

**COUNTY OF CONTRA COSTA, CALIFORNIA**

Single Audit Reports

For the Year Ended June 30, 2019



**COUNTY OF CONTRA COSTA, CALIFORNIA**

Single Audit Reports

For the Year Ended June 30, 2019

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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, 2019, 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 17, 2019. 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 17, 2019





**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 Schedules of Revenue and  
Expenditures Provided by the California Department of Community Services and Development**

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, 2019. 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 \$131,591,590 in federal awards which is not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2019. 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, 2019.

### **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 Schedules of Revenue and Expenditures Provided by the California Department of Community Services and Development**

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 17, 2019, 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 schedules of revenue and expenditures provided by the California Department of Community Services and Development (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 26, 2020

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**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2019**

Federal Grantor/ Pass-Through Entity/ Federal Title	Catalog of Federal Domestic Assistance (CFDA) Number	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 (SNAP)	10.551	16-10165	\$ 870,581	\$ 247,804
<u>Passed through State of California Department of Social Services</u> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFLs 18/19-55, 73, 73E	18,338,524	-
<u>Passed through State of California Department of Aging</u> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1819-07	46,482	35,788
		<b>Subtotal</b>	<b>18,385,006</b>	<b>35,788</b>
		<b>Cluster Subtotal</b>	<b>19,255,587</b>	<b>283,592</b>
<u>Passed through State of California Department of Education</u>				
National School Lunch Program	10.555	N/A	248,739	-
Child and Adult Care Food Program	10.558	07-1195-IJ	883,346	-
<u>Passed through State of California Department of Public Health</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10068 A03	4,545,067	-
<u>Passed through State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C048 & AP18PPQFO000C048	38,304	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1165-CA & 17-8506-1165CA	228,837	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C047 & 17-85060484-CA	680,924	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-0484-CA	160,173	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1164-CA & AP18PPQFO000C500	38,372	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-0572-CA & AP18PPQFO000C522	57,818	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C024	23,443	-
		<b>Subtotal</b>	<b>1,227,871</b>	<b>-</b>
Senior Farmers Market Nutrition Program	10.576	N/A	25,000	-
<b>Total U.S. Department of Agriculture</b>			<b>26,185,610</b>	<b>283,592</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	4,257,322	1,712,571
Emergency Solutions Grant Program	14.231	N/A	244,785	212,794
Supportive Housing Program	14.235	N/A	258,540	-
Shelter Plus Care	14.238	N/A	285,074	259,094
Home Investment Partnerships Program	14.239	N/A	3,928,454	-
Homeless Management Information Systems Technical Assistance	14.261	N/A	175,596	-
Continuum of Care Program	14.267	N/A	286,337	-
Fair Housing Assistance Program_State and Local	14.401	N/A	1,278,896	-
<u>Passed through State of California</u>				
Emergency Solutions Grant Program	14.231	17-ESG-11845	340,094	340,094
<u>Passed through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	G462120	971,931	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>12,027,029</b>	<b>2,524,553</b>
<b>U.S. Department of Veterans</b>				
<u>Direct Program:</u>				
Emergency Solutions Grant Program	14.231	N/A	275,637	-
<b>Total U.S. Department of Veterans</b>			<b>275,637</b>	<b>-</b>
<b>U.S. Department of Justice</b>				
<u>Direct Programs:</u>				
Services for Trafficking Victims	16.320	2015-VT-BX-K040 & 2015-VT-BX-K038	434,076	290,839
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-HI-AK-K003	683,828	166,637
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-0014	407,640	260,610
		<b>Subtotal</b>	<b>1,091,468</b>	<b>427,247</b>
DNA Backlog Reduction Program	16.741	N/A	269,209	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	76,765	76,765
Byrne Criminal Justice Innovation Program	16.817	N/A	165,454	-
Equitable Sharing Program	16.922	N/A	52,320	-
<u>Passed through State of California Office of Emergency Services</u>				
Crime Victim Assistance	16.575	VW17360070	358,628	-
Crime Victim Assistance	16.575	2018-V2-GX-0029	517,775	472,377
Crime Victim Assistance	16.575	VW18370070	762,573	-
Crime Victim Assistance	16.575	HA17040070	10,469	-
Crime Victim Assistance	16.575	UV16020070	24,432	-
Crime Victim Assistance	16.575	UV18030070	143,045	-
Crime Victim Assistance	16.575	HA18040070	11,499	-
		<b>Subtotal</b>	<b>1,828,421</b>	<b>472,377</b>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 614-17	67,684	31,850
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ17130070	15,847	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ18140070	17,521	-
		<b>Subtotal</b>	<b>33,368</b>	<b>-</b>
<u>Passed through Bureau of Juvenile Justice</u>				
Second Chance Act Reentry Initiative	16.812	MOU	80,897	-
<b>Total U.S. Department of Justice</b>			<b>4,099,662</b>	<b>1,299,078</b>

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

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2019**

Federal Grantor/ Pass-Through Entity/ Federal Title	CFDA Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Labor</b>				
<u>Passed through National Asian Pacific Center</u>				
Senior Community Service Employment Program	17.235	AD-31803-18-55-A-53	\$ 72,450	\$ -
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
<u>Passed through State of California Employment Development Department</u>				
WIOA Adult Program	17.258	K8106027	181,874	47,203
WIOA Adult Program	17.258	K9110004	1,290,184	467,678
WIOA Adult Program	17.258	K7102026	359,562	-
WIOA Adult Program	17.258	K8106027	894,756	71,319
		<b>Subtotal</b>	<b>2,726,376</b>	<b>586,200</b>
WIOA Youth Activities	17.259	K8106027	663,118	668,980
WIOA Youth Activities	17.259	K9110004	637,179	183,853
		<b>Subtotal</b>	<b>1,300,297</b>	<b>852,833</b>
WIOA Dislocated Worker Formula Grants	17.278	K8106027	206,601	-
WIOA Dislocated Worker Formula Grants	17.278	K8106027	38,794	-
WIOA Dislocated Worker Formula Grants	17.278	K9110004	502,790	145,948
WIOA Dislocated Worker Formula Grants	17.278	K9110004	247,941	-
		<b>Subtotal</b>	<b>996,126</b>	<b>145,948</b>
		<b>Cluster Subtotal</b>	<b>5,022,799</b>	<b>1,584,981</b>
			<b>5,095,249</b>	<b>1,584,981</b>
<b>Total U.S. Department of Labor</b>				
<b>U.S. Department of Transportation</b>				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	N/A	221,439	-
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	HSIPL-5928 (131)	337,093	-
Highway Planning and Construction	20.205	HSIPL-5928 (130)	825,595	-
Highway Planning and Construction	20.205	HSIPL-5928 (132)	203,332	-
Highway Planning and Construction	20.205	HSIPL-5928 (145)	79,373	-
Highway Planning and Construction	20.205	BRLO-5928 (045)	13,008	-
Highway Planning and Construction	20.205	BRLS-5928 (107)	3,835,389	-
Highway Planning and Construction	20.205	BRLS-5928 (125)	188,830	-
Highway Planning and Construction	20.205	BRLS-5928 (128)	287,596	-
Highway Planning and Construction	20.205	ATPL-5928 (136)	169,545	-
Highway Planning and Construction	20.205	ATPL-5928 (147)	2,127	-
Highway Planning and Construction	20.205	HSIPL-5928 (140)	62,006	-
Highway Planning and Construction	20.205	HSIPL-5928 (143)	164,965	-
Highway Planning and Construction	20.205	HSIPL-5928 (142)	18,545	-
Highway Planning and Construction	20.205	HSIPL-5928 (144)	30,904	-
Highway Planning and Construction	20.205	SSARPL-5928 (138)	6,467	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	361,773	-
Highway Planning and Construction	20.205	SRTS-5928 (121)	53,322	-
		<b>Subtotal</b>	<b>6,639,870</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	56,501	-
<u>Passed through State of California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL18010	84,451	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL19002	246,981	-
		<b>Subtotal</b>	<b>331,432</b>	<b>-</b>
Highway Safety Cluster:				
State and Community Highway Safety	20.600	EM 19001	89,038	-
National Priority Safety Programs	20.616	DI18004	352,593	-
National Priority Safety Programs	20.616	OP19005	79,388	-
		<b>Subtotal</b>	<b>431,981</b>	<b>-</b>
		<b>Cluster Subtotal</b>	<b>521,019</b>	<b>-</b>
			<b>7,770,261</b>	<b>-</b>
<b>Total U.S. Department of Transportation</b>				
<b>U.S. Department of Treasury</b>				
<u>Direct Programs:</u>				
Equitable Sharing Agreement/Asset Forfeitures Program	21.016	N/A	11	-
<b>Total U.S. Department of Treasury</b>				
			<b>11</b>	<b>-</b>
<b>Institute of Museum and Library Services</b>				
<u>Passed through California State Library</u>				
Grants to States	45.310	40-8771	12,333	-
<b>Total Institute of Museum and Library Services</b>				
			<b>12,333</b>	<b>-</b>
<b>Small Business Administration</b>				
<u>Passed through Humboldt State University</u>				
Small Business Development Centers	59.037	SBAHQ-19-B-0066	193,072	-
<b>Total Small Business Administration</b>				
			<b>193,072</b>	<b>-</b>
<b>Environmental Protection Agency</b>				
<u>Direct Program</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	165,062	-
<b>Total Environmental Protection Agency</b>				
			<b>165,062</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	30805	910,082	-
<b>Total Department of Education</b>				
			<b>910,082</b>	<b>-</b>
<b>U.S. Department of Energy</b>				
<u>Passed through State Department of Community Service and Development</u>				
Weatherization Assistance For Low Income Persons	81.042	17C-4004	55,863	-
<b>Total U.S. Department of Energy</b>				
			<b>55,863</b>	<b>-</b>

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



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2019**

Federal Grantor/ Pass-Through Entity/ Federal Title	CFDA Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
<u>Direct Programs:</u>				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	\$ 3,650,621	\$ -
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	316,660	58,370
Head Start	93.600	N/A	27,291,454	4,558,858
<u>Passed through California Health Advocates</u>				
California Senior Medicare Patrol	93.048	HHS-2018-ACL-CIP-MPPG-0260	3,500	-
<u>Passed through State of California Department of Aging</u>				
Aging Cluster:				
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1819-07	14,368	14,368
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1819-07	44,732	44,732
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	AP-1819-07	86,842	25,218
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	AP-1819-07	1,135,443	424,606
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	AP-1819-07	2,017,740	288,803
National Family Caregiver Support, Title III, Part E	93.052	AP-1819-07	502,832	397,467
Nutrition Services Incentive Program	93.053	AP-1819-07	442,883	-
		<b>Cluster Subtotal</b>	<b>4,244,840</b>	<b>1,195,194</b>
Medicare Enrollment Assistance Program	93.071	MI-1819-07	61,507	-
<u>Passed through State of California Department of Social Services</u>				
Guardianship Assistance	93.090	CFL 11/12-18; CFL 18/19-15	1,326,849	-
Adoption Incentive Payments	93.603	CFL 18/19-66	20,971	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CFL 18/19-20	608,282	-
Foster Care - Title IV-E	93.658	CFL 18/19-20	5,625,273	-
Foster Care - Title IV-E	93.658	CFL 11/12-18, CFL 18/19-20	2,422,672	30,219
Foster Care - Title IV-E	93.658	CFL 18/19-48	29,136	-
Foster Care - Title IV-E	93.658	N/A	574,085	-
Foster Care - Title IV-E	93.658	CFL 18/19-63, CFL 18/19-38, CFL 19/18-29	75,225	-
Foster Care - Title IV-E	93.658	CFL 18/19-21, CFL 18/19-44	57,509	-
Foster Care - Title IV-E	93.658	CFL 18/19-61, CFL 18/19-46, CFL 18/19-89	9,064	-
Foster Care - Title IV-E	93.658	CFL 18/19-61, CFL 18/19-46, CFL 18/19-32	329,832	-
Foster Care - Title IV-E	93.658	CFL 18/19-46, CFL 18/19-37, CFL 18/19-61	226,863	-
Foster Care - Title IV-E	93.658	CFL 11/12-18	106,642	-
Foster Care - Title IV-E	93.658	N/A	7,218,670	54,631
		<b>Subtotal</b>	<b>16,674,971</b>	<b>84,850</b>
Adoption Assistance	93.659	CFL 11/12-18	9,321,759	-
Social Services Block Grant	93.667	CFL 18/19-20	1,847,674	-
Social Services Block Grant	93.667	N/A	26,617	-
		<b>Subtotal</b>	<b>1,874,291</b>	<b>-</b>
Community-Based Child Abuse Prevention Grants	93.590	ACIN I-10-19	39,748	-
Chafee Foster Care Independence Program	93.674	CFL 11/12-18; CFL 18/19-28	327,327	-
Promoting Safe and Stable Families	93.556	CFL 18/19-34, CFL 18/19-36	679,227	616,479
Temporary Assistance for Needy Families	93.558	CFLs 18/19-17, 50, 76	37,693,077	1,718,738
Temporary Assistance for Needy Families	93.558	CFL 18/19-74	84,388	-
Temporary Assistance for Needy Families	93.558	CFL 18/19-01, 26, 75	1,137,159	-
Temporary Assistance for Needy Families	93.558	CFLs 18/19-08, 71	2,132,644	-
Temporary Assistance for Needy Families	93.558	CFL 18/19-17	1,542,427	-
Temporary Assistance for Needy Families	93.558	ACL 17-115	20,500	-
Temporary Assistance for Needy Families	93.558	N/A	6,339,121	-
Temporary Assistance for Needy Families	93.558	CFL 18/19-20	4,710,311	-
		<b>Subtotal</b>	<b>53,659,627</b>	<b>1,718,738</b>
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	56,404	-
Refugee and Entrant Assistance_State Administered Programs	93.566	16-07-90899-00	51,600	-
		<b>Subtotal</b>	<b>108,004</b>	<b>-</b>
<u>Passed through Health Resources and Services Administration</u>				
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	6U77HP23071-08-05	60,239	-
<u>Passed through California Department of Health Care Services</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM016005-18	143,626	143,626
HIV Care Formula Grants	93.917	15-10053; 10846; A01	628,833	3,882
HIV Prevention Activities_Health Department Based	93.940	15-10939	457,970	21,415
National Bioterrorism Hospital Preparedness Program	93.889	14-10498	346,682	-
<u>Passed through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	1304CA4004	12,252,646	-
<u>Passed through the State of California Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	19B-5005	1,207,312	-
Low-Income Home Energy Assistance	93.568	18B-4005	1,066,916	-
		<b>Subtotal</b>	<b>2,274,228</b>	<b>-</b>

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

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2019**

Federal Grantor/ Pass-Through Entity/ Federal Title	CFDA Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
Community Services Block Grant	93.569	18F-5007	\$ 517,624	\$ 278,378
Community Services Block Grant	93.569	19F-4007	390,808	98,307
		<b>Subtotal</b>	<b>908,432</b>	<b>376,685</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	C2AP8009	1,257,888	-
Child Care and Development Block Grant	93.575	CCTR8024	497,726	-
Child Care and Development Block Grant	93.575	CSPP8049	346,454	-
		<b>Subtotal</b>	<b>2,102,068</b>	<b>-</b>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP8010	1,737,029	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR8024	1,082,887	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP8049	754,319	-
		<b>Subtotal</b>	<b>3,574,235</b>	<b>-</b>
		<b>Cluster Subtotal</b>	<b>5,676,303</b>	<b>-</b>
<u>Passed through State of California Department of Social Services</u>				
Medical Assistance Program	93.778	CFL 18/19-53	1,063,246	-
Medical Assistance Program	93.778	CFL 18/19-80	6,394,687	-
		<b>Subtotal</b>	<b>7,457,933</b>	<b>-</b>
<u>Passed through State of California Department of Public Health</u>				
Public Health Emergency Preparedness Program	93.069	14-10498 A04	789,000	-
Project Grants and Cooperative Agreements TB Control Programs	93.116	5NU52PS004656	172,684	-
Health Care Program for Children in Foster Care	93.184	29-338-24	310,741	-
Child Health & Disabilities Prevention	93.184	29-338-24	552,505	-
		<b>Subtotal</b>	<b>863,246</b>	<b>-</b>
Childhood Lead Poisoning Prevention Project	93.197	17102-19	50,647	-
Immunization Assistance Program	93.268	10-95366	283,158	-
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	15-10155	936,607	-
Medical Assistance Program	93.778	29-338-24	67,867	-
Medical Assistance Program	93.778	CFL 11/12-18, 12/13-16	1,839,758	-
Medical Assistance Program	93.778	MCAC 2018-19-01	27,001,311	-
Medical Assistance Program	93.778	CFL 18/19-53	4,106,632	-
Medical Assistance Program	93.778	CFL 11/12-18	2,011,453	-
Medical Assistance Program	93.778	Alloc 201707	914,510	-
		<b>Subtotal</b>	<b>35,941,531</b>	<b>-</b>
<u>Passed through State of California Department of Aging</u>				
State Health Insurance Assistance Program	93.324	HI-1718-07	123,519	-
<u>Passed through the County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	Master 8697	1,879,649	273,170
<u>Passed through Public Health Foundation Enterprise Inc.</u>				
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	5U01FD005796-02	49,631	-
<u>Passed through State of California Department of Health Care Services</u>				
Block Grants for Community Mental Health Services	93.958	3B09SM010005-18	2,901,307	1,329,232
<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	10,204,536	4,347,394
<u>Passed through State of California Department of Public Health</u>				
Maternal and Child Health Services Block Grant to the States	93.994	ALLOC 201707	618,950	-
<b>Total U.S. Department of Health and Human Services</b>			<b>205,230,995</b>	<b>14,727,893</b>
<b>U.S. Department of Homeland Security</b>				
<u>Direct Programs:</u>				
Respiratory Protection Program (Federal Assistance to Firefighters Grant Program - 2005)	97.044	N/A	318,341	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	245,210	-
<u>Passed through State of California Natural Resources</u>				
Boating Safety Financial Assistance	97.012	C17L0604	1,620	-
Boating Safety Financial Assistance	97.012	C17L0605	38,730	-
Boating Safety Financial Assistance	97.012	C18L0601	58,798	-
Boating Safety Financial Assistance	97.012	C1770601	9,523	-
Boating Safety Financial Assistance	97.012	FY1819	13,734	-
		<b>Subtotal</b>	<b>122,405</b>	<b>-</b>
<u>Passed through Marine Exchange of the San Francisco Bay Region</u>				
Port Security Grant Program	97.056		91,821	-
Emergency Management Performance Grants	97.042	2017-0007	13,189	-
Emergency Management Performance Grants	97.042	2018-0008	307,986	36,600
		<b>Subtotal</b>	<b>321,175</b>	<b>36,600</b>
<u>Passed through State of California Emergency Management Agency</u>				
Homeland Security Grant Program	97.067	2017-0083	211,960	-
Homeland Security Grant Program	97.067	2016-0102	833,314	224,356
		<b>Subtotal</b>	<b>1,045,274</b>	<b>224,356</b>
<u>Passed through the City and County of San Francisco</u>				
Homeland Security Grant Program	97.067	2017-0083	760,330	-
Homeland Security Grant Program	97.067	2018-0054	238,269	-
		<b>Subtotal</b>	<b>998,599</b>	<b>-</b>
		<b>97.067 Subtotal</b>	<b>2,043,873</b>	<b>224,356</b>
<b>Total U.S. Department of Homeland Security</b>			<b>3,142,825</b>	<b>260,956</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 265,163,691</b>	<b>20,681,053</b>

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

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

**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 includes the State defined Aging Cluster, which is different than Part 5 of the OMB Compliance Supplement, as permitted by the Uniform Guidance in 2 CFR 200.217.

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.



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*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).

**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, 2019, were as follows:

Program Title	CFDA Number	Federal Expenditures
<b>U.S. Department of Housing and Urban Development</b>		
Housing Choice Voucher Program	14.871	\$ 116,180,444
Mainstream Voucher Program	14.879	8,000
Subtotal Housing Voucher Custer		116,188,444
Continuum of Care Program	14.267	6,313,353
Public and Indian Housing	14.850	5,454,127
Public Housing - Capital Fund Program	14.872	3,392,150
Family Self Sufficiency Program	14.896	243,516
<b>Total U.S. Department of Housing and Urban Development</b>		131,591,590
<b>Total Expenditures of Federal Awards</b>		<b>\$ 131,591,590</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
Victim Witness Assistance Program	16.575	VW18370070
Underserved Victim Advocacy and Outreach	16.575	UV18030070

A copy of the audit reports 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, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019

**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.

**6. PROGRAM TOTALS**

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

<u>Program Title/Federal Grantor or Pass through Grantor</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<b><i>Emergency Solutions Grant Program</i></b>		
Direct from U.S. Department of Housing and Urban Development	14.231	\$ 244,785
Direct from U.S. Department of Veterans	14.231	275,637
Passed through State of California	14.231	340,094
Total Emergency Solutions Grant Program		<u>\$ 860,516</u>
<b><i>Edward Byrne Memorial Justice Assistance Grant Program</i></b>		
Direct from U.S. Department of Justice	16.738	\$ 76,765
Passed through State of California Office of Emergency Services	16.738	67,684
Total Edward Byrne Memorial Justice Assistance Grant Program		<u>\$ 144,449</u>
<b><i>Medical Assistance Program</i></b>		
Passed through State of California Department of Social Services	93.778	\$ 7,457,933
Passed through State of California Department of Public Health	93.778	35,941,531
Total Medical Assistance Program		<u>\$ 43,399,464</u>

**COUNTY OF CONTRA COSTA**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

**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 (Continued)  
 For the Year Ended June 30, 2019

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

Identification of major programs:

- |     |  |
|-----|--|
| (1) | Workforce Investment Act (WIA) Cluster:<br>CFDA No. 17.258 WIOA Adult Program<br>CFDA No. 17.259 WIOA Youth Activities<br>CFDA No. 17.278 WIOA Dislocated Worker Formula Grants  |
| (2) | Aging Cluster:<br>CFDA No. 93.041 Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation<br>CFDA No. 93.042 Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals<br>CFDA No. 93.043 Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services<br>CFDA No. 93.044 Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers<br>CFDA No. 93.045 Special Programs for the Aging Title III, Part C Nutrition Services<br>CFDA No. 93.052 National Family Caregiver Support, Title III, Part E<br>CFDA No. 93.053 Nutrition Services Incentive Program |
| (3) | CFDA No. 93.600 Head Start   |
| (4) | CFDA No. 93.658 Foster Care Title IV-E   |
| (5) | CFDA No. 93.659 Adoption Assistance  |
| (6) | CFDA No. 93.958 Block Grants for Community Mental Health Services  |
| (7) | CFDA No. 93.959 Block Grants for Prevention and Treatment of Substance Abuse   |
| (8) | 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?	Yes
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**Section II Financial Statement Findings**

None reported.

**COUNTY OF CONTRA COSTA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 2019

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

None reported.



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging**  
**For the Year Ended June 30, 2019**

Federal Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Grant/ Contract Number	State Expenditures	Federal Expenditures
<b>Federal and State Awards</b>				
U.S. Department of Health & Human Services				
<b>Aging Cluster</b>				
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-1819-07	\$ -	\$ 14,368
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1819-07	-	44,732
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	AP-1819-07	-	86,842
Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-1819-07	107,654	1,135,443
Special Programs for Aging Title IIIC, Nutrition Services	93.045	AP-1819-07	215,215	2,017,740
National Family Caregiver Support Title III Part E	93.052	AP-1819-07	-	502,832
Nutrition Services Incentive Program (NSIP)	93.053	AP-1819-07	-	442,883
<b>Subtotal Aging Cluster</b>			<u>322,869</u>	<u>4,244,840</u>
<b>Other Aging Programs</b>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	SP-1819-07	-	46,482
State Health Insurance Assistance Program (HICAP)	93.324	HI-1718-07	211,213	123,519
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-1819-07	-	61,507
<b>Total Expenditures of Federal and State Awards</b>			<u>\$ 534,082</u>	<u>\$ 4,476,348</u>
<b>STATE AWARDS</b>				
California Department of Aging				
Special Deposit Fund (SDF)-State Facilities Citation Penalties	NA	AP-1819-07	\$ 26,890	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	NA	AP-1819-07	66,307	
Public Health L & C Program Fund (PH L&C)	NA	AP-1819-07	15,173	
HICAP State Reimbursement Admin	NA	HI-1718-07	140,817	
HICAP FUND	NA	HI-1718-07	70,396	
<b>Total Expenditures State Awards</b>			<u>\$ 319,583</u>	

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**EHSD-Community Services Bureau**  
**Schedule of Child Nutritional Program Revenues**  
**For the Year Ended June 30, 2019**

**Child and Adult Care Food Program (CACFP)**  
 CFDA 10.558

The Child and Adult 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, 2019.

	<b>Total Federal Assistance</b>
<b>State Funded Programs:</b>	
General Child Care Program	\$ 162,789
CA State Preschool Program	513,892
<b>Other Programs:</b>	
Head Start and Early Head Start	206,665
<b>Total Federal Assistance</b>	<b>\$ 883,346</b>

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 17C-4004 (CFDA # 81.042)**  
**For the Grant Period June 1, 2018 through June 30, 2020**

<b>REVENUE</b>	Reporting Period		<b>Total Budget</b>
	July 1, 2018 through June 30, 2019	Total Reported	
Grant Revenue	\$ 2,899	\$ 2,899	\$ 476,486
<b>Total Revenue</b>	<b>2,899</b>	<b>2,899</b>	<b>476,486</b>
 <b>EXPENDITURES</b>			
<b>Administrative Costs</b>			
Salaries & Wages	1,787	1,787	17,437
Fringe Benefits	1,018	1,018	9,939
Total Administrative Costs	2,805	2,805	27,376
<b>Program Costs</b>			
Training and Technical Assistance	7,000	7,000	12,490
Intake	2,856	2,856	14,294
Outreach	1,674	1,674	9,529
Direct Program Activities	11,771	11,771	235,541
General Operating Costs	3,297	3,297	47,649
Other Program Costs (including Workers' Comp)	17,157	17,157	14,294
Client Education	2,218	2,218	9,529
Health and Safety	7,085	7,085	105,784
Total Program Costs	53,058	53,058	449,110
<b>Total Costs</b>	<b>55,863</b>	<b>55,863</b>	<b>476,486</b>
<b>Revenue over (under) costs</b>	<b>\$ (52,964)</b>	<b>\$ (52,964)</b>	<b>\$ -</b>

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 18F-5007 (CFDA # 93.569)**  
**For the Grant Period January 1, 2018 through May 31, 2019**

	Reporting Period		Total Reported	Total Budget
	July 1, 2017 through June 30, 2018	July 1, 2018 through June 30, 2019		
<b>REVENUE</b>				
Grant Revenue	\$ 254,815	\$ 605,553	\$ 860,368	\$ 860,369
<b>Total Revenue</b>	<b>254,815</b>	<b>605,553</b>	<b>860,368</b>	<b>860,369</b>
<b>EXPENDITURES</b>				
<b>Administrative Costs</b>				
Salaries & Wages	10,058	5,744	15,802	18,235
Fringe Benefits	5,899	3,224	9,123	13,311
Other Costs	46,712	31,488	78,200	71,579
<b>Total Administrative Costs</b>	<b>62,669</b>	<b>40,456</b>	<b>103,125</b>	<b>103,125</b>
<b>Program Costs</b>				
Salaries & Wages	99,489	130,027	229,516	229,626
Fringe Benefits	56,904	50,622	107,526	107,065
Operating Expenses	4,069	11,646	15,715	15,500
Out-of-State Travel	-	3,495	3,495	4,061
Subcontractor Services	154,613	246,378	400,991	400,992
<b>Total Program Costs</b>	<b>315,075</b>	<b>442,168</b>	<b>757,243</b>	<b>757,244</b>
<b>Total Costs</b>	<b>377,744</b>	<b>482,624</b>	<b>860,368</b>	<b>860,369</b>
<b>Revenue over (under) costs</b>	<b>\$ (122,929)</b>	<b>\$ 122,929</b>	<b>\$ -</b>	<b>\$ -</b>

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 18F-5007 CSBG - DISCRETIONARY (CFDA # 93.569)**  
**For the Grant Period January 1, 2018 through May 31, 2019**

<b>REVENUE</b>	Reporting Period		
	July 1, 2018		
	through		
	June 30, 2019	Total Reported	Total Budget
Grant Revenue	\$ 35,000	\$ 35,000	\$ 35,000
<b>Total Revenue</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>EXPENDITURES</b>			
<b>Program Costs</b>			
Other Costs	35,000	35,000	35,000
Total Program Costs	35,000	35,000	35,000
<b>Total Costs</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Revenue over (under) costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 19F-4007 (CFDA # 93.569)**  
**For the Grant Period January 1, 2019 through February 29, 2020**

<b>REVENUE</b>	Reporting Period		
	July 1, 2018 through June 30, 2019	Total Reported	Total Budget
Grant Revenue	\$ 275,581	\$ 275,581	\$ 850,578
<b>Total Revenue</b>	<b>275,581</b>	<b>275,581</b>	<b>850,578</b>
<b>EXPENDITURES</b>			
<b>Administrative Costs</b>			
Salaries & Wages	8,865	8,865	18,235
Fringe Benefits	5,552	5,552	13,494
Other Costs	55,766	55,766	69,838
Total Administrative Costs	70,183	70,183	101,567
<b>Program Costs</b>			
Salaries & Wages	104,778	104,778	221,551
Fringe Benefits	65,646	65,646	107,831
Operating Expenses	9,901	9,901	15,629
Out-of-State Travel	-	-	4,000
Subcontractor Services	140,300	140,300	400,000
Total Program Costs	320,625	320,625	749,011
<b>Total Costs</b>	<b>390,808</b>	<b>390,808</b>	<b>850,578</b>
<b>Revenue over (under) costs</b>	\$ (115,227)	\$ (115,227)	\$ -



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 18B-4005 ECIP (CFDA # 93.568)**  
**For the Grant Period October 1, 2017 through July 31, 2019**

	Reporting Period		Total Reported	Total Budget
	July 1, 2017	July 1, 2018		
	through June 30, 2018	through June 30, 2019		
<b>REVENUE</b>				
Grant Revenue	\$ 386,283	\$ 520,822	\$ 907,105	\$ 907,105
<b>Total Revenue</b>	<b>386,283</b>	<b>520,822</b>	<b>907,105</b>	<b>907,105</b>
<b>EXPENDITURES</b>				
<b>A-16/ECIP/HEAP Administrative Costs</b>				
Salaries & Wages	21,869	19,337	41,206	45,186
Fringe Benefits	12,551	11,786	24,337	11,946
Facilities	5,629	5,459	11,088	13,140
Telephone-Communications	19,712	5,848	25,560	23,855
Accounting	5,136	4,112	9,248	18,832
Indirect Costs	69,485	48,746	118,231	116,711
Total A-16/ECIP/HEAP Administrative Costs	134,382	95,288	229,670	229,670
<b>Program Costs</b>				
Assurance 16 Costs	103,557	113,063	216,620	229,670
ECIP/HEAP Intake	81,530	155,348	236,878	238,808
ECIP/HEAP Outreach	37,579	111,676	149,255	149,255
Training & Technical Assistance	14,248	21,932	36,180	59,702
ECIP Emergency Heating & Cooling Services	35,461	3,041	38,502	-
Total Program Costs	272,375	405,060	677,435	677,435
<b>Total Costs</b>	<b>\$ 406,757</b>	<b>\$ 500,348</b>	<b>\$ 907,105</b>	<b>\$ 907,105</b>

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 18B-4005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the Grant Period October 1, 2017 through July 31, 2019**

	Reporting Period		Total Reported	Total Budget
	July 1, 2017 through June 30, 2018	July 1, 2018 through June 30, 2019		
<b>REVENUE</b>				
Grant Revenue	\$ 176,456	\$ 732,180	\$ 908,636	\$ 908,636
<b>Total Revenue</b>	<b>176,456</b>	<b>732,180</b>	<b>908,636</b>	<b>908,636</b>
<b>EXPENDITURES</b>				
<b>Program Costs</b>				
Intake	10,082	22,747	32,829	72,691
Outreach	6,157	13,782	19,939	45,432
Training and Technical Assistance	15,800	18,636	34,436	45,432
<b>Total Program Costs</b>	<b>32,039</b>	<b>55,165</b>	<b>87,204</b>	<b>163,555</b>
<b>Direct Program Costs</b>				
WX Program Activities & Program Costs	309,665	511,403	821,068	745,081
<b>Total Direct Program Costs</b>	<b>309,665</b>	<b>511,403</b>	<b>821,068</b>	<b>745,081</b>
<b>Total Costs</b>	<b>\$ 341,704</b>	<b>\$ 566,568</b>	<b>\$ 908,272</b>	<b>\$ 908,636</b>



**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 19B-5005 ECIP (CFDA # 93.568)**  
**For the Grant Period October 1, 2018 through June 30, 2020**

<b>REVENUE</b>	Reporting Period		
	July 1, 2018 through June 30, 2019	Total Reported	Total Budget
Grant Revenue	\$ 317,846	\$ 317,846	\$ 862,398
<b>Total Revenue</b>	<b>317,846</b>	<b>317,846</b>	<b>862,398</b>
<b>EXPENDITURES</b>			
<b>A-16/ECIP/HEAP Administrative Costs</b>			
Salaries & Wages	17,727	17,727	38,622
Fringe Benefits	11,571	11,571	10,211
Facilities	-	-	11,231
Telephone-Communications	-	-	20,389
Accounting	4,426	4,426	16,096
Indirect Costs	54,881	54,881	99,756
Total A-16/ECIP/HEAP Administrative Costs	<b>88,605</b>	<b>88,605</b>	<b>196,305</b>
<b>Program Costs</b>			
Assurance 16 Costs	113,718	113,718	196,305
ECIP/HEAP Intake	107,857	107,857	187,915
ECIP/HEAP Outreach	67,582	67,582	117,447
Training & Technical Assistance	14,526	14,526	46,979
ECIP Emergency Heating & Cooling Services	10,533	10,533	117,447
Total Program Costs	<b>314,216</b>	<b>314,216</b>	<b>666,093</b>
<b>Total Costs</b>	<b>\$ 402,821</b>	<b>\$ 402,821</b>	<b>\$ 862,398</b>

**COUNTY OF CONTRA COSTA, CALIFORNIA**  
**Supplemental Schedule of Revenue and Expenditures**  
**Provided by the State of California Department of Community Services and Development**  
**DCSD Contract No. 19B-5005 LIHEAP-Weatherization (CFDA # 93.568)**  
**For the Grant Period October 1, 2018 through June 30, 2020**

<b>REVENUE</b>	Reporting Period		
	July 1, 2018 through June 30, 2019	Total Reported	Total Budget
Grant Revenue	\$ 678,082	\$ 678,082	\$ 981,523
<b>Total Revenue</b>	<b>678,082</b>	<b>678,082</b>	<b>981,523</b>
<b>EXPENDITURES</b>			
<b>Program Costs</b>			
Intake	34,238	34,238	78,522
Outreach	18,454	18,454	49,076
Training and Technical Assistance	11,570	11,570	49,076
<b>Total Program Costs</b>	<b>64,262</b>	<b>64,262</b>	<b>176,674</b>
<b>Direct Program Costs</b>			
WX Program Activities & Program Costs	740,229	740,229	804,849
<b>Total Direct Program Costs</b>	<b>740,229</b>	<b>740,229</b>	<b>804,849</b>
<b>Total Costs</b>	<b>\$ 804,491</b>	<b>\$ 804,491</b>	<b>\$ 981,523</b>

Office of the Auditor-Controller  
**Contra Costa County**

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Auditor-Controller



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**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**Fiscal Year End June 30, 2019**

Federal Award Findings:

**Finding 2018-001-Wage Rate Requirements**  
**(Significant Deficiency in Internal Control Over Compliance)**

**Management Response and Corrective Action**

Public Works identified procedure and documentation improvements to ensure compliance with the Wage Rate Requirement and that all certified payroll is received prior to the issuance of payment to the contractor. The "checklist" utilized in the review and approval process of invoices, will be revised to include certified payroll for both the primary contractor and all subcontractors. Invoices are not approved for payment until the checklist is completed. We have identified two opportunities to include additional notation to the contractor regarding the requirement for certified payroll. A specific notice will be made to the front of the Special Provisions to point out Section 7-1.03K(3) Certified Payroll Records of the Caltrans Standard Specifications to the contractor's attention, specifying the requirement for weekly certified payroll, including all subcontractors, as part of the invoicing process and prior to any approval for payments. An additional item will be added on the Preconstruction Checklist to the contractor regarding the requirement of certified payroll.

As of June 30, 2019, modifications to the forms identified, training for staff, and implementation was still in progress. Implementation, including finalizing updated forms, was completed in September 2019.

**Contact person responsible for corrective action plan:**

Diana Oyler, Chief of Fiscal Services  
Contra Costa County Public Works Department

Joanne Bohren, Auditor-Controller Division Manager  
Contra Costa County Office of the Auditor-Controller

