

COUNTY OF CONTRA COSTA, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2020



Certified
Public
Accountants

COUNTY OF CONTRA COSTA, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2020

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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, 2020, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 18, 2020. 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) as a basis for designing 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 financial statements. 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 results 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 18, 2020



**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; Report on Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance; Schedule of Expenditures of Federal and
State Awards Provided by the California Department of Aging; Schedule of Child Nutritional
Program Revenues; and 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, California’s (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, 2020. 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 \$164,718,450 in federal awards which is not included in the County’s schedule of expenditures of federal awards during the year ended June 30, 2020. 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 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 its 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, 2020.

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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging; Schedule of Child Nutritional Program Revenues; and 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 18, 2020, 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,

schedule of expenditures of federal and state awards provided by the California Department of Aging, schedule of child nutritional program revenues, and 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 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 31, 2021

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Agriculture				
Supplemental Nutrition Assistance Program Cluster:				
<u>Passed through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program	10.551	16-10165	\$ 934,067	\$ 190,824
Supplemental Nutrition Assistance Program	10.551	18-10551	30,138	-
		Subtotal	964,205	190,824
<u>Passed through State of California Department of Aging</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1920-07	75,792	61,666
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-07	10,438	-
		Subtotal	86,230	61,666
<u>Passed through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 19/20-27, 19/20-73,19/20-79, 19/20-97, 19/20-54, 19/20-70	22,607,128	-
		Cluster Subtotal	23,657,563	252,490
<u>Passed through State of California Department of Education</u>				
National School Lunch Program	10.555	N/A	225,154	-
Child and Adult Care Food Program	10.558	07-1195-1J	586,506	-
<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	4,369,273	-
COVID-19 Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	141,710	-
		Subtotal	4,510,983	-
<u>Passed through State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C009	68,040	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C479, AP19PPQFO000C390	181,582	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C001	196,926	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C500, AP19PPQFO000C546	28,534	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C522, AP19PPQFO000C448	60,919	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP19PPQFO000C443	24,377	-
		Subtotal	560,378	-
Total U.S. Department of Agriculture			29,540,584	252,490
U.S. Department of Housing and Urban Development				
<u>Direct Program(s)</u>				
Community Development Block Grants / Entitlement Grants	14.218	N/A	6,789,971	3,065,124
Emergency Solutions Grant Program	14.231	N/A	447,723	384,088
Supportive Housing Program	14.235	N/A	274,726	-
Shelter Plus Care	14.238	N/A	414,499	290,364
Home Investment Partnerships Program	14.239	N/A	1,804,273	-
Homeless Management Information Systems Technical Assistance	14.261	N/A	175,596	-
Continuum of Care Program	14.267	N/A	646,594	-
Fair Housing Assistance Program - State and Local	14.401	N/A	1,401,110	-
<u>Passed through State of California</u>				
Emergency Solutions Grant Program	14.231	18-ESG-12333	382,970	205,126
<u>Passed through City of Concord</u>				
Community Development Block Grants / Entitlement Grants	14.218	CDBG-17-13	10,089	-
<u>Passed through City of Walnut Creek</u>				
Community Development Block Grants / Entitlement Grants	14.218	CDBG-ED-02	5,832	-
<u>Passed through City of Pittsburg</u>				
Community Development Block Grants / Entitlement Grants	14.218	CDBG-ED13-011	4,967	-
<u>Passed through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	G462120	244,405	-
Total U.S. Department of Housing and Urban Development			12,602,755	3,944,702
U.S. Department of Justice				
<u>Direct Program(s)</u>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1048	65,758	-
Services for Trafficking Victims	16.320	2018-VT-BX-K030	159,037	84,476
Services for Trafficking Victims	16.320	2018-VT-BX-K090	267,942	-
		Subtotal	426,979	84,476
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2015-WE-AX-O014	309,416	261,304
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-HI-AX-K003	408,773	214,538
		Subtotal	718,189	475,842
Special Data Collections and Statistical Studies	16.734	2018-FU-CX-K040	59,413	-
DNA Backlog Reduction Program	16.741	2017-DN-BX0078	36,765	-
DNA Backlog Reduction Program	16.741	2018-DN-BX-0091	196,858	-
DNA Backlog Reduction Program	16.741	2019-DN-BX-0084	7,840	-
		Subtotal	241,463	-

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, 2020

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Justice (Continued)				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0609	\$ 121,932	\$ 86,904
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0936	118,135	118,135
		Subtotal	240,067	205,039
Equitable Sharing Program	16.922	N/A	709	-
<u>Passed through State of California Office of Emergency Services</u>				
Crime Victim Assistance	16.575	VW19380070	542,758	-
Crime Victim Assistance	16.575	XE16 01 0070 16VOCA	26,539	-
Crime Victim Assistance	16.575	XE16 01 0070 17VOCA	60,765	-
Crime Victim Assistance	16.575	XE19 02 0070 18VOCA	59,899	-
Crime Victim Assistance	16.575	XC 16 01 0070 17VOCA	320,471	320,471
Crime Victim Assistance	16.575	XC 19 02 0070 18VOCA	161,629	75,994
Crime Victim Assistance	16.575	VW18370070	479,985	-
Crime Victim Assistance	16.575	HA18010070	93,313	-
Crime Victim Assistance	16.575	UV18030070	32,320	-
Crime Victim Assistance	16.575	UV19040070	138,983	-
Crime Victim Assistance	16.575	HA19020070	72,418	-
		Subtotal	1,989,080	396,465
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0119	25,000	25,000
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ18140070	58,536	-
			3,825,194	1,186,822
Total U.S. Department of Justice				
U.S. Department of Labor				
<u>Passed through National Asian Pacific Center</u>				
Senior Community Service Employment Program	17.235	AD-31803-18-55-A-53	6,038	-
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
<u>Passed through State of California Employment Development Department</u>				
WIOA Adult Program	17.258	AA011003	1,013,093	364,994
WIOA Adult Program	17.258	K9110004	1,007,407	804,170
WIOA Adult Program	17.258	K7102026	825	-
WIOA Adult Program	17.258	K8106027	120,564	81,764
WIOA Adult Program	17.258	AA011003	512	-
WIOA Adult Program	17.258	K9110004	373,430	-
		Subtotal	2,515,831	1,250,928
WIOA Youth Activities	17.259	AA011003	692,382	331,902
WIOA Youth Activities	17.259	K9110004	804,295	804,295
		Subtotal	1,496,677	1,136,197
COVID-19 WIOA Dislocated Worker Formula Grants	17.278	AA011003	2,269	-
WIOA Dislocated Worker Formula Grants	17.278	AA011003	599,936	64,310
WIOA Dislocated Worker Formula Grants	17.278	K9110004	414,697	181,709
WIOA Dislocated Worker Formula Grants	17.278	AA011003	195,209	-
		Subtotal	1,212,111	246,019
		Cluster Subtotal	5,224,619	2,633,144
			5,230,657	2,633,144
Total U.S. Department of Labor				
U.S. Department of Transportation				
<u>Direct Program(s)</u>				
COVID-19 Airport Improvement Program	20.106	AIP-06-0050-16	69,000	-
Airport Improvement Program	20.106	AIP-06-0050-24	74,614	-
Airport Improvement Program	20.106	AIP-06-0050-25	896,449	-
COVID-19 Airport Improvement Program	20.106	AIP-06-0050-26	948,219	-
		Subtotal	1,988,282	-
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	HSIPL-5928 (131)	192,790	-
Highway Planning and Construction	20.205	HSIP-5928 (130)	111,525	-
Highway Planning and Construction	20.205	HSIPL-5928 (133)	644,275	-
Highway Planning and Construction	20.205	RPSTPL-5928 (123)	9,372,771	-
Highway Planning and Construction	20.205	HSIPL-5928 (145)	113,720	-
Highway Planning and Construction	20.205	BRLO-5928 (108)	3,696	-
Highway Planning and Construction	20.205	BRLS-5928 (125)	290,473	-
Highway Planning and Construction	20.205	HSIPL-5928 (156)	37,952	-
Highway Planning and Construction	20.205	BPMP-5928 (155)	6,181	-
Highway Planning and Construction	20.205	BRLS-5928 (128)	575,536	-
Highway Planning and Construction	20.205	ATPL-5928 (136)	204,295	-
Highway Planning and Construction	20.205	ATPL-5928 (147)	5,249	-
Highway Planning and Construction	20.205	HSIPL-5928 (140)	80,453	-
Highway Planning and Construction	20.205	STPL-5928 (148)	4,308,219	-
Highway Planning and Construction	20.205	HSIPL-5928 (143)	164,240	-
Highway Planning and Construction	20.205	HSIPL-5928 (142)	848,422	-
Highway Planning and Construction	20.205	ATPL-5928 (151)	100,424	-
Highway Planning and Construction	20.205	HSIPL-5928 (144)	42,837	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	491,012	-
Highway Planning and Construction	20.205	CMLNL-5928 (153)	15,823	-
Highway Planning and Construction	20.205	ER-32LO (517)	65,228	-
Highway Planning and Construction	20.205	ER-32LO (550)	84,200	-
		Subtotal	17,759,321	-

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, 2020

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Transportation (Continued)				
<u>Passed through Job Access and Reverse Commute-Keys Auto Loan Program</u>				
Job Access and Reverse Commute Program	20.516	CA-37-X177	\$ 28,670	\$ -
<u>Passed through State of California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL19002	81,200	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL20011	267,630	-
		Subtotal	348,830	-
National Priority Safety Programs	20.616	OP19005	67,061	-
Total U.S. Department of Transportation			20,192,164	-
U.S. Department of Treasury				
<u>Direct Program(s)</u>				
Equitable Sharing	21.016	N/A	9	-
COVID-19 Coronavirus Relief Fund	21.019	N/A	87,569,964	-
Total U.S. Department of Treasury			87,569,973	-
Small Business Administration				
<u>Passed through Humboldt State University</u>				
Small Business Development Centers	59.037	SBAHQ-19B-0066	94,034	-
Total Small Business Administration			94,034	-
Environmental Protection Agency				
<u>Direct Program</u>				
The San Francisco Bay Water Quality Improvement Fund	66.126	N/A	173,268	-
Total Environmental Protection Agency			173,268	-
U.S. Department of Education				
<u>Passed through State of California Department of Rehabilitation</u>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	31214	929,283	-
Total Department of Education			929,283	-
U.S. Department of Energy				
<u>Passed through State Department of Community Services and Development</u>				
Weatherization Assistance for Low-Income Persons	81.042	17C-4004	346,623	-
Total U.S. Department of Energy			346,623	-
U.S. Department of Health and Human Services				
<u>Direct Program(s)</u>				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	3,029,211	-
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	374,660	-
		Subtotal	3,403,871	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	N/A	374,017	52,380
Head Start	93.600	N/A	27,408,185	6,647,396
COVID-19 Head Start	93.600	N/A	6,752	-
		Subtotal	27,414,937	6,647,396
<u>Passed through California Health Advocates</u>				
Special Programs for the Aging - Title IV - and Title II - Discretionary Projects	93.048	90MPPG0019-01-00	5,500	-
<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-1920-07	14,082	11,507
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1920-07	48,187	48,187
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-1920-07	63,109	63,109
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-1920-07	1,243,230	531,020
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-1920-07	2,015,768	515,115
National Family Caregiver Support, Title III, Part E	93.052	AP-1920-07	543,892	512,955
Nutrition Services Incentive Program	93.053	AP-1920-07	444,264	-
		Cluster Subtotal	4,372,532	1,681,893
Medicare Enrollment Assistance Program	93.071	MI-1819-07	48,310	-
State Health Insurance Assistance Program	93.324	HI-1718-07	120,103	-
<u>Passed through State of California Department of Social Services</u>				
Guardianship Assistance	93.090	N/A	1,304,814	-
Guardianship Assistance	93.090	CFL 11/12-18; CFL 19/20-10	94,133	-
		Subtotal	1,398,947	-
Adoption Incentive Payments	93.603	CFL 19/20-46-66	1,779	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CFL 19/20-04	612,841	-

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, 2020

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services (Continued)				
Foster Care - Title IV-E	93.658	CFL 19/20-59	\$ 130,553	\$ -
Foster Care - Title IV-E	93.658	CFL 11/12-18	10,185,448	74,504
Foster Care - Title IV-E	93.658	CFL 11/12-18, CFL 19/20-04	1,847,904	-
Foster Care - Title IV-E	93.658	N/A	4,897,607	-
Foster Care - Title IV-E	93.658	CFL 11/12-18, CFL 19/20-04	668,873	64,837
Foster Care - Title IV-E	93.658	CFL 19/20-30	39,266	-
Foster Care - Title IV-E	93.658	N/A	791,474	-
Foster Care - Title IV-E	93.658	CFL 18/19-21; CFL 19/20-06	79,278	-
Foster Care - Title IV-E	93.658	N/A	44,405	-
Foster Care - Title IV-E	93.658	CFL 19/20-06	164,456	-
Foster Care - Title IV-E	93.658	CFL 19-20-47	131,614	-
Foster Care - Title IV-E	93.658	CFL 19/20-37	331,801	-
Foster Care - Title IV-E	93.658	CFL-19/20-84	53,301	-
Foster Care - Title IV-E	93.658	CFL 11/12-18	109,940	-
Foster Care - Title IV-E	93.658	CFL 19/20-37, CFL 19/20-47, CFL 19/20-84	2,199	-
		Subtotal	19,478,119	139,341
Adoption Assistance	93.659	CFL 11/12-18	10,059,026	-
Social Services Block Grant	93.667	CFL 19-20-39	3,275,696	-
Social Services Block Grant	93.667	CFL 19-20-04	1,800,858	-
Social Services Block Grant	93.667	N/A	32,868	-
		Subtotal	5,109,422	-
Community-Based Child Abuse Prevention Grants	93.590	ACIN I-1-20	37,920	-
Chafee Foster Care Independence Program	93.674	CFL 11/12-18; CFL 19/20-60	302,324	-
Promoting Safe and Stable Families	93.556	CFL 19/20-19, CFL 19/20-35	552,961	427,506
Temporary Assistance for Needy Families	93.558	CFL 19/20-32 CFL 19/20-03	2,347,840	2,168,293
Temporary Assistance for Needy Families	93.558	CFL 19/20-15	2,948,738	392,115
Temporary Assistance for Needy Families	93.558	CFL 1920-25	179,633	-
Temporary Assistance for Needy Families	93.558	N/A	1,799,560	-
Temporary Assistance for Needy Families	93.558	N/A	6,623,899	-
Temporary Assistance for Needy Families	93.558	18-890-5	78,044	-
Temporary Assistance for Needy Families	93.558	CFL 19/20	4,721,483	-
Temporary Assistance for Needy Families	93.558	CFL 19/20-39,19/20-79, 19/20-96	26,366,751	865,643
COVID-19 Temporary Assistance for Needy Families	93.558	CFL 19/20-39,19/20-79, 19/20-96	1,209,769	-
		Subtotal	46,275,717	3,426,051
Refugee and Entrant Assistance - State Administered Programs	93.566	N/A	116,285	-
Refugee and Entrant Assistance - State Administered Programs	93.566	16-07-90899-00	108,400	-
		Subtotal	224,685	-
COVID-19 Medical Assistance Program	93.778	CFL 19/20-28	8,422	-
Medical Assistance Program	93.778	CFL 19/20-28	1,096,664	-
Medical Assistance Program	93.778	CFL 19/20-64	7,525,284	-
		Subtotal	8,630,370	-
<u>Passed through California Department of Health Care Services</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2X06SM016005-19	135,945	135,945
HIV Care Formula Grants	93.917	15-10063 A02 (Core)	-	-
		16-10846 A01 (Supplemental)	783,802	9,483
HIV Prevention Activities - Health Department Based	93.940	15-10939	468,210	20,278
National Bioterrorism Hospital Preparedness Program	93.889	14-10498	307,666	-
COVID-19 National Bioterrorism Hospital Preparedness Program	93.889	U3REP200652	10,579	-
		Subtotal	318,245	-
<u>Passed through State of California Department of Child Support Services</u>				
Child Support Enforcement	93.563	1304CA4004	13,314,000	-
<u>Passed through the State of California Department of Community Services and Development</u>				
Low-Income Home Energy Assistance	93.568	19B-5005	547,564	-
Low-Income Home Energy Assistance	93.568	20B-2005	1,311,281	-
		Subtotal	1,858,845	-
Community Services Block Grant	93.569	19F-4007	459,770	237,700
Community Services Block Grant	93.569	19F-4409	30,000	17,828
Community Services Block Grant	93.569	20F-3007	352,037	91,352
		Subtotal	841,807	346,880
<u>Passed through State of California Department of Education - Child Development Program</u>				
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	CAPP9010	740,565	-
Child Care and Development Block Grant	93.575	CAPP8010	191,563	-
Child Care and Development Block Grant	93.575	C2AP9009	992,027	-
Child Care and Development Block Grant	93.575	CCTR9025	420,967	-
		Subtotal	2,345,122	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP8010	134,094	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP8010	497,749	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR9025	915,756	-
		Subtotal	1,547,599	-
		Cluster Subtotal	3,892,721	-

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, 2020

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services (Continued)				
<u>Passed through State of California Department of Public Health</u>				
Public Health Emergency Preparedness	93.069	14-10498 A04	\$ 617,788	\$ -
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5NU52PS004656	154,940	-
Disabilities Prevention	93.184	29-338-23	166,195	-
Disabilities Prevention	93.184	29-338-23	439,547	-
		Subtotal	605,742	-
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17102-19	50,455	-
Immunization Cooperative Agreements	93.268	10-95366	251,558	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	15-10155	937,967	-
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	93.527	N/A	248,831	-
Medical Assistance Program	93.778	29-338-23	71,392	-
Medical Assistance Program	93.778	CFL 11/12-18, 12/13-16	1,420,235	-
Medical Assistance Program	93.778	MCAC 2019-20-01	27,117,192	-
Medical Assistance Program	93.778	CFL 19/20-91	4,787,929	-
Medical Assistance Program	93.778	CFL 11/12-18	591,667	-
Medical Assistance Program	93.778	Alloc 201707	930,118	-
		Subtotal	34,918,533	-
<u>Passed through the County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	Master 8697	1,804,055	219,217
<u>Passed through Public Health Foundation Enterprise Inc.</u>				
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	5U01FD005796-04	45,904	-
<u>Passed through State of California Department of Health Care Services</u>				
Block Grants for Community Mental Health Services	93.958	3B09SM010005-19	2,819,232	1,404,657
<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	8,356,494	7,240,703
<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	619,427	-
Total U.S. Department of Health and Human Services			201,467,882	21,751,730
U.S. Department of Homeland Security				
<u>Direct Program(s)</u>				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	1,331,769	-
<u>Passed through State of California Natural Resources</u>				
Boating Safety Financial Assistance	97.012	C18L0601	54,540	-
Boating Safety Financial Assistance	97.012	C1870614	8,483	-
		Subtotal	63,023	-
<u>Passed through Marine Exchange of the San Francisco Bay Region</u>				
Port Security Grant Program	97.056	N/A	10,724	-
<u>Passed through State of California Office of Emergency Services</u>				
Emergency Management Performance Grants	97.042	2019-0003	232,511	20,000
Homeland Security Grant Program	97.067	2017-0083	697,912	141,341
Homeland Security Grant Program	97.067	2018-0054	481,645	-
Homeland Security Grant Program	97.067	2019-0035	7,037	-
<u>Passed through the City and County of San Francisco</u>				
Homeland Security Grant Program	97.067	2019-0035	233,333	-
		Subtotal	1,419,927	141,341
Total U.S. Department of Homeland Security			3,057,954	161,341
Total Expenditures of Federal Awards			\$ 365,030,371	\$ 29,930,229

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, 2020

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 denotes "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(b) *Loans and Loan Guarantees (Loans)*.

COUNTY OF CONTRA COSTA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Other Cluster Designated by the State of California

The SEFA includes the State-designated Aging Cluster, which is different than Part 5 of the 2020 OMB Compliance Supplement, as permitted by the Uniform Guidance in 2 CFR 200.1. The State-designated Aging Cluster includes CFDA numbers 93.044, 93.045, 93.041, 93.042, 93.043, 93.052, and 93.053.

3. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY

The Housing Authority’s federal expenditures are excluded from the accompanying SEFA because they are separately audited by other auditors. Expenditures of federal awards of the Housing Authority for the fiscal year ended March 31, 2020, were as follows:

Federal Grantor	CFDA Number	Passed Through to Subrecipients	Federal Expenditures
Department of Housing and Urban Development (HUD):			
Housing Choice Voucher Program	14.871	\$ -	\$ 148,796,377
Mainstream Voucher Program	14.879	-	553,774
Subtotal Housing Voucher Cluster		-	149,350,151
Continuum of Care Program	14.267	364,202	6,656,947
Public and Indian Housing	14.850	-	5,819,570
Public Housing - Capital Fund Program	14.872	-	2,832,449
Family Self Sufficiency Program	14.896	-	59,333
Total expenditures of federal awards		\$ 364,202	\$ 164,718,450

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	HA19020070
Underserved Victim Advocacy and Outreach Program	16.575	UV19040070

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, 2020

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.

Federal Grantor/ Pass-Through Entity/ Federal Program Title	CFDA Number	Federal Expenditures
Community Development Block Grants/Entitlement Grants		
Direct from U.S. Department of Housing and Urban Development	14.218	\$ 6,789,971
Passed through City of Concord	14.218	10,089
Passed through City of Walnut Creek	14.218	5,832
Passed through City of Pittsburg	14.218	4,967
Total Community Development Block Grants/Entitlement Grants		\$ 6,810,859
Emergency Solutions Grant Program		
Direct from U.S. Department of Housing and Urban Development	14.231	\$ 447,723
Passed through State of California	14.231	382,970
Total Emergency Solutions Grant Program		\$ 830,693
Edward Byrne Memorial Justice Assistance Grant Program		
Direct from U.S. Department of Justice	16.738	\$ 240,067
Passed through State of California Office of Emergency Services	16.738	25,000
Total Edward Byrne Memorial Justice Assistance Grant Program		\$ 265,067
Health Center Program Cluster		
Direct from U.S. Department of Health and Human Services	93.224	\$ 3,029,211
Direct from U.S. Department of Health and Human Services (COVID-19)	93.224	374,660
Passed through State of California Department of Public Health	93.527	248,831
Total Health Center Program Cluster		\$ 3,652,702
Medical Assistance Program		
Passed through State of California Department of Social Services	93.778	\$ 8,621,948
Passed through State of California Department of Social Services (COVID-19)	93.778	8,422
Passed through State of California Department of Public Health	93.778	34,918,533
Total Medical Assistance Program		\$ 43,548,903

COUNTY OF CONTRA COSTA, CALIFORNIA
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2020

Section I Summary of Audit 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 that are not considered to be material weaknesses?	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 that are not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No

Identification of major programs:	
<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
(1) SNAP Cluster.....	10.551, 10.561
(2) Airport Improvement Program	20.106
(3) Coronavirus Relief Fund.....	21.019
(4) CCDF Cluster	93.575, 93.596
(5) Social Services Block Grant	93.667
(6) Medical Assistance Program	93.778

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

Section II Financial Statement Findings

None reported.

Section III Federal Award Findings and Questioned Costs

None reported.

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging
For the Year Ended June 30, 2020

Federal Grantor / Pass-through Grantor / Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Grant/ Contract Number	State Expenditures	Federal Expenditures
FEDERAL AND STATE AWARDS				
Aging Cluster				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1920-07	\$ -	\$ 14,082
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1920-07	-	48,187
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-1920-07	-	63,109
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-1920-07	190,581	1,243,230
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AP-1920-07	648,947	2,015,768
National Family Caregiver Support, Title III, Part E	93.052	AP-1920-07	-	543,892
Nutrition Services Incentive Program	93.053	AP-1920-07	-	444,264
	Subtotal Aging Cluster		<u>839,528</u>	<u>4,372,532</u>
Other Aging Programs				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1920-07	-	75,792
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-1920-07	-	10,438
State Health Insurance Assistance Program	93.324	HI-1718-07	211,213	120,103
Medicare Enrollment Assistance Program	93.071	MI-1819-07	-	48,310
Total Expenditures of Federal and State Awards			<u>\$ 1,050,741</u>	<u>\$ 4,627,175</u>
STATE AWARDS				
Special Deposit Fund (SDF) - State Facilities Citation Penalties	N/A	AP-1920-07	\$ 30,427	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	N/A	AP-1920-07	67,894	
Public Health L&C Program Fund (PH L&C)	N/A	AP-1920-07	14,966	
Total Expenditures State Awards			<u>\$ 113,287</u>	

**COUNTY OF CONTRA COSTA
 EHSD-Community Services Bureau
 Schedule of Child Nutritional Program Revenues
 For the Year Ended June 30, 2020**

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, 2020.

	Total Federal Assistance
State Funded Programs:	
General Child Care Program	\$ 107,114
CA State Preschool Program	363,124
Other Programs:	
Head Start and Early Head Start	116,150
Emergency Childcare Program	118
Total Federal Assistance	\$ 586,506

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 17C-4004 (CFDA No. 81.042)
For the Period June 1, 2018 through June 30, 2020

	1-Jul-18 through 30-Jun-19	1-Jul-19 through 30-Jun-20	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 2,899	\$ 379,246	\$ 382,145		\$ 402,486
Total Revenue:	<u>2,899</u>	<u>379,246</u>	<u>382,145</u>		<u>402,486</u>
EXPENDITURES					
Administration					
Administrative Costs	2,805	19,178	21,983	21,983	23,168
Training & Technical Assistance					
Training & Technical Assistance	7,000	8,255	15,255	15,255	36,828
Program Costs					
Intake	2,856	15,577	18,433	18,433	14,294
Outreach	1,674	6,564	8,238	8,238	9,529
Direct Program Activities	11,771	98,938	110,709	110,709	57,990
General Overhead Costs	3,297	26,709	30,006	30,006	47,649
Other Program Costs	17,157	126,418	143,575	143,575	120,000
Client Education	2,218	11,557	13,775	13,775	10,000
Health and Safety Activities	7,085	33,427	40,512	40,512	83,028
Total Program Costs	<u>46,058</u>	<u>319,190</u>	<u>365,248</u>	<u>365,248</u>	<u>342,490</u>
Total Expenses:	<u><u>\$ 55,863</u></u>	<u><u>\$ 346,623</u></u>	<u><u>\$ 402,486</u></u>	<u><u>\$ 402,486</u></u>	<u><u>\$ 402,486</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 19F-4007 (CFDA No. 93.569)
For the Period January 1, 2019 through February 29, 2020

	1-Jan-19 through 30-Jun-19	1-Jul-19 through 29-Feb-20	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 275,581	\$ 574,997	\$ 850,578		\$ 850,578
Total Revenue:	<u>275,581</u>	<u>574,997</u>	<u>850,578</u>		<u>850,578</u>
EXPENDITURES					
Administrative Costs					
Salaries & Wages	8,865	9,066	17,931	17,931	18,235
Fringe Benefits	5,552	7,052	12,604	12,604	13,494
Other Costs	55,766	15,266	71,032	71,032	69,838
Total Administrative Costs	<u>70,183</u>	<u>31,384</u>	<u>101,567</u>	<u>101,567</u>	<u>101,567</u>
Program Costs					
Salaries & Wages	104,778	117,093	221,871	221,871	221,551
Fringe Benefits	65,646	41,700	107,346	107,346	107,831
Operating Expenses	9,901	6,479	16,380	16,380	15,629
Out-of-State Travel	-	3,414	3,414	3,414	4,000
Subcontractor/Consultant Services	140,300	259,700	400,000	400,000	400,000
Total Program Costs	<u>320,625</u>	<u>428,386</u>	<u>749,011</u>	<u>749,011</u>	<u>749,011</u>
Total Expenses:	<u>\$ 390,808</u>	<u>\$ 459,770</u>	<u>\$ 850,578</u>	<u>\$ 850,578</u>	<u>\$ 850,578</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 19F-4409 Discretionary (CFDA No. 93.569)
For the Period July 1, 2019 through May 31, 2020

	1-Jul-19 through 31-May-20	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 30,000	\$ 30,000		\$ 30,000
Total Revenue:	<u>30,000</u>	<u>30,000</u>		<u>30,000</u>
EXPENDITURES				
Program Costs				
Salaries & Wages	6,996	6,996	6,996	6,996
Fringe Benefits	5,176	5,176	5,176	5,176
Subcontractor/Consultant Services	17,828	17,828	17,828	17,828
Total Program Costs	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total Expenses:	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 19B-5005 (EHA16) (CFDA No. 93.568)
For the Period October 1, 2018 through June 30, 2020

	1-Oct-18 through 30-Jun-19	1-Jul-19 through 30-Jun-20	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 317,846	\$ 455,509	\$ 773,355		\$ 773,398
Total Revenue:	<u>317,846</u>	<u>455,509</u>	<u>773,355</u>		<u>773,398</u>
EXPENDITURES					
Assurance 16 Costs					
Assurance 16	113,718	82,587	196,305	196,305	196,305
Administrative Costs					
Administrative Costs	88,605	107,700	196,305	196,305	196,305
Total A-16/Administration Costs	<u>202,323</u>	<u>190,287</u>	<u>392,610</u>	<u>392,610</u>	<u>392,610</u>
Program Support Costs					
Intake	107,857	80,058	187,915	187,915	187,915
Outreach	67,582	49,865	117,447	117,447	117,447
Training & Technical Assistance	14,526	32,453	46,979	46,979	46,979
Total Program Support Costs	<u>189,965</u>	<u>162,376</u>	<u>352,341</u>	<u>352,341</u>	<u>352,341</u>
Program Services Costs					
ECIP Emergency Heating and Cooling Services	10,533	17,871	28,404	28,404	28,447
Total Expenses:	<u>\$ 402,821</u>	<u>\$ 370,534</u>	<u>\$ 773,355</u>	<u>\$ 773,355</u>	<u>\$ 773,398</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 19B-5005 (WX) (CFDA No. 93.568)
For the Period October 1, 2018 through June 30, 2020

	1-Oct-18 through 30-Jun-19	1-Jul-19 through 30-Jun-20	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 678,082	\$ 303,439	\$ 981,521		\$ 981,523
Total Revenue:	<u>678,082</u>	<u>303,439</u>	<u>981,521</u>		<u>981,523</u>
EXPENDITURES					
Weatherization Program Costs					
Intake	34,238	5,456	39,694	39,694	78,522
Outreach	18,454	3,548	22,002	22,002	49,076
Training and Technical Assistance	11,570	15,845	27,415	27,415	49,076
Total Program Costs	<u>64,262</u>	<u>24,849</u>	<u>89,111</u>	<u>89,111</u>	<u>176,674</u>
Weatherization Direct Program Costs					
Weatherization Activity Expenditures	<u>740,229</u>	<u>152,181</u>	<u>892,410</u>	<u>892,410</u>	<u>804,849</u>
Total Expenses:	<u><u>\$ 804,491</u></u>	<u><u>\$ 177,030</u></u>	<u><u>\$ 981,521</u></u>	<u><u>\$ 981,521</u></u>	<u><u>\$ 981,523</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20F-3007 (CFDA No. 93.569)
For the Period January 1, 2020 through May 31, 2021

	1-Jan-20 through 31-May-21	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 212,645	\$ 212,645		\$ 868,084
Total Revenue:	<u>212,645</u>	<u>212,645</u>		<u>868,084</u>
EXPENDITURES				
Administrative Costs				
Salaries & Wages	10,158	10,158	10,158	18,964
Fringe Benefits	5,748	5,748	5,748	13,844
Other Costs	66,446	66,446	66,446	69,261
Total Administrative Costs	<u>82,352</u>	<u>82,352</u>	<u>82,352</u>	<u>102,069</u>
Program Costs				
Salaries & Wages	102,449	102,449	102,449	235,346
Fringe Benefits	58,880	58,880	58,880	111,574
Operating Expenses	6,004	6,004	6,004	18,620
Out-of-State Travel	-	-	-	475
Subcontractor/Consultant Services	102,352	102,352	102,352	400,000
Total Program Costs	<u>269,685</u>	<u>269,685</u>	<u>269,685</u>	<u>766,015</u>
Total Expenses:	<u>\$ 352,037</u>	<u>\$ 352,037</u>	<u>\$ 352,037</u>	<u>\$ 868,084</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20B-2005 (EHA16) (CFDA No. 93.568)
For the Period October 1, 2019 through June 30, 2021

	1-Oct-19 through 30-Jun-20	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 537,514	\$ 537,514		\$ 938,862
Total Revenue:	<u>537,514</u>	<u>537,514</u>		<u>938,862</u>
EXPENDITURES				
Assurance 16 Costs				
Assurance 16	159,916	159,916	159,916	213,693
Administrative Costs				
Administrative Costs	120,021	120,021	120,021	213,693
Total A-16/Administration Costs	<u>279,937</u>	<u>279,937</u>	<u>279,937</u>	<u>427,386</u>
Program Support Costs				
Intake	122,461	122,461	122,461	204,590
Outreach	99,757	99,757	99,757	127,869
Training & Technical Assistance	26,619	26,619	26,619	51,148
Total Program Support Costs	<u>248,837</u>	<u>248,837</u>	<u>248,837</u>	<u>383,607</u>
Program Services Costs				
ECIP Emergency Heating and Cooling Services	8,740	8,740	8,740	127,869
Total Expenses:	<u>\$ 537,514</u>	<u>\$ 537,514</u>	<u>\$ 537,514</u>	<u>\$ 938,862</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 20B-2005 (WX) (CFDA No. 93.568)
For the Period October 1, 2019 through June 30, 2021

	1-Oct-19 through 30-Jun-20	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 773,767	\$ 773,767		\$ 1,059,676
Total Revenue:	<u>773,767</u>	<u>773,767</u>		<u>1,059,676</u>
EXPENDITURES				
Weatherization Program Costs				
Intake	23,720	23,720	23,720	84,774
Outreach	14,458	14,458	14,458	52,984
Training and Technical Assistance	40,122	40,122	40,122	52,984
Total Program Costs	<u>78,300</u>	<u>78,300</u>	<u>78,300</u>	<u>190,742</u>
Weatherization Direct Program Costs				
Weatherization Activity Expenditures	<u>695,467</u>	<u>695,467</u>	<u>695,467</u>	<u>868,934</u>
Total Expenses:	<u><u>\$ 773,767</u></u>	<u><u>\$ 773,767</u></u>	<u><u>\$ 773,767</u></u>	<u><u>\$ 1,059,676</u></u>

Contra Costa County

Robert R. Campbell
Auditor-Controller



Harjit S. Nahal
Assistant Auditor-Controller

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Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2020

Financial Statement Findings:

None reported.

Federal Audit Findings:

Finding 2018-001-Wage Rate Requirements:

(Significant Deficiency in Internal Control Over Compliance)
Highway Planning and Construction (HPC) Program
CFDA Number 20.205

Current Status:

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, 2020, modifications to the forms identified, training for staff, and implementation was still in progress. Implementation, including finalizing updated forms, was completed in September 2019. However, additional staff training, including updating staff procedures manual, and procedure modifications were identified to ensure implementation of corrective action.

Contact person responsible for corrective action plan:

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

Joe Yee, Deputy Director
Contra Costa County Public Works Department