



CONTRA COSTA COUNTY

AGENDA

Finance Committee

Supervisor Candace Andersen, Chair
Supervisor Diane Burgis, Vice Chair

Monday, November 3, 2025

9:30 AM

**309 Diablo Rd, Danville |
13361 Walnut Blvd, Ste 140, Brentwood**

Zoom Link:

<https://cccouny-us.zoom.us/j/87103964704>

Call In:

(888) 278-0254 Conference code: 894519

The public may attend this meeting in person at either above location. The public may also attend this meeting remotely via Zoom or call-in.

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

1. Introductions
2. Public comment on any item under the jurisdiction of the Committee and not on this agenda (speakers may be limited to two (2) minutes).
3. RECEIVE and APPROVE the Record of Action for the April 7, 2025 Finance Committee meeting. [25-4529](#)
Attachments: [DRAFT Record of Action - 4.7.25](#)
4. RECEIVE the attached reports regarding the Countywide FY23-24 Single Audit and Measure X Audit for FY24-25. (David Bullock, Macias, Gini & O'Connell, LLP) [25-4530](#)
Attachments: [FY23-24 Single Audit Report](#)
[FY24-25 Measure X Audit Report](#)
5. CONSIDER the Measure X Needs Assessment and Program Evaluation Request for Proposals (RFP) and provide direction to staff. [25-4531](#)
Attachments: [Measure X Needs Assessment and Program Evaluation RFP Presentation](#)
[MX Needs Assessment and Program Evaluation RFP FINAL.pdf](#)
6. The next meeting is currently scheduled for December 1, 2025.

7. Adjourn

General Information

This meeting provides reasonable accommodations for persons with disabilities planning to attend a the meetings. Contact the staff person listed below at least 72 hours before the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the County to a majority of members of the Committee less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar St., 4th Floor, Martinez, during normal business hours. Staff reports related to items on the agenda are also accessible on line at www.co.contra-costa.ca.us.

HOW TO PROVIDE PUBLIC COMMENT:

Persons who wish to address the Committee during public comment on matters within the jurisdiction of the Committee that are not on the agenda, or who wish to comment with respect to an item on the agenda, may comment in person, via Zoom, or via call-in. Those participating in person should offer comments when invited by the Committee Chair. Those participating via Zoom should indicate they wish to speak by using the “raise your hand” feature in the Zoom app. Those calling in should indicate they wish to speak by pushing *9 on their phones.

Public comments generally will be limited to two (2) minutes per speaker. In the interest of facilitating the business of the Board Committee, the total amount of time that a member of the public may use in addressing the Board Committee on all agenda items is 10 minutes. Your patience is appreciated.

Public comments may also be submitted to Committee staff before the meeting by email or by voicemail. Comments submitted by email or voicemail will be included in the record of the meeting but will not be read or played aloud during the meeting.

For Additional Information Contact: Adam Nguyen, adam.nguyen@cao.cccounty.us



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4529

Agenda Date: 11/3/2025

Agenda #: 3.

FINANCE COMMITTEE

Meeting Date: November 3, 2025

Subject: Receive the Record of Action for the Finance Committee

Submitted For: Finance Committee

Department: County Administrator

Referral No: N/A

Referral Name: Record of Action

Contact: Adam Nguyen, (925) 655-2048

Referral History:

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

Referral Update:

Attached is the draft Record of Action for the April 7, 2025 Finance Committee meeting.

Recommendation(s)/Next Step(s):

RECEIVE and APPROVE the Record of Action for the April 7, 2025 Finance Committee meeting.

Fiscal Impact (if any):

None



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4530

Agenda Date: 11/3/2025

Agenda #: 4.

FINANCE COMMITTEE

Meeting Date: 11/3/25

Subject: Countywide FY23-24 Single Audit and FY24-25 Measure X Audit

Submitted For: Joanne Bohren, Auditor-Controller

Department: Auditor Controller

Referral No: N/A

Referral Name: Audits Review

Presenter: Sandi Bewley, Internal Audits Manager; David Bullock, Partner, MGO

Referral History:

On November 8, 1999, the Board established a policy and procedure for addressing the annual findings and recommendations of the County's external auditors. The procedure directs that the Board refer the annual Single Audit findings to the Finance Committee to review the audit findings and recommendations and identify the corrective actions taken or planned on each recommendation. This review encompasses the latest Single Audit report for Fiscal Year ending June 30, 2024. Also included for review is the Measure X FY24-25 Audit.

Referral Update:

FY23-24 Single Audit Results

An independent auditor, Macias, Gini & O'Connell, LLP, audited, in accordance with the auditing 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 for the fiscal year ending June 30, 2024, and the related notes to the financial statements. The independent auditor also audited the County's compliance with the requirements in the *OMB Compliance Supplement* and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. In the independent auditor's opinion, the County complied, in all material respects, with the compliance requirements that could have a direct and material effect on each of its major federal programs for FY23-24, as discussed below. An update is also provided for the FY22-23 Single Audit Finding 2023-001, which has since been corrected. More details are provided in the Single Audit Report attached.

Internal Control Over Financial Reporting - Government Auditing standards require the external auditor to obtain reasonable assurance that the general-purpose financial statements are free of material misstatement. The external auditor found no instances of material misstatement.

Internal Control Over Compliance - Government Auditing Standards and OMB Circular A-133 (which

is applicable to federal programs) require the external auditor to report on both compliance with and internal controls over the major federal programs carried out by the County. The external auditor found no instances of noncompliance.

FY22-23 Single Audit Finding 2023-001: Current Status

In August 2022, The County approved the payment of Pandemic Service Relief Payments (PSRP) to eligible County employees across many departments. The PSRP payments were charged to the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), ALN 21.027. Countywide correspondence was made to all department heads that the PSRP payments were made from the CSLFRF program.

During the external auditor's testing of payroll transactions for the Head Start Cluster and Child Care and Development Fund (CCDF) Cluster, 11 payroll transactions did not timely identify payroll costs that were reimbursed from the CSLFRF program. The Employment and Human Services Department (EHSD) had duplicated PSRP payments from multiple federal sources. EHSD subsequently identified and corrected the duplicated federal expenditures by removing these costs from the Head Start and CCDF Clusters reported in the accompanying fiscal year 2022-23 Scheduled of Federal Expenditures in the amounts of \$191,883 and \$57,935 respectively.

Contra Costa County Employment and Human Services Department has taken corrective actions to ensure that this type of internal control deficiency is resolved. During the reporting period, the County and employers nationwide were dealing with staffing and workforce issues because of COVID. Since then, EHSD has hired a Chief Financial Officer and a Departmental Fiscal Officer who oversees the Community Services Bureau. EHSD has also hired new analysts and accountants. The structure of the Fiscal Unit is being revamped to increase lines of communication and collaboration through regular team meetings and meetings with managers and staff. These changes will continue to build internal controls and effective communication.

As of June 30, 2024: corrected.

FY24-25 Measure X Audit

On November 3, 2020, voters in Contra Costa County approved Measure X, a countywide, 20-year, half-cent sales tax. The ballot measure language stated the intent of Measure X as "to keep Contra Costa's regional hospital open and staffed; fund community health centers, emergency response; support crucial safety-net services; invest in early childhood services; protect vulnerable populations; and for other essential county services."

The County engaged Macias Gini and O'Connell LLP (MGO) to perform an independent audit of the FY24-25 Measure X expenditures and revenues, with oversight from the Measure X Community Fiscal Oversight Committee (MXCFOC). The audit period covers the most recent fiscal year from July 1, 2024 through June 30, 2025. The purpose of the audit was to confirm the accuracy of Measure X financial reporting and that allocations conformed to the stated intent of the ballot measure and the direction of the Board of Supervisors.

The audit was performed throughout the summer and early fall of 2025, culminating in the attached report

prepared by the independent auditor. In MGO's opinion, the County complied, in all material respects, with the applicable requirements governing the receipt and expenditure of Measure X funds for the year ended June 30, 2025.

Recommendation(s)/Next Step(s):

Receive attached reports regarding the Countywide FY23-24 Single Audit and Measure X Audit for FY24-25.

Fiscal Impact (if any):

Not applicable.

COUNTY OF CONTRA COSTA, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

COUNTY OF CONTRA COSTA, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

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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 (*Government Auditing Standards*), 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, 2024, 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 23, 2024. Our report includes a reference to other auditors who audited the financial statements of the First 5 Contra Costa Children and Families Commission, the Housing Authority of the County of Contra Costa, and the Contra Costa County Employees’ Retirement Association, 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.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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 23, 2024

**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

Opinion on Each Major Federal Program

We have audited the County of Contra Costa’s, California (County), compliance with the types of compliance requirements identified as subject to audit 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, 2024. 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.

In our opinion, the County complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Housing Authority), which expended \$228,167,499 in federal awards which is not included in the County’s schedule of expenditures federal awards during the year ended June 30, 2024. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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 basic 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 28, 2025

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COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Agriculture				
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
<u>Passed through State of California Department of Public Health</u>				
Supplemental Nutrition Assistance Program	10.551	19-10353, A01/23-10311	\$ 764,307	\$ 286,443
Supplemental Nutrition Assistance Program	10.551	18-10551	103,048	-
		Subtotal	867,355	286,443
<u>Passed through State of California Department of Aging</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-2223-07	158,779	142,166
<u>Passed through State of California Department of Social Services</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 23/24-75	30,628,845	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 23/24-71	45,478	-
		Subtotal	30,833,102	142,166
		Cluster Subtotal	31,700,457	428,609
<u>Passed through State of California Department of Education</u>				
Child Nutrition Cluster:				
National School Lunch Program	10.555	N/A	135,990	-
Child and Adult Care Food Program	10.558	07-1195-1J	526,001	-
<u>Passed through State of California Department of Public Health</u>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10241 A02, A03	5,763,763	-
WIC Farmers' Market Nutrition Program	10.572	22-10241 A02, A03	3,475	-
<u>Passed through State of California Department of Food and Agriculture</u>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C453	-	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C485	332,102	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C001	-	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPQFO000C002	235,963	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP21PPQFO000C393	-	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C502	-	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C519	106,418	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C246	12,995	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C378	-	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP24PPQFO000C005	156,394	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP22PPQFO000C397	-	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP23PPQFO000C207	635,457	-
		Subtotal	1,479,329	-
Total U.S. Department of Agriculture			39,609,015	428,609
U.S. Department of Housing and Urban Development				
<u>Direct Program(s)</u>				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants / Entitlement Grants	14.218	B-23-UC-06-0002	4,017,055	992,833
Community Development Block Grants / Entitlement Grants	14.218	B-22-UC-06-0002	506,926	494,227
Community Development Block Grants / Entitlement Grants	14.218	B-21-UC-06-0002	644,094	240,213
Community Development Block Grants / Entitlement Grants	14.218	B-20-UC-06-0002	457,635	457,622
Community Development Block Grants / Entitlement Grants	14.218	B-18-UC-06-0002	94,031	-
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-20-UW-06-0002	676,557	352,821
		Cluster Subtotal	6,396,298	2,537,716
COVID-19 Emergency Solutions Grant Program	14.231	E20UW060002	454,410	-
Emergency Solutions Grant Program	14.231	E22UC060002	109,300	109,300
Emergency Solutions Grant Program	14.231	E23UC060002	279,977	107,766
		Subtotal	843,687	217,066
Home Investment Partnerships Program	14.239	M23DC060231	374,726	-
Home Investment Partnerships Program	14.239	M22DC060231	2,377,539	-
COVID-19 Home Investment Partnerships Program	14.239	M21DP060231	124,880	-
Home Investment Partnerships Program	14.239	M20DC060231	31	-
Home Investment Partnerships Program	14.239	M19DC060231	499,710	-
		Subtotal	3,376,886	-
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B22CPA0060	29,038	-
Continuum of Care Program	14.267	CA1070L9T052211	175,596	-
Continuum of Care Program	14.267	CA0189L9T052214	274,606	-
Continuum of Care Program	14.267	CA1071L9T052109	151,813	97,009
Continuum of Care Program	14.267	CA1071L9T052210	259,121	212,005
Continuum of Care Program	14.267	CA1651L9T052104	316,976	-
Continuum of Care Program	14.267	CA1651L9T052205	656,790	-
Continuum of Care Program	14.267	CA1986L9T052100	73,002	-
Continuum of Care Program	14.267	CA2124L9T052200	267,273	-
Continuum of Care Program	14.267	CA2195H9T052200	17,026	-
Continuum of Care Program	14.267	CA1394L9T052106	302,814	-
Continuum of Care Program	14.267	CA1394L9T052207	984,290	-
		Subtotal	3,479,307	309,014
<u>Passed through State of California Department of Housing and Community Development</u>				
Emergency Solutions Grant Program	14.231	22-ESG-17002	195,795	123,347
Emergency Solutions Grant Program	14.231	21-ESG-16003	92,522	92,522
COVID-19 Emergency Solutions Grant Program	14.231	20-ESGCV1-00006	12,742	-
		Subtotal	301,059	215,869

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, 2024

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Housing and Urban Development (Continued)				
<u>Passed through City of Oakland</u>				
Housing Opportunities for Persons with AIDS	14.241	CAH21F001	\$ 578,442	\$ 268,115
Housing Opportunities for Persons with AIDS	14.241	CAH18F001	25,619	-
		Subtotal	604,061	268,115
Total U.S. Department of Housing and Urban Development			15,030,336	3,547,780
U.S. Department of Justice				
<u>Direct Program(s)</u>				
Services for Trafficking Victims	16.320	15POVC-22-GK-03664-HT	116,479	-
Community-Based Violence Intervention and Prevention Initiative	16.045	15PBJA-22-GG-04744-CVIP	453,164	46,625
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2020-EW-AX-K006	137,298	42,889
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2020-DN-BX-0157	126,788	45,608
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	15JOVW-22-GG-01810-ICJR	140,470	135,763
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0975	3,855	1,204
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01237-JAGX	26,237	2,325
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02173-JAGX	83,789	79,599
		Subtotal	113,881	83,128
DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03089	78,289	-
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01604	173,300	-
		Subtotal	251,589	-
Congressionally Recommended Awards	16.753	15PJDP-23-GG-00349-BRND	39,789	-
Equitable Sharing Program	16.922	CA0070000	16	-
<u>Passed through California Board of State and Community Corrections</u>				
Residential Substance Abuse Treatment for State Prisoners	16.593	N/A	288,180	12,925
<u>Passed through State of California Office of Emergency Services</u>				
Crime Victim Assistance	16.575	XC23 06 0070	134,612	98,014
Crime Victim Assistance	16.575	XC22 05 0070	201,451	187,954
Crime Victim Assistance	16.575	XE22 05 0070	98,045	-
Crime Victim Assistance	16.575	VW23420070	982,638	-
Crime Victim Assistance	16.575	VW22410070	352,815	-
Crime Victim Assistance	16.575	HA23010070	71,935	-
Crime Victim Assistance	16.575	HA22050070	59,778	-
		Subtotal	1,901,274	285,968
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ23190070	12,465	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ22180070	69,079	-
		Subtotal	81,544	-
Total U.S. Department of Justice			3,650,472	652,906
U.S. Department of Labor				
<u>Passed through State of California Employment Development Department</u>				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	AA411003	1,726,660	966,005
WIOA Adult Program	17.258	AA411003	323,794	257,343
WIOA Adult Program	17.258	AA311003	754,839	263,716
WIOA Adult Program	17.258	AA311003	173,313	116,263
WIOA Adult Program	17.258	AA211003	22,215	-
WIOA Adult Program	17.258	AA311003	126,450	-
		Subtotal	3,127,271	1,603,327
WIOA Youth Activities	17.259	AA411003	1,608,583	1,112,194
WIOA Youth Activities	17.259	AA311003	302,487	98,500
		Subtotal	1,911,070	1,210,694
WIOA Dislocated Worker Formula Grants	17.278	AA411003	708,160	223,806
WIOA Dislocated Worker Formula Grants	17.278	AA311003	207,476	39,332
WIOA Dislocated Worker Formula Grants	17.278	AA411003	255,290	-
		Subtotal	1,170,926	263,138
		Cluster Subtotal	6,209,267	3,077,159
Total U.S. Department of Labor			6,209,267	3,077,159

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, 2024

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Transportation				
<u>Direct Program(s)</u>				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs	20.106	AIP 03-06-0050-28-2021	\$ 750,525	\$ -
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs	20.106	AIP 03-06-0050-30-2021	2,349,431	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs	20.106	AIP 03-06-0050-32-2022	1,846,682	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs	20.106	AIP 03-06-0050-33-2022	988,721	-
		Subtotal	5,935,359	-
State and Community Highway Safety	20.600	PS24010	62,893	-
<u>Passed through State of California Department of Transportation</u>				
Highway Planning and Construction	20.205	BRLS-5928 (125)	9,185,612	-
Highway Planning and Construction	20.205	BRLS-5928 (154)	33,793	-
Highway Planning and Construction	20.205	STPLR-130L (296)	169,139	-
Highway Planning and Construction	20.205	BRLS-5928 (128)	312,611	-
Highway Planning and Construction	20.205	HSIPL-5928 (140)	1,225,385	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	136,615	-
Highway Planning and Construction	20.205	CMLNI-5928 (153)	100,451	-
		Subtotal	11,163,606	-
<u>Passed through State of California Office of Traffic Safety</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL23012	100,136	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL24009	304,555	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL24010	380,597	-
		Subtotal	785,288	-
National Priority Safety Programs	20.616	DI23008	21,688	-
			17,968,834	-
Total U.S. Department of Transportation				
U.S. Department of Treasury				
<u>Direct Program</u>				
Equitable Sharing	21.016	CA0070000	16	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	53,340,000	-
COVID-19 Local Assistance and Tribal Consistency Fund	21.032	LATCF-1506	100,000	-
<u>Passed through State of California Department of Housing and Community Development</u>				
COVID-19 Emergency Rental Assistance Program	21.023	21-ERAP-10004	29,658	-
			53,469,674	-
Total U.S. Department of Treasury				
Environmental Protection Agency				
<u>Direct Program(s)</u>				
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	98T54901	115,869	-
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	98T54901	1,221	-
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	98T61301	61,163	-
		Subtotal	178,253	-
Environmental Justice Government-to-Government (EJG2G) Program	66.312	98T29501-4/28980-1	92,402	92,402
			270,655	92,402
Total Environmental Protection Agency				
U.S. Department of Energy				
<u>Passed through State of California Department of Community Services and Development</u>				
Weatherization Assistance for Low-Income Persons	81.042	22P-7005	23,576	-
Weatherization Assistance for Low-Income Persons	81.042	22C-6003	(269)	-
		Subtotal	23,307	-
			23,307	-
Total U.S. Department of Energy				
U.S. Department of Education				
<u>Passed through State of California Department of Rehabilitation</u>				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	32116	746,652	-
			746,652	-
Total Department of Education				
Elections Assistance Commission				
<u>Passed through State of California Secretary of State Office</u>				
Help America Vote Act Requirements Payments	90.401	21G30103	85,139	-
HAVA Election Security Grants	90.404	23G26107	45,727	-
HAVA Election Security Grants	90.404	23G27107	8,964	-
		Subtotal	54,691	-
			139,830	-
Total Elections Assistance Commission				

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, 2024

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services				
<u>Direct Program(s)</u>				
Health Center Program Cluster:				
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	6 H8FCS41183-01-02	\$ 314,591	\$ -
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	6 H80CS00050-23-03	2,366,206	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	5 H80CS00050-22-00	1,580,463	-
		Subtotal	4,261,260	-
COVID-19 Grants for New and Expanded Services under the Health Center Program	93.527	1 H8LCS51655-01-00	14,526	-
		Cluster Subtotal	4,275,786	-
Substance Abuse & Mental Health Services Projects of Regional and National Significance	93.243	H79TI084555	575,061	-
Congressional Directives	93.493	1H79FG000767-01	529,052	-
Congressional Directives	93.493	4 GE1HS46250-01-05	1,054,820	255,474
		Subtotal	1,583,872	255,474
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	6 H76HA00618-24-01	294,243	58,885
Head Start Cluster:				
Head Start	93.600	09CH010862-05	21,964,878	757,689
		Cluster Subtotal	21,964,878	757,689
<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-2324-07	11,301	11,301
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2324-07	38,027	38,027
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2324-07	23,807	23,807
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2324-07	1,196,486	590,984
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-07	399,132	271,966
		Subtotal	1,595,618	862,950
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2324-07	1,659,172	842,591
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-07	578,223	472,428
		Subtotal	2,237,395	1,315,019
National Family Caregiver Support, Title III, Part E	93.052	AP-2324-07	504,351	76,524
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	AP-2122-07	82,029	82,029
		Subtotal	586,380	158,553
Nutrition Services Incentive Program	93.053	AP-2324-07	430,790	-
		Cluster Subtotal	4,923,318	2,409,657
Medicare Enrollment Assistance Program	93.071	MI-2223-07	29,176	-
State Health Insurance Assistance Program	93.324	HI-2122-07	107,579	-
<u>Passed through State of California Department of Health and Human Services</u>				
HIV Care Formula Grants	93.917	18-10866 23-10960	689,863	78,899
<u>Passed through State of California Department of Social Services</u>				
Guardianship Assistance	93.090	CFL 23/24-13	1,412,894	-
Guardianship Assistance	93.090	N/A	106,211	-
		Subtotal	1,519,105	-
Adoption and Legal Guardianship Incentive Payments	93.603	CFL 23/24-76	48,330	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CFL 23/24-56	531,993	-

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, 2024

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) 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 22/23-56	\$ 139,454	\$ -
Foster Care Title IV-E	93.658	CFL 23/24-20	102,195	-
Foster Care Title IV-E	93.658	CFL 23/24-56	7,729,323	-
Foster Care Title IV-E	93.658	CFL 23/24-15	39,845	-
Foster Care Title IV-E	93.658	CFL 23/24-28	2,299,521	-
Foster Care Title IV-E	93.658	CFL 23/24-43	2,479	-
Foster Care Title IV-E	93.658	N/A	127,682	-
Foster Care Title IV-E	93.658	CFL 23/24-07	19,115	-
Foster Care Title IV-E	93.658	CFL 23/24-32	71,216	-
Foster Care Title IV-E	93.658	CFL 23/24-25	70	-
Foster Care Title IV-E	93.658	CFL 23/24-64	170,981	-
Foster Care Title IV-E	93.658	N/A	419,685	-
Foster Care Title IV-E	93.658	N/A	11,399	-
Foster Care Title IV-E	93.658	N/A	41,133	-
Foster Care Title IV-E	93.658	N/A	13,024	-
		Subtotal	11,187,122	-
Adoptions Assistance	93.659	CFL 23/24-36	656	-
Adoptions Assistance	93.659	N/A	1,180,575	-
Adoptions Assistance	93.659	CFL 11/12-18	419,268	-
Adoptions Assistance	93.659	N/A	10,637,414	-
		Subtotal	12,237,913	-
Social Services Block Grant	93.667	CFL 23/24-56	555,955	-
Social Services Block Grant	93.667	CFL 21/22-08	4,818,681	-
Social Services Block Grant	93.667	CFL 23/24-56	1,231,420	-
		Subtotal	6,606,056	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	CFL 23/24-13	686,047	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	CFL 23/24-34	585,038	524,563
MaryLee Allen Promoting Safe and Stable Families Program	93.556	CFL 21/22/109	81,258	-
		Subtotal	666,296	524,563
Temporary Assistance for Needy Families	93.558	N/A	28,316,429	-
Temporary Assistance for Needy Families	93.558	CFL 23/24-35	2,270,033	-
Temporary Assistance for Needy Families	93.558	CFL 23/24-70	1,276,525	-
Temporary Assistance for Needy Families	93.558	CFL-23/24-23	16,192	-
Temporary Assistance for Needy Families	93.558	CFL-23/24-69	2,870,501	-
Temporary Assistance for Needy Families	93.558	CFL-23/24-67	18,997,470	1,187,874
Temporary Assistance for Needy Families	93.558	CFL-21/22-08	9,646,196	-
Temporary Assistance for Needy Families	93.558	N/A	841,265	-
Temporary Assistance for Needy Families	93.558	CFL 23/24-56	4,697,603	-
Temporary Assistance for Needy Families	93.558	N/A	3,186,533	73,557
		Subtotal	72,118,747	1,261,431
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	N/A	1,323,458	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	N/A	35,152	-
		Subtotal	1,358,610	-
Elder Abuse Prevention Interventions Program	93.747	N/A	61,189	-
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	C2AP3008	932,360	-
Child Care and Development Block Grant	93.575	CAPP3009	4,250,752	-
Child Care and Development Block Grant	93.575	CAPP2009	3,191,680	-
Child Care and Development Block Grant	93.575	CCTR3034	2,522,054	-
		Subtotal	10,896,846	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP2009	369,531	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP3009	545,927	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR3034	708,471	-
		Subtotal	1,623,929	-
		Cluster Subtotal	12,520,775	-
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	7,862	-
Medical Assistance Program	93.778	CFL 23/24-21	7,191,622	-
Medical Assistance Program	93.778	CFL 23/24-14, 18, 21, 52, 73	1,327,397	-
Medical Assistance Program	93.778	CFL 23/24-14, 18, 21, 52, 73	12,756,236	-
Medical Assistance Program	93.778	CFL 11/12-18	3,615,546	-
Medical Assistance Program	93.778	MCAC 2023-24 01R2	35,358,525	-
		Cluster Subtotal	60,257,188	-
Passed through California Department of Health Care Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1X06SM083731-01	147,080	147,080
Disabilities Prevention	93.184	29-338-29	237,461	-
Disabilities Prevention	93.184	29-338-29	551,657	-
		Subtotal	789,118	-
Medical Assistance Program	93.778	29-338-29	89,304	-
Passed through State of California Department of Child Support Services				
Child Support Services	93.563	2301CACSES	13,246,390	-

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, 2024

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) 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 Community Services and Development</u>				
Low Income Household Water Assistance Program	93.499	21W-9002	\$ 174,282	\$ -
Low-Income Home Energy Assistance	93.568	24B-2005	604,933	-
Low-Income Home Energy Assistance	93.568	24B-2005	508,825	-
Low-Income Home Energy Assistance	93.568	23B-5005	618,564	-
Low-Income Home Energy Assistance	93.568	23B-5005	79,376	-
Low-Income Home Energy Assistance	93.568	23I-5709	160,486	-
Low-Income Home Energy Assistance	93.568	23I-5709	291,840	-
Low-Income Home Energy Assistance	93.568	23Q-5554	39,166	-
Low-Income Home Energy Assistance	93.568	22B-4005	23,576	-
Low-Income Home Energy Assistance	93.568	21V-5554	27,752	-
		Subtotal	2,354,518	-
Community Services Block Grant	93.569	24F-3007	92,370	-
Community Services Block Grant	93.569	23F-4007	818,522	325,204
		Subtotal	910,892	325,204
<u>Passed through State of California Department of Public Health</u>				
Public Health Emergency Preparedness	93.069	22-10643	997,554	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response	93.354	1 NU90TP922174-01-00	650,476	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2307BASE00, EPCF0723, 07U4U23Y3	191,880	-
		22-07-90899-00		
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	23-07-90899-00	303,212	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	22-07-90893-00	35,559	-
		Subtotal	338,771	-
		22-11068		
		29-208-87		
		5NH23IP922612-04-00/06-02-02 02-		
Immunization Cooperative Agreements	93.268	03, 02-04	299,544	-
COVID-19 Immunization Cooperative Agreements	93.268	22-11068	1,075,263	-
COVID-19 Immunization Cooperative Agreements	93.268	22-11068	1,257,483	-
		Subtotal	2,632,290	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC66	5,877,594	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 ELC 08	75,116	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	ELCPHLSHARP-02	216,551	-
		Subtotal	6,169,261	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	CHVP 23-07	1,568,293	13,350
Medicaid Cluster:				
Medical Assistance Program	93.778	202307	714,609	-
Medical Assistance Program	93.778	202307	611,622	7,360
Medical Assistance Program	93.778	23-10253	163,261	-
		Cluster Subtotal	1,489,492	7,360
National Bioterrorism Hospital Preparedness Program	93.889	22-10643	354,831	42,578
HIV Prevention Activities Health Department Based	93.940	15-10939	271,535	9,400
COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	21-10550	327,221	-
Maternal and Child Health Services Block Grant to the States	93.994	202307	453,067	-
<u>Passed through Public Health Foundation Enterprises, Inc.</u>				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	5NU50CK000539-05-00	25,000	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6NU50CK000539-02-04	1,791	-
		Subtotal	26,791	-
Antimicrobial Resistance Surveillance In Retail Food Specimens	93.876	5U01FD007141-03 5U01FD007141-04	112,156	-

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, 2024

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing (AL) Number	Grant Identifying Number	Federal Expenditures	Amount Passed to Subrecipients
U.S. Department of Health and Human Services (Continued)				
<u>Passed through County of Alameda</u>				
HIV Emergency Relief Project Grants	93.914	28-528-66	\$ 1,874,975	\$ 402,900
<u>Passed through State of California Department of Health Care Services</u>				
Block Grants for Community Mental Health Services	93.958	1B09SM085984-01	2,705,663	830,806
COVID-19 Block Grants for Community Mental Health Services	93.958	1B09SM085337-01	691,736	-
		Subtotal	3,397,399	830,806
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	3,117,667	2,376,941
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	288,964	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	203,103	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,659,040	1,479,145
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	891,232	491,195
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	381,365	81,467
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	10,591	-
		Subtotal	6,551,962	4,428,748
Total U.S. Department of Health and Human Services			259,362,685	11,554,024
U.S. Department of Homeland Security				
<u>Direct Program(s)</u>				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2021-FF-02046	3,182,966	-
Assistance to Firefighters Grant	97.044	FP&S EMW-2022-FP-00426	400,106	-
<u>Passed through State of California Department of Parks and Recreation</u>				
Boating Safety Financial Assistance	97.012	C23706002	10,466	-
<u>Passed through State of California Office of Emergency Services</u>				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-02598	555,062	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-01860	15,814,082	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-02447	637,756	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-03091	1,369,236	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-03489	686,296	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-03498	50,042	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-03008	979,848	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-00935	4,012,966	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-01253	13,886,851	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	514,882	-
		Subtotal	38,507,021	-
Hazard Mitigation Grant	97.039	PJ0146	355,207	-
Hazard Mitigation Grant	97.039	FEMA-4558-DR-CA Project #PL0356	130,921	-
		Subtotal	486,128	-
Emergency Management Performance Grants	97.042	2022-0005	298,799	25,000
Homeland Security Grant Program	97.067	2020-0095	830,481	29,751
Homeland Security Grant Program	97.067	2021-0081	270,958	9,464
<u>Passed through City and County of San Francisco</u>				
Homeland Security Grant Program	97.067	2022-0043	294,545	-
		Subtotal	1,395,984	39,215
Total U.S. Department of Homeland Security			44,281,470	64,215
Total Expenditures of Federal Awards			\$ 440,762,197	\$ 19,417,095

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, 2024

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, changes in fund balances/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, 2024

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 2024 OMB Compliance Supplement, as permitted by the Uniform Guidance in 2 CFR 200.1. The State-designated Aging Cluster includes Assistance Listing numbers 93.041, 93.042, 93.043, 93.044, 93.045, 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, 2024, were as follows:

<u>Federal Grantor</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
Department of Housing and Urban Development (HUD):		
Housing Choice Voucher Cluster		
Section 8 Housing Choice Vouchers	14.871	\$ 202,378,692
Mainstream Vouchers	14.879	4,631,294
Emergency Housing Vouchers	14.EHV	3,938,608
Total Housing Voucher Cluster		<u>210,948,594</u>
Public and Indian Housing	14.850	5,858,191
Continuum of Care Program	14.267	7,166,796
Public Housing Capital Fund Program	14.872	3,942,224
Family Self Sufficiency Program	14.896	<u>251,694</u>
Total expenditures of federal awards		<u>\$ 228,167,499</u>

4. 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*, with the exception of the Health Services Department’s Continuum of Care Program (Assistance Listing number 14.267).

COUNTY OF CONTRA COSTA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2024

5. PROGRAM AND CLUSTER TOTALS

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

<u>Federal Grantor/ Pass-Through Entity/ Federal Program Title</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
Emergency Solutions Grant Program		
Direct from U.S. Department of Housing and Urban Development	14.231	\$ 389,277
Direct from U.S. Department of Housing and Urban Development (COVID-19)	14.231	454,410
Passed through State of California Department of Housing and Community Development	14.231	288,317
Passed through State of California Department of Housing and Community Development (COVID-19)	14.231	<u>12,742</u>
Total Emergency Solutions Grant Program		<u>\$ 1,144,746</u>
Highway Safety Cluster Program		
Direct from U.S. Department of Transportation	20.600	\$ 62,893
Passed through State of California Office of Traffic Safety	20.616	<u>21,688</u>
Total Highway Safety Cluster Program		<u>\$ 84,581</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
Passed through State of California Department of Public Health (COVID-19)	93.323	\$ 6,169,261
Passed through Public Health Foundation Enterprises, Inc.	93.323	25,000
Passed through Public Health Foundation Enterprises, Inc. (COVID-19)	93.323	<u>1,791</u>
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		<u>\$ 6,196,052</u>
Refugee and Entrant Assistance State/Replacement Designee Administered Programs		
Passed through State of California Department of Social Services	93.566	\$ 1,358,610
Passed through State of California Department of Public Health	93.566	<u>338,771</u>
Total Refugee and Entrant Assistance State/Replacement Designee Administered Programs		<u>\$ 1,697,381</u>
Medicaid Cluster		
Medical Assistance Program:		
Passed through State of California Department of Social Services	93.778	\$ 60,257,188
Passed through State of California Department of Health Care Services	93.778	89,304
Passed through State of California Department of Public Health	93.778	<u>1,489,492</u>
Total Medical Assistance Program		<u>\$ 61,835,984</u>

COUNTY OF CONTRA COSTA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2024

6. DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)

The California Governor’s Office of Emergency Services (CalOES) reimburses the County for 100% of allowable costs funded by Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Programs), assistance listing number 97.036. During fiscal year 2024, the Programs claimed \$38,455,417 for costs incurred between fiscal years 2020 through 2023. The prior year reimbursed costs are allowable and consistent with Public Assistance Funding. CalOES issues Obligation Letters which were received at multiple times during fiscal year 2024. The CalOES Obligation Letters provide cost recognition and reimbursements for all response and recovery projects arising out of the COVID-19 events and Winter Storms of the same year.

COUNTY OF CONTRA COSTA, CALIFORNIA

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

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?	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?	No
Type of auditor’s report issued on compliance with major federal 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>Assistance Listing Number(s)</u>
(1) WIC Special Supplemental Nutrition Program for Women, Infants, & Children	10.557
(2) Community Development Block Grant (CDBG) / Entitlement Grants	14.218
(3) Highway Planning and Construction.....	20.205
(4) Coronavirus State and Local Fiscal Recovery Funds.....	21.027
(5) Health Center Program Cluster:	
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care).....	93.224
Grants for New and Expanded Services under the Health Center Program	93.527
(6) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).....	93.323
(7) Temporary Assistance for Needy Families	93.558

COUNTY OF CONTRA COSTA, CALIFORNIA

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Section I Summary of Audit Results (Continued)

(8) Child Support Services 93.563

(9) Disaster Grants - Public Assistance (Presidentially Declared
Disasters) 97.036

(10) Staffing for Adequate Fire and Emergency Response (SAFER)..... 97.083

Dollar threshold used to distinguish between
type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? No

Section II Financial Statement Findings

None reported.

Section III Federal Award Findings and Questioned Costs

None reported.

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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, 2024

Federal Grantor Pass-through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	State Expenditures	Federal Expenditures
Federal and State Awards				
U.S. Department of Health & Human				
Aging Cluster				
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-2324-07	\$ -	\$ 11,301
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-23-24-07	-	38,027
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	AP-23-24-07	-	23,807
Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-23-24-07	326,059	1,196,486
Special Programs for Aging Title IIIC, Nutrition Services	93.045	AP-23-24-07	1,493,885	1,659,172
National Family Caregiver Support Title III Part E	93.052	AP-23-24-07	-	504,351
Nutrition Services Incentive Program (NSIP)	93.053	AP-23-24-07	-	430,790
ARPA Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-2122-07	-	399,132
ARPA Special Programs for Aging Title IIIC,	93.045	AP-2122-07	-	578,223
ARPA National Family Caregiver Support Title III Part E	93.052	AP-2122-07	-	82,029
Subtotal Aging Cluster			1,819,944	4,923,318
Other Aging Programs				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program- SNAP-Ed	10.561	CF-2223-07	-	158,779
State Health Insurance Assistance Program (HICAP)	93.324	HI-2122-07	258,283	107,579
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2223-07	-	29,176
Total Expenditures of Federal and State Awards			\$ 2,078,227	\$ 5,218,852
State Awards				
California Department of Aging				
Special Deposit Fund (SDF)-State Facilities Citation Penalties	NA	AP-2324-07	\$ 26,408	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	NA	AP-2324-07	65,785	
Public Health L & C Program Fund (PH L&C)	NA	AP-2324-07	14,232	
Total Expenditures State Awards			\$ 106,425	

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Schedule of Child Nutritional Program Revenues
For the Year Ended June 30, 2024

Child and Adult Care Food Program (CACFP)

Assistance Listing Number 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, 2024.

	Total Federal Assistance
State Funded Programs:	
General Child Care Program	\$ 115,662
CA State Preschool Program	271,420
Other Programs:	
Head Start and Early Head Start	138,919
Total Federal Assistance	\$ 526,001

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 23F-4007 (Assistance Listing No. 93.569)
For the Period January 1, 2023 through May 31, 2024

	1-Jan-23 through 30-Jun-23	1-Jul-23 through 31-May-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 126,948	\$ 818,522	\$ 945,470		\$ 945,470
Total Revenue:	126,948	818,522	945,470		945,470
EXPENDITURES					
Administrative Costs					
Salaries & Wages	-	24,480	24,480	24,480	24,609
Fringe Benefits	883	16,678	17,561	17,561	16,125
Other Costs	19,614	50,887	70,501	70,501	68,000
Total Administrative Costs	20,497	92,045	112,542	112,542	108,734
Program Costs					
Salaries & Wages	11,596	217,652	229,248	229,248	230,711
Fringe Benefits	6,926	123,554	130,480	130,480	120,505
Operating Expenses	7,167	23,001	30,168	30,168	36,103
Out-of-State Travel	-	4,648	4,648	4,648	5,119
Subcontractor/Consultant Services	80,762	325,204	405,966	405,966	405,600
Other Costs	-	32,418	32,418	-	38,698
Total Program Costs	106,451	726,477	832,928	832,928	836,736
Total Expenses:	\$ 126,948	\$ 818,522	\$ 945,470	\$ 945,470	\$ 945,470

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 24F-3007 (Assistance Listing No. 93.569)
For the Period January 1, 2024 through June 30, 2024

	1-Jan-24 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 92,370	\$ 92,370		\$ 945,470
Total Revenue:	<u>92,370</u>	<u>92,370</u>		<u>945,470</u>
EXPENDITURES				
Administrative Costs				
Salaries & Wages	395	395	395	16,599
Fringe Benefits	363	363	363	10,125
Other Costs	30,630	30,630	30,630	70,000
Total Administrative Costs	<u>31,388</u>	<u>31,388</u>	<u>31,388</u>	<u>96,724</u>
Program Costs				
Salaries & Wages	26,513	26,513	26,513	275,030
Fringe Benefits	14,236	14,236	14,236	129,006
Operating Expenses	20,233	20,233	20,233	25,710
Out-of-State Travel	-	-	-	10,000
Subcontractor/Consultant Services	-	-	-	409,000
Other Costs	-	-	-	-
Total Program Costs	<u>60,982</u>	<u>60,982</u>	<u>60,982</u>	<u>848,746</u>
Total Expenses:	<u>\$ 92,370</u>	<u>\$ 92,370</u>	<u>\$ 92,370</u>	<u>\$ 945,470</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 21W-9002 (LIHWAP) (Assistance Listing No. 93.499)
For the Period April 1, 2022 through March 31, 2024

	1-Apr-22 through 30-Jun-22	1-Jul-22 through 30-Jun-23	1-Jul-23 through 31-Mar-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ -	\$ 143,164	\$ 174,282	\$ 317,446		\$ 317,446
Total Revenue:	-	143,164	174,282	317,446		317,446
EXPENDITURES						
Administrative Costs						
Administrative Costs	-	61,711	99,623	161,334	161,334	161,334
Program Support Costs						
Program Support	-	81,453	74,659	156,112	156,112	156,112
Total Expenses:	\$ -	\$ 143,164	\$ 174,282	\$ 317,446	\$ 317,446	\$ 317,446

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 23J-5709 (EHA16) (Assistance Listing No. 93.568)
For the Period April 15, 2023 through June 30, 2024

	15-Apr-23 through 30-Jun-23	1-Jul-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ 160,486	\$ 160,486		\$ 423,062
Total Revenue:	-	160,486	160,486		423,062
EXPENDITURES					
Assurance 16 Costs					
Assurance 16	-	35,923	35,923	35,923	35,923
Administrative Costs					
Administrative Costs	-	24,616	24,616	24,616	135,923
Total A-16/Administration Costs	-	60,539	60,539	60,539	171,846
Program Support Costs					
Intake	-	-	-	-	55,486
Outreach	-	-	-	-	81,554
Training & Technical Assistance	-	-	-	-	32,622
Total Program Support Costs	-	-	-	-	169,662
Program Services Costs					
Program Services and Program Costs	-	99,947	99,947	99,947	81,554
Total Expenses:	\$ -	\$ 160,486	\$ 160,486	\$ 160,486	\$ 423,062

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 23J-5709 (WX) (Assistance Listing No. 93.568)
For the Period April 15, 2023 through June 30, 2024

	15-Apr-23 through 30-Jun-23	1-Jul-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 215,904	\$ 291,840	\$ 507,744		\$ 679,616
Total Revenue:	<u>215,904</u>	<u>291,840</u>	<u>507,744</u>		<u>679,616</u>
EXPENDITURES					
Weatherization Program Costs					
Intake	7,363	16,349	23,712	23,712	54,369
Outreach	4,707	8,059	12,766	12,766	33,981
Training and Technical Assistance	2,084	1,208	3,292	3,292	33,981
Total Program Costs:	<u>14,154</u>	<u>25,616</u>	<u>39,770</u>	<u>39,770</u>	<u>122,331</u>
Weatherization Direct Program Costs					
Weatherization Activity Expenditures	<u>201,750</u>	<u>266,224</u>	<u>467,974</u>	<u>467,974</u>	<u>557,285</u>
Total Expenses:	<u>\$ 215,904</u>	<u>\$ 291,840</u>	<u>\$ 507,744</u>	<u>\$ 507,744</u>	<u>\$ 679,616</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 21V-5554 (EHA16) (Assistance Listing No. 93.568)
For the Period August 1, 2021 through June 30, 2024

	1-Aug-21 through 30-Jun-22	1-Jul-22 through 30-Jun-23	1-Jul-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 419,078	\$ 368,609	\$ 27,752	\$ 815,439		\$ 847,985
Total Revenue:	419,078	368,609	27,752	\$ 815,439		847,985
EXPENDITURES						
Assurance 16 Costs						
Assurance 16	142,206	98,425	-	\$ 240,631	240,631	240,631
Administrative Costs						
Administrative Costs	59,204	61,585	-	\$ 120,789	120,789	120,789
Total A-16/Administration Costs	201,410	160,010	-	\$ 361,420	361,420	361,420
Program Support Costs						
Intake	99,041	98,598	27,752	\$ 225,391	225,391	227,937
Outreach	99,478	105,482	-	\$ 204,960	204,960	204,960
Training & Technical Assistance	19,149	4,519	-	\$ 23,668	23,668	23,668
Automation Costs	-	-	-	-	-	30,000
Total Program Support Costs	217,668	208,599	27,752	454,019	454,019	486,565
Total Expenses:	\$ 419,078	\$ 368,609	\$ 27,752	\$ 815,439	\$ 815,439	\$ 847,985

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 23Q-5554 (EHA16) (Assistance Listing No. 93.568)
For the Period July 1, 2023 through May 31, 2024

	1-Jul-23 through 31-May-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 39,166	\$ 39,166		\$ 39,166
Total Revenue:	<u>39,166</u>	<u>\$ 39,166</u>		<u>39,166</u>
EXPENDITURES				
Assurance 16 Costs				
Assurance 16	8,333	\$ 8,333	8,333	8,333
Administrative Costs				
Administrative Costs	8,333	\$ 8,333	8,333	8,333
Total A-16/Administration Costs	<u>16,666</u>	<u>\$ 16,666</u>	<u>16,666</u>	<u>16,666</u>
Program Support Costs				
Intake	12,000	\$ 12,000	12,000	12,000
Outreach	7,500	\$ 7,500	7,500	7,500
Training & Technical Assistance	3,000	\$ 3,000	3,000	3,000
Total Program Support Costs	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
Total Expenses:	<u>\$ 39,166</u>	<u>\$ 39,166</u>	<u>\$ 39,166</u>	<u>\$ 39,166</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 24B-2005 (EHA16) (Assistance Listing No. 93.568)
For the Period November 1, 2023 through June 30, 2024

	1-Nov-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 604,933	\$ 604,933		\$ 839,932
Total Revenue:	<u>604,933</u>	<u>604,933</u>		<u>839,932</u>
EXPENDITURES				
Assurance 16 Costs				
Assurance 16	189,905	189,905	189,905	190,894
Administrative Costs				
Administrative Costs	92,828	92,828	92,828	190,894
Total A-16/Administration Costs	<u>282,733</u>	<u>282,733</u>	<u>282,733</u>	<u>381,788</u>
Program Support Costs				
Intake	54,356	54,356	54,356	183,258
Outreach	63,743	63,743	63,743	114,536
Training & Technical Assistance	19,125	19,125	19,125	45,814
Total Program Support Costs	<u>137,224</u>	<u>137,224</u>	<u>137,224</u>	<u>343,608</u>
Program Services Costs				
ECIP Emergency Heating and Cooling Services	184,976	184,976	184,976	114,536
Total Expenses:	<u><u>\$ 604,933</u></u>	<u><u>\$ 604,933</u></u>	<u><u>\$ 604,933</u></u>	<u><u>\$ 839,932</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 24B-2005 (WX) (Assistance Listing No. 93.568)
For the Period November 1, 2023 through June 30, 2024

	1-Nov-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 508,825	\$ 508,825		\$ 954,468
Total Revenue:	<u>508,825</u>	<u>508,825</u>		<u>954,468</u>
EXPENDITURES				
Weatherization Program Costs				
Intake	16,915	16,915	16,915	76,357
Outreach	6,231	6,231	6,231	47,723
Training and Technical Assistance	1,384	1,384	1,384	47,723
Total Program Costs:	<u>24,530</u>	<u>24,530</u>	<u>24,530</u>	<u>171,803</u>
Weatherization Direct Program Costs				
Weatherization Activity Expenditures	484,295	484,295	484,295	782,665
Total Expenses:	<u><u>\$ 508,825</u></u>	<u><u>\$ 508,825</u></u>	<u><u>\$ 508,825</u></u>	<u><u>\$ 954,468</u></u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 22C-6003 (Assistance Listing No. 81.042)
For the Period July 1, 2022 through June 30, 2024

	1-Jul-22 through 30-Jun-23	1-Jul-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 30,047	\$ (269)	\$ 29,778		\$ 125,000
Total Revenue:	<u>30,047</u>	<u>(269)</u>	<u>29,778</u>		<u>125,000</u>
EXPENDITURES					
Administration					
Administrative Costs	1,217	-	1,217	1,217	11,339
Total Administration Costs	<u>1,217</u>	<u>-</u>	<u>1,217</u>	<u>1,217</u>	<u>11,339</u>
Training & Technical Assistance					
Total Training & Technical Assistance	-	-	-	-	10,559
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,559</u>
Program Costs Section 1					
Health & Safety Activities	3,889	282	\$ 4,171	4,171	24,994
Total Program Costs Section 1	<u>3,889</u>	<u>282</u>	<u>\$ 4,171</u>	<u>4,171</u>	<u>24,994</u>
Program Costs Section 2					
Intake	1,373	-	1,373	1,373	8,784
Outreach	566	-	566	566	2,498
Direct Program Activities	12,862	(551)	12,311	12,311	46,847
General Operating Costs		-	-		12,489
Other Program Costs	9,239	-	9,239	9,239	4,995
Client Education	901	-	901	901	2,495
Total Program Costs Section 2	<u>24,941</u>	<u>(551)</u>	<u>24,390</u>	<u>24,390</u>	<u>78,108</u>
Total Expenses:	<u>\$ 30,047</u>	<u>\$ (269)</u>	<u>\$ 29,778</u>	<u>\$ 29,778</u>	<u>\$ 125,000</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 22B-4005 (EHA16) (Assistance Listing No. 93.568)
For the Period November 1, 2021 through December 31, 2023

	1-Nov-21 through 30-Jun-22	1-Jul-22 through 30-Jun-23	1-Jul-23 through 31-Dec-23	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 179,776	\$ 509,331	\$ 23,576	\$ 712,683		\$ 712,683
Total Revenue:	<u>179,776</u>	<u>509,331</u>	<u>23,576</u>	<u>712,683</u>		<u>712,683</u>
EXPENDITURES						
Assurance 16 Costs						
Assurance 16	58,434	178,501	-	236,935	236,935	236,935
Administrative Costs						
Administrative Costs	34,661	110,031	5,558	150,250	150,250	157,140
Total A-16/Administration Costs	<u>93,095</u>	<u>288,532</u>	<u>5,558</u>	<u>387,185</u>	<u>387,185</u>	<u>394,075</u>
Program Support Costs						
Intake	43,701	5,831	-	49,532	49,532	171,415
Outreach	35,136	28,065	-	63,201	63,201	100,753
Training & Technical Assistance	7,844	7,098	1,227	16,169	16,169	31,229
Total Program Support Costs	<u>86,681</u>	<u>40,994</u>	<u>1,227</u>	<u>128,902</u>	<u>128,902</u>	<u>303,397</u>
Program Services Costs						
ECIP Emergency Heating and Cooling Services	-	179,805	16,791	196,596	196,596	15,211
Total Expenses:	<u>\$ 179,776</u>	<u>\$ 509,331</u>	<u>\$ 23,576</u>	<u>\$ 712,683</u>	<u>\$ 712,683</u>	<u>\$ 712,683</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 22B-4005 (WX) (Assistance Listing No. 93.568)
For the Period November 1, 2021 through December 31, 2023

	1-Nov-21 through 30-Jun-22	1-Jul-22 through 30-Jun-23	1-Jul-23 through 31-Dec-23	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 887,635	\$ 279,386	\$ -	\$ 1,167,021		\$ 1,167,022
Total Revenue:	<u>887,635</u>	<u>279,386</u>	<u>-</u>	<u>1,167,021</u>		<u>1,167,022</u>
EXPENDITURES						
Weatherization Program Costs						
Intake	35,361	13,944	-	\$ 49,305	49,305	93,362
Outreach	17,701	13,002	-	\$ 30,703	30,703	58,351
Training and Technical Assistance	29,128	18,419	-	\$ 47,547	47,547	58,351
Total Program Costs:	<u>82,190</u>	<u>45,365</u>	<u>-</u>	<u>127,555</u>	<u>127,555</u>	<u>210,064</u>
Weatherization Direct Program Costs						
Weatherization Activity Expenditures	<u>805,445</u>	<u>234,021</u>	<u>-</u>	<u>\$ 1,039,466</u>	<u>1,039,466</u>	<u>956,958</u>
Total Expenses:	<u>\$ 887,635</u>	<u>\$ 279,386</u>	<u>\$ -</u>	<u>\$ 1,167,021</u>	<u>\$ 1,167,021</u>	<u>\$ 1,167,022</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 22P-7005 (Assistance Listing No. 81.042)
For the Period June 1, 2023 through June 30, 2024

	1-Jul-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 23,576	\$ 23,576		\$ 1,307,477
Total Revenue:	<u>23,576</u>	<u>23,576</u>		<u>1,307,477</u>
EXPENDITURES				
Administration				
Administrative Costs	1,142	1,142	1,142	112,375
Total Administration Costs	<u>1,142</u>	<u>1,142</u>	<u>1,142</u>	<u>112,375</u>
Training & Technical Assistance				
Training & Technical Assistance	2,490	2,490	2,490	163,626
Client Education	626	626	626	13,283
Out of State Travel	-	-	-	6,217
Total Training & Technical Assistance	<u>3,116</u>	<u>3,116</u>	<u>3,116</u>	<u>183,126</u>
Program Costs Section 1				
Health & Safety Activities	4,170	\$ 4,170	4,170	195,058
Total Program Costs Section 1	<u>4,170</u>	<u>\$ 4,170</u>	<u>4,170</u>	<u>195,058</u>
Program Costs Section 2				
Intake	1,048	1,048	1,048	35,400
Outreach	450	450	450	17,500
Direct Program Activities	9,128	9,128	9,128	430,544
General Operating Costs	1,070	1,070	1,070	328,479
Other Program Costs	3,452	3,452	3,452	4,995
Total Program Costs Section 2	<u>15,148</u>	<u>15,148</u>	<u>15,148</u>	<u>816,918</u>
Total Expenses:	<u>\$ 23,576</u>	<u>\$ 23,576</u>	<u>\$ 23,576</u>	<u>\$ 1,307,477</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 23B-5005 (EHA16) (Assistance Listing No. 93.568)
For the Period November 1, 2022 through June 30, 2024

	1-Nov-22 through 30-Jun-23	1-Jul-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 48,917	\$ 618,564	\$ 667,481		\$ 857,216
Total Revenue:	<u>48,917</u>	<u>618,564</u>	<u>667,481</u>		<u>857,216</u>
EXPENDITURES					
Assurance 16 Costs					
Assurance 16	27,585	112,084	139,669	139,669	140,731
Administrative Costs					
Administrative Costs	8,775	124,986	133,761	133,761	250,731
Total A-16/Administration Costs	<u>36,360</u>	<u>237,070</u>	<u>273,430</u>	<u>273,430</u>	<u>391,462</u>
Program Support Costs					
Intake	-	96,720	96,720	96,720	165,218
Outreach	-	74,634	74,634	74,634	75,091
Training & Technical Assistance	7,612	33,292	40,904	40,904	60,085
Total Program Support Costs	<u>7,612</u>	<u>204,646</u>	<u>212,258</u>	<u>212,258</u>	<u>300,394</u>
Program Services Costs					
ECIP Emergency Heating and Cooling Services	4,945	176,848	181,793	181,793	165,360
Total Expenses:	<u>\$ 48,917</u>	<u>\$ 618,564</u>	<u>\$ 667,481</u>	<u>\$ 667,481</u>	<u>\$ 857,216</u>

COUNTY OF CONTRA COSTA
EHSD-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 23B-5005 (WX) (Assistance Listing No. 93.568)
For the Period November 1, 2022 through June 30, 2024

	1-Nov-22 through 30-Jun-23	1-Jul-23 through 30-Jun-24	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 1,168,112		\$ 1,168,112		\$ 1,247,488
Total Revenue:	<u>1,168,112</u>		<u>1,168,112</u>		<u>1,247,488</u>
EXPENDITURES					
Weatherization Program Costs					
Intake	36,492	-	36,492	36,492	99,799
Outreach	20,233	-	20,233	20,233	62,374
Training and Technical Assistance	15,371	-	15,371	15,371	62,374
Total Program Costs:	<u>72,096</u>	<u>-</u>	<u>72,096</u>	<u>72,096</u>	<u>224,547</u>
Weatherization Direct Program Costs					
Weatherization Activity Expenditures	1,096,016	79,376	1,175,392	1,175,392	1,022,941
Total Expenses:	<u>\$ 1,168,112</u>	<u>\$ 79,376</u>	<u>\$ 1,247,488</u>	<u>\$ 1,247,488</u>	<u>\$ 1,247,488</u>

Office of the Auditor-Controller
Contra Costa County



Robert R. Campbell
Auditor-Controller

625 Court Street

Martinez, California 94553-1282
Phone (925) 608-9300

Harjit S. Nahal
Assistant Auditor-Controller

Joanne M. Bohren
Assistant Auditor-Controller

Federal Audit Findings:

Finding 2023-001-Activities Allowed or Unallowed and Allowable Costs/Costs Principles

(Significant Deficiency in Internal Control Over Compliance)

Head Start Cluster

Assistance Listing Number 93.600

CCDF Program Cluster

Assistance Listing Number 93.575 and 93.596

Current Status:

The Employment and Human Services Department is in compliance with Title 2 U.S. code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) state that the auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Contra Costa County Employment and Human Services Division (EHSD) has taken corrective actions to ensure that this type of Internal Control deficiency is resolved. During this period, the County and employers nationwide were dealing with staffing and workforce issues because of COVID. Since then, EHSD has hired a Chief Financial Officer (CFO) and a Departmental Fiscal Officer (DFO) who oversees CSB. EHSD has also hired new Administrative Services Assistant IIIs (ASA III), and Accountants hired in the Fiscal department. The structure of the Fiscal Unit is being revamped to increase lines of communication and collaboration through regular team meetings and meetings with managers and staff. These changes will continue to build internal controls and effective communication.

As of June 30, 2024: corrected.

Contact person responsible for corrective action plan:

Marla Stuart, Director
Contra Costa County Employment and Human Services Department

Navdeep Singh, Chief Financial Officer
Contra Costa County Employment and Human Services Department

**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX**

Independent Auditor's Reports,
Schedule of Measure X Revenues and Expenditures,
Other Supplementary Information and
Independent Accountant's Report

For the Year Ended June 30, 2025

**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX
For the Year Ended June 30, 2025**

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Independent Auditor’s Report

Board of Supervisors and
Members of the Measure X Community Fiscal Oversight Committee
Martinez, California

Opinion

We have audited the Schedule of the Measure X Revenues and Expenditures (Schedule), a Countywide half-cent sales tax fund (Fund) of the County of Contra Costa (County), for the year ended June 30, 2025, and the related notes to the Schedule.

In our opinion, the accompanying Schedule referred to above presents fairly, in all material respects, the changes in financial position of the Fund of the County of Contra Costa, for the year ended June 30, 2025 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of a Matter

As discussed in Note 2, the Schedule presents only the Fund and does not purport to, and does not, present fairly the changes in financial position of the County for the year ended June 30, 2025 in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management’s Responsibilities for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Schedule. The accompanying budgetary comparison schedule for the year ended June 30, 2025, is presented for purposes of additional analysis and is not a required part of the Schedule. 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 Schedule. The information for the year ended June 30, 2025 has been subjected to the auditing procedures applied in the audit of the Schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Schedule or to the Schedule itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information for the year ended June 30, 2025 is fairly stated, in all material respects, in relation to the Schedule as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2025 on our consideration of the County's internal control over the Fund's financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over the Fund's financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over the Fund's financial reporting and compliance.

A handwritten signature in black ink that reads "Macias Gini & O'Connell LLP". The signature is written in a cursive, slightly slanted style.

Walnut Creek, California
October 15, 2025

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COUNTY OF CONTRA COSTA
MEASURE X SALES TAX
Schedule of Measure X Revenues and Expenditures
For the Year Ended June 30, 2025

Revenues:

Measure X Transactions and Use Tax	<u>\$ 120,233,056</u>
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Expenditures:

Animal Services	155,976
Contra Costa Fire Protection District	15,211,606
Clerk-Recorder Elections Department	358,577
Conservation and Development Department	6,426,519
County Administrator's Office	2,407,742
Employment and Human Services	17,125,960
Health Services	61,952,158
Library	418,226
Office of Racial Equity and Social Justice	1,492,196
Probation	254,786
Public Defender	848,896
Public Works	1,847,083
Sheriff	<u>2,623,855</u>

Total Expenditures	<u>111,123,580</u>
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Revenues over expenditures	9,109,476
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Fund Balance, beginning of year	<u>254,400,724</u>
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Fund Balance, end of year	<u><u>\$ 263,510,200</u></u>
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**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX**

Notes to the Schedule of Measure X Revenues and Expenditures
For the Year Ended June 30, 2025

NOTE 1 – BACKGROUND

On November 3, 2020, registered voters of the County of Contra Costa (County) approved Measure X, a countywide 20-year, ½ cent sales tax approved by Contra Costa County voters. The ballot measure language stated that the intent of Measure X is “to keep Contra Costa’s regional hospital open and staffed; fund community health centers, emergency response; support crucial safety-net services; invest in early childhood services; protect vulnerable populations; and for other essential county services.”

The tax is not collected on the sale of food or on other transactions that are exempt from the sales tax under state law. At the time the ballot measure was drafted, the County estimated that Measure X would provide \$81 million annually. The ballot measure did not restrict the use of the sales tax proceeds to a specific governmental purpose. The tax is considered a general tax under Article XIII C of the California Constitution. A simple majority vote was required for adoption. Voters approved the sales tax with 58.5% voting “yes”. The tax was imposed through County Ordinance No. 2020-22, and collection of the tax began on April 1, 2021.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Accounting

The general fund of the County of Contra Costa, which includes the Measure X Contra Costa Transactions and Use Tax fund, is used to account for the County’s Measure X project activities.

The accompanying Schedule presents only the changes in financial position of the Measure X Contra Costa Transactions and Use Tax fund and does not purport to, and does not, present fairly the financial position of the County for the year ended June 30, 2025. Revenues are recognized when earned and expenditures are recognized when liability is incurred.

Transactions and Use Tax Revenues

Ordinance No. 2020-22, the Contra Costa Transactions and Use Tax, imposes a general tax under Article XIII C of the California Constitution. The tax is enacted solely for general governmental purposes and not for specific purposes. All proceeds of the tax are placed in the County’s general fund and used for general governmental purposes. Cash collected from this Ordinance is held in the County’s General Fund, and is allocated towards different programs, as directed by the Board of Supervisors.

Transactions and Use Tax Expenditures

Pursuant to Ordinance No. 2020-22, administered by the California Department of Tax and Fee Administration, the Contra Costa Transactions and Use Tax is a general tax under Article XIII C of the California Constitution. The Board of Supervisors allocates funds towards projects. Project expenditures are tracked similarly to a grant. Unspent allocations for each Measure X-funded project are treated as assignments to the general fund.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**COUNTY OF CONTRA COSTA
MEASURE X SALES TAX**

Notes to the Schedule of Measure X Revenues and Expenditures
For the Year Ended June 30, 2025

NOTE 3 – ASSIGNED FUNDS

At June 30, 2025, the General Fund has related outstanding project assignments for Measure X-funded projects as follows:

<u>Project</u>	<u>Cumulative Budgetary Appropriations</u>	<u>Cumulative Actuals</u>	<u>Unspent Budgetary Amount</u>
Animal Services	\$ 750,000	\$ 155,976	\$ 594,024
Contra Costa Fire Protection District	61,990,200	38,252,114	23,738,086
Clerk-Recorder Elections Department	932,000	358,577	573,423
Conservation and Development Department	43,315,400	12,179,671	31,135,729
County Administrator's Office	28,031,230	4,469,986	23,561,244
Employment and Human Services	59,710,755	20,416,805	39,293,950
Health Services	265,889,067	153,713,928	112,175,139
Library	6,986,519	1,306,282	5,680,237
Office of Racial Equity and Social Justice	11,730,240	1,944,324	9,785,916
Probation	2,000,000	437,186	1,562,814
Public Defender	1,677,896	1,061,492	616,404
Public Works	18,537,000	5,571,922	12,965,078
Sheriff	6,134,061	5,928,570	205,491
Totals	<u>\$ 507,684,368</u>	<u>\$ 245,796,833</u>	<u>\$ 261,887,535</u>

In addition to the unspent budgetary amounts, the County has recognized Measure X revenues that exceed the cumulative Measure X budgetary appropriations. Therefore, the County has a portion of fund balance at June 30, 2025 that has yet to be appropriated, as follows:

Cumulative Measure X revenues	\$ 509,307,033
Less: Cumulative Measure X budget appropriations	<u>(507,684,368)</u>
Unappropriated Measure X revenues	<u>\$ 1,622,665</u>

The unappropriated balance at June 30, 2025 does not reflect allocations that apply to future fiscal years. The Board of Supervisors directed \$1,571,362 in one-time allocations for Fiscal Year 2025-2026, which is not reflected in the unappropriated Measure X revenue balance as of June 30, 2025.

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COUNTY OF CONTRA COSTA MEASURE X SALES TAX
Budgetary Comparison Schedule
For the Period from April 1, 2021 through June 30, 2025

	Cumulative Budgetary Appropriations	Actuals by Fiscal Year				Cumulative Actuals	Unspent Budgetary Amount	
		2020-2021	2021-2022	2022-2023	2023-2024			2024-2025
Revenues:								
Measure X Transactions and Use Tax	\$ 507,684,368	\$24,078,616	\$ 124,883,977	\$ 118,834,413	\$121,276,971	\$ 120,233,056	\$ 509,307,033	
Expenditures:								
Animal Services								
Spray/Neuter, Mobile Clinic, Pet Retention Grants	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 155,976	\$ 155,976	\$ 594,024
Contra Costa Fire Protection District								
Aerial firefighting capacity improvements/equipment	800,000	-	-	-	-	206,970	206,970	593,030
Build, Reopen and Staff Fire Stations	37,176,400	-	2,975,650	1,851,078	3,930,174	5,274,442	14,031,344	23,145,056
Fire/Wildland Mitigation/Fuel Reduction	15,563,400	-	-	3,142,087	5,941,519	6,479,794	15,563,400	-
Pinole Fire – Increase Service	6,250,400	-	-	2,000,000	2,100,000	2,150,400	6,250,400	-
South County Training Center and Communications	2,200,000	-	-	-	1,100,000	1,100,000	2,200,000	-
Clerk-Recorder Elections Department								
Diversity, Equity and Inclusion in Democracy Initiative	809,600	-	-	-	-	267,377	267,377	542,223
Mapping Prejudice Project	122,400	-	-	-	-	91,200	91,200	31,200
Conservation and Development Department								
Accessible Transportation Strategic Plan	4,375,280	-	-	840,000	1,407	562,082	1,403,489	2,971,791
Climate Equity and Resilience Investment	1,562,600	-	-	500,000	479,556	583,044	1,562,600	-
Illegal Dumping Initiative	1,875,120	-	-	115,563	491,548	226,776	833,887	1,041,233
Local Housing Trust Fund	35,502,400	-	-	-	3,325,078	5,054,617	8,379,695	27,122,705
County Administrator's Office								
Arts and Culture Programs	781,300	-	-	80,046	332,566	368,688	781,300	-
East County Community Organization Capacity Building	1,000,000	-	-	-	-	-	-	1,000,000
Emergency Management System Organizational Study	500,000	-	-	-	-	-	-	500,000
Innovation Fund	4,000,000	-	-	35,000	657,530	1,438,467	2,130,997	1,869,003
Language Access Equity for the MXCAB	128,130	-	44,178	19,635	23,845	24,550	112,208	15,922
MXCAB Retreat/Needs Assessment Consulting (over 3 yrs)	30,000	-	-	-	-	8,400	8,400	21,600
Measure X Needs Assessment Report Writer	20,000	-	-	20,000	-	-	20,000	-
Measure X Reserve Fund	20,000,000	-	-	-	-	-	-	20,000,000
Sales Tax Consulting, Administration Expense & Staff	831,600	-	65,000	77,497	160,360	374,024	676,881	154,719
SRVFPD Behavioral Health Crisis Response	740,200	-	-	-	546,587	193,613	740,200	-
Employment and Human Services								
Children with Disabilities/Childcare Support	993,283	-	-	-	134,899	743,165	878,064	115,219
Community-Based Services for Seniors and Disabled Residents	1,000,000	-	-	-	-	-	-	1,000,000
County Youth Centers	26,922,285	-	-	380,080	598,613	6,213,110	7,191,803	19,730,482
Develop Additional Childcare Providers	4,552,800	-	-	-	-	1,882,488	1,882,488	2,670,312
Early Childhood Education/Childcare	6,754,567	-	-	-	-	5,149,237	5,149,237	1,605,330
Empowering Enrollment	2,500,000	-	-	-	-	39	39	2,499,961
Family Navigators	1,353,421	-	-	99,357	402,511	759,381	1,261,249	92,172
Food Security	2,579,200	-	-	-	-	147	147	2,579,053
Guaranteed Income Pilot	3,250,000	-	-	-	-	3,249	3,249	3,246,751
Master Plan for Aging/Community Based Services	5,250,400	-	-	59,499	675,392	2,039,332	2,774,223	2,476,177
Refugee Resettlement Resources	979,799	-	-	175,918	764,576	39,305	979,799	-
SAFE Center	1,300,000	-	-	-	-	-	-	1,300,000
South County Family Justice Center Start-Up Costs	2,275,000	-	-	-	-	296,507	296,507	1,978,493
Health Services								
A3 Contra Costa Community Crisis Initiative	47,504,000	-	-	842,760	4,158,938	14,325,720	19,327,418	28,176,582
Contra Costa CARES	2,093,467	-	-	883,866	459,425	437,500	1,780,791	312,676
Contra Costa Regional Medical Center	125,008,000	-	-	40,000,000	42,000,000	43,008,000	125,008,000	-
Contra Costa Regional Medical Center Capital Projects	80,000,000	-	-	-	-	-	-	80,000,000
EPSDT Leverage Fund/Children's Mental Health Svcs	3,250,000	-	-	2,277,576	972,424	-	3,250,000	-
Mental Health Services for 26 and under, and LGBTQ+	2,833,600	-	-	-	-	-	-	2,833,600
Permanent Supportive Housing (Net of Match)	5,200,000	-	-	-	166,781	4,180,938	4,347,719	852,281
Library								
Library Building Improvements	6,417,241	-	-	63,419	485,799	187,786	737,004	5,680,237
Library Literacy Program	519,278	-	-	125,892	178,346	215,040	519,278	-
Startup Costs for the Library Foundation	50,000	-	-	-	34,600	15,400	50,000	-
Office of Racial Equity and Social Justice								
African-American Holistic Wellness - Feasibility Study	180,000	-	-	-	-	180,000	180,000	-
African-American Holistic Wellness Ctr & Resource Hub	8,500,000	-	-	-	-	500,000	500,000	8,000,000
Office of Racial Equity and Social Justice	3,050,240	-	-	23,778	428,350	812,196	1,264,324	1,785,916
Probation								
Community Based Restorative Justice	2,000,000	-	-	-	182,400	254,786	437,186	1,562,814
Public Defender								
Stand Together Contra Costa	1,677,896	-	-	-	212,596	848,896	1,061,492	616,404
Public Works								
Climate Sustainability - Sustainability Trust	7,813,000	-	11,785	145,475	3,414,643	1,536,440	5,108,343	2,704,657
County Facilities Deferred Maintenance	3,750,000	-	-	32,526	115,214	69,709	217,449	3,532,551
Parks in Unincorporated Communities	2,024,000	-	-	-	5,196	81,419	86,615	1,937,385
Schroder Bridge Repair (Iron Horse Trail)	1,200,000	-	-	-	-	27,503	27,503	1,172,497
Veterans Halls Deferred Maintenance	3,750,000	-	-	-	-	132,012	132,012	3,617,988
Sheriff								
Body Worn and In-Car Cameras	6,134,061	-	-	1,617,648	1,687,067	2,623,855	5,928,570	205,491
Total expenditures	\$ 507,684,368	\$ -	\$ 3,096,613	\$ 55,408,700	\$ 76,167,940	\$ 111,123,580	\$ 245,796,833	\$ 261,887,535

Reconciliation of total unspent budgetary amount to the Fund Balance on a GAAP basis:

Total unspent budgetary amount	\$ 261,887,535
Unappropriated Measure X revenues	1,622,665
Fund Balance at June 30, 2025	<u>\$ 263,510,200</u>

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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 the Schedule of Measure X Revenues and Expenditures Performed in Accordance With *Government Auditing Standards*

Board of Supervisors and
Members of the Measure X Community Fiscal Oversight Committee
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 (*Government Auditing Standards*), the Schedule of Measure X Revenues and Expenditures (Schedule), a Countywide half-cent sales tax fund of the County of Contra Costa (County), for the year ended June 30, 2025, and the related notes to the Schedule, and have issued our report thereon dated October 15, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedule, we considered the County’s internal control over the Fund’s financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, 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 Schedule 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s Schedule is 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 Schedule. 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

October 15, 2025

Independent Accountant's Report on Compliance with Measure X

Board of Supervisors and
Members of the Measure X Community Fiscal Oversight Committee
Martinez, California

We have examined the County of Contra Costa's (County) compliance with certain provisions of Measure X for the year ended June 30, 2025.

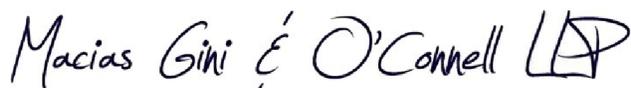
Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about the County's compliance with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with the specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2025.



Walnut Creek, California
October 15, 2025

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CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4531

Agenda Date: 11/3/2025

Agenda #: 5.

FINANCE COMMITTEE

Meeting Date: November 3, 2025

Subject: Measure X Needs Assessment and Program Evaluation

Department: County Administrator's Office

Referral No: 2025-01

Referral Name: Measure X Needs Assessment and Program Evaluation

Presenter: Jessica Shepard, Deputy County Administrator

Contact: Jessica Shepard (925) 655-2049

Referral History:

The Board of Supervisors allocated \$250,000 on June 10, 2025, to conduct a comprehensive Needs Assessment and Program Evaluation for Measure X-funded programs, and referred the Request for Proposals process to be considered at the Finance Committee.

Referral Update:

Measure X is a countywide, 20-year, half-cent sales tax approved by voters on November 3, 2020. Collections began on April 1, 2021, generating approximately \$120 million annually to support regional hospitals, community health centers, emergency response, safety-net services, early childhood programs, and other essential county services.

The Board of Supervisors allocated \$250,000 on June 10, 2025, to conduct a comprehensive Needs Assessment and Program Evaluation for Measure X-funded programs. This assessment is intended to:

- Deepen understanding of community needs and current Measure X program impacts
- Support data-informed decision-making on Measure X priorities and investments
- Strengthen accountability and transparency through external review
- Build capacity for continuous improvement and program management

The anticipated project duration is approximately nine months, from February to November 2026. Staff developed an RFP (attached) to solicit proposals from qualified vendors to carry out this work, including:

- Integrated Needs Assessment
- Assess and recommend refinements to the County's existing Measure X performance and reporting framework for Key Performance Indicators and outcomes
- Delivery of a final report and presentations

The RFP outlines scoring criteria focused on scope and methodology (40 points), qualifications and experience

(30 points), cost/value (15 points), stakeholder engagement (10 points), and references (5).

Recommendation(s)/Next Step(s):

Staff seeks Finance Committee direction on:

1. Any edits and other additional considerations the Committee would like staff to incorporate prior to release of the RFP.
2. Approval to proceed with solicitation of proposals based on the attached RFP.

Fiscal Impact (if any):

There are no costs associated with approving the RFP. Any resulting contract will not exceed \$250,000, consistent with the Board of Supervisors' approved Measure X allocation.

Measure X Needs Assessment and Program Evaluation Draft RFP

Jessica Shepard, Deputy County Administrator
County Administrator's Office

November 3, 2025





Agenda

1. Objectives and Scope of Services
2. Proposed Timeline
3. Needs Assessment & Program Evaluation Framework
4. Key Deliverables
5. Vendor Qualifications
6. Scoring Criteria
7. Committee Direction



Objectives and Scope of Services

The Measure X Needs Assessment and Program Evaluation will:

1. Deepen understanding of community needs and current Measure X program impacts
2. Support data-informed decision-making on Measure X priorities and investments
3. Strengthen accountability and transparency through external review
4. Build capacity for continuous improvement and program management



Proposed Timeline

Milestone	Date
RFP Issued	November 10, 2025
Proposals Due	December 12, 2026
Contract Award Notification	January/February 2026
Project Start	February/March 2026
Final Report	November 2026



Needs Assessment & Program Evaluation Framework

1. Integrated Needs Assessment

- a. Conduct a Service Gaps Analysis identifying unmet needs by program, population, and geography – within voter-approved Measure X service categories
- b. Incorporate findings from previous needs assessments and reports

2. Community Engagement

- a. Use mixed methods such as surveys, focus groups, interviews, and social media trend analysis, to ensure representation from the County's demographic, socioeconomic, and geographic diversity
- b. Consult with the MXCAB, County departments, BOS and officials, partners, and other key stakeholders

3. Program Evaluation & Capacity Building

- a. Assess and refine the Key Performance Indicators, reporting templates, and data visualizations for Measure X annual reporting
- b. Train staff on evaluation framework and reporting tools



Key Deliverables

1. Evaluation Framework & Staff Capacity Building
 - a. Refined KPIs, reporting templates, and visuals
 - b. Training to enable consistent, ongoing evaluation
2. Final Report – Executive summary of key findings and recommendations, plus full report on methodology, successes, opportunities, and recommendations
3. Presentation(s) to key stakeholder groups and the Board of Supervisors



Vendor Qualifications

1. Demonstrated experience with large-scale public sector needs assessments and program evaluations
2. Strong expertise in research methods, survey design, data analysis and visualization
3. Proven ability to engage diverse stakeholders
4. Capacity to deliver high-quality results on time with a multidisciplinary team



Scoring Criteria

Category	Points
Scope & Methodology	40
Qualifications & Experience	30
Cost/Value	15
Stakeholder Engagement	10
References	5
Total	100



Requested Action

Staff seeks direction on:

1. Any edits and other additional considerations the Committee would like staff to incorporate prior to release of the RFP.
2. Approval to proceed with solicitation of proposals based on the attached RFP.

County Administrator

County Administration Building
1025 Escobar Street, 4th Floor
Martinez, California 94553-1229
(925) 655-2075
(925) 655-2066 FAX

Monica Nino
County Administrator

Contra Costa County



Board of Supervisors

John M. Gioia
District 1

Candace Andersen
District 2

Diane Burgis
District 3

Ken Carlson
District 4

Shanelle Scales-Preston
District 5

REQUEST FOR PROPOSALS (“RFP”)

MEASURE X NEEDS ASSESSMENT & PROGRAM EVALUATION

1. Purpose:

Contra Costa County (the “County”) is seeking proposals from qualified vendors to conduct a comprehensive countywide Needs Assessment and Program Evaluation for programs funded by Measure X, the County’s half-cent sales tax approved by voters in November 2020.

The assessment will help identify unmet needs and refine ongoing program monitoring and evaluation. These analyses will inform County decision-making on Measure X investments supporting the regional hospital and community health centers, emergency response, safety-net services, early childhood programs, and other essential county services.

The expected outcomes of this assessment and evaluation include:

- A. Analytical needs assessment: A deeper understanding of community needs and program performance that enables the County to make informed funding and policy decisions
- B. Enhanced Accountability and Transparency: Strengthen public trust through external review and refinement of the Measure X evaluation and reporting framework
- C. Continuous Improvement: Insights and training that build County capacity for ongoing monitoring, evaluation, and program management

The anticipated project duration is approximately nine months, from February to November 2026.

2. Project Schedule

Milestone	Date
RFP Issued	November 10, 2025
Questions Due via BidNet	November 21, 2025, by 12:00 p.m.
Responses to Questions Posted	November 28, 2025
Proposals Due via BidNet	December 12, 2025, by 5:00 p.m.
Evaluation and Interviews	January 2026
Contract Award Notification	January 2026
Contract Start Date	February/March 2026
Draft Report Due	October 12, 2026
Final Report Due	November 2, 2026

All communication and proposal submission related to this RFP must occur through BidNet: <https://www.bidnetdirect.com/california/contracostacounty>

The County reserves the right to adjust this schedule as necessary.

3. Background

Measure X is a countywide 20-year, half-cent sales tax approved by Contra Costa County voters on November 3, 2020. Collections began April 1, 2021. The tax generates approximately \$120 million annually for supporting regional hospitals, community health centers, emergency response, safety-net services, early childhood programs, and other essential county services. Revenues are allocated across multiple County departments, and annual audits ensure funds are used in accordance with voter intent. A table summarizing historical Measure X revenues, allocations, and expenditures is provided in the appendix to give context for proposers.

Since the first allocations in November 2021, over sixty projects have been funded through fiscal year 2025-2026 across multiple service sectors. A complete project listing is included in the appendix.

This RFP seeks an independent, countywide needs assessment and program evaluation to provide a comprehensive and representative analysis of community needs, service gaps, and program performance. The findings will complement MXCAB's advisory role and support the Board of Supervisors in making informed decisions regarding Measure X investments.

4. Scope of Work

The consultant will complete the following tasks:

A. Integrated Needs Assessment and Program Evaluation

- i. Collect and analyze quantitative and qualitative data from County departments, program partners, and existing needs assessments and reports
- ii. Conduct community engagement through mixed methods (e.g., surveys, focus groups, interviews, social media trend analysis, and MXCAB input). Community engagement shall include methods to ensure input from diverse and underserved populations, reflecting geographic, demographic, and socioeconomic diversity. The process must:
 - a. Include a representative countywide survey of residents to capture community needs, priorities, and service gaps across geographic areas and demographic groups;
 - b. Incorporate supplementary qualitative methods (e.g., focus groups, listening sessions, key informant interviews) to ensure meaningful participation from populations that may be underrepresented in quantitative data; and
 - c. Summarize engagement findings in a format suitable for public dissemination and Board of Supervisors review.
- iii. Document the Measure X program inventory, including program descriptions, target populations, geographic coverage, funding amounts, and available outputs/outcomes metrics
- iv. Ensure data collected is provided in a format compatible with the County's existing Needs Assessment Survey Results Dashboard and data management standards
- v. Synthesize all findings into the Report, including:
 - a. Service Gap Analysis – Identify unmet needs by population, geography, and program area
 - b. Recommendations – Summarize identified needs and community and stakeholder priorities for Measure X investment

B. Evaluation Framework and Staff Capacity Building

- i. Work with County departments to assess and refine the Key Performance Indicators for all Measure X-funded programs

- ii. Develop a standardized reporting tool or template and data visualizations that promote consistent annual performance reporting across departments
- iii. Train County staff on applying the evaluation framework and reporting tool

C. Final Report and Presentations

- i. Prepare a final report with an executive summary highlighting key findings and recommendations, and discussing methodology, successes, opportunities, and recommendations
- ii. Develop slides and present findings and recommendations to key stakeholder groups and the Board of Supervisors

All data and materials developed under this contract shall become the property of the County and must be submitted in editable electronic formats.

5. Deliverables

Deliverables should be designed to inform decision-making, guide departmental performance reporting, and facilitate Board of Supervisors review. All materials should be clear, professional, and accessible to a variety of stakeholders, including County staff, advisory bodies, and the public.

A. Integrated Needs Assessment and Program Evaluation

- I. Synthesize all data collected through the needs assessment and program evaluation, including results from the representative surveys, qualitative engagement findings, and departmental reports and data
- II. Includes a Service Gap Analysis
- III. The selected vendor will provide datasets and survey results in a clear, organized format suitable for County use. The County and the Department of Information Technology will collaborate with the vendor to identify which data and findings will be integrated into the County's Needs Assessment Dashboard

B. Evaluation Framework and Staff Capacity Building

- I. Assess the County's existing Measure X performance and reporting framework for Key Performance Indicators and outcomes, and recommend refinements
- II. Conduct program evaluations of selected Measure X programs, in consultation with County staff

- III. Conduct training for County staff on the evaluation framework and reporting tools to build capacity for independent use

C. Reports and Presentations

- I. Final Report: Summarize major findings, methodology, County successes and opportunities, and recommendations from the Needs Assessment
- II. Companion Summary Report: Provide a concise, visually engaging summary of the Final Needs Assessment Report that highlights key findings, themes, and recommendations in accessible language for public and stakeholder use
- III. Slide Deck and Presentations: Summarize findings, recommendations, and the evaluation framework for use in stakeholder briefings and public meetings

All deliverables must be provided in both PDF and editable formats (e.g., Word, Excel, PowerPoint).

6. Vendor Qualifications

Respondents must demonstrate:

- A. Experience conducting large-scale needs assessments and program evaluations for public agencies, including mixed-methods approaches and community surveys
- B. Expertise in research methods, survey design, data analysis, visualization, and integration, including experience coordinating with client data systems
- C. Demonstrated ability in stakeholder engagement, facilitation, and community outreach
- D. Familiarity with performance measurement and evaluation frameworks in public health, social services, public safety, and community development
- E. Capacity to complete project within a 6–9 month period
- F. A multidisciplinary team with experience in data analytics, facilitation, and reporting

7. Proposal Submission Requirements

Interested vendors must submit a comprehensive proposal addressing each of the components below. Proposals should be organized in the order listed. All proposals must

be clear, concise, and directly responsive to this RFP. Proposals should be assembled as follows:

- A. Cover Letter: Signed by an authorized representative and including contact information
- B. Company Profile: Legal name, entity type, and areas of specialization
- C. Qualifications and Experience: Demonstrate the qualifications, capacity, technical expertise, and experience necessary to successfully perform the services described in this RFP. Describe at least three projects of similar scope and complexity, including duration, budget, and outcomes. Provide related final reports and presentations, and other documents demonstrating how you manage projects (e.g., project plans, cost estimates, questionnaires, Gantt charts for project schedules, survey instruments, status reports, meeting agendas and minutes, etc.).
- D. Proposed Approach: Methodology, analytical tools, and strategies for each task in the scope of work
- E. Stakeholder Engagement Plan: Approach to outreach and engagement
- F. Project Team: Identify the key personnel to be assigned to this project, including titles, roles, resumes or summaries of qualifications, and anticipated time commitments
- G. Workplan and Timeline: Major phases, deliverables, and milestones
- H. Cost Proposal (Separate Attachment): Total cost (not to exceed \$250,000), breakdown by task, hourly rates, and assumptions
- I. Client References: Include at least three recent clients for similar projects, with contact information and brief project descriptions

8. Scoring Criteria

Proposals will be reviewed by the evaluation panel following submission for compliance with the “Proposal Submission Requirements” above. Proposals that meet the “Proposal Submission Requirements” will be evaluated based on the following criteria:

Category	Description	Points
Scope and Methodology	Demonstrates understanding of the County’s needs and project objectives, with a clear, feasible, and rigorous	40

	approach, including analytical methods, data collection, and stakeholder engagement strategies	
Qualifications and Experience	Strong qualifications and capacity of key personnel, including adequate staffing to achieve project objectives, combined with experience in similar needs assessments and program evaluations, particularly in the public sector	30
Cost / Value	Reasonableness for assigned staff hours, cost categories, and cost-effectiveness relative to project objectives	15
Stakeholder Engagement Plan	Effectiveness of proposed strategies for engaging diverse stakeholders, including community members, program participants, County departments, and advisory boards	10
References	Confirms prior clients' experiences on the quality, reliability, and relevance of similar projects, particularly in public sector needs assessments and program evaluations	5
Total		100

Interviews, if conducted, may be used to clarify proposals and will contribute to final scoring.

The County reserves the right to do the following at any time and for its own convenience, at its sole discretion:

- A. To reject any and all proposals without indicating any reasons for such rejection;
- B. Terminate this RFP and issue a new RFP anytime thereafter;
- C. Extend any or all deadlines specified in the RFP, including deadlines for accepting proposals by issuing an Addendum at any time prior to the deadline for receipt of responses to the RFP;
- D. Procure any services specified in the RFP by other means;
- E. Disqualify any Vendor on the basis of any real or perceived conflict of interest or evidence of collusion that is disclosed by the proposal or other data available at the sole discretion of the County;
- F. Reject the proposal of any vendor that is in breach of or in default under any other agreement with the County;
- G. Reject any proposal deemed by the County to be non-responsive, unreliable, unqualified, or non-responsible; and,

H. Award contracts to the best-qualified vendor in the opinion of the County.

9. Contractual Arrangements

The successful vendor will be required to enter into a contract on the County's standard form contract (a copy of which is attached to this RFP as Attachment A).

Please indicate in your response if there are any contract provisions unacceptable to the proposing firm. Any suggested modifications will be taken into account as part of the RFP review process and will be reviewed by the County Counsel department.

Selected vendor must carry insurance policies as specified in the County's standard form contract. Any suggested modifications will be taken into account as part of the RFP review process and will be reviewed by the County Risk Management department.

10. Appendices

The following materials are provided to assist proposers in understanding the Measure X program and its context within the County's broader delivery framework:

- A. [Measure X Website](#)
- B. [Measure X Dashboard](#)
- C. [FY 21-24 Measure X Audit Report](#)
- D. [FY 24-25 Measure X Audit Report](#)
- E. [FY 23-24 Measure X Annual Report](#)
- F. [Measure X Funding Allocation List \(current\)](#)
- G. Attachment A: County Standard Form Contract