

**COUNTY OF CONTRA COSTA**

Single Audit Reports

For the Year Ended June 30, 2017

**COUNTY OF CONTRA COSTA**  
**Single Audit Reports**  
**For the Year Ended June 30, 2017**

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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, 2017, 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 11, 2017. Our report includes a reference to other auditors who audited the financial statements of the First 5 Contra Costa Children and Families Commission and the Housing Authority of the County of Contra Costa, as described in our report on the County's financial statements. This report does not include the results of the other 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **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*.

## **Purpose of this Report**

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

*Macias Gini & O'Connell LLP*

Walnut Creek, California  
December 11, 2017





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**Independent Auditor's Report on Compliance For Each Major Federal Program;  
Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal  
Awards Required by the Uniform Guidance; and Report on the Supplemental Schedule of  
Expenditures of Federal and State Awards Provided by the California Department of Aging,  
Schedule of Child Nutritional Program Revenues, and Supplemental State of California  
Department of Community Services and Development Schedules of Revenue and Expenditures**

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

**Report on Compliance for Each Major Federal Program**

We have audited the County of Contra Costa's, California (County), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Housing Authority), which expended \$107,081,058 in federal awards which is not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2017. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of federal awards 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 the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance 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, 2017.

### **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 the Uniform Guidance, 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Report on the Supplemental Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging, Schedule of Child Nutritional Program Revenues, and Supplemental State of California Department of Community Services and Development Schedules of Revenue and Expenditures**

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 11, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively



comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and supplemental schedule of expenditures of federal and state awards provided by the California Department of Aging, schedule of child nutritional program revenues, and supplemental State of California Department of Community Services and Development schedules of revenue and expenditures (collectively, Supplemental Schedules), as listed in the table of contents, are presented for the purposes of additional analysis as required by the Uniform Guidance and the State of California, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and Supplemental Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Macias Gini & O'Connell LLP*

Walnut Creek, California  
March 28, 2018

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**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Agriculture</b>				
Supplemental Nutrition Assistance Program Cluster:				
<u>Passed through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program	10.551	16-10165	\$ 1,100,149	\$ 277,400
<u>Passed through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	21,974,423	-
<u>Passed through State of California Department of Aging</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1617-07	33,106	6,357
		Subtotal	22,007,529	6,357
		Cluster Subtotal	23,107,678	283,757
<u>Passed through State of California Department of Education</u>				
National School Lunch Program	10.555	01107-SN-07R	282,726	-
Child and Adult Care Food Program	10.558	220700	970,905	-
<u>Passed through State of California Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10068 A02	4,214,683	-
<u>Passed through State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-0484-CA	218,971	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0934-GR	270,700	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1165-CA	441,164	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1211-CA	16,018	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0572-CA	45,264	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-8506-1164-CA	44,531	-
		Subtotal	1,036,648	-
Senior Farmers Market Nutrition Program	10.576	AP-1617-07	25,000	-
<b>Total U.S. Department of Agriculture</b>			<b>29,637,640</b>	<b>283,757</b>
<b>U.S. Department of Housing and Urban Development</b>				
<u>Direct Programs:</u>				
Community Development Block Grants / Entitlement Grants	14.218	N/A	4,279,870	1,435,930
Emergency Solutions Grant Program	14.231	N/A	554,863	414,451
Emergency Solutions Grant Program	14.231	16-ESG-11116	111,154	108,604
		Subtotal	666,017	523,055
Supportive Housing Program	14.235	N/A	200,100	200,100
Shelter Plus Care	14.238	N/A	939,643	939,643
Home Investment Partnerships Program	14.239	N/A	4,064,675	-
Homeless Management Information Systems Technical Assistance	14.261	N/A	175,596	175,596
Continuum of Care Program	14.267	N/A	264,203	264,203
Fair Housing Assistance Program, State and Local	14.401	N/A	383,161	383,161
<u>Passed through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	N/A	1,687,029	143,048
<b>Total U.S. Department of Housing and Urban Development</b>			<b>12,660,294</b>	<b>4,064,736</b>
<b>U.S. Department of Justice</b>				
<u>Direct Programs:</u>				
Services for Trafficking Victims	16.320	N/A	150,906	84,829
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	N/A	676,131	440,400
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0014	51,803	-
		Subtotal	727,934	440,400
DNA Backlog Reduction Program	16.741	N/A	178,307	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2012-MO-BX-0021	16,900	-
Byrne Criminal Justice Innovation Program	16.817	N/A	77,463	-
Equitable Sharing Program	16.922	N/A	25,457	-
<u>Passed through State of California Department of Corrections and Rehabilitation</u>				
Juvenile Accountability Block Grants	16.523	BSCC 215-16	17,396	-
<u>Passed through State of California Office of Emergency Services</u>				
Crime Victim Assistance	16.575	HA 15020070	15,352	-
Crime Victim Assistance	16.575	2015-VA-GX-0058	248,847	-
Crime Victim Assistance	16.575	HA16030070	31,935	-
Crime Victim Assistance	16.575	VW16350070	669,114	-
Crime Victim Assistance	16.575	UV15010070	147,662	-
Crime Victim Assistance	16.575	UV16020070	42,166	-
		Subtotal	1,155,076	-
<u>Passed through State of California Office of Emergency Services</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	55,760	55,760
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-16	410,195	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-15	730,342	67,610
		Subtotal	1,196,297	123,370
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ15110070	9,722	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ16120070	17,047	-
		Subtotal	26,769	-
<u>Passed through Bureau of Juvenile Justice</u>				
Second Chance Act Reentry Initiative	16.812	2013-SM-BX-0002	173,971	-
<b>Total U.S. Department of Justice</b>			<b>3,746,476</b>	<b>648,599</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Labor</b>				
<u>Passed through State of California Employment Development Department</u>				
Senior Community Service Employment Program	17.235	CA309	\$ 353,444	\$ -
Senior Community Service Employment Program	17.235	AD-304 52-17-55-A-53	128,231	-
		<b>Subtotal</b>	<b>481,675</b>	<b>-</b>
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
<u>Passed through State of California Employment Development Department</u>				
WIOA Adult Program	17.258	K7102026	1,719,339	191,882
WIOA Adult Program	17.258	K698357	88,956	14,144
WIOA Adult Program	17.258	K594756	631,816	-
		<b>Subtotal</b>	<b>2,440,111</b>	<b>206,026</b>
WIOA Youth Activities	17.259	K7102026	1,343,610	1,005,189
WIOA Youth Activities	17.259	K698357	379,713	275,184
		<b>Subtotal</b>	<b>1,723,323</b>	<b>1,280,373</b>
WIOA Dislocated Worker Formula Grants	17.278	K7102026	1,690,157	55,693
WIOA Dislocated Worker Formula Grants	17.278	K698357	128,382	-
WIOA Dislocated Worker Formula Grants	17.278	N/A	2,925	-
		<b>Subtotal</b>	<b>1,821,464</b>	<b>55,693</b>
		<b>Cluster Subtotal</b>	<b>5,984,898</b>	<b>1,542,092</b>
<b>Total U.S. Department of Labor</b>			<b>6,466,573</b>	<b>1,542,092</b>
<b>U.S. Department of Transportation</b>				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	N/A	1,559,937	-
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	HSIPL-5928 (131)	19,518	-
Highway Planning and Construction	20.205	HSIP-5928 (130)	36,351	-
Highway Planning and Construction	20.205	HSIPL-5928 (133)	40,716	-
Highway Planning and Construction	20.205	HSIPL-5928 (132)	40,494	-
Highway Planning and Construction	20.205	CML-5928 (122)	842,392	-
Highway Planning and Construction	20.205	SRTSL-5928 (116)	1,126,058	-
Highway Planning and Construction	20.205	HSIPL-5928 (110)	733,769	-
Highway Planning and Construction	20.205	BRLO-5928 (045)	2,791,660	-
Highway Planning and Construction	20.205	BRLS-5928 (107)	11,257	-
Highway Planning and Construction	20.205	BRLO-5928 (108)	75,657	-
Highway Planning and Construction	20.205	BRLS-5928 (125)	112,007	-
Highway Planning and Construction	20.205	HSIPL-5928 (118)	388,961	-
Highway Planning and Construction	20.205	BRLS-5928 (128)	13,292	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	222,702	-
Highway Planning and Construction	20.205	SRTS-5928 (121)	61,458	-
		<b>Subtotal</b>	<b>6,516,292</b>	<b>-</b>
<u>Passed through Job Access and Reverse Commute-Keys Auto Loan Program</u>				
Job Access and Reverse Commute Program	20.516	CA-37-X177	40,951	-
<u>Passed through State of California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1702	252,963	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1639	44,191	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1721	94,614	-
		<b>Subtotal</b>	<b>391,768</b>	<b>-</b>
<b>Total U.S. Department of Transportation</b>			<b>8,508,948</b>	<b>-</b>
<b>Institute of Museum and Library Services</b>				
<u>Passed through California State Library</u>				
Grants to States	45.310	40-8510	11,770	-
<b>Total Institute of Museum and Library Services</b>			<b>11,770</b>	<b>-</b>
<b>Small Business Administration</b>				
<u>Passed through Humboldt State University</u>				
Small Business Development Centers	59.037	N/A	204,212	-
<b>Total Small Business Administration</b>			<b>204,212</b>	<b>-</b>
<b>U.S. Department of Education</b>				
<u>Passed through State of California Department of Rehabilitation</u>				
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	29555	921,952	-
<b>Total Department of Education</b>			<b>921,952</b>	<b>-</b>
<b>U.S. Department of Energy</b>				
<u>Passed through State of California Department of Community Services and Development</u>				
Weatherization Assistance For Low-Income Persons	81.042	16C-6005	115,011	-
<b>Total U.S. Department of Energy</b>			<b>115,011</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>				
<u>Direct Programs:</u>				
Community-Based Child Abuse Prevention Grants	93.590	N/A	39,415	-
Head Start	93.600	N/A	21,547,136	3,074,751
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	H76HA00618	285,328	57,869
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	3,059,508	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through Public Health Foundation Enterprise Inc.</u>				
Teenage Pregnancy Prevention Program	93.297	N/A	\$ 1,251,186	\$ 50,495
<u>Passed through State of California Department of Aging</u>				
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1617-07	13,430	10,300
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1617-07	51,675	49,284
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1617-07	53,384	20,860
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	N/A	3,000	-
National Family Caregiver Support, Title III, Part E	93.052	AP-1617-07	479,581	326,248
Aging Cluster:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1617-07	1,123,241	253,753
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1617-07	1,668,038	230,084
Nutrition Services Incentive Program	93.053	AP-1617-07	356,591	-
		<b>Cluster Subtotal</b>	<b>3,147,870</b>	<b>483,837</b>
Medicare Enrollment Assistance Program	93.071	MI-1517-07	42,674	-
<u>Passed through State of California Department of Social Services</u>				
Guardianship Assistance	93.090	N/A	1,217,768	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	625,916	-
Foster Care - Title IV-E	93.658	N/A	19,930,298	146,701
Adoption Assistance	93.659	N/A	8,005,798	-
Social Services Block Grant	93.667	N/A	3,176,495	-
Chafee Foster Care Independence Program	93.674	N/A	372,220	-
Promoting Safe and Stable Families	93.556	N/A	664,599	467,676
Temporary Assistance for Needy Families	93.558	N/A	59,383,409	3,332,876
<u>Passed through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	1304C4004	12,207,328	-
<u>Passed through the State of California Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	16B-4005	1,575,458	-
Low-Income Home Energy Assistance	93.568	17B-3005	673,652	-
Low-Income Home Energy Assistance	93.568	15B-3005	75,871	-
		<b>Subtotal</b>	<b>2,324,981</b>	<b>-</b>
Community Services Block Grant	93.569	17F-2007	338,219	126,088
Community Services Block Grant	93.569	16F-5525	32,078	-
Community Services Block Grant	93.569	16F-5007	611,306	341,087
		<b>Subtotal</b>	<b>981,603</b>	<b>467,175</b>
<u>Passed through State of California Department of Education - Child Development Program</u>				
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	CCTR6023	395,313	-
Child Care and Development Block Grant	93.575	CSPP6044	462,961	-
		<b>Subtotal</b>	<b>858,274</b>	<b>-</b>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP6010	801,504	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP6044	1,007,914	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR6023	860,634	-
		<b>Subtotal</b>	<b>2,670,052</b>	<b>-</b>
		<b>Cluster Subtotal</b>	<b>3,528,326</b>	<b>-</b>
<u>Passed through State of California Department of Health Care Services</u>				
Medical Assistance Program	93.778	N/A	42,413,749	-
<u>Passed through State of California Department of Public Health</u>				
Medical Assistance Program	93.778	N/A	867,350	-
		<b>93,778 Subtotal</b>	<b>43,281,099</b>	<b>-</b>
<u>Passed through the County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	N/A	1,586,527	256,651
<u>Passed through State of California Department of Health Care Services</u>				
State Health Insurance Assistance Program	93.324	HI-1617-07	149,406	8,189
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	1U01FD005796-01	78,657	-
Block Grants for Community Mental Health Services	93.958	3B09SM010005-16	1,989,258	646,255
<u>Passed through State of California Department of Alcohol and Drug Programs</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	5,834,347	5,827,844

See accompanying notes to the Schedule of Expenditures of Federal Awards.



**COUNTY OF CONTRA COSTA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Entity/ Federal Title	Federal CFDA No.	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through State of California Department of Public Health</u>				
Public Health Emergency Preparedness	93.069	14-10498 A04	\$ 996,241	\$ -
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)				
Aligned Cooperative Agreements	93.074	15-10351	6,172	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS004656	177,308	-
Projects for Assistance in Transition from Homelessness	93.150	2X06SM016005-16	143,670	-
Disabilities Prevention	93.184	99-85200	1,048,718	-
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	14-40064	37,788	-
Immunization Cooperative Agreements	93.268	10-95366	478,278	116,202
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	15-10155	1,047,627	-
Refugee and Entrant Assistance_State / Replacement Designee Administered Programs	93.566	N/A	114,300	-
Refugee and Entrant Assistance_State / Replacement Designee Administered Programs	93.566	16-07-90899-00	151,250	-
		<b>Subtotal</b>	<b>265,550</b>	<b>-</b>
HIV Care Formula Grants	93.917	N/A	604,718	9,858
HIV Prevention Activities_Health Department Based	93.940	N/A	417,974	15,592
National Bioterrorism Hospital Preparedness Program	93.889	28-700-20	341,677	-
Maternal and Child Health Services Block Grant to the States	93.994	N/A	520,843	-
<b>Total U.S. Department of Health and Human Services</b>			<b>201,398,786</b>	<b>15,368,663</b>
<b>U.S. Department of Homeland Security</b>				
<u>Direct Programs:</u>				
Assistance to Firefighters Grant	97.044	N/A	1,356,859	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	1,950,096	-
<u>Passed through Marine Exchange of the San Francisco Bay Region</u>				
Port Security Grant Program	97.056	N/A	247,952	-
<u>Passed through State of California Office of Emergency Services</u>				
Emergency Management Performance Grants	97.042	2016-0010	324,363	46,600
<u>Homeland Security Grant Program:</u>				
<u>Passed through State of California Emergency Management Agency</u>				
Homeland Security Grant Program	97.067	2015-0078	662,172	45,825
Homeland Security Grant Program	97.067	2016-0102	149,386	-
		<b>Subtotal</b>	<b>811,558</b>	<b>45,825</b>
<u>Passed through the City and County of San Francisco</u>				
Homeland Security Grant Program	97.067	2015-00078	530,908	-
Homeland Security Grant Program	97.067	2016-0102	124,931	-
		<b>Subtotal</b>	<b>655,839</b>	<b>-</b>
		<b>97.067 Subtotal</b>	<b>1,467,397</b>	<b>45,825</b>
<b>Total U.S. Department of Homeland Security</b>			<b>5,346,667</b>	<b>92,425</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 269,018,329</b>	<b>\$ 22,000,272</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards.



**COUNTY OF CONTRA COSTA**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

**1. REPORTING ENTITY**

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*A. Basis of Accounting*

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

The accompanying schedule of expenditures of federal awards (SEFA) is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance. Federal financial assistance received directly from federal agencies, as well as any federal financial assistance passed through the State of California and other agencies, is included in the SEFA. The SEFA was prepared from only the accounts of various grant programs and therefore does not present the financial position, change in fund balance/net position, or results of operations of the County.

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

*C. Loan Programs*

The County has provided loans under several U.S. Department of Housing and Urban Development programs. These loans are made to carry out activities for affordable housing and economic development. The programs are administered both internally and by servicing and trust arrangements with financial institutions to collect loan repayments. The funds will be returned to the County programs upon repayment of the principal and interest and will be recorded as program income at that time. Loans extended under the Community Development Block Grants/Entitlement Grants (CDBG) and the Home Investment Partnerships Program (HOME) by the County are not considered loans as described in 2 CFR section 200.502, Basis for determining Federal awards expended, (b) Loans and Loan Guarantees (Loans).

**COUNTY OF CONTRA COSTA**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2017**

**3. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY**

The Housing Authority's expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. The programs of the Housing Authority for the fiscal year ended March 31, 2017 were as follows:

Program Title	Federal CFDA Number	Amount
<b>U.S. Department of Housing and Urban Development</b>		
Shelter Plus Care	14.238	\$ 4,530,663
Public and Indian Housing	14.850	5,740,091
Lower Income Housing Assistance Program		
Section 8 Moderate Rehabilitation	14.856	200,812
Housing Choice Voucher Program	14.871	94,744,960
Public Housing - Capital Fund Program	14.872	1,723,695
Family Self Sufficiency Program Coordinators	14.896	140,837
<b>Total U.S. Department of Housing and Urban Development</b>		<b>\$ 107,081,058</b>
<b>Total Expenditures of Federal Awards</b>		<b>\$ 107,081,058</b>

**4. PROGRAMS FUNDED THROUGH THE STATE OF CALIFORNIA OFFICE OF EMERGENCY SERVICES:**

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

State Grant Title	Federal CFDA Number	Grant Number
Human Trafficking Advocacy Program	16.575	HA16030070
Victim Witness Assistance Program	16.575	VW16350070
Underserved Victim Advocacy and Outreach	16.575	UV15010070
Underserved Victim Advocacy and Outreach	16.575	UV16020070

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.

**5. INDIRECT COSTS**

The County did not elect to use the 10% de minimis cost rate as covered in 2 CFR section 200.414 Indirect (F&A) costs.

**COUNTY OF CONTRA COSTA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

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

***Financial Statements:***

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

***Federal Awards:***

Internal control over major programs:	
• Material weakness(es) identified?	No
• 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 2 CFR 200.516(a)?	No

**COUNTY OF CONTRA COSTA**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2017**

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

Identification of major programs:

- |     |                                    |   |
|-----|------------------------------------|---|
| (1) | CFDA No. 10.551<br>CFDA No. 10.561 | SNAP Cluster:<br>Supplemental Nutrition Assistance Program<br>State Administrative Matching Grants for the<br>Supplemental Nutrition Assistance Program |
| (2) | CFDA No. 14.239                    | Home Investment Partnerships Program  |
| (3) | CFDA No. 93.568                    | Low-Income Home Energy Assistance   |
| (4) | CFDA No. 93.575<br>CFDA No. 93.596 | CCDF Cluster:<br>Child Care and Development Block Grant<br>Child Care Mandatory and Matching Funds of the<br>Child Care and Development Fund            |
| (5) | CFDA No. 93.667                    | Social Services Block Grant   |
| (6) | CFDA No. 93.778                    | Medical Assistance Program  |

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	Yes
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**Section II      Financial Statement Findings**

None reported in the current year.

**Section III      Federal Award Findings and Questioned Costs**

None reported in the current year.



**COUNTY OF CONTRA COSTA**  
**Supplemental Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging**  
**For the Year Ended June 30, 2017**

Federal/State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant/ Contract Number	State Expenditures	Federal Expenditures
<b>Federal and State Awards</b>				
U.S. Department of Health & Human Services Passed through CA Dept of Aging				
<b>Aging Cluster</b>				
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	AP-1617-07	\$ 38,946	\$ 1,123,241
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	AP-1617-07	234,202	1,668,038
Nutrition Services Incentive Program	93.053	AP-1617-07	-	356,591
		<b>Subtotal Aging Cluster</b>	<u>273,148</u>	<u>3,147,870</u>
<b>Other Aging Programs</b>				
Special Programs for the Aging_ Title III, Part D_ Disease Prevention and Health Promotion Services	93.043	AP-1617-07	-	53,384
National Family Caregiver Support, Title III, Part E	93.052	AP-1617-07	-	479,581
Special Programs for the Aging_ Title VII, Chapter 2_ Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1617-07	-	51,675
Special Programs for the Aging_ Title VII, Chapter 3_ Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1617-07	-	13,430
State Health Insurance Assistance Program	93.324	HI-1617-07	190,830	149,406
Medicare Enrollment Assistance Program	93.071	MI-1517-07	-	42,674
US Department of Agriculture Pass through California Department of Food and Agriculture				
Senior Farmers Market Nutrition Program	10.576	AP-1617-07	-	25,000
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1617-07	-	33,106
<b>Total Expenditures of Federal and State Awards</b>			<u>\$ 463,978</u>	<u>\$ 3,996,126</u>
<b>STATE AWARDS</b>				
California Department of Aging				
Special Deposit Fund (SDF)-State Facilities Citation Penalties	NA	AP-1617-07	\$ 52,383	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	NA	AP-1617-07	73,997	
Public Health L & C Program Fund (PH L&C)	NA	AP-1617-07	15,578	
HICAP State Reimbursement Admin	NA	HI-1617-07	127,236	
HICAP FUND	NA	HI-1617-07	63,594	
<b>Total Expenditures State Awards</b>			<u>\$ 332,788</u>	

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Schedule of Child Nutritional Program Revenues**  
**For the Year Ended June 30, 2017**

**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, 2017.

	<b>Total Federal Assistance</b>
State Funded Programs:	
General Child Care Program "CCTR-6023"	\$ 147,199
CA State Preschool Program "CSPP-6044"	598,624
Other Programs:	
Head Start and Early Head Start	225,082
<b>Total Federal Assistance</b>	<b>\$ 970,905</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 16C-6005 (CFDA # 81.042)**  
**For the Period July 1, 2016 through September 30, 2017**

	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 115,014	\$ 115,014	\$ 115,014	\$ 115,014
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>115,014</b>	<b>115,014</b>	<b>115,014</b>	<b>115,014</b>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	4,440	4,440	4,440	4,440
Fringe Benefits	2,417	2,417	2,417	2,418
Operating Expenses	-	-	-	-
Out of State Travel	-	-	-	-
Other Costs	-	-	-	-
<b>Total Administrative Costs</b>	<b>6,857</b>	<b>6,857</b>	<b>6,857</b>	<b>6,858</b>
<b>Program Costs</b>				
Training and Technical Assistance	1,239	1,239	1,239	6,552
Intake	3,060	3,060	3,060	3,450
Outreach	1,620	1,620	1,620	2,300
Client Education	2,695	2,695	2,695	2,300
Workers' Compensation	-	-	-	-
General Overhead Costs	34,093	34,093	34,093	4,600
Direct Program Activities	55,343	55,343	55,343	72,204
Health and Safety Activities	10,104	10,104	10,104	16,750
<b>Total Program Costs</b>	<b>108,154</b>	<b>108,154</b>	<b>108,154</b>	<b>108,156</b>
<b>Total Costs</b>	<b>115,011</b>	<b>115,011</b>	<b>115,011</b>	<b>115,014</b>
<b>Revenue over (under) costs</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ -</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 16F-5007 (CFDA # 93.569)**  
**For the Period Jan. 1, 2016 through February 28, 2017**

	July 1, 2015 through June 30, 2016	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ 199,427	\$ 647,052	\$ 846,479	\$ 846,479	\$ 846,479
Interest Income	-	-	-	-	-
<b>Total Revenue</b>	<b>199,427</b>	<b>647,052</b>	<b>846,479</b>	<b>846,479</b>	<b>846,479</b>
<b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries & Wages	8,122	8,465	16,587	16,587	15,629
Fringe Benefits	4,965	4,797	9,762	9,762	10,863
Operating Expenses	-	-	-	-	-
Other Costs	32,717	42,510	75,227	75,227	75,084
<b>Total Administrative Costs</b>	<b>45,804</b>	<b>55,772</b>	<b>101,576</b>	<b>101,576</b>	<b>101,576</b>
<b>Program Costs</b>					
Salaries & Wages	82,595	151,867	234,462	234,462	231,059
Fringe Benefits	44,140	56,645	100,785	100,785	100,401
Operating Expenses	9,742	5,092	14,834	14,834	14,507
Out-of-State Travel	2,702	843	3,545	3,545	3,964
Subcontractor Services	50,190	341,087	391,277	391,277	394,972
<b>Total Program Costs</b>	<b>189,369</b>	<b>555,534</b>	<b>744,903</b>	<b>744,903</b>	<b>744,903</b>
<b>Total Costs</b>	<b>235,173</b>	<b>611,306</b>	<b>846,479</b>	<b>846,479</b>	<b>846,479</b>
<b>Revenue over (under) costs</b>	<b>(35,746)</b>	<b>35,746</b>	<b>-</b>	<b>-</b>	<b>-</b>



**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 15B-3005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the Period Jan. 1, 2015 through June 30, 2017**

	July 1, 2014 through June 30, 2015	July 1, 2015 through June 30, 2016	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ 276,520	\$ 851,653	\$ 75,267	\$ 1,203,440	\$ 1,203,440	\$ 1,204,143
Interest Income	-	-	-	-	-	-
<b>Total Revenue</b>	<b>276,520</b>	<b>851,653</b>	<b>75,267</b>	<b>1,203,440</b>	<b>1,203,440</b>	<b>1,204,143</b>
<b>EXPENDITURES</b>						
<b>Program Costs</b>						
Intake	6,530	19,253	11,108	36,891	36,891	53,950
Outreach	4,160	12,970	4,582	21,712	21,712	39,236
Training and Technical Assistance	22,503	37,483	-	59,986	59,986	60,000
Direct Program Activities	373,423	586,672	59,607	1,019,702	1,019,702	984,747
Workers' Compensation	2,807	6,965	574	10,346	10,346	12,260
General Operating Expenditures	22,406	33,099	-	55,505	55,505	53,950
<b>Total Program Costs</b>	<b>431,829</b>	<b>696,442</b>	<b>75,871</b>	<b>1,204,142</b>	<b>1,204,142</b>	<b>1,204,143</b>
<b>Total Costs</b>	<b>\$ 431,829</b>	<b>\$ 696,442</b>	<b>\$ 75,871</b>	<b>\$ 1,204,142</b>	<b>\$ 1,204,142</b>	<b>\$ 1,204,143</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 16B-4005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the Period Jan. 1, 2016 through Sept. 30, 2017**

	July 1, 2015 through June 30, 2016	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ 55,230	\$ 972,681	\$ 1,027,911	\$ 1,027,911	\$ 1,027,911
Interest Income	-	-	-	-	-
<b>Total Revenue</b>	<b>55,230</b>	<b>972,681</b>	<b>1,027,911</b>	<b>1,027,911</b>	<b>1,027,911</b>
<b>EXPENDITURES</b>					
<b>Program Costs</b>					
Intake	16,335	35,060	51,395	51,395	51,395
Outreach	8,980	26,461	35,441	35,441	41,116
Training and Technical Assistance	6,107	22,987	29,094	29,094	30,837
Out of State Travel	3,859	-	3,859	3,859	4,000
General Overhead Costs	10,435	412,088	422,523	422,523	61,675
<b>Subtotal</b>	<b>45,716</b>	<b>496,596</b>	<b>542,312</b>	<b>542,312</b>	<b>189,023</b>
<b>Direct Program Costs</b>					
Direct Program Activities	11,514	474,085	485,599	485,599	838,888
<b>Subtotal</b>	<b>11,514</b>	<b>474,085</b>	<b>485,599</b>	<b>485,599</b>	<b>838,888</b>
<b>Total Costs</b>	<b>\$ 57,230</b>	<b>\$ 970,681</b>	<b>\$ 1,027,911</b>	<b>\$ 1,027,911</b>	<b>\$ 1,027,911</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 16B-4005 ECIP (CFDA # 93.568)**  
**For the Period Jan. 1, 2016 through Sept. 30, 2017**

	July 1, 2015 through June 30, 2016	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ 316,685	\$ 608,393	\$ 925,078	\$ 925,078	\$ 925,094
Interest Income	-	-	-	-	-
<b>Total Revenue</b>	<b>316,685</b>	<b>608,393</b>	<b>925,078</b>	<b>925,078</b>	<b>925,094</b>
<b>EXPENDITURES</b>					
<b>Administrative Costs</b>					
Salaries & Wages	16,731	40,736	57,467	57,467	52,964
Fringe Benefits	11,787	23,169	34,956	34,956	36,437
Facilities	(2,184)	12,917	10,733	10,733	5,757
Telephone-Communications	-	8,871	8,871	8,871	-
Travel	191	57	248	248	2,303
Accounting	4,323	7,618	11,941	11,941	14,968
Office Supplies	-	-	-	-	1,152
Indirect Costs	37,294	44,476	81,770	81,770	92,405
Subtotal	68,142	137,844	205,986	205,986	205,986
 Total A-16/ECIP/HEAP Administrative Costs	 68,142	 137,844	 205,986	 205,986	 205,986
<b>Program Costs</b>					
Assurance 16 Costs	70,186	136,046	206,232	206,232	206,232
ECIP/HEAP Intake	53,678	92,602	146,280	146,280	146,280
ECIP/HEAP Outreach	44,038	79,343	123,381	123,381	123,381
Training & Technical Assistance	4,519	35,963	40,482	40,482	40,482
ECIP Emergency Heating & Cooling Services	79,738	122,979	202,717	202,717	202,733
Total Program Costs	252,159	466,933	719,092	719,092	719,108
<b>Total Costs</b>	<b>\$ 320,301</b>	<b>\$ 604,777</b>	<b>\$ 925,078</b>	<b>\$ 925,078</b>	<b>\$ 925,094</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 17F-2007 (CFDA # 93.569)**  
**For the Period Jan. 1, 2017 through February 28, 2018**

	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 265,949	\$ 265,949	\$ 265,949	\$ 846,479
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>265,949</b>	<b>265,949</b>	<b>265,949</b>	<b>846,479</b>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	9,851	9,851	9,851	17,446
Fringe Benefits	5,746	5,746	5,746	12,212
Other Costs	53,660	53,660	53,660	71,918
<b>Total Administrative Costs</b>	<b>69,257</b>	<b>69,257</b>	<b>69,257</b>	<b>101,576</b>
<b>Program Costs</b>				
Salaries & Wages	92,629	92,629	92,629	213,687
Fringe Benefits	43,078	43,078	43,078	98,842
Operating Expenses	7,167	7,167	7,167	14,768
Out-of-State Travel	-	-	-	4,500
Subcontractor Services	126,088	126,088	126,088	413,106
<b>Total Program Costs</b>	<b>268,962</b>	<b>268,962</b>	<b>268,962</b>	<b>744,903</b>
<b>Total Costs</b>	<b>338,219</b>	<b>338,219</b>	<b>338,219</b>	<b>846,479</b>
<b>Revenue over (under) costs</b>	<b>\$ (72,270)</b>	<b>\$ (72,270)</b>	<b>\$ (72,270)</b>	<b>\$ -</b>



**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 16F-5525 (CFDA # 93.569)**  
**For the Period Jan. 1, 2017 through December 31, 2017**

	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 32,078	\$ 32,078	\$ 32,078	\$ 32,078
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>32,078</b>	<b>32,078</b>	<b>32,078</b>	<b>32,078</b>
<b>EXPENDITURES</b>				
<b>Program Costs</b>				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Expenses	25,438	25,438	25,438	25,078
Out-of-State Travel	1,640	1,640	1,640	2,000
Subcontractor Services	5,000	5,000	5,000	5,000
Total Program Costs	32,078	32,078	32,078	32,078
<b>Total Costs</b>	<b>32,078</b>	<b>32,078</b>	<b>32,078</b>	<b>32,078</b>
<b>Revenue over (under) costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 17B-3005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the Period Oct. 1, 2016 through March 31, 2018**

	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 91,536	\$ 91,536	\$ 91,536	\$ 963,937
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>91,536</b>	<b>91,536</b>	<b>91,536</b>	<b>963,937</b>
<b>EXPENDITURES</b>				
<b>Program Costs</b>				
Intake	17,248	17,248	17,248	46,550
Outreach	2,165	2,165	2,165	18,000
Training and Technical Assistance	11,807	11,807	11,807	48,000
General Operating Costs	48,197	48,197	48,197	120,000
<b>Subtotal</b>	<b>79,417</b>	<b>79,417</b>	<b>79,417</b>	<b>232,550</b>
<b>Direct Program Costs</b>				
Direct Program Activities	74,519	74,519	74,519	731,387
Other Program Costs	37,439	37,439	37,439	-
<b>Subtotal</b>	<b>111,958</b>	<b>111,958</b>	<b>111,958</b>	<b>731,387</b>
<b>Total Costs</b>	<b>\$ 191,375</b>	<b>\$ 191,375</b>	<b>\$ 191,375</b>	<b>\$ 963,937</b>

**COUNTY OF CONTRA COSTA**  
**EHSD-Community Services Bureau**  
**Supplemental Schedule of Revenue and Expenditures**  
**DCSD Contract No. 17B-3005 ECIP (CFDA # 93.568)**  
**For the Period Oct. 1, 2016 through March 31, 2018**

	July 1, 2016 through June 30, 2017	Total Audited Amount	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 358,825	\$ 358,825	\$ 358,825	\$ 1,034,329
Interest Income	-	-	-	-
<b>Total Revenue</b>	<b>358,825</b>	<b>358,825</b>	<b>358,825</b>	<b>1,034,329</b>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	27,200	27,200	27,200	40,948
Fringe Benefits	14,395	14,395	14,395	29,574
Facilities	5,942	5,942	5,942	6,825
Telephone-Communications	14,149	14,149	14,149	13,649
Travel	-	-	-	2,275
Accounting	4,204	4,204	4,204	18,199
Office Supplies	-	-	-	2,275
Indirect Costs	62,353	62,353	62,353	113,745
Subtotal	128,243	128,243	128,243	227,490
 Total A-16/ECIP/HEAP Administrative Costs	 128,243	 128,243	 128,243	 227,490
<b>Program Costs</b>				
Assurance 16 Costs	90,250	90,250	90,250	227,490
ECIP/HEAP Intake	69,393	69,393	69,393	194,298
ECIP/HEAP Outreach	54,275	54,275	54,275	121,109
Training & Technical Assistance	15,034	15,034	15,034	36,384
Out-of-State Travel	197	197	197	6,150
ECIP Emergency Heating & Cooling Services	124,885	124,885	124,885	221,408
Total Program Costs	354,034	354,034	354,034	806,839
<b>Total Costs</b>	<b>\$ 482,277</b>	<b>\$ 482,277</b>	<b>\$ 482,277</b>	<b>\$ 1,034,329</b>

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**Schedule of Prior Year's Findings  
For the Year Ended June 30, 2017**

**Financial Statement Finding**

**Reference Number:** **2016-001 – Schedule of Expenditures of Federal Awards Completeness**

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

- WIA Cluster expenditures were overstated by \$130,688 and expenditures of CFDA No. 17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants understated by the same amount due to management oversight.
- WIA Cluster subrecipients expenditures were understated by \$116,352 due to management oversight.
- Homeland Security Grant Program federal expenditures were overstated by \$6,464 due to including expenditures not expensed under the Homeland Security Grant Program.
- Homeland Security Grant Program subrecipients expenditures were overstated by \$230,447 due to misclassification of expenditures for subrecipients.
- 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 federal and subrecipient expenditures were overstated by \$258,497 and \$48,829, respectively, due to misclassification between federal and state portions.

The County subsequently corrected the expenditure amounts reported in its fiscal year 2016 SEFA prior to its issuance.

**Recommendation:** The County should continue to improve its process for reviewing expenditures reported in the SEFA by requiring department management to review and submit a detail listing of 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.

**Status** Corrected.

## Findings and Questioned Costs Related to Federal Awards

**Reference Number:** 2016-002 – *Subrecipient Monitoring*

**Program Identification:** Block Grants for Community Mental Health  
(CFDA No. 93.958, Department of Health and Human Services  
Substance Abuse and Mental Health Services Administration)

**Condition/Effect:** During our audit we noted that the County's Health Services Department (Department) monitored its subrecipients primarily based on reviews of independent single audits of subrecipients, but had not developed and documented a formal risk assessment process over its subrecipients of federal awards by which to determine the frequency and extent of subrecipient monitoring to be performed as of June 30, 2016.

**Recommendation:** The Department should ensure that policies and procedures are in place for timely response to new federal award requirements and implementation of changes resulting from new requirements.

The Department should document a formal process for performing risk assessments over its subrecipients of federal awards in order to determine the frequency and extent of monitoring activities to be performed in accordance with the requirements of the Uniform Guidance.

**Status:** Corrected.

**Reference Number:** 2016-003 – *Reporting*

**Program Identification:** 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 (CFDA No. 93.044, 93.045, 93.053 Department of Health and Human Service)

**Condition/Effect:** During our audit we noted that the County's Employment & Human Services Department did not submit two Aging reports on time for the months ended March 2016 and May 2016. The March report was due April 30, 2016 and the May report was due June 30, 2016. Both reports were not submitted until July 21, 2016.

**Recommendation:** We recommend that the Employment & Health Services Department meet all mandated reporting deadlines.

**Status:** Corrected.