50	40,217,489	-
Temporary Assistance for Needy Families (TANF)	93.558	N/A	4,660,551	-
		Subtotal	58,711,531	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	127,013	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	50,000	-
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	18,186	-
		Subtotal	195,199	-
<u>Pass through State Department of Health & Human Services-TBCB</u>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	157,213	-
<u>Pass through State of California Department of Health and Human Services-Child Medical Services</u>				
Disabilities Prevention Program	93.184	N/A	894,446	-
Health Care Program for Children in Foster Care	93.184	N/A	252,811	-
		Subtotal	1,147,257	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	N/A	1,047,627	-
<u>Pass through State DHHS, CDPH, CLPPB</u>				
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CA02-25-668	48,710	-
<u>Pass through State of California Department of Health & Human Services - Immunize Branch</u>				
Immunization Cooperative Agreements	93.268	10-95366	400,000	104,760
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	N/A	71,819	-
<u>Pass through California Health Benefit Exchange</u>				
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	12-E9053	8,916,563	-
<u>Pass through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	1304CA4004	11,467,656	-
<u>Pass through Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	11B-5706	(2,967)	-
Low-Income Home Energy Assistance	93.568	13B-5005	471,207	-
Low-Income Home Energy Assistance	93.568	14B-5005	412,024	-
Low-Income Home Energy Assistance	93.568	13B-5005	537,054	-
Low-Income Home Energy Assistance	93.568	14B-5005	583,731	383,551
		Subtotal	2,001,049	383,551
Community Services Block Grant	93.569	13F-3007	458,537	81,300
Community Services Block Grant	93.569	14F-3007	307,891	8,087
		Subtotal	766,428	89,387
<u>Pass through State Department of Education - Child Development Program</u>				
<u>CCDF Program Cluster:</u>				
Child Care and Development Block Grant	93.575	C2AP-3009	261,954	-
Child Care and Development Block Grant	93.575	CSPP3045	488,499	-
Child Care and Development Block Grant	93.575	CCTR3024	341,325	-
		Subtotal	1,091,778	-
Child Development Program	93.596	CCTR-3024	715,567	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-3010	692,058	-
Child Development Program	93.596	CSPP-3045	1,024,107	-
		Subtotal	2,431,732	-
		Cluster Subtotal	3,523,510	-
<u>Centers for Medicare and Medical</u>				
Health Care Innovation Awards	93.610	1C1CMS33.0986-01-00	69,360	69,360

COUNTY OF CONTRA COSTA
Amended and Restated Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2014

Federal Grantor/ Pass-Through Entity/ Grant Name	Federal CFDA No.	Pass Through Entity Number	Federal Portion Expenditures	Amount Passed to Subrecipients
U.S. Department of Health & Human Services (Continued)				
<u>Pass through State of California Department of Health</u>				
Medical Assistance Program	93.778	CFL 11/12-18 & CFL 13/14-27, CFL 13-14 42	\$ 1,299,262	\$ -
Medical Assistance Program	93.778	CFL 11/12-18; CFL 13/14-26;	1,680,400	-
Medical Assistance Program	93.778	CFL 13/14-48	3,432,633	-
Medical Assistance Program	93.778	N/A	838,823	-
Medical Assistance Program	93.778	N/A	4,781,468	-
Medical Assistance Program	93.778	MCAC 2013-2014 05	23,433,642	-
		Subtotal	35,466,228	-
<u>Pass through State of California Department of Health & Human Services - AIDS Office</u>				
National Bioterrorism Hospital Preparedness Program	93.889	EPO 13-08 CONTRACT 28-700-18	358,615	-
National Bioterrorism Hospital Preparedness Program	93.889	EPO 11-08 CONTRACT 28-700-14	10,750	-
National Bioterrorism Hospital Preparedness Program	93.889	EPO 12-08 CONTRACT 28-700-16	20,091	-
		Subtotal	389,456	-
HIV Emergency Relief Project Grants	93.914	N/A	1,555,738	347,549
HIV Care Formula Grants	93.917	N/A	432,595	8,015
HIV Prevention Activities Health Department Based	93.940	N/A	350,258	28,599
<u>Pass through State Department of Mental Health</u>				
Project for Assistance in Transition from Homelessness	93.150	3X06SM01600513S1	140,002	140,002
Block Grants for Community Mental Health Services	93.958	3B09SM010005-09S1	1,585,957	435,321
<u>Pass 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	1,705,765	1,705,765
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,495,649	1,495,649
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	277,618	277,618
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	324,329	324,329
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,338,387	1,338,387
		Subtotal	5,141,748	5,141,748
<u>Centers for Disease Control and Prevention</u>				
Preventive Health and Health Services Block Grant (A)	93.991	N/A	19,429	-
<u>Pass through State of California Department of Health & Human Services</u>				
Maternal and Child Health Services Block Grant to the States	93.994	N/A	748,685	-
Maternal and Child Health Services Block Grant to the States	93.994	N/A	223,412	201,594
		Subtotal	972,097	201,594
Total U.S. Department of Health & Human Services			190,878,455	10,925,672
U.S. Department of Homeland Security				
<u>Direct Programs</u>				
Emergency Food and Shelter Program	97.024	N/A	62,456	-
Assistance to Firefighters Grant	97.044	EMW-2012-FR-00093	935,128	-
<u>Pass through State of California Office of Emergency Services</u>				
Emergency Management Performance Grants	97.042	2012-0027	408,875	-
Emergency Management Performance Grants	97.042	2013-00047	239,462	-
		Subtotal	648,337	-
<u>Pass through State of California Office of Emergency Services</u>				
Homeland Security Grant Program (SHSP)	97.067	2009-0019	601,747	136,515
Homeland Security Grant Program (SHSP)	97.067	2010-0085	448,303	-
Homeland Security Grant Program (SHSP)	97.067	2011-0077	233,103	-
Homeland Security Grant Program (SHSP)	97.067	2012-0123	852,514	-
Homeland Security Grant Program (SHSP)	97.067	2013-0110	37,032	-
		Subtotal	2,172,699	136,515
Total U.S. Department of Homeland Security			3,818,620	136,515
Total Expenditures of Federal Awards			\$ 244,573,734	\$ 15,722,443

COUNTY OF CONTRA COSTA
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

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. Revenues and expenditures related to the value of food stamps issued under the Food Stamps Program are not reported in the County's basic financial statements as they are non-cash awards. Non-cash transactions related to the Food Donation Program are not reported in the County's basic financial statements as these represent aid-in-kind.

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, 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.

When the County receives federal awards as a subrecipient, the pass through agency generally provides the County with a pass through number that will be referenced on the SEFA. If the pass through agency does not generate or provide such a number, the County will denote "N/A" on the SEFA in the absence of a pass through number.

COUNTY OF CONTRA COSTA
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

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), Neighborhood Stabilization Program (NSP), 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).

3. PROGRAM FUNDED THROUGH THE STATE DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

The following table, requested by the State of California, is a summary of expenditures for selected programs funded through the State Department of Community Services and Development for the year ended June 30, 2014:

Program Title	Federal CFDA Number	Amount
Low-Income Home Energy Assistance	93.568	\$ 2,001,049
Community Services Block Grant	93.569	766,428

4. 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 Authority for the fiscal year ended March 31, 2014 were as follows:

Program Title	Federal CFDA Number	Amount
U.S. Department of Housing and Urban Development		
Shelter Plus Care	14.238	\$ 3,010,695
Public and Indian Housing	14.850	4,702,719
Lower Income Housing Assistance Program- Section 8		
Moderate Rehabilitation	14.856	239,478
Housing Choice Voucher Program	14.871	78,500,134
Public Housing- Capital Fund Program	14.872	1,550,550
Total U.S. Department of Housing and Urban Development		\$ 88,003,576

COUNTY OF CONTRA COSTA
Notes to the Amended and Restated Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

EX
01

5. PROGRAMS FUNDED THROUGH THE STATE 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 Office of Emergency Services:

Grant Title	Grant Number
Regional Anti-Drug Abuse Program	BSCC 614-13
Underserved Victim Advocacy and Outreach	UV13040070
Victim Witness Assistance Program	VW12310070

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.

6. REISSUANCE OF THE SINGLE AUDIT REPORT

The federal expenditures previously reported in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2014 have been amended and restated for the following reasons:

Federal expenditures for the year ended June 30, 2014, as previously reported	\$ 235,657,171
Changes made to the reported federal expenditures:	
Unreported expenditures related to CFDA No. 93.525	<u>8,916,563</u>
Federal expenditures for the year ended June 30, 2014, as amended and restated	<u>\$ 244,573,734</u>

The County added federal expenditures related to CFDA No. 93.525 – State Planning and Establishment Grants for the Affordable Care Act (ACA)’s Exchanges for a federal program that was omitted from the original schedule of expenditures of federal awards. The previously unreported federal expenditures for this program amounted to \$8,916,563.

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Section I **Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
<input type="checkbox"/> Material weakness(es) identified?	No
<input type="checkbox"/> Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
<input type="checkbox"/> Material weakness(es) identified?	No
<input type="checkbox"/> Significant deficiency(ies) identified?	None reported
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?	No

COUNTY OF CONTRA COSTA
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Section I Summary of Auditor's Results (Continued)

Identification of major programs:

- | | | |
|------|---|--|
| (1) | CFDA No. 10.551
CFDA No. 10.561 | SNAP Cluster:
Supplemental Nutrition Assistance Program (SNAP)
State Administrative Matching Grants for the Supplemental
Nutrition Assistance Program |
| (2) | CFDA No. 16.738 | Edward Byrne Memorial Justice Assistance Grant Program (JAG) |
| (3) | CFDA No. 93.525 | State Planning and Establishment Grants for the Affordable Care
Act (ACA)'s Exchanges
E
01 |
| (4) | CFDA No. 93.558 | Temporary Assistance for Needy Families (TANF) |
| (5) | CFDA No. 93.568 | Low-Income Home Energy Assistance |
| (6) | CFDA No. 93.575
CFDA No. 93.596 | CCDF Cluster:
Child Care and Development Block Grant
Child Care Mandatory and Matching Funds of the Child Care and
Development |
| (7) | CFDA No. 93.667
E
01 | Social Service Block Grant |
| (8) | CFDA No. 93.778 | Medical Assistance Program (Medicaid; Title XIX) |
| (9) | CFDA No. 97.044 | Assistance to Firefighters Grant |
| (10) | CFDA No. 97.067 | Homeland Security Grant Program |

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
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Section II Financial Statement Findings

Amended Finding 2014-001 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 its draft schedule of expenditures of federal awards (SEFA):

- FE 01** Homeland Security Grant Program Cluster overstated expenditures by \$4,538,768 due to prior year expenditures being reported twice.
- FE 01** Homeland Security Grant Program Cluster understated the amount of subrecipients by \$136,514 due to the Department not including the expenditures paid to subrecipients.
- FE 01** Amendment to Finding: During fiscal year 2015, the County determined that State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges were omitted from the SEFA, which understated expenditures by \$8,916,563 due to management oversight.

The County subsequently corrected the expenditure amounts reported for the Homeland Security Grant Program Cluster in its fiscal year 2014 SEFA prior to its issuance. In addition, the inclusion of the ACA program resulted in an additional major program in fiscal year 2014.

Asserted Cause and Effect:

The County's Sheriff's Office and Employment and Human Services Department did not carefully review and submit federal expenditures reported in the SEFA to the Office of the Auditor-Controller. Because of the omitted ACA program from the SEFA, the federal expenditures subject to single audit were not audited as required.

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
Revised Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Finding 2014-001 Schedule of Expenditures of Federal Awards Completeness (Continued)

Views of Responsible Officials:

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

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.

FO
B1 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.

FO
B1 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.

FO
B1 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.

FO
B1 The Office of the Auditor-Controller requires departments to provide a schedule of any costs disallowed by grantors.

EV
D1

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

FO
B1 On July 30, 2014, 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, 2013, Single Audit process.

FO
B1 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 proactively provide department personnel with information for the upcoming Single Audit changes.

FO
B1 On June 10, 2015, the Office of the Auditor-Controller and the County's auditors have scheduled another work session for departmental staff to review Single Audit reporting requirements and deficiencies that were detected during the Fiscal Year End June 30, 2014, Single Audit process.

COUNTY OF CONTRA COSTA
Status of Prior Year Findings
For the Year Ended June 30, 2014

Section III Findings and Questioned Costs Related to Federal Awards

None noted.

Financial Statement Findings

Reference Number: **2013-001 – Accounting for OPEB Obligation**

Condition/Effect: When the County adopted the provisions of GASB 45 the County also adopted certain assumptions to be used by the actuary in computing the County’s estimated other postemployment benefit (OPEB) annual required contributions. Management noted that the basis of amortizing the unfunded actuarial accrued liability was incorrect in the last two actuarial valuation reports reported dated January 1, 2010, and January 1, 2012. The basis should have been a level dollar amount 30 years on a closed basis, but instead the actuary used an open basis which understated the annual required contribution and the OPEB obligation. It was also noted that OPEB obligation was not being amortized, which overstated the OPEB liability.

Status: Corrected.

Reference Number: **2013-002 – IT Governance and General Computer Controls**

Condition/Effect: General computer controls over the access to programs and data should require that a mechanism or procedures be in place to identify and react to risks arising from internal and external sources. The County Department of Information Technology has not computed a formal comprehensive IT risk assessment to help identify the risks to the delivery of IT services and the accuracy and integrity of the County’s financial and personnel data.

Recommendation: The County Chief Information Officer should plan and budget for an independent IT risk assessment to be performed to identify all the possible risks to the County IT department, the delivery of IT services, and the accuracy and integrity of the County financial and personnel data.

Status: In progress. The County is considering the feasibility of conducting a countywide security audit in phases over multiple years, beginning with the most vulnerable or high-risk systems.

Reference Number: **Amended 2013-003 – 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 3 programs in an aggregate amount of \$1,748,151 and subrecipients expenditures for 3 programs in an aggregate amounts of \$9,247,411, as a result of inaccurately reported federal expenditures submitted by departments within the County.

COUNTY OF CONTRA COSTA

Status of Prior Year Findings

For the Year Ended June 30, 2014

Amendment to Finding: The County amended and restated the SEFA to include \$1,083,199 of expenditures of the ACA program as of March 11, 2016.

COUNTY OF CONTRA COSTA

Status of Prior Year Findings
For the Year Ended June 30, 2014

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 2014-001.

Federal Awards Findings

Reference Number: 2013-004 – *Subrecipient Monitoring*

Program Identification: Edward Byrne Memorial Justice Assistance Grant (CFDA No. 16.804, U.S. Department of Justice Program Number 2009-SB-B9-2404)

Audit Finding: During the review of the County’s compliance with subrecipient monitoring, it was noted that the subrecipients were not properly monitored, and financial and/or single audit reports were not requested by the County from the subrecipients. Also the County does not have a monitoring process in place to ensure that all required quarterly reports are submitted to the County on a timely basis.

Status: Corrected.

Reference Number: FA2013-005 – *Subrecipient Monitoring*

Program Identification: Assistance to Firefighters (CFDA No. 97.044, U.S. Department of Homeland Security Program)

Audit Finding: During the review of the County’s compliance with subrecipient monitoring, it was noted that the County did not request financial and/or single audit reports from the subrecipients. The County does not have a monitoring process in place to ensure that all required quarterly reports are submitted to the County on a timely basis.

Status: Corrected.

Supplemental Schematics

COUNTY OF CONTRA COSTA
Supplemental Schedule of Expenditures of Federal and State Awards
For the year ending June 30, 2014

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 & Human Services Passed through CA Dept of Aging				
Aging Cluster				
Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	A3-1314-07 A9-1314-07	\$ - -	\$ 268,693 815,964
Special Programs for Aging Title IIIC, Nutrition Services	93.045	A3-1314-07 A9-1314-07	47,958 204,002	315,163 1,115,336
Nutrition Services Incentive Program (NSIP)	93.053	A3-1314-07 A9-1314-07	- -	60,764 246,509
Sub total Aging Cluster			<u>251,960</u>	<u>2,822,429</u>
Other Aging Programs				
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	A3-1314-07 A9-1314-07	- -	16,100 41,353
National Family Caregiver Support Title III Part E	93.052	A3-1314-07 A9-1314-07	- -	98,467 308,505
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	A3-1314-07 A9-1314-07	- -	11,388 39,201
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	A3-1314-07 A9-1314-07	- -	3,087 9,456
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Health Insurance Counseling and Advocacy Program, HICAP)	93.779	H9-1314-07 H3-1314-07	- -	99,386 32,348
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1314-07	-	15,409
U.S. Department of Agriculture Pass through California Department of Food and Agriculture Senior Farmer's Market Coupons				
	10.576	AP-1314-07	-	25,000
Total Expenditures of Federal and State Awards			<u>\$ 251,960</u>	<u>\$ 3,522,129</u>
State Awards				
California Department of Aging				
Special Deposit Fund-State Facilities Citation Penalties	NA	A3-1314-07 A9-1314-07	\$ 7,044 20,960	
Skilled Nursing Facility Quality and Accountability	NA	A3-1314-07 A9-1314-07	18,572 55,486	
HICAP Reimbursement	NA	H9-1314-07 H3-1314-07	95,086 31,736	
HICAP FUND	NA	H9-1314-07 H3-1314-07	47,531 15,862	
Total Expenditures State Awards			<u>\$ 292,277</u>	

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 13B-5005 LIHEAP-Weatherization (CFDA # 93.568)
For the period July 1, 2013 through June 30, 2014

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 695,182	\$ 695,182	\$ 876,933
TOTAL REVENUE	<u>695,182</u>	<u>695,182</u>	<u>876,933</u>
EXPENDITURES			
ADMINISTRATIVE BUDGET			
Administrative Costs	39,016	39,016	67,585
WEATHERIZATION PROGRAM BUDGET			
Intake	49,879	49,879	69,759
Outreach	27,703	27,703	43,600
Training and Technical Assistance	11,950	11,950	43,600
Direct Program Activities	380,658	380,658	563,539
Workers' Compensation	5,189	5,189	16,000
General Operating Expenditures	22,659	22,659	72,850
Total Program Costs	<u>498,038</u>	<u>498,038</u>	<u>809,348</u>
TOTAL EXPENDITURES	<u>\$ 537,054</u>	<u>\$ 537,054</u>	<u>\$ 876,933</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 13B-5005 (CFDA # 93.568)
LIHEAP EHA-16/INTAKE/ECIP/HEAP
For the period July 1, 2013 through June 30, 2014

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 589,277	\$ 589,277	\$ 711,030
TOTAL REVENUE	<u>589,277</u>	<u>589,277</u>	<u>711,030</u>
EXPENDITURES			
ASSURANCE 16 BUDGET			
Assurance 16 Activities	73,778	73,778	153,313
ADMINISTRATIVE BUDGET			
Administrative Costs	43,365	43,365	97,880
INTAKE BUDGET			
Intake	154,192	154,192	166,143
OUTREACH BUDGET			
Outreach	62,182	62,182	103,839
TRAINING AND TECHNICAL ASSISTANCE			
Training and Technical Assistance	33,453	33,453	41,536
ECIP/HEAP PROGRAM BUDGET			
ECIP EHCS Diagnostics	10,580	10,580	10,420
ECIP EHCS Cooling Service Repair/Replacement	7,569	7,569	7,500
ECIP EHCS Heating Service Repair/Replacement	42,811	42,811	58,500
ECIP EHCS Water Heater Repair/Replacement	38,032	38,032	40,549
Automation Supplemental	5,245	5,245	31,350
Total ECIP/HEAP Program Budget	<u>104,237</u>	<u>104,237</u>	<u>148,319</u>
TOTAL EXPENDITURES	<u>\$ 471,207</u>	<u>\$ 471,207</u>	<u>\$ 711,030</u>

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, 2013 through June 30, 2014

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 319,269	\$ 319,269	\$ 915,417
TOTAL REVENUE	<u>319,269</u>	<u>319,269</u>	<u>915,417</u>
EXPENDITURES			
ASSURANCE 16 BUDGET			
Assurance 16 Activities	78,340	78,340	197,712
ADMINISTRATIVE BUDGET			
Administrative Costs	64,241	64,241	149,527
INTAKE BUDGET			
Intake	78,456	78,456	220,962
OUTREACH BUDGET			
Outreach	64,495	64,495	138,101
TRAINING AND TECHNICAL ASSISTANCE			
Training and Technical Assistance	14,894	14,894	55,241
ECIP/HEAP PROGRAM BUDGET			
ECIP EHCS Diagnostics	10,582	10,582	16,300
ECIP EHCS Cooling Service Repair/Replacement	21,350	21,350	15,474
ECIP EHCS Heating Service Repair/Replacement	52,911	52,911	63,300
ECIP EHCS Water Heater Repair/Replacement	26,755	26,755	58,800
Total ECIP/HEAP Program Budget	<u>111,598</u>	<u>111,598</u>	<u>153,874</u>
TOTAL EXPENDITURES	<u>\$ 412,024</u>	<u>\$ 412,024</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, 2013 through June 30, 2014

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 464,375	\$ 464,375	\$ 921,106
TOTAL REVENUE	<u>464,375</u>	<u>464,375</u>	<u>921,106</u>
EXPENDITURES			
ADMINISTRATIVE BUDGET			
Administrative Costs	32,389	32,389	73,688
WEATHERIZATION PROGRAM BUDGET			
Intake	21,821	21,821	73,688
Outreach	14,846	14,846	46,055
Training and Technical Assistance	9,984	9,984	46,055
Direct Program Activities	474,398	474,398	621,640
Workers' Compensation	5,000	5,000	10,905
General Operating Expenditures	<u>25,293</u>	<u>25,293</u>	<u>49,075</u>
Total Program Costs	551,342	551,342	847,418
TOTAL EXPENDITURES	<u>\$ 583,731</u>	<u>\$ 583,731</u>	<u>\$ 921,106</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Schedule of Revenue and Expenditures
DCSD Contract No. 13F-3007 CSBG (CFDA # 93.569)
For the period July 1, 2013 through June 30, 2014

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 580,100	\$ 580,100	\$ 780,601
TOTAL REVENUE	<u>580,100</u>	<u>580,100</u>	<u>780,601</u>
EXPENDITURES			
Administrative Costs:			
Salaries & Wages	51,760	51,760	118,119
Fringe Benefits	33,884	33,884	74,839
Operating Expenses & Equipment	16,109	16,109	32,290
Out of State Travel	5,845	5,845	6,500
Other Costs	48,687	48,687	88,466
Total Administrative Costs	<u>156,285</u>	<u>156,285</u>	<u>320,214</u>
Program Costs:			
Salaries & Wages	159,898	159,898	261,063
Fringe Benefits	37,054	37,054	74,524
Subcontractor Services	105,300	105,300	124,800
Total Program Costs	<u>302,252</u>	<u>302,252</u>	<u>460,387</u>
TOTAL EXPENDITURES	<u>\$ 458,537</u>	<u>\$ 458,537</u>	<u>\$ 780,601</u>

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, 2013 through June 30, 2014

	<u>Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE			
Grant Revenue	\$ 174,445	\$ 174,445	\$ 790,619
TOTAL REVENUE	<u>174,445</u>	<u>174,445</u>	<u>790,619</u>
EXPENDITURES			
Administrative Costs:			
Salaries & Wages	51,425	51,425	86,052
Fringe Benefits	33,160	33,160	55,073
Operating Expenses & Equipment	14,204	14,204	32,164
Out of State Travel	0	0	10,000
Other Costs	53,205	53,205	105,000
Total Administrative Costs	<u>151,994</u>	<u>151,994</u>	<u>288,289</u>
Program Costs:			
Salaries & Wages	116,440	116,440	337,406
Fringe Benefits	31,370	31,370	69,924
Subcontractor Services	8,087	8,087	95,000
Total Program Costs	<u>155,897</u>	<u>155,897</u>	<u>502,330</u>
TOTAL EXPENDITURES	<u>\$ 307,891</u>	<u>\$ 307,891</u>	<u>\$ 790,619</u>

**Contra Costa County
 EHSD-Community Services Bureau
 Schedule of Child Nutritional Program Revenues
 Fiscal year ended June 30, 2014**

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, 2014.

	Total Federal Assistance
State Funded Programs:	
General Child Care Program	\$ 141,371
Total CA Preschool Program-CSB	421,688
Other Programs:	
Head Start and Early Head Start	249,812
Total CA Preschool Program-College	122,148
Total Federal Assistance	\$ 935,019



Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

5.

Meeting Date: 03/27/2017

Subject: Funding Shortfall in the Wildcat/San Pablo Creeks Levee Remediation Project in North Richmond

Submitted For: Julia R. Bueren, Public Works Director/Chief Engineer

Department: Public Works

Referral No.: 2/9/2015 C.89

Referral Name: Funding Shortfall in the Wildcat/San Pablo Creeks Levee Remediation Project in North Richmond

Presenter: Paul Detjens, Senior Civil Engineer **Contact:** Paul Detjens (925) 313-2394

Referral History:

Referral was submitted to the full Board of Supervisors as an action item on February 9, 2016. The item was originally heard at the February 18, 2016 Committee meeting and continued to March 2016 with a request for an updated funding/grant submittal plan.

On March 15, 2016, staff presented a report to Finance regarding Flood Control's application for approximately \$500,000 in State the Coastal Conservancy (SCC) Proposition 1 grant program. The application was to include \$250,000 for the Wildcat /San Pablo Levee remediation project and the remainder was to go to Urban Tilth to create jobs for local youth and provide habitat assessment and creek restoration in the watershed. The amount was based on a recommendation from the SCC after the first unsuccessful attempt for the grant.

Referral Update:

The Coastal Conservancy grant was not awarded. Since that time, there has been an increase in the engineer's construction cost estimate (due to increased material and labor costs), and the cost to comply with more stringent environmental permit requirements. The requested funds are now \$990,000.

Recommendation(s)/Next Step(s):

CONSIDER approving request of \$990,000 to cover the funding shortfall.

Fiscal Impact (if any):

Requesting of \$990,000 in general fund reserves.

Attachments

Request for \$990,000



Interoffice Memo

March 21, 2017

TO: Finance Committee
Karen Mitchoff, Chair
John Gioia, Vice Chair

FROM: *JRB* Julie Bueren, Chief Engineer

A handwritten signature in blue ink, appearing to read 'JRB', is written over the name Julie Bueren.

SUBJECT: Request for \$990,000 for Wildcat/San Pablo Creeks Levee Remediation

As explained below, the Flood Control District (District) is requesting \$990,000 from the County general fund to cover the funding shortfall in the Wildcat / San Pablo Creeks Levee Remediation project in North Richmond. This item is scheduled for the March 27, 2017 Finance Committee meeting.

Background:

Wildcat and San Pablo Creeks are two streams that drain adjoining watersheds within western Contra Costa County. Historically, the two creek basins combined into a common floodplain that extended through the unincorporated community of North Richmond before draining into San Pablo Bay.

From the 1950s to the early 1980s, repeated floods damaged properties in the floodplain between the creeks. Attempts to sponsor a federal flood control project on Wildcat and San Pablo Creeks were undermined by the District's limited funding ability and by the difficulty — in this low-income area — of reaching a favorable benefit-to-cost ratio. In 1982, the District was able to design a fundable, cost-effective flood control project for the lower reaches of the creeks. With significant community input, the District plan was subsequently modified by the US Army Corps of Engineers (Corps), which then also provided the majority of the project construction funding. Funding for the local match consisted of an unusually broad range of sources; East Bay Regional Park District, County Redevelopment, the County Flood Control District (and others) provided services, land, and cash to make up the non-federal match for this federal project. From 1992 to October 2016, the District carried \$820,000 of debt from the original project construction which increased to \$1,300,000 due to debt service. Due to very limited revenue, it took 24 years before the District realized enough funds to pay about half of that balance.

One-time proceeds from the sale of District property at Fred Jackson Way and Brookside Drive and repayment of money owed upon the closure of the County Redevelopment Agency provided \$475,000 that was used to pay down the outstanding

project debt. Staff estimates it will still be at least another ten years before the entire debt can be repaid.

Changing Federal Rules

In the aftermath of Hurricane Katrina the Department of Homeland Security, Federal Emergency Management Agency (FEMA) rescinded all levee certifications and required local levee owners to prove levees still provided adequate levels of flood protection. The District applied for and received a \$487,000 State Department of Water Resources (DWR) Local Levee assistance grant that covered 90% of the cost of levee evaluation. The DWR funding coverage increased from 50% to 90% because North Richmond is a disadvantaged community. Even with this level of funding, the District struggled to provide the remaining 10% match.

The study indicated that the levees were generally in good repair, but needed to be raised to meet more stringent FEMA requirements. The District applied for and received a 90% DWR grant for Local Levee Critical Repair. The total repair cost was estimated at \$1,684,000 with the State providing 90%, or \$1,515,600.

Increased Complexity

Both the permitting and design for the levee project have become more complex than was anticipated when the grant was received. Extra precautions for dealing with possible endangered species near the levees have made the plans more complex and costly to prepare, and an especially challenging Corps Section 408 permitting process has far exceeded the permitting budget. Finally, Corps-required upgrades to the levee and floodwall materials have significantly increased expected construction costs. Considering all of these factors, **the current funding deficit is approximately \$990,000.**

Consequence of No Action

FEMA has prepared new floodplain maps that show significantly expanded floodplains if the levee rehabilitation project is not implemented. These new maps add 245 parcels into the floodplain, and have not been publically released or adopted yet by FEMA. All parcels with mortgages mapped into the floodplain will be required to purchase flood insurance; this is a significant financial drain to this disadvantaged community. Currently, flood insurance is approximately \$1,000 per parcel per year, but this is anticipated to double in the coming years to make the FEMA flood insurance program more solvent.

The District has requested that FEMA delay adoption of the new floodplain maps for North Richmond as long as possible to provide time for the levee project to find the additional funding needed for construction. FEMA has committed to hold off adopting the new maps until 2018, pending completion of the levee project.

Financial Picture:

As shown in the table below, the DWR grant covers 90% of the \$1.68M budgeted project cost. Increased complexity in environmental permitting and design, and the resulting construction materials and methods have driven the project over the grant budget by approximately \$990,000. Because the project is being competitively bid, the cost of construction reported below is from the engineer's estimate. Actual bids may change the unfunded amount.

The project is currently being bid "at risk", meaning that the available funding is not sufficient to award the project. Bids open on April 4, 2017. Award of the contract, if funding is made available, would be later in April 2017.

Without the financial assurance provided by this funding, the District cannot award the contract nor move forward with construction work this season, and the community will continue to be faced with additional flood risk and will likely be mapped into the FEMA floodplain. If the project is financially able to proceed in 2017, expenditures will not occur until late Q1 or early Q2 in FY 17-18.

Task No.	Task Description	Total Budget for Grant (90% DWR / 10% local)	Projected Expenditures at Project Completion	Unfunded Amount Over DWR LLCR Grant Budget (100% local)
1	Preliminary Design, R&U Analysis	\$93,249	\$93,250	\$1
2	Environmental Permitting and Compliance	\$250,000	\$290,100	\$40,100
3	Real Property Acquisition	\$8,179	\$57,628	\$49,449
4	Design	\$500,000	\$524,854	\$24,854
5	Construction	\$548,908	\$1,360,901	\$811,993
6	Reporting	\$33,862	\$33,862	\$0
7	Project Management and Corps 408 Permit	\$250,000	\$314,032	\$64,032
	TOTAL	\$1,684,198	\$2,674,627	\$990,429

Options for Additional Funding:

In the last two years, the District has considered a wide range of options to cover the funding deficit. Each is described below along with the likelihood of each approach being applicable or successful.

County General Funds

The District presented this issue to the Finance Committee in February and March 2016 with a request for \$935,000 of County general funds to cover the project's funding deficit. The District received direction to postpone construction by a year (from fall 2016 until fall 2017), continue efforts to find additional non-local funding, and return to the Finance Committee in the spring of 2017 for an update. Increased complexity in environmental permitting and design, and the resulting construction materials and methods have increased the funding deficit to approximately \$990,000.

The District is scheduled to return to the Finance Committee on March 27th, 2017, and will be repeating the **funding request for \$990,000**.

County Road Funds

County road funds are used to construct and maintain roads and related infrastructure in the unincorporated County. County road funds may be available to fund direct improvements to County roads (in County road right of way), which are designed and constructed by this project. These could include the top portion of an overlay on Parr Boulevard (new wearing surface), base failure repair, and an upgraded replacement guardrail. The magnitude of this work is approximately \$65,000 and the District pursued County road funds for the roadway items included in this project. Unfortunately, in the last year, State sources of County road funds have been significantly cut, leaving **the County road fund unable to financially participate** in the levee project.

Budget Augmentation from DWR Under the awarded LLCR Grant Program

In the summer of 2015, the District's project manager approached DWR and formally requested a budget augmentation because of the increased permitting complexity and design cost overruns. DWR considered this request and ultimately declined the budget augmentation request. As such, **additional DWR funding is not available for this project**.

FEMA Pre-Disaster Mitigation Funds

FEMA administers the Pre-Disaster Mitigation (PDM) program which funds projects that lower flood risk before damage occurs. Initially, this seemed to be a good match for this project. However, FEMA Region IX staff has confirmed that projects built by the Corps with federal funds (such as Wildcat and San

Pablo Creeks) are automatically ineligible for this or other FEMA funding programs. As such, **PDM or other FEMA funds are not available for the current levee project.**

Integrated Regional Water Management Plan (IRWMP) Funds

IRWMP funds are State grant funds requiring a 50% non-State match. Because a majority of project funding already comes from the DWR, this project would not be able to provide the required match. The State is soliciting for a future grant round focused on disadvantaged communities, but even with this focus, lacking the required non-State match, **the project would not be eligible for this funding.**

North Richmond Waste and Recovery Mitigation Fee (NRWRMF)

Per a conversation with Deidre Dingman and a review of the detailed project guidelines (<http://www.cccounty.us/DocumentCenter/View/39562>), the NRWRMF is intended to reduce the impacts of illegal dumping. One time project grant awards come out of a \$100,000 total amount, and projects are typically limited to a maximum award of \$30,000. While appropriately located in North Richmond, **the levee project** does not address the focus areas of the grant, and **would likely be non-competitive for funding.**

State Coastal Conservancy (SCC) Prop 1 Funds

In September 2015, the District partnered with Urban Tilth on a \$1,204,000 grant application to SCC to address the project's funding shortfall and also provide \$304,000 to create jobs for local youth and provide habitat assessment and creek restoration in the watershed. The SCC ultimately declined to fund the grant, but noted that they liked the environmental enhancement portion of the grant (through Urban Tilth) and was not interested in funding the levee improvements (the District's portion of the project). They also thought the total ask amount was too high and recommended reapplying in March for no more \$500,000 total, with a more balanced split between the District's levee portion and Urban Tilth's environmental portion.

The District and Urban Tilth reapplied in March 2016, and in the fall of 2016, the SCC indicated they would be willing to grant \$165,000 towards the Urban Tilth portion only, with **no funding for the levee project.**

EPA San Francisco Bay Water Quality Improvement Fund

Because of its water quality focus, **this grant program is a poor fit for the levee project and funding is unlikely.** Also, this federal funding is proposed to be eliminated by the current Administration, so the 2017 is likely the last round.

Revolving Fund Loan from Other Watersheds or the Flood Control District

The Flood Control District has the ability to temporarily borrow from and loan funds to Flood Control Zones in watersheds throughout the County. These "revolving fund loans" are intended to compensate for temporary funding deficits that would be paid back against future tax revenue. Unfortunately, the Flood Control Zone for this watershed still has unpaid interest and principal from original project construction in the early 1990s. Due to the low tax rate fixed by Proposition 13 in 1978, ad valorem tax revenues in this watershed are insufficient for routine maintenance, much less being able to pay off the existing debt. While the Board could decide to borrow money from another flood control zone and loan it to this project, prospects for repayment are very poor. **This makes a revolving fund loan a poor choice, but may end up being the only remaining choice.**

Proceeds for Sale of 3 Acre Parcel at Fred Jackson Way and Brookside Drive (Urban Farm)

This parcel was sold in 2013 for \$225,000, and the proceeds have been held in the account for Wildcat Creek. The Board Order from the early 1990s outlining the financing plan for the original project required that any proceeds from the sale of this property must be applied to any outstanding debt for the project. This has occurred, and the **proceeds from this sale are not available for the current levee project.**

North Richmond Community Facilities District (CFD) Funds

The large portion of North Richmond between Wildcat and San Pablo Creeks was slated for redevelopment, at which time a CFD would be formed to help fund needed infrastructure. With the demise of the County's redevelopment agency, the formation of the CFD has been placed on indefinite hold, and thus **is not available for the current levee project.**

County Stormwater Utility Assessment (SUA) 17 Funds

SUA funds are collected from all parcels in the County to help manage stormwater, and SUA 17 funds are collected for use in the unincorporated County areas like North Richmond. SUA 17 funds are limited to ongoing maintenance (e.g., catch basin or trash rack cleaning) and not for capital projects such as our levee project. In addition, unfunded mandates from the Regional Water Quality Control Board (such as the requirement to eliminate 100% of trash from all waterways by 2022) have oversubscribed the available SUA 17 funding. As such, **SUA 17 funds are not available for the current levee project.**

State Revolving Fund Loan for Infrastructure

This State program provides low interest loans for infrastructure improvements and is most commonly used for water supply and wastewater infrastructure. The loan program requires a stable future funding source, such as rate payers, in order to be considered for loan funding. Agencies that handle stormwater and flood control do not currently have the ability to have ratepayers. Without such a dedicated future income stream, **the levee project would not be eligible for a State revolving fund loan.**

Funds from Parcels Being Protected by This Project

The District's project directly reduces flood risk to a number of publicly-owned facilities. East Bay Regional Park District (EBRPD) operates the Wildcat Creek staging area and trail along Wildcat Creek. They own some of the property in fee and license other areas from the State and the District. Due to the direct benefit they derive from the project, the District requested funding from EBRPD. It is important to note that EBRPD was one of many funders of the original project when it ran into similar funding issues in the early 1990s.

EBRPD did not respond favorably to the District's request, and simple real property transactions became complex and challenging to complete. No financial relief is expected from EBRPD.

Similarly, the West County Wastewater District (WCWD) has projects directly adjacent to the District's levee project. In fact, the District needs to purchase access easement across existing WCWD access roads to construct the project. In light of the project's financial need and the flood risk reduction provided by the project, the District requested and was granted a waiver of the approximately \$12,000 appraised value of the needed access easement. While this was a step in the correct direction, it did little to close the larger budget shortfall.

Some minor financial relief came from the District's requests from our partners, but a significant budget shortfall remains.

Summary:

Just as with the construction of the original project 25 years ago, the District's project faces serious funding challenges in order to reduce flood risk in the disadvantaged community of North Richmond. The District has investigated over a dozen possible funding sources, and unsuccessfully applied for additional State grants. With significant, unrelated funding problems with County road funds, that source is no longer available to this project. The best remaining option is to request \$990,000 in County general funds to cover the funding shortfall.

The consequences of not receiving funding would be that the levee project would not be constructed, FEMA would revise their maps adding 245 parcels in North Richmond into the 100-year floodplain, parcels with mortgages would be required to pay flood insurance, and approximately \$1.2 million in state grants spent to date on the project would need to be repaid. This would be a significant drain on the quality of life and economic vitality of North Richmond.

JB:PD:lz

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c: Mike Carlson, Public Works Deputy Director
Laura Strobel, Senior Deputy County Administrator
Wanda Quever, Finance
Paul Detjens, Flood Control
Kevin Emigh, Design-Construction



Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

6.

Meeting Date: 03/27/2017

Subject: FY 2017/18, FY 2018/19, & FY 2019/20 Community Development Block Grant - Economic Development & Infrastructure/Public Facilities Categories

Submitted For: John Kopchik, Director, Conservation & Development Department

Department: Conservation & Development

Referral No.: CDBG Policy

Referral Name: CDBG Funding

Presenter: Gabriel Lemus, CDBG Program
Manager

Contact: Gabriel Lemus (925)
674-7882

Referral History:

It is standard policy that CDBG funding decisions/policies be reviewed by the Finance Committee prior to scheduling for the full Board of Supervisors.

Referral Update:

See attached staff recommendations regarding projects.

Recommendation(s)/Next Step(s):

CONSIDER accepting Department of Conservation and Development's attached recommendations regarding FY 2017/18, FY 2018/19, & FY 2019/20 Community Development Block Grant - Economic Development & Infrastructure/Public Facilities Categories.

Attachments

FY 2017/18, FY 2018/19, & FY 2019/20 Community Development Block Grant - Economic Development & Infrastructure/Public Facilities Categories Funding Recommendations




**CONTRA COSTA COUNTY
DEPARTMENT OF CONSERVATION AND
DEVELOPMENT**
30 Muir Road
Martinez, CA 94553
Telephone: (925) 674-7882

MEMORANDUM

DATE: March 27, 2017

TO: Finance Committee
Supervisor Karen Mitchoff, Chair
Supervisor John Gioia, Vice Chair

FROM: Gabriel Lemus, CDBG Program Manager 

SUBJECT: Staff Recommendations for FY 2017/18, FY 2018/19, & FY 2019/20
Community Development Block Grant - Economic Development and
Infrastructure/Public Facilities Categories

RECOMMENDATIONS

1. Approve recommendations for FY 2017/18, FY 2018/19, and FY 2019/20 Economic Development (ED) projects as recommended by staff or amended by the Committee.
2. Approve recommendations for FY 2017/18, FY 2018/19, and FY 2019/20 Infrastructure/Public Facilities (IPF) projects as recommended by staff or amended by the Committee
3. Direct the Department of Conservation and Development to prepare a staff report on the Committee's recommendations. The staff report will be submitted together with funding recommendations for all other CDBG categories for the Board of Supervisors consideration on May 9, 2017.

BACKGROUND

The purpose of this memorandum is to transmit staff recommendations for funding in the CDBG ED and IPF categories. The Summary of Staff Recommendations spreadsheet and the project staff reports are attached. Eight applications in the ED category and seven applications in the IPF category were submitted by the December 12, 2016 deadline.

Available Funding: Contra Costa County, as an entitlement jurisdiction, receives an annual allocation of CDBG directly from the U.S. Department of Housing and Urban Development (HUD). HUD has a formula for the CDBG Program to determine the amount of CDBG funds that an entitlement jurisdiction will receive for the program year. However, the formula is dependent on an approved federal spending budget, or appropriations, for each federal fiscal year. Currently, HUD and most other federal agencies are currently being funded by a “Continuing Resolution” that extends through April 28, 2017. Based on the most current information available regarding the “Continuing Resolution” for the Fiscal Year 2017 federal budget, the County’s CDBG grant amount for FY 2017/18 is estimated to be about the same as it was in FY 2016/17 with a 0.19 percent reduction, or approximately **\$4,049,929**.

On November 4, 2014, the Board of Supervisors (Board) adopted funding guidelines for the allocation of CDBG funds that require the County’s annual grant be allocated to the following CDBG eligible categories:

Category of Use	Allocation Guidelines CDBG Program	Available Funding**
Affordable Housing	45%	\$1,822,468
Public Services	*17%	\$ 688,488
Economic Development	10%	\$ 404,993
Infrastructure/Public Facility	8%	\$ 323,994
Administration	20%	\$ 809,986
Total FY 2017/18 CDBG Grant		\$4,049,929

*As long as the amount does not go over HUD’s statutory cap for Public Services

**Estimated amounts based on information from the “Continuing Resolution”

The CDBG Consolidated Plan operates under a five-year period. In October 2013, the Board approved having two separate and distinct funding cycles for the non-housing categories of the CDBG Program to align with the five-year period of the Consolidated Plan. The first cycle is a two-year funding cycle (FY 2015/16 and FY 2016/17) for programs/projects in the CDBG public service, economic development, and infrastructure/public facilities categories. The second cycle (FY 2017/18, FY 2018/19, and FY 2019/20) is a three-year funding cycle to conclude the final three years of the five-year Consolidated Plan period.

Economic Development Category: Pursuant to the Board’s guidelines, a total of \$404,993 (10 percent of the County’s grant amount) is available for ED projects. In addition, there is \$4,799 available to be recaptured from completed projects. Consequently, there is a total of **\$409,792** available and recommended to be allocated to eight eligible ED projects as listed in **Attachment A**.

Given that the ED category operates under a three-year funding cycle to conclude the final three years of the CDBG Consolidated Plan period, the recommended amounts reflected for each respective agency/program for FY 2017/18 are the recommended amounts for the same agencies/programs for FY 2018/19 and FY 2019/20, contingent on the satisfactory performance of each respective agency/program and the County receiving a similar allocation of CDBG funds from HUD.

Infrastructure and Public Facility Category: Seven applications were received by the application deadline requesting a total of \$640,670. Staff recommends four projects to be funded for FY 2017/18 and three projects to be funded for FY 2018/19 at the amounts indicated on **Attachment B**.

Given that only three projects are recommended funding for FY 2018/19 funds and there were no projects that were recommended funding for FY 2019/20 funds, CDBG staff recommends issuing a Request for Proposal (RFP) later this year for IPF projects to be carried out in FY 2018/19 and in FY 2019/20 provided that the County receives CDBG funds in FY 2018/19 and FY 2019/20.

Application Process and Evaluation Criteria: Each applicant was required to submit an application describing the proposed project, need and target population, steps necessary to carry out the project, and proposed budget. Applications are reviewed by staff for completeness and eligibility and against criteria listed below. Applicants are also interviewed by staff to respond to or clarify any issues related to the application. Below are the general criteria used by staff in evaluating applications:

Intended purpose (outcome) - The quantitative and qualitative goals of the project are achievable, measurable and result in a desirable outcome.

Consistency with Priorities Established in the Consolidated Plan and County Policy – The project meets goals and strategies of the Consolidated Plan. Secondly, the project meets goals of other plans such as Redevelopment Agency Plans, Capital Improvement Plans, community planning documents, etc.

Eligibility in Respect to Federal Regulation – The proposed use of CDBG funds is consistent with federal regulations and is determined to be an eligible activity. The project meets one of the following three national objectives: benefit to very-low and low-income persons, preventing blight, or emergency need.

Target Population and Demonstrated Need – The project fulfills a well-defined need and has supporting documentation that the need exists. The proposed project is responsive to the community and the target population, and shows a relationship between the need and the action to be taken. The target population or area is clearly defined, the project is accessible and outreach is effective.

Financial Analysis - Total project costs are reasonable, and are adequate to carry out the project through the specified time period. The budget is well thought out with reasonable assumptions for completing the project with federal funding. A reasonable relationship exists between the cost of the project and the expected outcome. Sponsor has the capacity to secure all funds necessary to carry out the project within normal standards. Volunteer or in-kind services are attainable and realistic. The project cost is within normal range of similar projects. Projects are required to supply matching funds in order to maximize the use of CDBG funds. Audits or other financial statements demonstrate success in securing funds through grant proposals or other fund raising efforts.

Experience and Capacity to Carry out the Project – Components of the project are fully described and goals and objectives are attainable. The project sponsor has demonstrated the ability to successfully carry out the proposed project including providing a project manager, construction manager and/or qualified licensed contractor. The applicant demonstrates that capacity exists to complete the project

and meet all the federal requirements of the CDBG program.

Project Readiness and Timeliness – All components of the project are in place or can be in place within a specified period of time. Project can be implemented and completed in a timely manner. Particular attention is given to these criteria due to specific HUD timeliness requirements.

Past Performance - Rate of progress toward completing contractual goals, ability to overcome and avoid past problems. Inaccurate or incomplete performance reports, unresolved audit findings, delays in or failure to submit required reports, persistent difficulties with payment request process, failure to correct significant problems.

Environmental, Historic Preservation, Relocation, and/or Prevailing Wage Issues – Identification of federal requirements that may be imposed on the project that require specific action to be taken.

Clarity and completeness of application - The application submitted was complete and lacked inaccuracies and ambiguities.

Public Hearing and Transmittal of Recommendations: The Committee’s recommendations will be forwarded to the full Board of Supervisors prior to the public hearing that is scheduled for May 9, 2017. Final recommendations must be forwarded to HUD by May 15, 2017 for review to ensure consistency with federal regulations.

Attachments

cc: John Kopchik, Conservation and Development Director
Kara Douglas, Assistant Deputy Director – Conservation and Development Department

Community Development Block Grant
Economic Development Category
FY 2017/18, 2018/19 and 2019/20

CCC Application No.	Applicant	Project Name	Outcome	Contra Costa County			Amount Requested (Other CDBG Jurisdictions)				Total CDBG Requested	Total Budget	% Budget (CDBG)
				Amount Requested	Amount Received FY 2016/17	County Staff Rec. for FY 2017/18	Antioch	Concord	Pittsburg	WC			
Economic Development Projects													
17-01-ED	Contra Costa Child Care Council	Road to Success	Microenterprise growth and assistance for 90 FCCH child care providers.	\$90,000	\$81,000	\$85,000	\$15,000	\$15,000	\$15,000	\$15,000	\$145,000	\$245,250	59%
17-02-ED	Multicultural Institute	Lifeskills/Day Labor Program	Provide job-matching, individualized assistance with health, legal, and educational needs to 300 poverty level and extremely-low income day laborers.	\$30,000	N/A	\$26,000	\$0	\$0	\$0	\$0	\$26,000	\$79,273	33%
17-03-ED	Open Opportunities, Inc.	Future Build Pre-Apprenticeship Training Program	Train 8 pre-apprentices in solar, energy, and construction trades.	\$9,640	\$9,636	\$9,640	\$15,000	\$4,802	\$19,280	\$0	\$48,722	\$481,444	10%
17-04-ED	Opportunity Junction	Job Training and Placement Program	Provide 10 participants with job training, support services and job placement.	\$100,000	\$85,000	\$100,000	\$60,000	\$0	\$30,000	\$0	\$190,000	\$947,003	20%
17-05-ED	Opportunity Junction	Bay Point Career Development Services	Provide intensive, individualized vocational services including assessment and development of employment plans, case management and service referrals to 30 low-income persons.	\$20,000	\$20,000	\$20,000	\$0	\$0	\$10,000	\$0	\$30,000	\$172,491	17%
17-06-ED	Renaissance Entrepreneurship Center	Renaissance Richmond	Intensive small business/microenterprise training and technical assistance to 50 unduplicated lower-income individuals who own or wish to start a small business/microenterprise	\$50,000	N/A	\$42,000	\$0	\$0	\$0	\$0	\$42,000	\$295,984	14%

Community Development Block Grant
 Economic Development Category
 FY 2017/18, 2018/19 and 2019/20

CCC Application No.	Applicant	Project Name	Outcome	Contra Costa County			Amount Requested (Other CDBG Jurisdictions)				Total CDBG Requested	Total Budget	% Budget (CDBG)
				Amount Requested	Amount Received FY 2016/17	County Staff Rec. for FY 2017/18	Antioch	Concord	Pittsburg	WC			
17-07-ED	West Contra Costa Business Dev. Center, Inc.	Emerging Entrepreneurs Program	To provide technical assistance and support to 50 existing businesses or persons wishing to open a business as a way to create/retain jobs.	\$80,800	\$65,000	\$77,152	\$0	\$0	\$0	\$0	\$77,152	\$244,800	32%
17-08-ED	Workforce Development Board of Contra Costa County	Small Business Development Center (SBDC)	Small business training for 50 clients.	\$50,000	\$50,000	\$50,000	\$15,000	\$30,000	\$15,000	\$15,000	\$125,000	\$325,000	38%
Total				\$430,440	\$310,636	\$409,792	\$105,000	\$49,802	\$89,280	\$30,000	\$704,522	\$2,466,245	29%

Community Development Block Grant
 Infrastructure/Public Facilities Category
 FY 2017/18, 2018/19 and 2019/20

CCC Application No.	Applicant	Project Name	Outcome	Contra Costa County			Total CDBG	Total Budget	% Budget (CDBG)
				Amount Requested	County Staff Recommendation for FY 2017/18	County Staff Recommendation for FY 2018/19			
Infrastructure/Public Facilities Projects									
17-01-IPF	City of Oakley	Oakley Senior Center Renovations	Improvements/Renovation of the Oakley Senior Center located at 215 2nd Street, Oakley	\$130,500	\$98,000	N/A	\$98,000	\$149,000	66%
17-02-IPF	Bethel Island Municipal Improvement District	Pump and Drainage Pipe Replacement Project	Replacement of existing pump and drainage pipe to prevent flooding in the Bethel Island neighborhood.	\$110,000	\$82,500	N/A	\$82,500	\$110,000	75%
17-03-IPF	Contra Costa Family Justice Alliance	West County Family Justice Center Roof Replacement Project	Roof Replacement of the West County Family Justice Center located in the City of Richmond	\$191,000	\$0	\$95,000	\$95,000	\$191,000	50%
17-04-IPF	Harmony Home, Associated	Wheel Char lift Installation and Exterior Stairs Replacement Project	Install a wheelchair lift and rebuild the existing stairs to Harmony Home's office building in Martinez to improve accessibility and allow more space for client services	\$87,000	\$78,000	N/A	\$78,000	\$87,000	90%
17-05-IPF	Martinez Early Childhood Center, Inc.	Children's Bathroom Addition and Floor Replacement Project	Addition of a new ADA bathroom for children and replacement of interior floors of all the classrooms of the Martinez Early Childhood Center	\$69,040	\$65,494	N/A	\$65,494	\$76,600	86%

Community Development Block Grant
 Infrastructure/Public Facilities Category
 FY 2017/18, 2018/19 and 2019/20

CCC Application No.	Applicant	Project Name	Outcome	Contra Costa County			Total CDBG	Total Budget	% Budget (CDBG)
				Amount Requested	County Staff Recommendation for FY 2017/18	County Staff Recommendation for FY 2018/19			
17-06-IPF	Martinez Early Childhood Center, Inc.	Playground Re-Surfacing Project	Replace the surfacing of an existing playground within the Martinez Early Childhood Center	\$27,630	\$0	\$27,630	\$27,630	\$30,719	90%
17-07-IPF	Pogo Park	Harbour-8 Park Shade Structure Project	Install a new shade structure for an existing playground within Harbour-8 Park located in the City of Richmond	\$80,000	\$0	\$80,000	\$80,000	\$94,800	84%
TOTALS				\$695,170	\$323,994	\$202,630	\$775,170	\$739,119	105%

Economic
Development
Staff Reports

**FY 2017/18, FY 2016/17, & FY 2019/20 CDBG PROGRAM
ECONOMIC DEVELOPMENT (ED) CATEGORY**

APPLICANT: Child Care Council

PROJECT NAME/NUMBER: Child Care Council
17-01-ED

PROJECT SERVICE AREA: Urban County (with emphasis on Richmond/North Richmond, San Pablo, Rodeo, Crockett, El Sobrante, Bay Point, Brentwood and Pacheco)

PROJECT OUTCOME: Provide recruitment, training, and ongoing support services to 90 low- and moderate-income persons so they can sustain their licensed family day care business or receive a childcare license to open and operate a new licensed family daycare business (microenterprise).

TOTAL PROJECT COST: \$245,250

AMOUNT REQUESTED: \$90,000

AMOUNT RECOMMENDED:

FY 2017/18:	\$85,000
FY 2018/19:	\$85,000
FY 2019/20:	\$85,000

RECEIVED IN FY 2016/17: \$81,000

CONDITIONS OF APPROVAL: The CDBG contract will be a “pay per accomplishment” contract for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent with the Contra Costa Child Care Council’s performance in meeting their contractual goal.

PROJECT DESCRIPTION/ANALYSIS: The Contra Costa Child Care Council (Council) has over 30 years of experience developing and improving the quality of family childcare in the County. The Council’s mission is to provide leadership to promote and advance quality care and early education.

The Council will provide technical assistance and training opportunities including basic business skill training in marketing, book-keeping, contracting, and business taxes to clients who are interested in developing micro-enterprises as a Family Day Care Provider. Business-specific training including childcare licensing requirements, working

effectively with parents, and childcare curricula is also provided. Post-licensing technical assistance, a minimum of 12 hours, focuses on the business aspects of operating a family childcare business aimed at sustaining or expanding the micro-enterprise. Assistance will focus on marketing, record keeping, taxes, child development training workshops, and on-site visits. This program has received CDBG funding since FY 1997/98.

Over the many years with CDBG funding, the Council had focused to assist low-income persons obtain a childcare license to open and operate a new child care business within their homes. However, with the economic realities still facing the various communities of the County, the focus of the Council's program will shift more to the need of **sustaining** the existing family childcare businesses that were previously created while continuing efforts to assist in the development of newly licensed family childcare businesses. This approach will help protect the childcare business's investment in their business start-up costs, work with and adjust to fewer resources, and maximize dollars to serve more clients in need of economic development and microenterprise assistance. This shift in focus will have the Council assist 92 existing childcare businesses or microenterprises and create 8 new licensed childcare businesses/microenterprises.

To assist in retaining quality providers, the Council will perform the following:

- Provide ongoing technical assistance and support to licensed former participants
- Conduct four training workshops covering topics such as discipline, complying with ADA, age-appropriate activities and serving children of different ages
- Sponsoring an annual conference incorporating workshops on a wide range of child development topics
- Distribute "tip sheets" on a wide range of health, safety and child development topics

Specific strategies to help maintain sustainable family childcare microenterprises will include: 1) assisting childcare businesses to better market their services (business cards, brochures, flyers, web sites, networking, attending community events); 2) advising and assisting participants to do market research to make good business decisions and implement better business practices like competitive pricing and more flexible hours (expand hours of operation); and, 3) increasing their business practices and childcare services that are culturally sensitive and offer more quality care and early education.

The Council will recruit potential participants in the following ways:

- Distribute posters in targeted neighborhoods, and seek referrals from community groups. Outreach will be done in several languages including Spanish and Farsi
- Distribute recruitment notices to CalWorks participants through the Employment and Human Services Department

- Conduct three Business Start-up workshops each month
- Conduct three “Learning Through Play” workshops each month that provide a basic overview of child growth and development, caring for groups of children and developmentally-appropriate activities for young children
- Perform site visits to potential client’s homes to assess the home’s potential for a family day care business

The program is eligible, feasible, timely, and consistent with Consolidated Plan goals to foster micro-enterprise development. The Council has been successful in reaching quantitative goals to assist clients to open their business as licensed childcare providers and to provide technical assistance to existing licensed providers.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduce the number of persons below the poverty level, expand economic opportunities for very low- and low-income residents and increase the viability of neighborhood commercial areas [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Microenterprise and small business assistance [24 CFR 570.201(o)]
3. **NATIONAL OBJECTIVE:** Benefiting very low- and low-income persons [24 CFR 570.208(a)(2)(iii)]
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The program is intended to provide low- and moderate-income persons with an opportunity to maintain or start a microenterprise as a licensed in-home childcare provider. Participants in the program are provided with classes that introduce them to basic business strategies and skills to establish, maintain, and grow their business.

While the program is available County-wide, the program is targeted to communities that are both economically depressed and/or have the greatest shortage of childcare supply, specifically Richmond/North Richmond, San Pablo, Rodeo/Crockett, El Cerrito, and El Sobrante in West County; Brentwood and Bay Point in East County, and Pacheco in Central County. The business of family childcare offers a unique opportunity for persons to develop their own small businesses in their own homes. A career in family childcare can allow a person to stay home with their own children and still earn money to support their families. Furthermore, given the dramatic need for childcare, including affordable childcare, in the County, family childcare is a career which offers stable employment. According to the 2015 Child Care Portfolio, published by the California Child Care Resource and Referral Network, 66 percent of

children ages 0-12 in Contra Costa have parents in the labor force, but only 30 percent of these children have a licensed child care opening available to them. There continues to be a shortage in the supply of child care for infants/toddlers under the age of two despite the demand (39% of child care referral requests to the Contra Costa Child Care Council is for infant/toddler care). According to the Portfolio report, 82 percent of child care requests for children ages 0-5 are for full-time care in Contra Costa. Thirteen (13) percent of Contra Costa's children ages 0-5 live in poverty (2014 data). For many residents, incomes are not keeping pace with the cost of living in the County, which includes child care costs. As Contra Costa families work to make ends meet, child care costs can consume 49 percent of wages for a parent earning \$42,216 per year with one preschooler and an infant/toddler in child care. For a family earning the County's median annual income, child care costs for two young children make up 22% of the family's budget. For a parent earning minimum wage to make \$18,720 per year, housing costs alone make up 109% of his or her budget with a preschool education/child care another 58% above. The average cost of full-time care for infants/toddlers (under the age of two) in child care Centers ranges from \$1,200 to \$2,000 per month. Additional data shows that childcare is a great way of providing adequate revenue for childcare business owners. Target communities including Richmond/North Richmond, San Pablo, and Bay Point, also have high levels of unemployment and underemployment. The project has a secondary benefit in that it increases the availability of childcare for others entering the workforce in the targeted communities, which is often cited as one of the barriers to employment.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$85,000	90	\$944
Total Program Amount	\$245,250	150	\$1,635
CDBG % of Total Budget	34%		
Required Match – 50%	\$42,500		
Amount Secured	\$95,250		
Leverage*	\$1.06		
*Does not include other CDBG funds from other jurisdictions.			

The CDBG funds will be used to pay for staff costs, including taxes/benefits. In addition to CDBG funds from other jurisdictions, the remainder of the program budget is primarily funded by the State Department of Education.

6. **EXPERIENCE AND CAPACITY:** The Council has been providing assistance to childcare providers and parents since 1976 and first received CDBG funds in FY 1996/97 to deliver services to assist childcare providers to maintain their license. Since FY 1997/98 the Council has received CDBG funding to implement the “Road to Success” program and has been successful in meeting and exceeding goals. The Council has also submitted required reports in a timely manner. The Council’s Resource and Referral Counselors have several years of professional experience in the field of family day care and are well qualified to administer and carry out the program.
7. **PROJECT READINESS AND TIMELINESS:** This is an ongoing program that is fully staffed.
8. **PAST PERFORMANCE:** The Council has demonstrated the ability to complete and exceed programmatic objectives in past program years. As of the 2nd quarter for the current fiscal year, the program has assisted 68 Urban County residents open and/or maintain a family daycare business or maintain their current business. For the most recent completed fiscal year (2015/16), the Council met its contractual goal of assisting 80 low- and moderate-income persons so they can sustain their licensed family day care business or receive a childcare license to open and operate a new licensed family daycare business (microenterprise).

As with all programs that are recommended CDBG funds under the Economic Development category, CDBG staff is recommending a “pay per accomplishment” contract with the Council for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent on the Council’s performance in meeting their contractual goal.

9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None.

**FY 2017/18, FY 2018/19 & FY 2019/20 CDBG PROGRAM
ECONOMIC DEVELOPMENT (ED) CATEGORY**

APPLICANT: Multicultural Institute

PROJECT NAME/NUMBER: Life Skills/Day Labor Program
17-02-ED

PROJECT SERVICE AREA: Richmond

PROJECT OUTCOME: Provide job-matching, individualized assistance with health, legal, and educational needs to 300 poverty level and extremely-low income day laborers.

TOTAL PROJECT COST: \$79,273

AMOUNT REQUESTED: \$30,000

AMOUNT RECOMMENDED:

FY 2017/18:	\$26,000
FY 2018/19:	\$26,000
FY 2019/20:	\$26,000

RECEIVED IN FY 2016/17: N/A

CONDITIONS OF APPROVAL: The CDBG contract award is contingent on Multicultural Institute becoming a Community Based Development Organization (CBDO) prior to contract execution.

PROJECT DESCRIPTION/ANALYSIS: Multicultural Institute (MI) presents a unique service model to day laborers – based on daily, street-based outreach – is an “office without walls” and allows MI staff to offer efficient job-matching and social services while also improving conditions on the street where day laborers seek work. The Life Skills/Day Labor program addresses concrete needs, while also addressing society’s role in brokering positive relationships between day laborers and policy makers, neighbors, and merchants. The program provides job and educational opportunities that help move workers toward better self-sufficiency. By assisting families get connected to health, immigration and legal resources, MI is helping resolve daily challenges and bridging individuals to services they otherwise would not have access to. Specifically the Life Skills/Day Labor Program will deliver:

- Job placements to 125 poverty level and extremely-low income individuals seeking work via daily street outreach;
- Minimum of two on the street health education/training workshops to a minimum

- of 100 participants;
- Minimum of three GED registration/exams through intensive six-week preparation courses;
 - Minimum of two wage claim workshops about preventing wage theft and tracking employer information (80 percent of wage dispute consults are resolved satisfactorily within six months); and
 - Minimum of two on the street immigration educational/training workshops to a minimum of 100 participants.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduce the number of persons with incomes below the poverty level, expand economic opportunities for extremely-low, very-low, and low-income residents, and increase the viability of neighborhood commercial areas by providing job training/job placement services and technical assistance to microenterprises and small businesses. [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Job training and placement assistance provided by a Community-Based Development Organization (CBDO) [24 CFR 570.204(a)(2)].
3. **NATIONAL OBJECTIVE:** Benefiting very low- and low-income persons [24 CFR 570.208(a)(2)(iii)]
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The primary population served by the Life Skills/Day Labor Program is made up of poverty level and extremely-low income Spanish-speaking immigrant workers, primarily day-laborers, who seek full-time work in front of Home Depot or who complement existing low-wage employment with day labor jobs. Day laborers tend to be young, nearly half are under 30 and most are immigrants. The day labor population ranges from new immigrants to people who have been established in the US for many years and are raising families here. The program also serves family members and relatives including spouses and children and other low-income individuals that wish to earn their GED certification to receive job promotions, apply for better jobs, and/or continue their education.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$26,000	300	\$86.67
Total Program Amount	\$79,273	400	\$198
CDBG % of Total Budget	32.7%		
Required Match – 10%	\$2,600		
Amount Secured	\$19,273		
Leverage	\$1.64		

The CDBG funds will be used to pay for staff costs, including taxes/benefits, and rent. The remainder of the program budget is funded by the State Department of Social Services, fundraising, and GED registration.

- 6. **EXPERIENCE AND CAPACITY:** MI has provided the Life Skills/Day Labor Program in the City of Berkeley since 2001 and in Redwood City since 2006, providing more than 7,200 jobs. MI's unique service model is based on street outreach and has worked really well in those two cities. MI's service model honors day laborers preference to be outside in the community proactively seeking work. The Richmond program has been in effect since 2012 when MI expanded its program service to serve the Richmond community. Since then, MI has provided an average of 125 job placements each year and registered over 2,000 day laborers and other low-income individuals through the program's Richmond activities.
- 7. **PROJECT READINESS AND TIMELINESS:** The current program is fully staffed and MI's programs are operating efficiently.
- 8. **PAST PERFORMANCE:** This is the first year MI has applied for CDBG funds from the County.
- 9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None.

**FY 2017/18, FY 2018/19, & 2019/20 CDBG PROGRAM
ECONOMIC DEVELOPMENT (ED) CATEGORY**

APPLICANT: Open Opportunities, Inc.

PROJECT NAME/NUMBER: Future Build Pre-Apprenticeship Training Program
17-03-ED

PROJECT SERVICE AREA: East County

PROJECT OUTCOME: To provide training and job placement in the solar, energy, and construction trades to 8 low-income persons that leads to economic self-sufficiency through careers in the construction/labor fields.

TOTAL PROJECT COST: \$481,444

AMOUNT REQUESTED: \$9,640

AMOUNT RECOMMENDED

FY 2017/18:	\$9,640
FY 2018/19:	\$9,640
FY 2019/20	\$9,640

RECEIVED IN FY 2016/17: \$9,636

CONDITIONS OF APPROVAL: The CDBG contract will be a “pay per accomplishment” contract for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent on Open Opportunity’s performance on meeting their contractual goal.

PROJECT DESCRIPTION/ANALYSIS: Open Opportunities Inc.’s Future Build Program, started in 2010, is a pre-apprenticeship training program for low-income unemployed or underemployed individuals motivated to increase their self-sufficiency, income, and employment options. Classroom instruction and hands-on training is provided over 16 weeks to two cohorts of around 20 trainees each spring and summer. The program maintains a hands-on training facility in Pittsburg and classroom instruction is provided at the Adult Education Center in Pittsburg. The program is focused on training in the solar, energy, and construction trades with 100 percent of program graduates being qualified for apprenticeships in County unions. In addition to the classroom instruction and hands-on training, trainees complete community service construction projects in public parks and facilities of East County.

Future Build’s curriculum is based on two U.S. Department of Labor-recognized pre-apprenticeship instruction methods: The Home Builders Institute’s “Pre-Apprenticeship Certificate Training” (PACT) and the Building Trades Council’s “Multi Craft Core Curriculum” (MC3). PACT combines work-based learning with vocational and academic instruction. PACT utilizes a construction project to teach jobsite experience, where trainees can apply concepts introduced in the classroom. A Skill Achievement Record is

used to track and document student progress through the PACT curriculum. According to Future Build, PACT and MC3 provide trainees with a self-gratifying, hands-on method that increases their likelihood of completing the program, gain the skills needed to enter the workforce, and maintain a career in construction.

Future Build maintains relationships with local unions that provide additional apprentice-level training to program graduates. In addition, the program monitors graduates of the program for a minimum of 120 days after course completion in order to assess their progress in obtaining and retaining employment in the construction fields or further training. Future Build staff can provide case management on an as-needed basis to guide their graduates into stable employment or further specialist training. Additionally, the program provides a local access point for developers and construction companies looking to fill entry-level positions, including contractors looking to hire locally for government contract work.

Open Opportunities proposes to train and place 4 Urban County trainees per cohort per year into the construction/solar/energy trades for a total of 8 Urban County participants per year.

There is a strong need for training and placement services in East County. The program is eligible, feasible, timely, and consistent with the Consolidated Plan goals to provide job training and economic opportunities to lower-income persons.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduce the number of persons below the poverty level, expand economic opportunities for very low- and low-income residents and increase the viability of neighborhood commercial areas [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Job training and placement assistance provided by a Community-Based Development Organization (CBDO) [24 CFR 570.204(a)(2)].
3. **NATIONAL OBJECTIVE:** Benefiting very low- and low-income persons [24 CFR 570.208(a)(2)(i)(B)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The target population being served by the Future Build program is low-income unemployed, underemployed or displaced workers at least 18 years old from East Contra Costa County.

According to Future Build, poverty rates are above 10 percent in Antioch, Concord, and Pittsburg. Further, this past year 30 percent of Future Build's trainees were ex-offenders, demonstrating the need for workforce development programs that bring people out of poverty and the cycles of crime that can accompany poverty. Future Build works with people that want, "to be re-engaged in the community, including their families, educational institutions and employment." Most of Future Build's trainees are young men of color but the program encourages female applicants and any unemployed person seeking to re-enter the workforce.

According to Open Opportunities, approximately 75 percent of their graduates enter employment within the solar and construction trades.

According to a report issued by the Workforce Development Board and East Bay Economic Development Alliance, "Construction is highly concentrated in the East Bay and is likely to grow rapidly as the economy rebounds." As an example, Future Build cites the State's Employment Development Department finding that Contra Costa's demand for pipe layers is going to grow by 40% in the coming years. Additionally, the planned expansion of BART further into East County will require a considerable amount of apprentices, half of whom will need to be East County residents. Further, the Metropolitan Transportation Commission has called for increased hiring of workers that are historically underrepresented in the building trades. The Contra Costa Building and Trades Council also reported that many unions were having trouble finding people for their apprenticeships. The Future Build program is designed to train and place graduates directly into jobs/apprenticeships, satisfying a need for workforce reintegration for the trainees and the employment needs of construction companies and unions.

In addition to the above, Future Build works with Contra Costa County public and private agencies that receive AB109 funding to provide rehabilitation services to offenders who are newly released from correctional facilities. AB109 seeks alternative options and services within communities that could stabilize these offenders as they will be closer to home, family and can possibly keep working as they go through community corrections programs. Future Build provides this opportunity through job training, soft skills development and job placement. They have a 90 percent success rate in placing AB109 clients who graduate Future Build in jobs that pay prevailing wages, within the union trades and the solar and construction industry.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$9,640	8	\$1,205
Total Program Amount	\$481,444	44	\$10,942
CDBG % of Total Budget	2%		
Required Match – 20%	\$1,928		
Amount Secured	\$281,237		
Leverage*	\$44.89		
*Does not include CDBG funds from other jurisdictions			

The proposed operating budget anticipates grants from a number of foundations and corporations and \$200,000 from the Workforce Development Board. Open Opportunities is also applying for CDBG funding from Antioch, Concord, and

Pittsburg. The County's CDBG funds would primarily be used for laborers certificate training instruction.

6. **EXPERIENCE AND CAPACITY:** Open Opportunities' Future Build Program was started in 2010 in partnership with the Pittsburg Power Company (PPC), Contra Costa Workforce Development Board, Pittsburg Adult Education Center, Contra Costa Building and Construction Trades Council, Morris Carey of "On the House", and Northern California Laborers Training. Program staff have been with the project since its inception and are committed to the program's mission and goals. The program administrator has decades of experience in youth programs, community-building, and counseling.
7. **PROJECT READINESS AND TIMELINESS:** This is an ongoing program that is fully staffed.
8. **PAST PERFORMANCE:** Open Opportunities Inc. has been receiving CDBG funds since FY 2015/16. The Future Build Program is fully operational and has a track record of training at least 8 Urban County residents each year. As of the 2nd Quarter of the current fiscal year, Open Opportunities has trained and placed four Urban County residents in construction related jobs, or 50 percent of their contractual goal. As with all programs that are recommended CDBG funds under the "Economic Development" category, CDBG staff is recommending a "pay per accomplishment" contract with Open Opportunities for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent on Open Opportunity's performance in meeting their contractual goal.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None.

**2017/18, FY 2018/19 & FY 2019/20 CDBG PROGRAM
Economic Development (ED) CATEGORY**

APPLICANT: Opportunity Junction

PROGRAM NAME/NUMBER: Bay Point Career Development Services
17-04-ED

PROGRAM SERVICE AREA: East County (primarily Bay Point)

PROGRAM OUTCOME: Provide a set of intensive, individualized vocational services including assessment and development of employment plans, case management and service referrals, connections to in-demand vocational training, and one-on-one career skills development to 30 persons.

TOTAL PROGRAM COST: \$174,745

AMOUNT REQUESTED: \$20,000

AMOUNT RECOMMENDED

FY 2017/18:	\$20,000
FY 2018/19:	\$20,000
FY 2019/20:	\$20,000

RECEIVED IN FY 2016/17: \$20,000 (in Public Service category)

CONDITIONS OF APPROVAL: None

PROGRAM ANALYSIS: Opportunity Junction proposes to provide intensive, individualized vocational services to the community of Bay Point that will be integrated into SparkPoint Contra Costa. SparkPoint is an innovative economic development system providing deep, personalized services including assessment and development of employment plans, case management and service referrals, connections to in-demand vocational training, and one-on-one career skills development.

The program is unique because it provides services that extend beyond traditional vocational services. These services commonly include transit passes or gas cards to attend interviews, gift cards for groceries to ensure good nutrition and energy, free interview and working wardrobes, vouchers for eye exams and glasses, and

reimbursement for job-search related expenses like background checks. Opportunity Junction also offers free weekly classes in computer basics. Program staff members include a bi-cultural and bilingual Career Development Case Manager. This is critical to providing culturally appropriate services to the large proportion of Bay Point and Pittsburg residents who identify as Latino. Often, clients receive services for up to three years to help them achieve their goals. In addition to career development, clients are provided credit and financial counseling and education, benefits enrollment, and information on Individual Development Accounts (matched savings accounts).

The proposed program is eligible, feasible, and timely. Requested funding will be allocated to staff (Case Manager and the Sr. Career Manager) salaries and benefit expenses.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduces the number of persons below the poverty level, expand economic opportunities for very low- and low-income residents and increase the viability of neighborhood commercial areas [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Job training and placement assistance provided by a Community-Based Development Organization (CBDO) [24 CFR 570.204(a)(2)].
3. **NATIONAL OBJECTIVE:** Low Income [24 CFR 570.208(a)(2)(i)(B)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The Bay Point Career Development Services program addresses the community need to match local, hard-to-serve residents with jobs that enable them to support their families thus reducing reliance on ongoing government support, improving outcomes for their children, and enriching the local economy. Unemployment in the Bay Point, Pittsburg, and Antioch areas are higher than the County average. Poverty rates in the two areas are higher than the County average – 27% in Bay Point and 25% in Pittsburg. 46% of adults aged 25 or older have attained no more than their high school diploma or equivalency and more than 17% speak English “not well” or “not at all” in these areas.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$20,000	30	\$667
Total Program Amount	\$172,491	90	\$1,917
CDBG % of Total Budget	11%		
Required Match – 50%	\$10,000		
Amount Secured	\$145,833		
Leverage*	\$7.29		
*Does not include other CDBG funds from other jurisdictions.			

The program's operational budget is funded primarily by foundations and private donations. It is expected that Opportunity Junction will continue to be successful in securing foundation support to continue the program.

6. **EXPERIENCE AND CAPACITY:** The Bay Point Career Development Services program has been providing services since July 2010.
7. **PROGRAM READINESS AND TIMELINESS:** This is an ongoing program that is fully staffed.
8. **PAST PERFORMANCE:** This will be the third year that this program will receive CDBG funding. It was previously funded as a Public Service (PS) project, but qualifies as an Economic Development (ED) project. Since September 2010, 252 local residents have been placed in employment at an average starting wage of \$14.08 per hour. During the first five months of this fiscal year, 26 job seekers with addressable barriers were placed into employment.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None.

**FY 2017/18, FY 2018/19, & 2019/20 CDBG PROGRAM
ECONOMIC DEVELOPMENT (ED) CATEGORY**

APPLICANT: Opportunity Junction

PROJECT NAME/NUMBER: Job Training and Placement Program
17-05-ED

PROJECT SERVICE AREA: Primarily East County

PROJECT OUTCOME: To provide training and job placement assistance to 10 low-income persons that leads to economic self-sufficiency through careers in the field of information technology.

TOTAL PROJECT COST: \$947,003

AMOUNT REQUESTED: \$100,000

AMOUNT RECOMMENDED:

FY 2017/18:	\$100,000
FY 2018/19:	\$100,000
FY 2019/20:	\$100,000

RECEIVED IN FY 2016/17: \$85,000

CONDITIONS OF APPROVAL: The CDBG contract will be a “pay per accomplishment” contract for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent on Opportunity Junction’s performance for meeting their contractual goal.

PROJECT DESCRIPTION/ANALYSIS: Opportunity Junction’s job training and placement program will expand economic opportunities for 10 low-income persons through training and career development in the field of information technology. Opportunity Junction proposes to provide a 12-week program that has two components – Life Skills and Hard Skills. Life Skills training includes many team-building exercises and covering goal-setting, overcoming obstacles, managing change, self-care, business and workplace skills (including a half-unit college credit class taught in partnership with Los Medanos College), and public speaking. Hard Skills training includes keyboarding, word processing, spreadsheet applications, database design and management, business writing and math, desktop publishing, and internet design. Much of the hard skills training leads to Microsoft Office Specialist certifications in various Microsoft software applications.

After training is complete, participants receive up to four months of paid on-site training on the Opportunity Junction work floor to gain real world job experience. Once participants are ready to leave the work floor, they are provided with job placement assistance. In order to ensure that students acquire on-the-job experience, Opportunity

Junction has established partnership agreements with some local agencies and companies to create employment opportunities for students and program alumni. Participants are also provided case management and retention services to assist them in maintaining employment. Follow-up services include mentoring, assistance with transitional issues, and an alumni club. Participants are tracked and supported for up to 18 months.

There is a strong need for training and placement services in East County. The program is eligible, feasible, timely, and consistent with the Consolidated Plan goals to provide job training and economic opportunities to lower-income persons.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduce the number of persons below the poverty level, expand economic opportunities for very low- and low-income residents and increase the viability of neighborhood commercial areas [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Job training and placement assistance provided by a Community-Based Development Organization (CBDO) [24 CFR 570.204(a)(2)].
3. **NATIONAL OBJECTIVE:** Benefiting very low- and low-income persons [24 CFR 570.208(a)(2)(i)(B)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The program will expand economic opportunities for 10 low-income persons through job training and career development in the field of information technology. Persons with barriers to employment are underemployed or are Welfare to Work clients that have limited opportunities to secure jobs that pay a livable wage or allow for career development and advancement. The target population is unemployed or underemployed Urban County residents in east Contra Costa County. The need for the program is particularly acute in the communities of East and Central Contra Costa that comprise one of the epicenters of the new Suburban Poverty. According to the State's Economic Development Labor Market Information (EDD LMI), the unemployment rate is significantly higher in east Contra Costa than in Contra Costa as a whole. In Bay Point, the unemployment rate is 8.5%, almost twice the Contra Costa County rate of 4.5%. In Pittsburg, 5.4% are unemployed, and in Antioch, the unemployment rate is 6.2%.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$100,000	10	\$10,000
Total Program Amount	\$947,003	45	\$21,045
CDBG % of Total Budget	11%		
Required Match – 50%	\$50,000		
Amount Secured	\$100,000		
Leverage*	\$7.57		
*Does not include CDBG funds from other jurisdictions			

The proposed operating budget anticipates grants from a number of foundations and corporations. Opportunity Junction is also applying for CDBG funding from Antioch and Pittsburg. The County's CDBG funds would primarily be used for rent.

6. **EXPERIENCE AND CAPACITY:** Opportunity Junction was established in 1999 (as Opportunities for Technology Information Careers) by a consortium of private businesses, local government agencies, and community-based organizations and has placed many Urban County participants into permanent employment paying an average of \$27,000 annually plus benefits. Program staff has been with the organization for many years and have exhibited exemplary performance in operating this program for many years.
7. **PROJECT READINESS AND TIMELINESS:** This is an ongoing program that is fully staffed.
8. **PAST PERFORMANCE:** Opportunity Junction has demonstrated the ability to complete and exceed programmatic objectives within the program year. For FY 2015/16 the program placed 19 Urban County residents in jobs, exceeding their contractual goal. To date, Opportunity Junction has trained and placed eight low-income Urban County residents in jobs. As with all programs that are recommended CDBG funds under the Economic Development category, CDBG staff is recommending a "pay per accomplishment" contract with Opportunity Junction for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent on Opportunity Junction's performance for meeting their contractual goal. Opportunity Junction has been timely in submitting all necessary quarterly reports.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None.

**FY 2017/18, FY 2018/19 & 2019/20 CDBG PROGRAM
ECONOMIC DEVELOPMENT (ED) CATEGORY**

APPLICANT: Renaissance Entrepreneurship Center

PROJECT NAME/NUMBER: Renaissance Richmond
17-06-ED

PROJECT SERVICE AREA: Richmond

PROJECT OUTCOME: Intensive small business/microenterprise training and technical assistance to 50 unduplicated lower-income individuals who own a small business/microenterprise or wish to start-up a small business/microenterprise.

TOTAL PROJECT COST: \$295,984

AMOUNT REQUESTED: \$50,000

AMOUNT RECOMMENDED:

FY 2017/18:	\$42,000
FY 2018/19:	\$42,000
FY 2019/20:	\$42,000

RECEIVED IN FY 2016/17: N/A

CONDITIONS OF APPROVAL: None.

PROJECT DESCRIPTION/ANALYSIS: Renaissance Richmond of Contra Costa County will deliver comprehensive training and support services to assist 50 unduplicated low-income residents of Richmond and Contra Costa County to develop the technical and “soft” skills, confidence, and networks needed to succeed in small business ownership. Clients will, in turn, start and grow sustainable small businesses, creating and retaining jobs for themselves and other residents, supporting them to achieve economic mobility, build assets, and create better futures. Specifically, Renaissance Richmond will deliver:

- **Intensive Training:** At the heart of Renaissance Richmond’s program is intensive small business training offered as 4-9 week (12-27 hour) practical, hands-on classes on the introductory and business planning levels. All classes are taught by Renaissance-trained small business consultants, staff and industry experts using award-winning curriculum. Clients graduate with the skills, confidence, and a network of like-minded entrepreneurs needed to succeed.
- **Women’s Programs:** Women-focused programs empower women with technical skills, networks, mentors, and confidence. They include women-focused business training and empowerment classes, facilitated networking, and support groups.
- **Workshops:** Skill-building workshops in marketing, finance, and technology increase business knowledge and provide networking opportunities.

- Individual Consulting: One-on-one consulting supports clients in sales, marketing, management, and operations.
- Access to Capital: Individual technical assistance helps clients become better financial managers of their businesses and is complemented by loan packaging to help clients secure capital from banks, nonprofit loan funds, and private sources.
- Networking: In addition to the networks clients build in their training classes, meet-up/charlas provide facilitated peer support groups to help graduates to encourage and learn from each other at every stage of business development.
- Access to Markets: Pop-up marketplaces and other events connect Renaissance graduate businesses with potential clients and new markets.

All services will be delivered at the Renaissance Richmond Center located in the Iron Triangle at 1500 MacDonald Avenue and through off-site training at the Richmond Chamber of Commerce and the Contractor Resource Center.

The program is provided at no or low cost to the participant. Ongoing networking and support is also available during business startup and long-term business operations.

The program is eligible, feasible and timely and consistent with Consolidated Plan goals to foster micro-enterprise development and small business development. Renaissance Richmond provides a valuable service to existing and prospective small businesses in the Urban County.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduce the number of persons with incomes below the poverty level (annual income below \$31,743), expand economic opportunities for extremely-low, very-low, and low-income residents, and increase the viability of neighborhood commercial areas by providing job training/job placement services and technical assistance to microenterprises and small businesses. [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Micro-enterprise and small business assistance [24 CFR 570.201(o)].
3. **NATIONAL OBJECTIVE:** Benefiting very low- and low-income persons/micro-enterprise assistance [24 CFR 570.208(a)(2)(iii)] and job creation [24 CFR 570.208(a)(4)(i)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** Renaissance Richmond will support low-income residents of Richmond and Contra Costa County who own or wish to own a small business/microenterprise. Clients will be men and women, with services provided in both English and Spanish. While Contra Costa County ranks fourth in the state in terms of wealth, eleven percent of residents live in poverty. The City of Richmond has a much higher poverty rate at eighteen percent. Women, people of color, and immigrants are disproportionately affected by unemployment and face the greatest barriers to traditional economic opportunity due to systemic barriers

compounded by bad or no credit history, debt, language barriers, and lack of access to quality education. Small business ownership is recognized as one of the surest routes to economic mobility for people who face barriers to traditional employment due to income level, gender, race, immigration status, or former incarceration. Small businesses create employment for the business owners themselves, create jobs for local residents, fill blighted vacancies, and contribute to the social and economic vibrancy of the community.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$42,000	50	\$840
Total Program Amount	\$295,984	150	\$1,973
CDBG % of Total Budget	14%		
Required Match – 10%	\$4,200		
Amount Secured	\$140,000		
Leverage	\$4.92		

The County's CDBG funds will be used primarily for staff costs. The rest of the program budget will be funded by a combination of foundations, corporations, and Renaissance Richmond funds. At this time, Renaissance Richmond has secured approximately \$140,000 in program funds for the upcoming year.

- 6. **EXPERIENCE AND CAPACITY:** Renaissance Richmond is one of the few microenterprise development organizations in Contra Costa County that provides comprehensive bi-lingual language small business training and support services – from ideation to business planning and growth – that directly addresses the challenges and barriers low-income individuals face as they strive to achieve economic self-sufficiency. They partner with other microenterprise development organizations in the County to provide access to capital and business consulting services along specific commercial corridors and to support more advanced small business owners in expanding their businesses.
- 7. **PROJECT READINESS AND TIMELINESS:** The current program is fully staffed and programs are operating efficiently.
- 8. **PAST PERFORMANCE:** This is the first year this agency has applied for CDBG funds from the County.
- 9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None.

**FY 2017/18, 2018/19, & 2019/20 CDBG PROGRAM
ECONOMIC DEVELOPMENT (ED) CATEGORY**

APPLICANT: West Contra Costa County Business Development Center

PROJECT NAME/NUMBER: Emerging Entrepreneurs Program (Previously Strengthening Neighborhood Economies Program)
17-07-ED

PROJECT SERVICE AREA: West County (with emphasis in Richmond/North Richmond, San Pablo, Rodeo and)

PROJECT OUTCOME: To provide technical assistance and support to 50 existing businesses or persons wishing to open a business as a way to create/retain jobs.

TOTAL PROJECT COST: \$244,800

AMOUNT REQUESTED: \$80,800

AMOUNT RECOMMENDED:

FY 2017/18:	\$77,152
FY 2018/19:	\$77,152
FY 2019/20:	\$77,152

RECEIVED IN FY 2016/17: \$65,000

CONDITIONS OF APPROVAL: The BDC's CDBG contract will be a "pay per accomplishment" contract, in which most of the CDBG funds will be contingent with the BDC's performance for meeting their contractual goal. Of the \$65,000 recommended, \$15,000 is exclusively for the marketing of loan programs that may be available to clients.

PROJECT DESCRIPTION/ANALYSIS: The West Contra Costa Business Development Center (BDC) is a nonprofit corporation with a proven track record of successfully fostering entrepreneurship, particularly within communities striving for economic revitalization. The BDC's goal is to help businesses grow, create job opportunities, and generate a renewed sense of economic activity in the communities of West Contra County. The BDC, through its "Emerging Entrepreneurs Program" proposes to provide comprehensive business assistance to at least 50 existing and prospective small businesses/micro-enterprises located in West County with emphasis in the Richmond/North Richmond, San Pablo, Rodeo communities. The BDC's Emerging Entrepreneurs Program provides the platform and the necessary support to help individuals formalize and grow their food ventures. The Emerging Entrepreneurs Program offerings will include:

- **Food Business Incubator:** Offers clients a shared-use commercial kitchen space with access to cooking equipment, storage space and critical business support.
- **Business Assistance:** Individualized support at the start-up and growth stages, including business feasibility, strategic planning, regulatory guidance, marketing assistance, and access to capital.
- **Education and Training:** Our specialized training covers essential industry information and key business topics, providing clients with the information and tools to effectively develop their food ventures.
- **Access to Capital:** Through our partnerships with local lenders, we help our clients obtain the financing they need to start and operate their business.
- **Regulatory Guidance:** We guide clients through industry requirements and help them navigate the cumbersome permitting and licensing process.
- **Scholarships:** Because start-up capital is a key issue for entrepreneurs, scholarships in our partners' names are given to select clients that are prepared to launch their businesses. These clients have access to an average of 3 months of kitchen use as they work to develop their products and customer base.
- **Mentoring Program:** By offering valuable business knowledge and industry insights, experienced mentors will support clients in two key areas: daily operations and market opportunities.
- **Access to Markets:** To address an area that entrepreneurs indicate as needing the most help with, we will identify and facilitate market opportunities for clients to promote and sell their products through, including farmers' markets, pop-up shops, online marketplaces, and community events.

The overall program is eligible, feasible, and timely. The BDC has received CDBG funds for many years.

EVALUATION CRITERIA:

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduce the number of persons below the poverty level, expand economic opportunities for very low-and low-income residents and increase the viability of neighborhood commercial areas [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Micro-enterprise and small business assistance [24 CFR 570.201(o)]

3. **NATIONAL OBJECTIVE:** Benefiting very low- and low-income persons/micro-enterprise activity [24 CFR 570.208(a)(2)(iii)]
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The program will help expand economic opportunities to at least 50 low-income persons who have started or are planning to start a business located in West County. In West County, it is estimated that one out of five people lack a high school degree. More alarming is that the unemployment rate in some West County neighborhoods is at or above 20 percent. The BDC will work to facilitate new economic opportunities for low-income persons through successful small business/microenterprise development and operation.

The need for small business/microenterprise assistance has been well documented. Studies have shown that a large percentage of small businesses and microenterprises fail within the first five years of start-up due to a lack of supportive services. Recent research identified over 3,000 micro-enterprises in West County. These businesses play a significant role in the economy and create a significant number of jobs. Business development is a critical ingredient in attaining financial security and small business creation is a mechanism for economic mobility, particularly for minorities, immigrants, and the economically disadvantaged.

The BDC will primarily target existing businesses and persons wanting to open a business in West County with particular emphasis on Richmond/North Richmond, San Pablo, Rodeo, Pinole, and Hercules. The BDC will reach merchants, potential new merchants, residents, and community leaders through disseminating materials in the community (libraries, community organizations, schools, and business associations); sending out mailers to target neighborhoods, press releases to local media, including West County Times, Contra Costa Marketplace, Chamber of Commerce newsletters, and Spanish Language media.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$77,152	50	\$1,543
Total Program Amount	\$244,800	50	\$4,896
CDBG % of Total Budget	31%		
Required Match – 50%	\$38,576		
Amount Secured	\$20,000		
Leverage*	\$2.17		
*Does not include other CDBG funds from other jurisdictions.			

The County's CDBG funds will be used for staff costs. The BDC has secured \$20,000 for the program and is currently working to secure other funding commitments for FY 2017/18. The BDC has, in the past, been very successful in

securing the funds needed to operate the program and they typically do not request funding from their corporate and foundation sponsors until the end of May or early June. Based on the BDC's previous history, County CDBG staff expects the BDC to raise and secure the necessary funds for the program.

6. **EXPERIENCE AND CAPACITY:** The BDC has been in operation since 1995. The current Executive Director has managed the BDC for approximately 15 years and has significant experience working with small businesses as well as a background in non-profit administration. The BDC has qualified staff and uses specialized consultants to assist in delivering services.
7. **PROJECT READINESS AND TIMELINESS:** The BDC has been funded with CDBG funds for over ten years and has the experience and required staff to operate this program.
8. **PAST PERFORMANCE:** In FY 2015/16 the BDC provided technical assistance and support to 41 existing business or persons wishing to open a business, exceeding their contractual goal. As of the 2nd quarter of the current fiscal year, the BDC is on pace to meet their contractual goal, providing assistance to 21 existing or prospective small business/microenterprise owners.

CDBG staff is recommending a "pay per accomplishment" contract with the BDC for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent with the BDC's performance for meeting their contractual goal. The BDC has been timely in submitting quarterly reports and quarterly demands/invoices.

9. **ENVIRONMENTAL/HISTORICAL PERSERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None

**FY 2017/18, 2018/19, & 2019/20 CDBG PROGRAM
ECONOMIC DEVELOPMENT (ED) CATEGORY**

APPLICANT: Workforce Development Board

PROJECT NAME/NUMBER: Small Business Development Center
17-08-ED

PROJECT SERVICE AREA: Urban County

PROJECT OUTCOME: Group training and individualized advising to 33 new or existing businesses run by low- to moderate-income clients.

TOTAL PROJECT COST: \$325,000

AMOUNT REQUESTED: \$50,000

AMOUNT RECOMMENDED:

FY 2017/18:	\$50,000
FY 2018/19:	\$50,000
FY 2019/20:	\$50,000

RECEIVED IN FY 2016/17: \$50,000

CONDITIONS OF APPROVAL: The CDBG contract will be a “pay per accomplishment” contract for FY 2017/18, FY 2018/19, and FY 2019/20, in which most of the CDBG funds will be contingent with the SBDC’s performance in meeting their contractual goal.

PROJECT DESCRIPTION/ANALYSIS: The Workforce Development Board (WDB) of Contra Costa County is a 41-member business-led public body responsible for coordinating workforce development policy in the County. The WDB’s mission is to promote a workforce development system responding to the needs of the business community, job seekers, and workers to support a strong and vibrant economy in Contra Costa County. The Small Business Development Center (SBDC) facilitates economic development by assisting business owners to start and expand businesses, create and retain jobs, increase sales and make other economic impacts. The SBDC will provide in-depth technical assistance to at least 33 Urban County new or existing microenterprises by providing assistance through business management training and consulting. The SBDC is part of a national network of organizations dedicated to help people start a business and assist existing businesses.

According to SBDC, many persons wanting to start a business lack basic business knowledge and business skills that can make the difference between success and failure. SBDC’s training covers topics including executive skill enhancement (goal setting and time management), strategic planning (including business concept

development or refinement, planning for financing), market research (industry, target market, trade area, and competition) mission statement development, sales forecast, marketing plan and strategies, general management, pricing, and financial management. This training will result in the development of a sound business plan for, which is the finished product expected from many of the participants. One-on-one consulting is also a key service provided to participants. To help participants not feel isolated from the rest of the business community, SBDC provides the structure for networking, support and on-going contact with other small business owners. As a business develops and grows, SBDC provides additional types of information and assistance including providing access to a team of consultants who provide assistance on a variety of business topics.

The program is provided at no cost to the participant. Ongoing networking and support is also available during business startup and long-term business operations.

The program is eligible, feasible and timely and consistent with Consolidated Plan goals to foster micro-enterprise development and small business development. The WDB provides a valuable service to small businesses in the Urban County. The program has been successful in reaching quantitative goals for assisting microenterprises and small businesses.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** Economic Development: Reduce the number of persons below the poverty level, expand economic opportunities for very low- and low-income residents and increase the viability of neighborhood commercial areas [CD-5].
2. **CDBG ELIGIBLE ACTIVITY:** Micro-enterprise and small business assistance [24 CFR 570.201(o)].
3. **NATIONAL OBJECTIVE:** Benefiting very low- and low-income persons/micro-enterprise assistance [24 CFR 570.208(a)(2)(iii)] and job creation [24 CFR 570.208(a)(4)(i)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** It is the intent of the SBDC program to expand economic opportunities for low-income persons by providing training and technical assistance to persons actively working toward starting a microenterprise or growing/improving an existing business. The need for small business/microenterprise assistance has been well documented as studies show that a large percentage of small businesses fail within the first 3-5 years of startup due to a lack of supportive services. According to the Association for Enterprise Opportunity (AEO), 92 percent of all businesses in the US are microenterprises. This means that the vast majority of businesses have 5 or fewer employees and launched with \$50,000 or less in seed capital. Unfortunately, most current and prospective business owners don't have the experience of running

organizations or the training necessary to successfully and sustainably start and grow an enterprise. The enormous risk of failure of new businesses is common knowledge. By some estimates, 90% of new businesses fail in the first three years. Research from the SBA, however, confirms that entrepreneurs who receive training and technical assistance while starting a business are four times as likely to succeed as those who proceed without training.

While unemployment throughout Contra Costa County at the end of November 2016 is relatively low at an average of 4.5%, not all jurisdictions are enjoying equity in the economic self-sufficiency of its residents. The cities of Antioch, Pittsburg, Richmond and Concord have higher unemployment rates at 6.2 percent, 5.3 percent, 5.1 percent and 4.8 percent respectively. Residents of many unincorporated portions of the County suffer from much higher unemployment rates including Bay Point at 8.5 percent and San Pablo at 6.9 percent.

The target population will be reached by advertising, cable TV announcements and flyers to Chambers of Commerce, One Stop Centers, libraries, schools, and City/County offices. Providing an opportunity to low-income persons to receive assistance in the development of a small business as a way to employment is a viable option to attaining economic self-sufficiency.

5. FINANCIAL ANALYSIS:

		# Clients Served	\$ Per Client Served
CDBG Funds Recommended	\$50,000	33	\$1,515
Total Program Amount	\$325,000	93	\$3,495
CDBG % of Total Budget	15%		
Required Match – 50%	\$25,000		
Amount Secured	\$200,000		
Leverage*	\$4.00		
*Does not include other CDBG funds from other jurisdictions.			

The cities of Antioch, Concord, Pittsburg, and Walnut Creek have provided CDBG funds to this project previously as well. The County's CDBG funds will be used primarily for staff costs. Besides other jurisdictions' CDBG funds, the rest of the program budget will be funded by other federal funds (non-CDBG). At this time, WDB has secured approximately \$200,000 in program funds for the upcoming year. Based on this program's past performance to secure funding, staff fully expects the program to raise the necessary funding for the upcoming year.

6. EXPERIENCE AND CAPACITY: This is a continuing program. This program has received CDBG funding since FY 1992/93. The project manager has extensive experience in programs assisting small businesses. The SBDC has qualified staff and uses specialized consultants to assist in the delivery of services. The SBDC is

part of a network of organizations dedicated to assist people in starting a business and assist existing businesses.

7. **PROJECT READINESS AND TIMELINESS:** This is an ongoing program that is fully staffed.
8. **PAST PERFORMANCE:** SBDC has demonstrated the ability to complete programmatic objectives and meet their contractual goal within the program year. As of the 2nd quarter of the current fiscal year the SBDC has assisted 24 new or existing businesses, which is above pace to meet their contractual goal of 33. The SBDC has been timely in submitting quarterly reports.

CDBG staff is recommending a “pay per accomplishment” contract with the SBDC for FY 2017/18, FY 2018/19 and FY 2019/20, in which most of the CDBG funds will be contingent with the SBDC’s performance in meeting their contractual goal.

9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** None.

Infrastructure/
Public
Facilities
Staff Reports

**FY 2017/18, FY 2018/19 & FY 2019/20 CDBG PROGRAM
INFRASTRUCTURE/PUBLIC FACILITIES (IPF) CATEGORY**

APPLICANT: City of Oakley

PROJECT NAME/NUMBER: Oakley Senior Center Improvements
17-01-IPF

PROJECT LOCATION: 215 2nd Street, Oakley, CA

PROJECT OUTCOME: The rehabilitation of a former fire station building, including ADA improvements, for use as the City of Oakley's new senior center.

TOTAL PROJECT COST: \$174,000

AMOUNT REQUESTED: \$130,500

AMOUNT RECOMMENDED: \$98,000

CONDITIONS OF APPROVAL:

1. NEPA Clearance.
2. The most current client demographic information must be submitted to CDBG staff prior to CDBG contract execution.
3. Project Completion by August 2018.
4. CDBG funds are only for hard/construction costs.

PROJECT ANALYSIS: The City of Oakley is requesting CDBG funds for the rehabilitation of a former fire station for use as a senior center. The project includes Americans with Disabilities Act of 1990 (ADA) improvements to the front and rear entrances and doors including railings and ramps, widening of interior thresholds for ADA accessibility, interior finishes and painting, parking lot improvements for ADA, and roof repair. This project will include new furniture, fixtures, and equipment, which will be funded by the City of Oakley's matching funds.

The City of Oakley has leased the former fire station building to the Oakley Senior Citizens group to begin preliminary work on the repurposing the building as a senior center that will serve a majority of persons over 62 years in age. The building is currently in use by the senior citizen's group for various social activities and food distribution.

The City of Oakley is in support of this project and will provide funding for an initial design for improvements and necessary upgrades to the facility. The City of Oakley will oversee the rehabilitation and construction activities for the improvements. As the

facility's owner, the City of Oakley will be responsible for maintaining the facility through funding budgeted for major repairs and rehabilitation. The Oakley Senior Citizen's group will be responsible for daily maintenance and other minor repairs and will be facilitating the senior center programs to provide Oakley's senior citizens with various recreational, educational, social and human service programs.

EVALUATION CRITERIA

1. **CONSOLIDATION PLAN PRIORITY: Infrastructure and Accessibility:** Maintain quality public facilities and adequate infrastructure, and ensure access for the mobility-impaired by addressing physical access barriers to public facilities [CD-6].
2. **CDBG ELIGIBLE ACTIVITY:** Acquisition, construction, reconstruction, rehabilitation, or installation of public facilities and improvements [24 CFR 570.201(c)]. The project is located in the City of Oakley and will primarily serve the senior citizens in the City of Oakley and surrounding East County area.
3. **NATIONAL OBJECTIVE:** Presumed Beneficiary/Seniors [24 CFR 570.208 (a)(2)(i)(A)]
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The target population benefiting from this project are seniors and low-income individuals in the City of Oakley. There is currently no senior center in the City of Oakley. The closest senior centers in the area are in the Cities of Antioch and Pittsburg, which are a distance for most of the seniors in Oakley. Prior to entering into a lease agreement with the City of Oakley to use the former fire station building, the Oakley Senior Citizens group had been sharing a small meeting room in a county-owned building for over a decade with other county and outside groups. The meeting room that they used did not allow for more than 45 persons, and there was no room to grow or provide activities or lunches for the senior citizens. In addition, the meeting space that the seniors were using was in an area that experienced vandalism and theft from vehicles parked at the location. Also, the seniors group has grown to a point where they need a larger more stable space to use in order to serve the senior population in the area.

According to the 2010 Census, there are 3,207 persons aged 62 and over in the City of Oakley. This is approximately 10 percent of the city's population and this number is expected to grow as more of the city's population ages. The health and safety of the seniors within Oakley and surrounding area would be served more effectively by the programs and activities that may be accommodated within the space of the former fire station after the improvements to the former fire station is completed. The rehabilitation for re-use of this building will provide the senior citizens of Oakley a larger space and long-term solution to their need for a space of their own to meet the physical and social needs of the senior citizens.

5. **FINANCIAL ANALYSIS:** The City of Oakley has requested County CDBG funds to cover 75 percent of the project budget (\$130,500). The remaining 25 percent will be provided by the City of Oakley's General Fund. The project budget is \$174,000 and is based on an estimate prepared by a contractor familiar with prevailing wages.
6. **EXPERIENCE AND CAPACITY:** This is the first time the City of Oakley has applied for CDBG funds from the County. The Assistant to the City Manager and City of Oakley staff will be overseeing the project and will have primary responsibility for the implementation of this project. The project will comply with federal requirements, including procurement and labor standards.
7. **PROJECT READINESS AND TIMELINESS:** The timeline for this project indicates that the project is not ready to begin construction immediately. Architectural design, engineering specifications, and filing for permits will occur once funding is approved for the project. Construction is expected to begin in May 2018 and is expected to be completed by August 2018. Based on this timeline, County CDBG staff is recommending CDBG funds for FY 2017/18.
8. **PAST PERFORMANCE:** This is the first time the City of Oakley has applied for CDBG funds from the County.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** All projects are subject to review under the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA). No environmental issues are anticipated with this project. The project will require compliance with federal procurement and labor standards.

**2017/18, FY 2018/19 & FY 2019/20 CDBG PROGRAM
INFRASTRUCTURE/PUBLIC FACILITIES (IPF) CATEGORY**

APPLICANT: Bethel Island Municipal Improvement District (BIMID)

PROJECT NAME/NUMBER: Pump & Drainage Pipe Replacement / 17-02-IPF

PROJECT LOCATION: 1200 Taylor Road, Bethel Island, CA 94561

PROJECT OUTCOME: Replace an existing pump and drainage pipe, carrying seepage and drainage water out of the watershed to prevent major flooding on Bethel Island, increase public safety, and provide vector control.

TOTAL PROJECT COST: \$ 110,000

AMOUNT REQUESTED: \$ 82,500

AMOUNT RECOMMENDED: \$ 82,500

CONDITIONS OF APPROVAL:

1. NEPA clearance
2. Project completion by June 2018
3. CDBG funds are only for hard/construction costs

PROJECT ANALYSIS: The Bethel Island Municipal Improvement District (BIMID) was created by the State Legislature in 1960. BIMID's powers include not only maintaining the levee that surrounds and protects Bethel Island, but also allows for many other activities including the "distribution of water for public and private purposes; parks and playgrounds; airports and works to provide for drainage." Because Bethel Island is below sea level, rain water run-off and levee seepage needs to be consistently pumped over the levees to drain the island. To accomplish this, BIMID operates and maintains four pumps that service the entire Bethel Island neighborhood.

The main pump station for Bethel Island features a 20-30-year-old pump that is no longer operating efficiently, and a drainage pipe that has almost completely eroded. The pump is one of three at the pump station, and is currently operating at about 32% efficiency, whereas 65% is considered acceptable. The drainage pipe parallels Canal Road from the East, and traverses Taylor Road to connect to the main pump station; it is in dire need of replacement, as it is no longer effective. Both the pump and drainage pipe are essential to the island, as all island seepage and drainage flows through them.

If funded, this will be the third CDBG funded project that BIMID has undertaken. BIMID was first awarded CDBG funds to purchase and install a new pump, similar to this project. Most recently, they were awarded CDBG funds to purchase an emergency response trailer.

The project budget is based on an estimate of costs, performed by BIMID engineers, including a 10 percent contingency, and accounting for Federal prevailing wages. Matching funds in the amount of \$27,500 or 25 percent of the total cost of the project will be provided by BIMID. This project is eligible, feasible, and timely.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** The proposed project is consistent with the County's Consolidated Plan to maintain quality public facilities and adequate infrastructure, and ensure access for the mobility-impaired by addressing physical access to public facilities. [CD-6].
2. **CDBG ELIGIBLE ACTIVITY:** Acquisition, construction, reconstruction, rehabilitation, or installation of public facilities and improvements [24 CFR 570.201(c)].
3. **NATIONAL OBJECTIVE:** Area Benefit [24 CFR 570.208 (a)(1)(i)(B)] – 52.96% Low/Moderate Income (which is above the 47.88% requirement for Contra Costa County).
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The target population benefiting from this project are the residents of Bethel Island by ensuring their safety from flooding, and vector diseases.
5. **FINANCIAL ANALYSIS:** BIMID has requested CDBG funds to cover 75 percent of the total project budget. The remaining \$27,500 required to complete the project will be provided by BIMID and meets the 25 percent match requirement for the project. The project budget is based on an estimate provided by BIMID engineers.
6. **EXPERIENCE AND CAPACITY:** This will be BIMID's third CDBG funded project, and staff is confident that they will ensure the CDBG program requirements are met, including compliance with federal procurement and labor standards .
7. **PROJECT READINESS AND TIMELINESS:** BIMID has the remaining funding needed to complete the project and proposes a feasible timeline for completion. The County must meet federal requirements for the timely expenditure of funds. Therefore, the allocation will be rescinded and reprogrammed for other timely CDBG eligible projects if BIMID cannot meet the conditions of approval listed above.
8. **PAST PERFORMANCE:** See #6 above.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** All projects are subject to review under the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA). This project is located in a flood zone area but because the pump and pipe are not considered "structures," flood insurance will not be required to be attained and maintained over the life of the project. No other environmental issues are anticipated. The project will require compliance with federal procurement and labor standards.

**FY 2017/18, 2018/19 & 2019/20 CDBG PROGRAM
INFRASTRUCTURE/PUBLIC FACILITIES (IPF) CATEGORY**

APPLICANT: Contra Costa Family Justice Alliance

PROJECT NAME/NUMBER: West County Family Justice Center Roof Replacement and Roof Diaphragm Structural Improvement
17-03-IPF

PROJECT LOCATION: 256 24th Street, Richmond, CA

PROJECT OUTCOME: Roof replacement and roof diaphragm structural improvements to the West County Family Justice Center building.

TOTAL PROJECT COST: **\$191,000**

AMOUNT REQUESTED: **\$173,000**

AMOUNT RECOMMENDED: **\$95,000 (FY 2018/19)**

CONDITIONS OF APPROVAL:

1. NEPA clearance
2. At least 50% match provided by the City of Richmond or other funding source.
2. Project completion by June 2019
3. CDBG funds are only for hard/construction costs

PROJECT ANALYSIS: The Contra Costa Family Justice Alliance (CCFJA) moved into the West County Family Justice Center (WCFJC) building in 2015. The WCFJC is a one-stop center for victims and survivors of domestic violence, sexual assault, child abuse, elder abuse and human trafficking. Most of their clients are low-income and approximately half of their clients receive services in a language other than English. Ninety-five percent of their clients are female, and about 80 percent of the clients have children.

The building in which the WCFJC occupies and provides services is owned by the City of Richmond. In 2015, prior to the WCFJC moving into the building, the City of Richmond provided financing to renovate the building. However, the City of Richmond was unable to obtain sufficient funding to complete the portion to replace the roof. The roof has been leaking in multiple locations throughout the building and is in need of replacement and resurfacing. Before the WCFJC occupied the building, a Seismic Evaluation Report was prepared by ZFA Structural Engineers dated November 8, 2013. This report indicated that there were structural deficiencies regarding the roof diaphragm that must be addressed as well.

The project budget is based on an estimate provided by licensed contractors who submitted bids to the City of Richmond before they were unable to obtain funding for the

project. CCFJA is requesting the County CDBG provide funding for 91 percent of the project budget. After discussion with staff, the CCFJA is in agreement that the project should be scheduled for completion in FY 2018/19 to allow the CCFJA to plan for a possible temporary relocation of their offices during construction and to obtain additional funding for at least 50 percent of the project budget from other sources.

The project timeline estimates that once the project is approved and a contractor selected, the work will take approximately three months to complete. This project is eligible and feasible.

EVALUATION CRITERIA

1. **CONSOLIDATION PLAN PRIORITY:** Infrastructure/Public Facilities. The proposed project is consistent with the County's Consolidated Plan to maintain quality public facilities and adequate infrastructure, and ensure access for the mobility-impaired by addressing physical access to public facilities [CD-6].
2. **CDBG ELIGIBLE ACTIVITY:** Acquisition, construction, reconstruction, rehabilitation, or installation of public facilities and improvements [24 CFR 570.201(c)].
3. **NATIONAL OBJECTIVE:** Low/Moderate Income Benefit [24 CFR 570.208(a)(2)(i)(A)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The target population benefiting from this project are victims and survivors of domestic violence, sexual assault, child abuse, elder abuse and human trafficking. According to the CCFJA report to the County Board of Supervisors, in Contra Costa County (County), there were 3,410 domestic violence related calls to law enforcement for assistance in 2014 with approximately one-third involving the use of a weapon. In 2015, elder abuse reports to Adult Protective Services increased to 2,806. In 2014, there were 236 reported instances of rape in the County, 24 instances of attempted rape, and from June 2014 to June 2015, there were 108 identified victims of human trafficking involving sex trafficking and labor trafficking. Family violence is the root cause of issues of violence, homelessness, student achievement, and poverty. Children who experience family violence in their early years face a significant risk of health issues as adults.

When survivors of interpersonal violence seek help, they are often frustrated by a fractured social services system. They may have to travel to multiple locations and tell their stories repeatedly. According to the FJA, national statistics show that victims may have to access as many as 32 different agencies for assistance. These hurdles can discourage their efforts and cause many people to simply stop seeking help. The FJA brings public and private partners together under one roof to provide comprehensive wrap-around services. For families seeking services, coming to one location is faster, provides immediate assistance, and is less expensive than traveling to multiple locations throughout the County. The WCFJC provides a space to support integrated service delivery and facilitates the sharing of knowledge among the public-private partners and community members. The FJA is a unique and effective public-private partnership with integrated services and extensive community connections. According to FJA, there are no similar programs serving County residents.

5. **FINANCIAL ANALYSIS:** CCFJA has requested CDBG funds from the County (\$173,000) to cover 91 percent of the total project budget. Staff is recommending that CCFJA request the City of Richmond to provide more matching funds for the project as this is a City-owned building and/or find alternative funding sources to cover at least 50 percent of the project budget. At this time, it is unclear how much, if any, the City of Richmond will provide towards this project. The project budget is based on bid estimates submitted by multiple contractors who submitted bids to the City of Richmond when they were funding the project.
6. **EXPERIENCE AND CAPACITY:** CCFJA staff will have the day to day responsibility and oversight for this project. FJA staff has experience in receiving County CDBG funds and is familiar with the County's requirements to comply with federal procurement and labor standards.
7. **PROJECT READINESS AND TIMELINESS:** The CCFJA will need to obtain the remaining funding that is required for the project through fundraising activities or other means before the project may begin. The CCFJA has indicated that the project will not likely begin until FY 2018/19 due to the need for additional funding for the project and coordination with possibly temporarily relocating the programs provided on-site during construction. The County must meet federal requirements for the timely expenditure of funds. Therefore, the allocation may be rescinded and reprogrammed for other timely CDBG eligible projects if CCFJA cannot meet the conditions of approval listed above.
8. **PAST PERFORMANCE:** CCFJA has received County CDBG funds in the Infrastructure/Public Facilities category previously and is in the process of completing an approved project. Staff at CCFJA has worked with CDBG funded projects in other capacities and are very familiar with the CDBG program requirements and regulations.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** All projects are subject to review under the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA). No environmental issues are anticipated. The project will require compliance with federal procurement and labor standards.

**FY 2017/18, FY 2018/19 & FY 2019/20 CDBG PROGRAM
INFRASTRUCTURE/PUBLIC FACILITY (IPF) CATEGORY**

APPLICANT: Harmony Homes Associated

PROJECT NAME/NUMBER: Harmony Homes Wheelchair Lift
17-04-IPF

PROJECT LOCATION: 820 Alhambra Avenue, Martinez

PROJECT OUTCOME: Install a wheelchair lift and rebuild the existing stairs to the Harmony Homes office building in Martinez to improve accessibility and allow more space for client services.

TOTAL PROJECT COST: \$87,000

AMOUNT REQUESTED: \$78,000

AMOUNT RECOMMENDED: \$78,000

CONDITIONS OF APPROVAL:

1. NEPA Clearance
2. Construction completion by December 2017
3. CDBG funds are only for hard/construction costs

PROJECT ANALYSIS: Harmony Homes Associated (Harmony Homes) provides independent living and supported living services to adults with developmental disabilities in their own home and community. Services are tailored to meet the individual needs and desires of each client, encouraging community participation, choice and self-direction. Services are provided to someone moving into their own home and can continue indefinitely once the person moves in. Services include: assessment of abilities, skill development and instruction prior to moving into one's home, on-going instruction and support in money management, nutrition, meal planning and preparation, shopping laundry, household management and safety, community awareness, safety, and integration, social/recreation, networking with support agencies such as the Housing Authority, Social Security, In-Home Support Services, etc.

Harmony Homes addresses the need for adults with developmental disabilities to live in and utilize their community to the best of their ability while receiving support necessary to provide for their health and safety. Instruction and training is a critical component to the success, health and safety of the people Harmony Homes supports. Due to the physical and non-ambulatory limitations at the Martinez office site, where instruction/training and ongoing support is provided, it is difficult, if not impossible, for clients to access the second floor of the building.

The current timeline has the project beginning in September 2017 with project completion approximately six weeks later. The project is eligible, feasible, and timely.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** The proposed project is consistent with the County's Consolidated Plan to maintain quality public facilities and adequate infrastructure, and ensure access for the mobility-impaired by addressing physical access to public facilities. [CD-6].
2. **CDBG ELIGIBLE ACTIVITY:** Acquisition, construction, reconstruction, rehabilitation, or installation of public facilities and improvements [24 CFR 570.201 (c)].
3. **NATIONAL OBJECTIVE:** Presumed beneficiaries/disabled persons [24 CFR 570.208 (a)(2)(i)(D)(ii)(A)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The wheelchair lift improvements will enhance ADA accessibility within the building and free up space to provide more services to developmentally disabled individuals.
5. **FINANCIAL ANALYSIS:** As proposed, CDBG funding represents 90 percent of the \$87,000 project budget. The remaining \$9,000 in funds meets the 10 percent match requirement and will be provided by Harmony Homes.
6. **EXPERIENCE AND CAPACITY:** This is the first time Harmony Homes has applied for CDBG funds from the County. The construction work will be planned and supervised by Harmony homes staff.
7. **PROJECT READINESS AND TIMELINESS:** The application includes a timeline with the project beginning in September 2017 with construction expected to take approximately six weeks. The County must meet federal requirements for the timely expenditure of funds. Therefore, the allocation may be rescinded and reprogrammed for other timely CDBG eligible projects if Harmony Homes cannot meet the condition of approval listed above.
8. **PAST PERFORMANCE:** This is the first time Harmony Homes has applied for CDBG funds from the County.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** All projects are subject to review under the National Environmental Policy Act and California Environmental Quality Act. Potential environmental issues include mitigation for 100-year flood zone as well as historic preservation. The project will require compliance with federal procurement and labor standards.

**FY 2017/18, 2018/19 & 2019/20 CDBG PROGRAM
INFRASTRUCTURE/PUBLIC FACILITIES (IPF) CATEGORY**

APPLICANT: Martinez Early Childhood Center (MECC)

PROJECT NAME/NUMBER: ADA Bathroom and Flooring Replacement
17-05-IPF

PROJECT LOCATION: 615 Arch Street, Martinez, CA

PROJECT OUTCOME: The addition of toilet facilities in a preschool classroom, and the replacement of flooring in all of the classrooms.

TOTAL PROJECT COST: \$76,600

AMOUNT REQUESTED: \$69,040

AMOUNT RECOMMENDED: \$65,494

CONDITIONS OF APPROVAL:

1. NEPA clearance.
2. Project completion by June 2018
3. CDBG funds are only for hard/construction costs

PROJECT ANALYSIS: Martinez Early Childhood Center (MECC) is a private, non-profit agency dedicated to offering subsidized high quality toddler and preschool education and full time care for children 1 to 5 years old from low income families. In doing so, the children's parents can work, look for work, or receive vocational training that will lead to employment. MECC has been providing services since 1974 and is accredited by the National Association for the Education of Young Children. Currently, a total of 150 children in Contra Costa County are provided services.

The existing flooring in all of the classrooms in all three buildings is old and damaged in places and the replacement of the existing carpeting, tile, and linoleum is required for sanitation and safety purposes to meet licensing requirements. The preschool classroom currently has no children's bathroom facility and requires a teacher to escort a child to the bathroom facility in an adjacent classroom. The construction of a bathroom facility in the same classroom would allow for a more efficient use of staff and would provide ADA bathroom facilities for the children. This classroom is not inhabited in the afternoon so it is feasible to work on the bathroom without disturbing the program. In addition, MECC will schedule alternatives for construction work to occur around the programs without requirements to work on weekends.

MECC submitted two applications and staff requested the applicant to prioritize the two IPF applications. This project was listed as the top priority.

The project budgets are based on estimates provided by qualified contractors familiar with federal prevailing wage rates. The architectural design for the ADA compliant children's bathroom is completed under a separate grant, and the project timeline estimates that the bathroom facility will be completed in two months from beginning of construction. The flooring replacement is estimated to be completed six weeks from the start, as soon as the contract allows. This project is eligible, feasible, and timely.

EVALUATION CRITERIA

1. **CONSOLIDATION PLAN PRIORITY:** The proposed project is consistent with the County's Consolidated Plan to maintain quality public facilities and adequate infrastructure, and ensure access for the mobility-impaired by addressing physical access to public facilities. [CD-6].
2. **CDBG ELIGIBLE ACTIVITY:** Acquisition, construction, reconstruction, rehabilitation, or installation of public facilities and improvements [24 CFR 570.201(c)].
3. **NATIONAL OBJECTIVE:** Low and Moderate Income Benefit [24 CFR 570.208(a)(2)(i)(B)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The population benefiting from this project are children and their lower income families being provided subsidized child care and preschool education at MECC. An income verification form is used to ensure that MECC is serving a majority of low-income clients and the most in need. There are other agencies that provide similar services in Contra Costa County. However, these agencies have a long wait list as there is more need than spaces available.

The project will ensure that the new classroom flooring will provide a safe and sanitary environment for the children and the new bathroom will provide ADA bathroom facilities for children.

5. **FINANCIAL ANALYSIS:** MECC has requested CDBG funds to cover 90 percent of the total project budget. The remaining \$7,660 required to complete the project will be provided by MECC to meet the 10 percent match requirement. The project budget is based on an estimate provided by a contractor familiar with prevailing wages.
6. **EXPERIENCE AND CAPACITY:** MECC staff will have the day to day responsibility and oversight for this project. MECC staff has received County CDBG IPF funds in the past and is very familiar with the County's requirements to comply with federal procurement and labor standards.
7. **PROJECT READINESS AND TIMELINESS:** MECC has the remaining funding needed to complete the project and proposes a feasible timeline for completion. The County must meet federal requirements for the timely expenditure of funds. Therefore, the allocation may be rescinded and reprogrammed for other timely CDBG eligible projects if MECC cannot meet the conditions of approval listed above. Staff recommends that this project be awarded funds in FY 2017/18 for completion of the project by June 2018.

8. **PAST PERFORMANCE:** MECC has received County CDBG funds in the IPF category in previous years, has been timely in the submission of required reports, and has met stated goals.

9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** All projects are subject to review under the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA). No environmental issues are anticipated. The project requires compliance with federal procurement and labor standards.

**2017/18, FY 2018/19 & FY 2019/20 CDBG PROGRAM
INFRASTRUCTURE/PUBLIC FACILITIES (IPF) CATEGORY**

APPLICANT: Martinez Early Childhood Center (MECC)

PROJECT NAME/NUMBER: Preschool Playground Surfacing / 17-06-IPF

PROJECT LOCATION: 615 Arch Street, Martinez, CA 94553

PROJECT OUTCOME: Replace the playground surfacing with Pour-In-Place rubber safety surfacing to be compliant with state licensing requirements.

TOTAL PROJECT COST: \$ 30,719

AMOUNT REQUESTED: \$ 27,630

AMOUNT RECOMMENDED: \$ 27,630 (FY 2018/19 Funding)

CONDITIONS OF APPROVAL:

1. NEPA clearance.
2. Project completed during FY 2018/19
3. CDBG funds are only for hard/construction costs

PROJECT ANALYSIS: Martinez Early Childhood Center (MECC) is a private, non-profit agency dedicated to offering subsidized high quality toddler and preschool education and full-time care for children up to age 5, from low income families. In doing so, guardians/parents are afforded the opportunity to work, look for work, or receive vocational training that will lead to employment. MECC has been providing services since 1974. Currently, a total of 150 children are provided services; most of these children reside in the Urban County, with the majority living in Martinez, CA.

The current pre-school playground consists of uneven asphalt, which is showing signs of deep cracking. Therefore, the playground has become a tripping hazard for the children at play. Additionally, asphalt is much more of a safety concern for falls, due to how rigid it is. Filling in the cracks and installing Pour-in-Place (PIP) surfacing will alleviate these concerns. Once in place, this material will create a safe fall zone and a level surface. MECC already utilizes PIP surfacing on portions of their playground area, and it has lasted in excess of twenty years, with little maintenance required.

Staff requested that MECC prioritize the two applications submitted for FY 2017/18 funding. This project was listed #2 in priority; therefore, staff is requesting that the applicant complete the project during FY2018/19. The project budget is based on a quote provided by a qualified contractor. However, federal prevailing wage rates may not have been considered at the time of execution. The project timeline estimates that the entire project will be completed in two weeks. This project is eligible, feasible, and timely.

EVALUATION CRITERIA

1. **CONSOLIDATED PLAN PRIORITY:** The proposed project is consistent with the County's Consolidated Plan to maintain quality public facilities and adequate infrastructure, and ensure access for the mobility-impaired by addressing physical access to public facilities. [CD-7].
2. **CDBG ELIGIBLE ACTIVITY:** Acquisition, construction, reconstruction, rehabilitation, or installation of public facilities and improvements [24 CFR 570.201(c)].
3. **NATIONAL OBJECTIVE:** Low and Moderate Income Benefit [24 CFR 570.208(a)(2)(i)(B)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The population benefiting from this project are children and their lower income families being provided subsidized childcare and preschool education at MECC. The project will ensure that the children are able to enjoy their recreational time in a safe environment with minimal hazards.
5. **FINANCIAL ANALYSIS:** MECC has requested CDBG funds to cover about 90 percent of the total project budget. The remaining \$3,089 required to complete the project will be provided by MECC and meets the 10 percent match requirement. The project budget is based on a quote provided by a contractor that may not have taken prevailing wages into account. Given that this project is recommended for FY 2018/19, MECC will be able to update the project budget with federal prevailing wages taken into account.
6. **EXPERIENCE AND CAPACITY:** MECC staff will have the day to day responsibility and oversight for this project. MECC staff has received County CDBG IPF funds in the past and is very familiar with the County's requirements to comply with federal procurement and labor standards.
7. **PROJECT READINESS AND TIMELINESS:** MECC has the remaining funding needed to complete the project and proposes a feasible timeline for completion. The County must meet federal requirements for the timely expenditure of funds.
8. **PAST PERFORMANCE:** MECC has received County CDBG funds, in the IPF category, in previous years. MECC has been timely in the submission of required reports, and has met stated goals.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** All projects are subject to review under the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA). No environmental issues are anticipated. The project requires compliance with federal procurement and labor standards.

**FY 2017/18, 2018/19, & 2019/20 CDBG PROGRAM
INFRASTRUCTURE/PUBLIC FACILITIES (IPF) CATEGORY**

APPLICANT: Pogo Park

PROJECT NAME/NUMBER: Harbour-8 Park Shade Structure / 17-07-IPF

PROJECT LOCATION: 1 Harbour Way, Richmond

PROJECT OUTCOME: The project will improve Harbour-8 Park by installing a shade structure to the existing playground and sandbox area to serve the play needs of children/youth in the warm weather months.

TOTAL PROJECT COST: \$ 129,800

AMOUNT REQUESTED: \$ 80,000

AMOUNT RECOMMENDED: \$ 80,000 (FY 2018/19)

CONDITIONS OF APPROVAL:

1. NEPA Clearance
2. All other funding must be secured prior to CDBG contract execution.

PROJECT ANALYSIS: Pogo Park is a non-profit organization that was founded in 2007 to transform seldom-used and abandoned Richmond city parks into vibrant public spaces that provide rich play opportunities for Richmond's most vulnerable children. Although Harbour-8 Park is owned by the City of Richmond, Pogo Park has been providing staffing and programming to children using the park since 2015.

Harbour-8 Park is located within a two-block section of the Richmond Greenway, between 8th Street and Harbour Way, in the Iron Triangle neighborhood of the City of Richmond. = Pogo Park has been involved with the overall improvement and development of Harbour-8 Park since it partnered with The Trust for Public Land to design and build a children's play area, a community garden, bio-swale and plant trees for the park. Pogo Park intends to install a shade structure to the existing playground within Harbour-8 Park. The primary issue from parents visiting the park is that the playground and sandbox area is that they are too hot to use in the warm weather months. The addition of a shade structure will further improve Harbour-8 Park by serving the play needs of approximately 11,800 at-risk children and youth of the neighborhood. Pogo Park is requesting \$80,000 of CDBG funds to carry out the proposed project.

The project is located within the Iron Triangle neighborhood of the City of Richmond. The Iron Triangle neighborhood is primarily a low-income area, and residents of neighborhood tend to suffer disproportionately from chronic poor health. There is an urgent need to reduce health disparities among this population by expanding access to services and promoting community-based prevention. Pogo Park's objective is to reduce chronic

disease rates and reduce health disparities in Richmond through community prevention activities. Due to social factors (such as high crime rate, high poverty rate, unemployment) and environmental factors (such as low access to healthy foods, low access to safe outdoor play spaces, little opportunity for healthy eating and healthy activities), children in the Iron Triangle disproportionately exhibit health problems (obesity, malnutrition, asthma, lethargy).

Pogo Park empowers community residents through community prevention activities that include building and fostering community-wide collaborations on community prevention strategies, increasing access to nutritious foods and fresh drinking water, and supporting local residents in planning and implementing opportunities for increased physical activity for children that is safe, health promoting, and engaging. Although Harbour-8 Park is intended to serve children and their families, a wide range of local residents including seniors, and those who are disabled enjoy the park.

EVALUATION CRITERIA

1. **CONSOLIDATION PLAN PRIORITY:** The proposed project is consistent with the County's Consolidated Plan to maintain quality public facilities and adequate infrastructure, and ensure access for the mobility-impaired by addressing physical access to public facilities [CD-6].
2. **CDBG ELIGIBLE ACTIVITY:** Acquisition, construction, reconstruction, rehabilitation, or installation of public facilities and improvements [24 CFR 570.201(c)].
3. **NATIONAL OBJECTIVE:** Area Benefit [24 CFR 570.208(a)(1)(i) (Census Tracts 3770.00 and 3790.00 – 73.8% Low/Moderate Income)].
4. **TARGET POPULATION AND DEMONSTRATED NEED:** The target population benefiting from this project are children and families living within the Iron Triangle neighborhood of the City of Richmond.
5. **FINANCIAL ANALYSIS:** Pogo Park has requested County CDBG funds to cover approximately 62 percent of the project cost. The remaining \$49,800 is proposed to be provided by private foundations and is more than the 10 percent match requirement for the recommended amount. The project budget is \$129,800, which is the cost for construction, design/architectural/engineering, local permits, and fees, and other associated soft costs. The CDBG funds will be utilized for construction and construction related costs.
6. **EXPERIENCE AND CAPACITY:** Pogo has extensive experience in park improvement projects. It has completed various park projects within the City of Richmond. If funded, this will be the second time Pogo Park has received CDBG funds from the County. Currently, Pogo Park is completing the design plans of the first project (creation of new sports field and picnic amenities to Harbour-8 Park) and intends to start that project in October 2017

The construction work will be planned and supervised by Pogo Park staff; however,

County CDBG staff will provide assistance with procuring the project plus with ensuring compliance with the other federal requirements, such as payment of prevailing wages.

7. **PROJECT READINESS AND TIMELINESS:** Because insufficient funds are available to finance this project in FY 2017/18, staff is recommending funding in FY 2018/19. Furthermore, Pogo Park's first CDBG funded project for Harbour-8 Park (creation of new sports field and picnic amenities to Harbour-8 Park) is not intended to start until October 2017, therefore, this project is suited for FY 2018/19.
8. **PAST PERFORMANCE:** This is the second year Pogo Park has applied for CDBG funding from the County. Pogo Park is currently completing the design of the first project that was awarded CDBG funds.
9. **ENVIRONMENTAL/HISTORIC PRESERVATION/RELOCATION/PREVAILING WAGE ISSUES:** All projects are subject to review under the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA). No environmental issues are anticipated. The project will require compliance with federal procurement and labor standards. The applicant will be required to submit all documentation necessary to ensure compliance with procurement and federal labor standards.



Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

7.

Meeting Date: 03/27/2017

Subject: Successor Agency of the Contra Costa County Redevelopment Agency -
Issuance of Tax Allocation Bond (Refunding)

Submitted For: John Kopchik, Director, Conservation & Development Department

Department: Conservation & Development

Referral No.: 2017/110

Referral Name: Debt Policy

Presenter: Kara Douglas, Assistant Deputy
Director

Contact: Kara Douglas (925)
674-7205

Referral History:

Debt Policy (Resolution 2017/110) requires County Finance Committee review of recommendation prior to issuance.

Referral Update:

See attached staff recommendations regarding a 2017 Tax Allocation Bond Refunding.

Recommendation(s)/Next Step(s):

ACCEPT report from the Conservation and Development Department regarding a recommendation to the Governing Board of the Successor Agency to the Contra Costa County Redevelopment Agency the approval of an issuance of 2017 Tax Allocation Revenue Bonds by the Successor Agency and forward to the full Board of Supervisors.

Fiscal Impact (if any):

The proposed refunding will save approximately \$14 million net present value in debt service payments. The \$14 million savings will go to the other taxing entities as provided for in the dissolution of the redevelopment agency.

Attachments

Tax Allocation Bond Refunding



CONTRA COSTA COUNTY
Department of Conservation and Development
Community Development Division
30 Muir Road
Martinez, CA 94553
Telephone: 674-7205 **Fax: 674-7257**

DATE: March 27, 2017
TO: Finance Committee
FROM: Kara Douglas, Assistant Deputy Director
SUBJECT: Tax Allocation Bond Refunding

The purpose of this memorandum is to request the Finance Committee to recommend to the Governing Board of the Successor Agency to the Contra Costa County Redevelopment Agency (the "Successor Agency") the approval of an issuance of the 2017 Tax Allocation Revenue Bonds (the "2017 Bonds") by the Successor Agency.

The Successor Agency has five outstanding series of tax allocation bonds totaling \$86 million that will be callable on August 1, 2017 (2007 Bonds) or are currently callable.

Table 1 – Outstanding Tax Allocation Bonds

Series	1999	2003	2007A	2007AT	2007B	2007 Total	Grand Total
Par	\$ 7,170,000	\$ 5,550,000	\$ 50,725,000	\$ 22,865,000	\$ 13,105,000	\$ 86,695,000	\$ 99,415,000
Prepaid			(13,315,000)			(13,315,000)	(13,315,000)
Net Par	\$ 7,170,000	\$ 5,550,000	\$ 37,410,000	\$ 22,865,000	\$ 13,105,000	\$ 73,380,000	\$ 86,100,000

The County of Contra Costa Public Financing Authority (the "Authority") issued the bonds and they are backed by 12 underlying tax increment loans from five different project areas (Contra Costa Centre, Bay Point, North Richmond, Rodeo and Montalvin Manor).

Table 2 – Summary of Loans

Project Area Loans	1999	2003	2007 Non-Hsg	2007 Hsg	2007 Total	Grand Total
Contra Costa Centre	\$ 6,995,000	\$ 5,550,000	\$ 32,645,000	\$ -	\$ 32,645,000	\$ 45,190,000
Bay Point	175,000	-	19,115,000	4,520,000	23,635,000	23,810,000
North Richmond	-	-	2,800,000	3,500,000	6,300,000	6,300,000
Rodeo	-	-	5,265,000	3,465,000	8,730,000	8,730,000
Montalvin Manor	-	-	1,390,000	680,000	2,070,000	2,070,000
Total	\$ 7,170,000	\$ 5,550,000	\$ 61,215,000	\$ 12,165,000	\$ 73,380,000	\$ 86,100,000

The Department of Conservation and Development, which serves as the administrator of the Successor Agency, completed a competitive bid process for this transaction and selected Stifel, Nicolaus & Co., Inc. (Stifel) as the underwriter or placement agent for the 2017 Bonds after review of all proposals received. The proposed refunding **will save approximately \$14 million in debt service payments (on a net present value basis)** or approximately 14.2% of refunded bonds, based on current market conditions. The 2017 Bonds may be structured in order to provide debt

service savings in each year as compared to the refunded bonds, or with the same debt service shape, but with a shorter final maturity. The table below shows the two potential structures for the 2017 Bonds and the resulting cash flow savings provided under each scenario. It should be noted that this analysis factors in the \$13 million that is currently held in escrow to pay a portion of the 2007A principal.

Date	Existing Debt Service	2017 Bonds	Cash Flow	2017 Bonds	Cash Flow
		Debt Service Option 1	Savings - Option 1	Debt Service Option 2	Savings - Option 2
08/01/2018	7,860,875	6,106,285	1,754,591	7,857,583	3,292
08/01/2019	7,872,892	6,102,248	1,770,644	7,857,305	15,587
08/01/2020	7,861,383	6,100,980	1,760,403	7,860,333	1,051
08/01/2021	7,866,124	6,103,115	1,763,009	7,858,932	7,192
08/01/2022	8,152,451	6,105,230	2,047,221	7,855,973	296,478
08/01/2023	8,127,300	6,102,241	2,025,059	7,853,250	274,050
08/01/2024	8,138,206	6,105,161	2,033,045	7,855,750	282,456
08/01/2025	8,113,102	6,104,774	2,008,328	7,854,750	258,352
08/01/2026	8,008,210	6,106,250	1,901,960	7,854,750	153,460
08/01/2027	7,967,399	6,103,500	1,863,899	7,855,000	112,399
08/01/2028	7,981,641	6,107,000	1,874,641	7,854,750	126,891
08/01/2029	8,692,867	6,106,000	2,586,867	7,858,250	834,617
08/01/2030	8,692,892	6,105,250	2,587,642	6,814,500	1,878,392
08/01/2031	8,691,980	6,104,250	2,587,730		8,691,980
08/01/2032	8,699,382	6,102,500	2,596,882		8,699,382
08/01/2033	8,698,794	6,104,500	2,594,294		8,698,794
08/01/2034	8,604,648	6,104,500	2,500,148		8,604,648
08/01/2035	8,609,003	6,107,000	2,502,003		8,609,003
08/01/2036	4,846,892	3,401,250	1,445,642		4,846,892
08/01/2037	4,850,606	3,402,000	1,448,606		4,850,606
Total	158,336,647	116,684,034	41,652,613	101,091,125	57,245,521

In addition, the refunding will significantly simplify the Agency’s existing debt structure and will ease the staff’s tracking and reporting burden. **The \$14 million savings will go to the other taxing entities as provided for in the dissolution of the redevelopment agency.** Stifel is currently evaluating proposals for a potential direct placement of the bonds, as well as pursuing a public bond sale.

The 2017 Bonds will be issued directly by the Successor Agency and will not require issuance through the Authority. However, the Authority will need to approve the escrow agreement(s) related to the refunded bonds. The 2017 Bonds will be issued in two series, a tax-exempt and a taxable series.

DCD staff has presented the refunding proposal to the County Debt Affordability Advisory Committee and has received the Committee’s support. Staff will continue to confer with the County Auditor-Controller throughout this process to determine the structuring details, including whether to reduce the annual debt service or to reduce the term.

The proposed refunding schedule is very aggressive and targets early to mid-July to complete the refunding. The Governing Board of the Successor Agency will consider adopting a resolution to authorize the bonds and legal documents at its April 25th meeting. After the State Department of Finance has reviewed and approved the proposal (a process that can take up to 65 days to complete), the Governing Board of the Successor Agency will be asked to adopt a resolution approving the sale of the refunding bonds and the release of the Preliminary Official Statement (assuming a public sale is pursued).

It is recommended that the Finance Committee approve the proposed financing in order to allow the Agency to realize debt service savings and to simplify the debt structure.



Contra Costa County Board of Supervisors

Subcommittee Report

FINANCE COMMITTEE

8.

Meeting Date: 03/27/2017

Subject: QUARTERLY CAPITAL PROJECTS REPORT

Submitted For: FINANCE COMMITTEE,

Department: County Administrator

Referral No.: 1/6/2009 SD.2

Referral Name: Quarterly Capital Projects

Presenter: Ramesh Kanzaria, Capital Projects
Division Manager

Contact: Brian Balbas (925)
313-2284

Referral History:

On January 6, 2009, the Board of Supervisors approved recommendations for Board Member appointments to local, regional and statewide boards, committees and commissions for the 2009 calendar year. One of the adopted recommendations was to combine the Capital Facilities Committee with the Finance Committee.

On February 2, 2009, the Finance Committee met and planned committee meetings and schedules for the coming year. One of the recommendations was for the Finance Committee to receive regular capital facility update reports. The first report was presented to Finance on March 4, 2009 by the Director of General Services, Mike Lango. The Committee reviewed the initial report and requested that additional financing and appropriation information be added to make the report more meaningful. The final report format was accepted at the April 6, 2009 meeting and staff was directed to include on future Finance Committee agendas. Reports were submitted at each Finance Committee meeting through December 2010.

Beginning in 2011, the Finance Committee requested that Capital Facility Reports be reviewed quarterly. Quarterly review of Capital Facility Reports is the current practice.

Referral Update:

Quarterly update.

Recommendation(s)/Next Step(s):

ACCEPT Quarterly Capital Projects update.

Attachments

Capital Projects Update Report

CAPITAL PROJECTS REPORT

**CAPITAL PROJECTS REPORT - FINANCE COMMITTEE
SUMMARY PAGE**

3/21/2017

Funding Source	Projects	
AB109	3	
Airport Enterprise Fund	0	
Capital Facilities Fund - Sheriff's	0	
CCFPD Capital Outlay Fund	0	
CSA R-9	0	
CSA R-7	0	
County Drainage Maintenance	1	
DCD/Redevelopment	0	
Energy Fund	0	
Federal/State Funds	3	
Fire Protection Fund	6	
General Fund	17	
General Fund - HSD	3	
General Fund - EHSD	6	
Health Services Capital Budget	0	
Hospital Enterprise Fund	24	
Land Development Fund	1	
Mental Health Realignment Funds	1	
Park Dedication Fees	1	
PG&E On Bill Financing Loan	0	
Probation	0	
Measure WW	0	
Sale of Property	0	
State/Local Funds	0	
Stormwater Utility Assessment #17 (PWD)	0	
Various HSD	1	
Whole Person Care Initiative & HSD General Fund	3	
FUNDED PROJECTS :	70	\$ 189,604,519
TO BE DETERMINED (Based on Projects Awarded)	2	\$ 21,000,000
TOTAL PROJECTS:	72	\$ 210,604,519

PROJECT SIZE	Projects
under \$100,000 - \$100,000	6
between \$100,001 - \$250,000	7
between \$250,001 - \$500,000	7
between \$500,001 - \$1,000,000	11
Projects over \$1,000,001	27
To be determined	14
TOTAL PROJECTS:	72

17 NEW PROJECTS since last report:	PROJECT VALUE
Tenant Improvements for Agriculture & UC Extension, 2380 Bisso Lane, Concord	\$ 1,300,000.00
Estimate for Additional Parking Lot & Play Area, 4800 Imhoff Place, Martinez	\$ 300,000.00
Estimate to Renovate Lobby, 910 San Pablo Avenue, San Pablo	\$ 200,000.00
Tenant Improvements at Supervisor Diane Burgis' District Office, Brentwood	TBD
Tenant Improvements at Supervisor Federal Glover's District Office, Pittsburg	TBD
Feasibility Study for a Forensic Psychiatric Suite in M Module, 1000 Ward St., Martinez	\$ 250,000.00
Remodel Suite 200 for CCTV, 10 Douglas Drive, Martinez	\$ 1,500,000.00
Remodeling for Expanding Call Center, 1275 Hall Avenue, Richmond	\$ 100,000.00
Roof Truss Evaluation, 1275 Hall Avenue, Richmond	\$ 20,000.00
Redesign Lobby Area, 400 Ellinwood Way, Pleasant Hill	TBD
Redesign Lobby Area, 4545 Delta Fair Blvd., Antioch	TBD
Review Office Space/Re-Stack Cubicles, 4549 Delta Fair Blvd., Antioch	TBD
Tenant Improvements, Suite D, 2400 Bisso Lane, Concord	\$ 650,000.00
Relocate Health, Housing, and Homeless Services, 2400 Bisso Lane, Concord	\$ 650,000.00
Tenant Improvements for Behavioral Health Utilization Review, 2400 Bisso Lane, Concord	\$ 650,000.00
ADA Restroom Improvements on the 3rd Floor, 2311 Loveridge Road, Pittsburg	\$ 132,200.00
Job Order Contracts 004, 005, 006 & 007, Countywide	\$ 10,000,000.00
TOTAL VALUE OF NEW PROJECTS:	\$ 15,752,200.00

7 COMPLETED PROJECTS since last report:	PROJECT VALUE
Remodel the 3rd Floor for Labor Relations, 651 Pine Street, Martinez	\$ 113,819.00
ADA Restroom Conversion and Remodel, 1st Floor, 40 Douglas Drive, Martinez	\$ 128,876.43
Parking Lot Feasibility Study, 1127/1139 Escobar Street, Martinez	\$ 187,288.46
Upgrades to the Kitchen Waste Water System, 1000 Ward Street, Martinez	\$ 832,570.22
Repair Driveway and Parking Lot Between Juvenile Hall and Surplus, 202 Glacier Dr., Mtz	\$ 946,445.50
Security Door Installation and Upgrades, 651 Pine Street, Martinez	\$ 42,678.39
Geotechnical Investigation, 300 Ilene Street, Martinez	\$ 34,161.00
TOTAL VALUE OF COMPLETED PROJECTS:	\$ 2,285,839.00

CAPITAL PROJECTS REPORT - FINANCE COMMITTEE

	Project Name	Address	Phase	% Proj. Comp	Est. Proj. Compl. Date	Estimated Proj. Budget	Funding Source	Comments
Agriculture								
1	Tenant Improvements for Agriculture and UC Extension	2380 Bisso Lane, Concord	Design Development	20%	8/30/2017	\$1,300,000	General Fund	
Animal Services								
2	Estimate for Additional Parking Lot and Play Area	4800 Imhoff Place, Martinez	Predesign	5%	12/31/2017	\$300,000	General Fund	
3	Estimate to Renovate Lobby	910 San Pablo Avenue, San Pablo	Predesign	5%	8/1/2017	\$200,000	General Fund	
Assessor								
4	Remodeling for the Assessor's Office	2530 Arnold Drive, Martinez	Construction	85%	3/31/2017	\$1,500,000	General Fund	
Board of Supervisors								
5	Tenant Improvements at Supervisor Diane Burgis' District Office	Brentwood	Feasibility	0%	TBD	TBD	General Fund	
6	Tenant Improvements at Supervisor Federal Glover's District Office	Pittsburg	Feasibility	100%	TBD	TBD	General Fund	
Conservation & Development								
7	Remodeling 40 Muir - Phase 2	40 Muir Road, Martinez	Construction Documents	10%	10/1/2017	\$1,000,000	Land Development Fund	
Contra Costa Fire District								
8	New Fire Station No. 16 (CCCFPD)	4007 Los Arabis Road, Lafayette	Design Development	15%	9/1/2018	\$5,200,000	Fire Protection Fund	
9	New Fire Station No. 70 (CCCFPD)	1800 23rd Street, San Pablo	Predesign	5%	12/30/2018	\$11,100,000	Fire Protection Fund/City of San Pablo Funding \$2.5 M	
10	New Fire Station No. 9 (CCCFPD)	550 Sally Ride Drive, Concord	Predesign	10%	10/1/2018	\$3,000,000	Fire Protection Fund	
11	New Fire Station No. 86 (CCCFPD)	Willow Pass Rd. and Goble Dr. Bay Point	Predesign	10%	10/1/2018	\$3,000,000	Fire Protection Fund	
12	Restoration of the Training Tower at Fire Station No. 10 (CCCFPD)	2945 Treat Blvd., Concord	Predesign	5%	TBD	\$260,000	Fire Protection Fund	On Hold
13	Solar/HVAC CEQA Analysis (CCCFPD)	Various Locations	Predesign	10%	TBD	\$700,000	Fire Protection Fund	

CAPITAL PROJECTS REPORT - FINANCE COMMITTEE

	<i>Project Name</i>	<i>Address</i>	<i>Phase</i>	<i>% Proj. Comp</i>	<i>Est. Proj. Compl. Date</i>	<i>Estimated Proj. Budget</i>	<i>Funding Source</i>	<i>Comments</i>
	County Administrator							
14	Demolition of the Old Detention Facility	650 Pine Street, Martinez	Design Development/CEQA	20%	8/30/2017	\$2,000,000	General Fund	
15	Feasibility Study for a Forensic Psychiatric Suite in Medical (M) Module	1000 Ward Street, Martinez	Predesign	25%	5/29/2017	\$250,000	General Fund	
16	Remodel Suite 200 for CCTV	10 Douglas Drive, Martinez	Feasibility	2%	11/30/2017	\$1,500,000	General Fund	
	District Attorney							
17	Remodeling on the 1st, 3rd, and 4th Floors	900 Ward Street, Martinez	Construction	50%	9/15/2017	\$1,038,602	General Fund	
	Employment & Human Services							
18	Upgrade HVAC	40 Douglas Drive, Martinez	Construction	98%	3/31/2017	\$744,000	General Fund	
19	Modular Buildings	1650 Cavallo Road, Antioch	Construction Documents	65%	10/30/2017	\$595,000	General Fund	
20	Space Study at all EHSD Facilities	Countywide	Schematic Design	50%	12/30/2017	\$77,000	General Fund	
21	Work Space Evaluation	4545 Delta Fair Boulevard, Antioch	Feasibility	10%	6/1/2017	TBD	Federal and State Funds (10% General Fund)	
22	Remodeling for Expanding Call Center	1275 Hall Avenue, Richmond	Predesign	0%	TBD	\$100,000	General Fund	
23	Roof Truss Evaluation	1275 Hall Avenue, Richmond	Feasibility	5%	3/1/2022	\$20,000	Federal and State Funds (10% General Fund)	
24	Redesign Lobby Area	400 Ellinwood Way, Pleasant Hill	Feasibility	95%	6/31/17	TBD	General Fund	
25	Redesign Lobby Area	4545 Delta Fair Boulevard, Antioch	Feasibility	95%	6/31/17	TBD	General Fund	
26	Review Office Space/Re-Stack Cubicles	4549 Delta Fair Boulevard, Antioch	Feasibility	0%	TBD	TBD	Federal and State Funds (10% General Fund)	

CAPITAL PROJECTS REPORT - FINANCE COMMITTEE

	<i>Project Name</i>	<i>Address</i>	<i>Phase</i>	<i>% Proj. Comp</i>	<i>Est. Proj. Compl. Date</i>	<i>Estimated Proj. Budget</i>	<i>Funding Source</i>	<i>Comments</i>
	Health Services							
27	Emergency and Imaging Department Expansion	2500 Alhambra Avenue, Martinez	Construction	80%	6/30/2017	\$4,000,000	Hospital Enterprise Fund	
28	Emergency Electrical Outlets	2500 Alhambra Avenue, Martinez	Construction	50%	12/15/2016	\$150,000	Hospital Enterprise Fund	On Hold
29	Security Upgrades at 5A, 5B, and 5C	2500 Alhambra Avenue, Martinez	Construction Documents	45%	4/1/2018	\$1,400,000	Hospital Enterprise Fund	
30	Renovate Monument Signs	2500 Alhambra Avenue, Martinez	Feasibility	65%	6/1/2017	\$75,000	Hospital Enterprise Fund	
31	Remodeling of Suite 320	595 Center Avenue, Martinez	Predesign	5%	TBD	TBD	Hospital Enterprise Fund	
32	West County Health Center Expansion	13601 San Pablo Avenue, San Pablo	Design Development	40%	7/31/2019	\$14,500,000	Hospital Enterprise Fund	
33	Family Practice Clinic Expansion	2311 Loveridge Road, Pittsburg	Construction	98%	4/1/2017	\$1,950,000	Hospital Enterprise Fund	
34	Estimate for Survey of all Structures at the CCRMC Campus	2500 Alhambra Avenue, Martinez	Feasibility	50%	12/31/2017	TBD	Hospital Enterprise Fund	
35	Estimate to Convert G Ward Basement to Office Space	2500 Alhambra Avenue, Martinez	Feasibility	5%	TBD	\$1,625,000	Hospital Enterprise Fund	
36	Estimate to Increase Parking Capacity	2500 Alhambra Avenue, Martinez	Feasibility	10%	TBD	\$8,100,000	Hospital Enterprise Fund	
37	Relocation of Richmond Health Center, Metal Health, WIC, and other Programs	San Pablo	Advisory Capacity	5%	11/30/2018	\$5,500,000	General Fund	Leased/Built to Suit Facility by the City of San Pablo
38	Estimate to Segregate Sewer Lines	2500 Alhambra Avenue, Martinez	Feasibility	5%	TBD	TBD	Hospital Enterprise Fund	
39	Install Controlled Access System on the 2nd Floor, the OR, and PACU	2500 Alhambra Avenue, Martinez	Feasibility	5%	12/1/2017	\$160,000	Hospital Enterprise Fund	
40	Remodeling for Adult Mental Health	1420 Willow Pass Road, Concord	Schematic Design	5%	TBD	\$977,600	Mental Health Realignment Funds	
41	Safety Improvements at Inpatient and Emergency Behavioral Health Services	2500 Alhambra Avenue, Martinez	Feasibility	80%	10/15/2017	\$490,000	Hospital Enterprise Fund	
42	Tenant Improvements on the 1st Floor	2311 Loveridge Road, Pittsburg	Construction	25%	5/18/2017	\$348,000	Hospital Enterprise Fund	
43	Installation of 2 New Autoclaves	2500 Alhambra Avenue, Martinez	Construction Documents	45%	9/30/2017	TBD	Hospital Enterprise Fund	
44	Install Access Control at LMHCD Entrance	2311 Loveridge Road, Pittsburg	Award	50%	5/1/2017	TBD	Hospital Enterprise Fund	
45	Relocation of Health Services IT	2400 Bisso Lane, Concord	Construction	75%	4/28/2017	\$1,500,000	Hospital Enterprise Fund (6.9% HSD General Fund)	

CAPITAL PROJECTS REPORT - FINANCE COMMITTEE

	Project Name	Address	Phase	% Proj. Comp	Est. Proj. Compl. Date	Estimated Proj. Budget	Funding Source	Comments
46	Negative Pressure Chemotherapy Room	2500 Alhambra Avenue, Martinez	Construction Documents	15%	1/31/2018	\$1,260,000	Hospital Enterprise Fund	
47	Replace Kitchen Sewer Waste Pipes	2500 Alhambra Avenue, Martinez	Construction	80%	6/1/2017	\$750,000	Hospital Enterprise Fund	
48	Install Doors at All Patient Sleeping Areas on 3C and 4C	2500 Alhambra Avenue, Martinez	Feasibility	0%	TBD	\$140,000	Hospital Enterprise Fund	
49	Additional CT Trailer	2500 Alhambra Avenue, Martinez	Feasibility	4%	8/30/2017	TBD	Hospital Enterprise Fund	
50	Elevator Modernization	2311 Loveridge Road, Pittsburg	Construction Documents	50%	12/31/2017	\$2,200,000	Hospital Enterprise Fund	
51	CAAD Program Clinic Relocation from Miller Wellness Center	Various Locations	Predesign	50%	8/1/2017	\$500,000	Hospital Enterprise Fund	
52	Tenant Improvements	2086 Commerce Avenue, Concord	Predesign	20%	8/30/2017	\$80,000	Whole Person Care Initiative and Health Services General Fund	
53	Tenant Improvements for the Whole Person Care Program	2500 Bates Avenue, Concord	Construction Documents	50%	7/1/2017	TBD	Whole Person Care Initiative and Health Services General Fund	
54	Provide Updated Set of Floor Plans	2500 Alhambra Avenue, Martinez	Feasibility	90%	3/1/2017	\$25,000	Hospital Enterprise Fund	
55	Tenant Improvements, Suite D	2400 Bisso Lane, Concord	Design	25%	10/30/2017	\$650,000	Hospital Enterprise Fund	
56	Relocate Health, Housing, and Homeless Services	2400 Bisso Lane, Concord	Design	20%	10/30/2017	\$650,000	MHSA & Whole Person Care Initiative and Health Services General Fund	
57	Tenant Improvements for Behavioral Health Utilization Review Team	2400 Bisso Lane, Concord	Design	20%	10/30/2017	\$650,000	Medical Waiver & General Fund	
58	ADA Restroom Improvements on the 3rd Floor	2311 Loveridge Road, Pittsburg	Construction	25%	5/18/2017	\$132,200	General Fund	
Public Works								
59	North Richmond Pump Station Capital Renewal	North Richmond	Feasibility	20%	12/31/2017	\$1,700,000	County Drainage Maintenance	
60	Landscaping at Hookston Road	230 Hookston Road, Pleasant Hill	Construction	95%	4/15/2017	\$686,000	Park Dedication Fees	
61	Job Order Contracting - 3 Contracts	Countywide	Construction	95%	5/31/2017	\$11,000,000	TBD (Based on projects awarded)	
62	Demolition of Buildings F & G at the Marsh Creek Detention Facility	12000 Marsh Creek Road, Clayton	Construction	50%	3/31/2017	\$425,000	General Fund	
63	Replace Driveway & Parking Lot at the Martinez Detention Facility	1000 Ward Street, Martinez	Design Development	25%	7/31/2017	\$1,290,000	General Fund	
64	Elevator Repairs	2530 Arnold Drive, Martinez	Design Development	20%	12/15/2017	\$450,000	General Fund	

CAPITAL PROJECTS REPORT - FINANCE COMMITTEE

	<i>Project Name</i>	<i>Address</i>	<i>Phase</i>	<i>% Proj. Comp</i>	<i>Est. Proj. Compl. Date</i>	<i>Estimated Proj. Budget</i>	<i>Funding Source</i>	<i>Comments</i>
65	Planning Study for the Replacement of the County Administration Building	651 Pine Street, Martinez	Design Development	25%	12/31/2019	\$60,000,000	General Fund	Approved for Bridging Documents
66	Planning Study for a New Emergency Operations Center	TBD	Design Development	20%	12/31/2019	\$40,000,000	General Fund	Approved for Bridging Documents
67	Five Year Capital Facilities Plan	Countywide	Feasibility	20%	TBD	\$250,000	General Fund	
68	Job Order Contracts 004, 005, 006 & 007	Countywide	Bidding Phase	0%	TBD	\$10,000,000	TBD (Based on projects awarded)	
Risk Management								
69	Structure Repairs at Hope House	300 Illene Street, Martinez	Feasibility	0%	TBD	TBD	AB 109/Partially Funded by FLIP	
Sheriff Coroner								
70	Upgrade Detention Electronics System at West County Detention Facility	5555 Giant Hwy, Richmond	Construction	85%	5/30/2017	\$4,971,568	AB 109/Partially Funded by FLIP	
71	Remodeling of the Visitation Center	5555 Giant Highway, Richmond	Construction	30%	5/30/2017	\$317,955	AB109	
72	Refurbish IPID Perimeter Detection System	5555 Giant Highway, Richmond	Construction	50%	5/30/2017	\$1,116,594	General Fund	
						TOTAL	\$210,604,519	

**FACILITIES LIFE-CYCLE
INVESTMENT PROGRAM
(FLIP) REPORT**

	Project Name	Address	Status	Estimated Proj. Budget/Cost
	Capital Projects FLIP Projects			
1	Renovations and Remodeling at the County Finance Building	625 Court Street, Martinez	In progress	\$9,800,000
2	Replace Two Boilers at the Martinez Detention Facility	1000 Ward Street, Martinez	In progress	\$2,009,000
3	Inmate Rooms Wall/Ceiling Finish Upgrades	5555 Giant Highway, Richmond	In progress	\$1,121,900
4	Replace Fire Alarm System	12000 Marsh Creek Road, Clayton	In progress	\$440,000
5	Accessibility and Fire, Life, and Safety Upgrades	1000 Ward Street, Martinez	In progress	\$733,889
6	Roof Top Equipment, Accessibility, and Fire, Life and Safety Upgrades	4491 Bixler Road, Byron	In progress	\$1,857,979
7	Roof, Accessibility, and Fire, Life and Safety Upgrades	50 Douglas Drive, Martinez	In progress	\$2,887,772
8	Roof Top Equipment, Accessibility Upgrades	2530 Arnold Drive, Martinez	In progress	\$3,852,456
9	Built-Up Roof Replacement	2099 Arnold Industrial Way, Concord	Complete	\$561,000
10	Roofing and Flooring Improvements	968 23rd Street, Richmond	Complete	\$566,189
11	Add New Security Cameras	202 Glacier Drive, Martinez	Complete	\$122,812
12	Accessibility for Building Entry	930 Ward Street, Martinez	Complete	\$170,759
13	Replace Boilers	651 Pine Street, Martinez	Complete	\$917,736
14	Sewer Replacement	4491 Bixler Road, Byron	Complete	\$76,358
15	Install WheelchairLifts/Ramps	6401 Stockton Avenue, El Cerrito	Complete	\$242,568
16	Chiller Replacement	1000 Ward Street, Martinez	Complete	\$656,868
			Capital Projects Total	\$26,017,286

	Project Name	Address	Status	Estimated Proj. Budget/Cost
	Facilities Maintenance FLIP Projects			
17	Bldg 5 New Heating Ventilators	5555 Giant Highway, Richmond	Complete	\$208,919
18	Upgrade exit signs - Fire/ Safety	5555 Giant Highway, Richmond	In progress	\$44,385
19	ADA Operator -Front Door	10 Douglas Drive, Martinez	Complete	\$15,741
20	New Exit Lights	920 Mellus Street, Martinez	Complete	\$975
21	New Exit Lights	2290 Willow Pass Road, Concord	Complete	\$3,902
22	New Exit Lights	406 6th Street, Antioch	Complete	\$9,920
23	New Exit Lights	757 1st Street, Brentwood	Complete	\$4,668
24	New Exit Lights	12000 Marsh Creek Road, Clayton	In progress	\$19,323
25	Roofing	4491 Bixler Road, Byron	Complete	\$332,855
26	Rooftop equipment	220A Glacier Drive, Martinez	Complete	\$123,546
27	Seismic Shut-off valve	968 23rd Street, Richmond	In progress	\$1,851
28	Fire Alarm Upgrade	968 23rd Street, Richmond	In progress	\$58,098
29	Fire Alarm Upgrade	930 Ward Street, Martinez	In progress	\$29,729
30	ADA for breakroom	4800 Imhoff Drive, Martinez	In progress	\$3,340
31	Emergency lights	2099 Arnold Industrial Way, Concord	In progress	\$6,777
32	Stair guardrails	1111 Ward Street, Martinez	In progress	\$8,332
33	Door hardware	202 Glacier Drive, Martinez	In progress	\$12,978

	Project Name	Address	Status	Estimated Proj. Budget/Cost
34	Door hardware	1000 Ward Street, Martinez	In progress	\$16,406
35	Rooftop equipment	800 Ferry Street, Martinez	In progress	\$21,387
36	Landscape improvement	800 Ferry Street, Martinez	Complete	\$23,530
37	Guardrail repairs	10 Douglas Drive, Martinez	Complete	\$45,380
38	Roofing	1960 Muir Road, Martinez	Complete	\$365,793
39	Roofing	1980 Muir Rd	Complete	\$235,017
40	Roofing	40 Glacier Dr.	Complete	\$97,238
41	Roofing	30 Glacier Rd.	Complete	\$52,729
42	Roofing	920 Mellus St.	Complete	\$61,639
43	Roofing	2530 Arnold Drive, Martinez	Complete	\$782,892
44	Admin HVAC replacement	4491 Bixler Road, Byron	Complete	\$59,988
45	New HVAC Controls	220 Glacier Drive, Martinez	Complete	\$21,878
46	New Steam Boiler	6401 Stockton Avenue, El Cerrito	Complete	\$92,484
47	ADA ACCESS	930 Ward Street, Martinez	Complete	\$10
48	Fire Alarm Upgrade	930 Ward Street, Martinez	Complete	\$27,222
49	Fire Alarm Upgrade	202 Glacier Drive, Martinez	Complete	\$20,205
50	Emergency lights	202 Glacier Drive, Martinez	Complete	\$2,193
51	HVAC	202 Glacier Drive, Martinez	Complete	\$77,009

	Project Name	Address	Status	Estimated Proj. Budget/Cost
52	ADA Door Opener	1960 Muir Road, Martinez	Complete	\$1,340
53	ADA-Elev	1980 Muir Road, Martinez	Complete	\$13,851
54	Fire caulk	10 Douglas Drive, Martinez	Complete	\$573
55	Fire caulk	920 Mellus Street, Martinez	Complete	\$4,891
56	ADA Door Opener	920 Mellus Street, Martinez	Complete	\$5,689
57	Fire system upgrade	920 Mellus Street, Martinez	Complete	\$15,515
58	ADA Door Opener	2530 Arnold Drive, Martinez	Complete	\$12,828
59	Seismic Shut-off valve	1111 Ward Street, Martinez	Complete	\$3,145
60	Exit Signs	1111 Ward Street, Martinez	Complete	\$17,084
61	Fire Alarm Upgrade	757 1st Street, Brentwood	Complete	\$41,267
62	Bldg 8C Fire Alarm Upgrade	5555 Giant Highway, Richmond	Complete	\$273,315
63	Grounds Maint	50 Glacier Drive, Martinez	Complete	\$122
64	Replace AC-1	5555 Giant Highway, Richmond	Complete	\$137,171
65	Roofing	800 Ferry Street, Martinez	Complete	\$63,020
66	Roofing	202 Glacier Drive, Martinez	Complete	\$1,003,558
67	Roofing	10 Douglas Drive, Martinez	Complete	\$103,356
68	Roofing	220A Glacier Drive, Martinez	Complete	\$74,996
69	Roofing	2366 Stanwell Circle, Concord	Complete	\$32,482

	Project Name	Address	Status	Estimated Proj. Budget/Cost
70	Pigeon roosting issue	1960 Muir Road, Martinez	Complete	\$559
71	Replace/Add lights and Exit Signage	202 Glacier Drive, Martinez	Complete	\$2,843
72	Replace boiler	5555 Giant Highway, Richmond	Complete	\$19,073
73	Repair fence	5555 Giant Highway, Richmond	Complete	\$81,819
			Facilities Maintenance Total	\$4,796,836
			Grand Total	\$30,814,122

POTENTIAL SURPLUS PROPERTY REPORT

Potential Surplus Property - Finance Committee

Potential Surplus Property - Vacant Land

Location	City	Size	Comments	Current Status
Bailey Road/Highway 4	Bay Point	7.5 Acres	CCC as Successor Agency to RDA	DCD evaluating marketability
Canal Road	Bay Point	1.54 Acres	CCC as Successor Agency to RDA	DCD evaluating marketability
Wayne Street	Martinez	15,206 SF	Single Family Lot	Survey and CEQA work proceeding. Estimated date for sale of surplus, Fall 2017
Neroly Road	Oakley	7 Acres	Mixed use development	Evaluating marketability
Oak Park Boulevard	Pleasant Hill	8 Acres	Sell with 1750 Oak Park	Proceeding with entitlement process through the City of Pleasant Hill. Estimated sale date 2017

Potential Surplus Property - Improved Sites

Address	City	Size	Comments	Current Status
1127 Escobar Street	Martinez	2000 sf	Temporary Parking	Demolition completed 11/16 - Site of new Administration Building
1139 Escobar Street	Martinez	1684 sf	Temporary Parking	Demolition completed 11/16 - Site of new Administration Building
1236 Escobar Street	Martinez	3580 sf	SFR - Sell, lease or demolition	Hold for possible downtown development.
650 Pine Street	Martinez	17,471 sf	Former Jail - Vacated in 1980	Hold for possible downtown development.
1750 Oak Park Blvd	Pleasant Hill	1.34 ac	Pleasant Hill Library & Administration - Possible sale w/Oak Park .	Negotiating with PH Rec and Park District for sale. Library administration to 777 Arnold Dr., Martinez. November 2016
100 38th Street	Richmond	1.93 ac	Sell as surplus	WIC remaining occupant, relocating to new building being constructed by City of San Pablo, 1st quarter 2018.
3939 Bissell Ave.	Richmond	15,000 sf	2 lots with modular building	Demo completed sale to RYSE 3/17.
343 Rodeo Avenue	Rodeo	6,105 sf	Abandoned by Vets. Basement has flooding issues	Demolition scheduled May 2017.
1111 Ward Street	Martinez	20,892 sf	Partially occupied	Working with County departments to occupy remaining vacant space. Possible swing space for future projects.
2020 North Broadway	Walnut Creek	17,500 sf	Partially occupied. Sell as surplus or improve to lease at market rate.	Continued discussions with Courts on use/need for storage area in building and possible relocation of files.