COUNTY OF CONTRA COSTA, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2025

MGO. Certified Public Accountants

COUNTY OF CONTRA COSTA, CALIFORNIA
Single Audit Report
For the Year Ended June 30, 2025

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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, 2025, 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 22, 2025. 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 22, 2025

MGO. Certified Public Accountants

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, 2025. 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, 2025.

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 $247,246,921 in federal awards which is not included in the County's schedule of expenditures federal awards during the year ended June 30, 2025. 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2025, 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 30, 2026

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COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

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:				
Passed through State of California Department of Public Health				
Supplemental Nutrition Assistance Program	10.551	23-10311	$ 1,072,585	$ 302,732
		Subtotal	**1,072,585**	**302,732**
Passed through State of California Department of Aging				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CF-2223-07	358,170	358,170
Passed through State of California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 24/25-19	27,846,844	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 24/25-35	31,843	-
		Subtotal	**28,236,857**	**358,170**
		Cluster Subtotal	**29,309,442**	**660,902**
Passed through State of California Department of Social Services				
Child Nutrition Cluster:				
Child and Adult Care Food Program	10.558	07-1195-1J	660,952	-
Passed through State of California Department of Public Health				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10241 A04, A05	6,358,398	-
Passed through State of California Department of Food and Agriculture				
Animal Disease and Animal Care	10.025	AP22PPQFO000C397 AP23PPQFO000C207 AP24PPQFO000C006	238,112	-
Animal Disease and Animal Care	10.025	AP23PPQFO000C246 AP24PPQFO000C363	20,337	-
Animal Disease and Animal Care	10.025	AP23PPQFO000C485	365,865	-
Animal Disease and Animal Care	10.025	AP23PPQFO000C519	53,319	-
Animal Disease and Animal Care	10.025	AP23PPQFO000C550 AP24PPQFO000C123	64,954	-
Animal Disease and Animal Care	10.025	AP24PPQFO000C116	7,011	-
Animal Disease and Animal Care	10.025	AP25PPQFO000C001	45,638	-
Animal Disease and Animal Care	10.025	AP24PPQFO000C285	1,759	-
Animal Disease and Animal Care	10.025	AP24PPQFO000C002 AP25PPQFO000C011	200,016	-
		Subtotal	**997,011**	**-**
Total U.S. Department of Agriculture			**37,325,803**	**660,902**
U.S. Department of Housing and Urban Development				
Direct Program(s)				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants / Entitlement Grants	14.218	B24UC060002	3,384,522	1,051,541
Community Development Block Grants / Entitlement Grants	14.218	B23UC060002	1,162,272	272,140
Community Development Block Grants / Entitlement Grants	14.218	B22UC060002	52,167	-
Community Development Block Grants / Entitlement Grants	14.218	B21UC060002	832,071	166,200
Community Development Block Grants / Entitlement Grants	14.218	B20UC060002	38,700	38,700
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B20UW060002	199,601	58,896
		Cluster Subtotal	**5,669,333**	**1,587,477**
Emergency Solutions Grant Program	14.231	E23UC060002	100,251	100,251
Emergency Solutions Grant Program	14.231	E24UC060002	300,020	139,220
		Subtotal	**400,271**	**239,471**
Home Investment Partnerships Program	14.239	M24DC060231	597,239	-
Home Investment Partnerships Program	14.239	M23DC060231	4,154,927	-
Home Investment Partnerships Program	14.239	M22DC060231	2,550,636	-
Home Investment Partnerships Program	14.239	M21DC060231	950,794	-
Home Investment Partnerships Program	14.239	M20DC060231	225	-
Home Investment Partnerships Program	14.239	M19DC060231	12,453	-
COVID-19 Home Investment Partnerships Program	14.239	M21DP060231	4,983,454	-
		Subtotal	**13,249,728**	**-**
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-22-CP-CA-0060	48,424	-
Continuum of Care Program	14.267	CA1070L9T052312	175,596	-
Continuum of Care Program	14.267	CA2197H9T052200	168,025	-
Continuum of Care Program	14.267	CA1089L9T052315	282,129	-
Continuum of Care Program	14.267	CA1071L9T052210	136,847	124,645
Continuum of Care Program	14.267	CA1071L9T052311	221,229	177,430
Continuum of Care Program	14.267	CA1651L9T052205	625,594	-
Continuum of Care Program	14.267	CA1651L9T052306	1,205,063	-
Continuum of Care Program	14.267	CA2124L9T052200	223,911	-
Continuum of Care Program	14.267	CA2245L9T052300	314,296	-
Continuum of Care Program	14.267	CA2195H9T052200	40,058	-
Continuum of Care Program	14.267	CA1394L9T052207	232,745	-
Continuum of Care Program	14.267	CA1394L9T052308	903,610	-
		Subtotal	**4,529,103**	**302,075**
Passed through State of California Department of Housing and Community Development				
Emergency Solutions Grant Program	14.231	23-ESG-18002	214,967	145,960
Emergency Solutions Grant Program	14.231	22-ESG-17002	74,660	74,660
		Subtotal	**289,627**	**220,620**

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, 2025

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)				
Passed through City of Oakland				
Housing Opportunities for Persons with AIDS	14.241	CAH22F001; 16468	$ 1,034,877	$ 300,000
Housing Opportunities for Persons with AIDS	14.241	CAH20F001	582,477	-
Housing Opportunities for Persons with AIDS	14.241	CAH19F001	63,160	-
Housing Opportunities for Persons with AIDS	14.241	CAH18F001	167,472	-
		Subtotal	**1,847,986**	**300,000**
Total U.S. Department of Housing and Urban Development			**26,034,472**	**2,649,643**
U.S. Department of Justice				
Direct Program(s)				
Comprehensive Forensic DNA Analysis Grant Program	16.036	2020-DN-BX-0157	66,224	6,628
Comprehensive Forensic DNA Analysis Grant Program	16.036	15PBJA-24-GG-02406-DNAX	101,603	-
		Subtotal	**167,827**	**6,628**
Community-Based Violence Intervention and Prevention Initiative	16.045	15PBJA-22-GG-04744-CVIP	421,086	43,262
Services for Trafficking Victims	16.320	15POVC-22-GK-03664-HT	140,966	-
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2020-EW-AX-K006	28,708	5,009
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	15JOVW-24-GK-01585-ALLX	102,557	43,245
		Subtotal	**131,265**	**48,254**
Treatment Court Discretionary Grant Program	16.585	15PBJA-24-GG-03832-DGCT	62,402	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	15JOVW-22-GG-01810-ICJR	421,566	308,587
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01237-JAGX	65,535	62,414
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02173-JAGX	23,772	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03177-JAGX	107,990	78,357
		Subtotal	**197,297**	**140,771**
DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01604-DNAX	173,524	-
DNA Backlog Reduction Program	16.741	15PBJA-23-GG-01232-DNAX	167,349	-
		Subtotal	**340,873**	**-**
Congressionally Recommended Awards	16.753	15PJDP-23-GG-00349-BRND	136,627	-
Congressionally Recommended Awards	16.753	15POVC-24-GG-00605-BRND	58,498	-
Congressionally Recommended Awards	16.753	AL16753	249,217	-
		Subtotal	**444,342**	**-**
Equitable Sharing Program	16.922	CA0070000	16	-
Passed through California Board of State and Community Corrections				
Residential Substance Abuse Treatment for State Prisoners	16.593	N/A	299,866	20,955
Residential Substance Abuse Treatment for State Prisoners	16.593	N/A	67,034	2,805
		Subtotal	**366,900**	**23,760**
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1303-24	129,089	25,426
Passed through San Diego Association of Governments				
Project Safe Neighborhoods	16.609	No. S1259799	166,275	-
Passed through State of California Office of Emergency Services				
Crime Victim Assistance	16.575	XC23 06 0070	249,547	232,318
Crime Victim Assistance	16.575	VW23420070	314,169	-
Crime Victim Assistance	16.575	VW24024701	557,528	-
Crime Victim Assistance	16.575	HA24010070	5,718	-
Crime Victim Assistance	16.575	HA23010070	71,995	-
		Subtotal	**1,198,957**	**232,318**
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ24025101	16,622	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	CQ23190070	68,983	-
		Subtotal	**85,605**	**-**
Total U.S. Department of Justice			**4,274,466**	**829,006**
U.S. Department of Labor				
Direct Program(s)				
H-1B Job Training Grants	17.268	24A60HG000064	244,999	42,265
Passed through State of California Employment Development Department				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	AA311003	326,687	283,737
WIOA Adult Program	17.258	AA311003	73,550	-
WIOA Adult Program	17.258	AA511003	1,682,189	734,525
		Subtotal	**2,082,426**	**1,018,262**
WIOA Youth Activities	17.259	AA411003	196,824	43,955
WIOA Youth Activities	17.259	AA611003	80,955	-
WIOA Youth Activities	17.259	AA511003	1,756,410	1,337,839
		Subtotal	**2,034,189**	**1,381,794**
WIOA Dislocated Worker Formula Grants	17.278	AA411003	261,413	(8,378)
WIOA Dislocated Worker Formula Grants	17.278	AA411003	676,206	210,960
WIOA Dislocated Worker Formula Grants	17.278	AA511003	840,600	194,259
WIOA Dislocated Worker Formula Grants	17.278	AA511003	959,479	588,378
WIOA Dislocated Worker Formula Grants	17.278	AA411003	30,557	-
WIOA Dislocated Worker Formula Grants	17.278	AA511003	316,069	-
		Subtotal	**3,084,324**	**985,219**
		Cluster Subtotal	**7,200,939**	**3,385,275**
Total U.S. Department of Labor			**7,445,938**	**3,427,540**

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, 2025

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				
Direct Program(s)				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs	20.106	AIP 03-06-0050-28-2021	$ 146,978	$ -
COVID-19 Airport Improvement Program, Infrastructure Investment and Jobs Act Programs	20.106	AIP 03-06-0050-30-2021	69,625	-
COVID-19 Airport Improvement Program, Infrastructure Investment and Jobs Act Programs	20.106	AIP 03-06-0050-33-2022	200,942	-
		Subtotal	**417,545**	**-**
National Priority Safety Programs	20.616	PS25041	128,663	-
Passed through Contra Costa Transportation Authority				
Safe Streets and Roads for All	20.939	78059	113,264	-
Passed through State of California Department of Transportation				
Highway Planning and Construction	20.205	BRLS-5928 (125)	5,361,165	-
Highway Planning and Construction	20.205	BRLS-5928 (154)	544,906	-
Highway Planning and Construction	20.205	STPLR-130L (296)	188,117	-
Highway Planning and Construction	20.205	BRLS-5928 (128)	102,116	-
Highway Planning and Construction	20.205	HSIPL-5928 (140)	1,470,036	-
Highway Planning and Construction	20.205	ER-15J7 (191)	293,177	-
Highway Planning and Construction	20.205	ER-15J7 (171)	114,919	-
Highway Planning and Construction	20.205	ER-15J7 (173)	16,093	-
Highway Planning and Construction	20.205	ER-15J7 (162)	341,602	-
Highway Planning and Construction	20.205	ACSTP/ER-15J9 (161)	310,607	-
Highway Planning and Construction	20.205	ER-15J7 (187)	15,611	-
Highway Planning and Construction	20.205	ER-15J9 (182)	288,003	-
Highway Planning and Construction	20.205	BRLS-5928 (104)	69,723	-
Highway Planning and Construction	20.205	CMLNI-5928 (153)	85,264	-
		Subtotal	**9,201,339**	**-**
Passed through State of California Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL24009	99,022	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL25021	338,060	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL24010	139,500	-
		Subtotal	**576,582**	**-**
National Priority Safety Programs	20.616	DI25023	43,009	-
Total U.S. Department of Transportation			**10,480,402**	**-**
U.S. Department of Treasury				
Direct Program				
Equitable Sharing	21.016	CA0070000	16	-
Total U.S. Department of Treasury			**16**	**-**
Environmental Protection Agency				
Direct Program(s)				
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	98T54901	152,424	-
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	98T61301	15,474	-
		Subtotal	**167,898**	**-**
Environmental and Climate Justice Community Change Grants Program	66.616	5F97T32001	99,052	-
Passed through Association of Bay Area Governments				
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	98T96501	206,115	-
Total Environmental Protection Agency			**473,065**	**-**
U.S. Department of Energy				
Direct Program(s)				
Energy Efficiency & Conservation Block Grant Program	81.128	DE-SE0000547	56,220	-
Passed through State of California Department of Community Services and Development				
Weatherization Assistance for Low-Income Persons	81.042	22P-7005	810,231	-
Total U.S. Department of Energy			**866,451**	**-**
U.S. Department of Education				
Passed through State of California Department of Rehabilitation				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	32116	729,223	-
Total Department of Education			**729,223**	**-**
Elections Assistance Commission				
Passed through State of California Secretary of State Office				
Help America Vote Act Requirements Payments	90.401	SOS-0890	17,256	-
HAVA Election Security Grants	90.404	SOS-0890	40,005	-
HAVA Election Security Grants	90.404	SOS-0890	185,948	-
		Subtotal	**225,953**	**-**
Total Elections Assistance Commission			**243,209**	**-**
U.S. Department of Health and Human Services				
Direct Program(s)				
Health Center Program Cluster:				
Health Center Program	93.224	6 H80CS00050-23-03	1,217,484	-
Health Center Program	93.224	6 H80CS00050-24-03	2,497,226	-
		Cluster Subtotal	**3,714,710**	**-**

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, 2025

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)				
Substance Abuse & Mental Health Services Projects of Regional and National Significance	93.243	H79TI084555	$ 502,881	$ -
Congressional Directives	93.493	4 CE2CS49471-01-04	713,953	-
Transitional Living for Homeless Youth	93.550	90CX7510-01-00	182,994	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	N/A	1,422,615	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	N/A	56,404	-
		Subtotal	**1,479,019**	**-**
Head Start Cluster:				
Head Start	93.600	09CH012839-01	10,897,428	-
Head Start	93.600	09CH010862-05	2,800,153	214,276
Head Start	93.600	09CH012839-01	5,360,905	-
Head Start	93.600	09CH010862-05	1,346,922	-
		Cluster Subtotal	**20,405,408**	**214,276**
Passed through State of California Department of Aging				
Aging Cluster:				
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-07	39,271	39,271
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-07	66,794	66,794
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-07	12,772	12,772
		Subtotal	**118,837**	**118,837**
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2425-07	62,981	62,981
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2425-07	1,157,512	395,335
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-07	125,369	125,369
		Subtotal	**1,282,881**	**520,704**
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2425-07	1,207,657	1,167,364
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2425-07	1,434,930	1,394,638
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-07	3,770	3,770
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-07	82,004	82,004
		Subtotal	**2,728,361**	**2,647,776**
National Family Caregiver Support, Title III, Part E	93.052	AP-2425-07	561,935	500,388
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	AP-2122-07	194,851	194,851
		Subtotal	**756,786**	**695,239**
Nutrition Services Incentive Program	93.053	AP-2425-07	61,414	61,414
Nutrition Services Incentive Program	93.053	AP-2425-07	216,919	216,919
		Subtotal	**278,333**	**278,333**
		Cluster Subtotal	**5,228,179**	**4,323,870**
Medicare Enrollment Assistance Program	93.071	MI-2324-07	41,938	41,938
State Health Insurance Assistance Program	93.324	HI-2425-07 / AAA-2425-07	133,770	133,770
Passed through State of California Department of Social Services				
Guardianship Assistance	93.090	CFL 24/25-36	1,259,442	-
Guardianship Assistance	93.090	N/A	224,451	-
		Subtotal	**1,483,893**	**-**
MaryLee Allen Promoting Safe and Stable Families Program	93.556	CFL 24/25-46	568,016	552,167
MaryLee Allen Promoting Safe and Stable Families Program	93.556	CFL 24/25-52	56,972	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	CFL 24/25-76	212,640	-
		Subtotal	**837,628**	**552,167**
Temporary Assistance for Needy Families	93.558	N/A	24,820,121	-
Temporary Assistance for Needy Families	93.558	CFL 24/25-11	1,962,953	-
Temporary Assistance for Needy Families	93.558	CFL 24/25-15	655,548	-
Temporary Assistance for Needy Families	93.558	CFL 24/25-24	45,905	-
Temporary Assistance for Needy Families	93.558	CFL 24/25-22	2,366,989	-
Temporary Assistance for Needy Families	93.558	CFL 24/25-24	17,319,935	1,244,948
Temporary Assistance for Needy Families	93.558	CFL 21/22-08	10,016,371	-
Temporary Assistance for Needy Families	93.558	CFL 24/25-60	4,697,288	-
Temporary Assistance for Needy Families	93.558	N/A	3,245,115	-
Temporary Assistance for Needy Families	93.558	N/A	816,897	-
		Subtotal	**65,947,122**	**1,244,948**
CCDF Program Cluster:				
Child Care and Development Block Grant	93.575	CAPP4009	1,893,546	-
Child Care and Development Block Grant	93.575	C2AP4008	922,012	-
Child Care and Development Block Grant	93.575	CAPP3009	665,596	-
Child Care and Development Block Grant	93.575	CCTR4031	2,551,241	-
		Subtotal	**6,032,395**	**-**
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP3009	513,676	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR4031	94,729	-
		Subtotal	**608,405**	**-**
		Cluster Subtotal	**6,640,800**	**-**
Adoption and Legal Guardianship Incentive Payments Program	93.603	CFL 24/25-86	12,240	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CFL 24/25-60	259,569	-

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, 2025

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 24/25-06	$ 144,956	$ -
Foster Care Title IV-E	93.658	CFL 24/25-49	73,073	-
Foster Care Title IV-E	93.658	CFL 24/25-60	7,969,374	-
Foster Care Title IV-E	93.658	N/A	4,528	-
Foster Care Title IV-E	93.658	N/A	208,582	-
Foster Care Title IV-E	93.658	CFL 24/25-27	68,582	-
Foster Care Title IV-E	93.658	CFL 24/25-33	70,261	-
Foster Care Title IV-E	93.658	N/A	2,222,363	71,409
Foster Care Title IV-E	93.658	CFL 24/25-34	38,706	-
Foster Care Title IV-E	93.658	CFL 24/25-61	183,220	-
Foster Care Title IV-E	93.658	N/A	552,065	-
Foster Care Title IV-E	93.658	N/A	11,462	-
Foster Care Title IV-E	93.658	N/A	36,418	-
		Subtotal	**11,583,590**	**71,409**
Adoption Assistance	93.659	CFL 24/25-32	2,795	-
Adoption Assistance	93.659	N/A	1,115,245	-
Adoption Assistance	93.659	CFL 11/12-19	338,793	-
Adoption Assistance	93.659	N/A	11,286,484	-
		Subtotal	**12,743,317**	**-**
Social Services Block Grant	93.667	CFL 21/22-08	4,818,681	-
Social Services Block Grant	93.667	CFL 24/25-60	1,231,420	-
Social Services Block Grant	93.667	N/A	7,117	-
		Subtotal	**6,057,218**	**-**
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	CFL 24/25-44	365,854	-
Elder Abuse Prevention Interventions Program	93.747	N/A	84,303	-
Medicaid Cluster:				
Grants to States for Medicaid	93.778	CFL 11/12-18; CFL 24/25-28	4,336,569	-
Grants to States for Medicaid	93.778	CFL 24/25-10, 21, 66, 67	8,882,574	-
Grants to States for Medicaid	93.778	CFL 24/25-05, 10, 21, 51, 66, 67, 77	1,375,194	-
Grants to States for Medicaid	93.778	CFL 24/25-05, 10, 21, 51, 66, 67, 77	14,085,923	-
		Cluster Subtotal	**28,680,260**	**-**
Passed through State of California Department of Child Support Services				
Child Support Services	93.563	2401CACSES	12,709,951	-
Passed through State of California Department of Community Services and Development				
Low-Income Home Energy Assistance	93.568	25B-3005	993,038	-
Low-Income Home Energy Assistance	93.568	25B-3005	732,968	-
Low-Income Home Energy Assistance	93.568	24B-2005	552,883	-
Low-Income Home Energy Assistance	93.568	24B-2005	10,039	-
Low-Income Home Energy Assistance	93.568	24Q-2554	26,218	-
Low-Income Home Energy Assistance	93.568	23J-5709	215,298	-
		Subtotal	**2,530,444**	**-**
Community Services Block Grant	93.569	25F-6007	321,017	184,709
Community Services Block Grant	93.569	24F-3007	884,794	409,004
		Subtotal	**1,205,811**	**593,713**
Passed through State of California Department of Public Health				
Public Health Emergency Preparedness	93.069	22-10643	947,354	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2407BASE00; 29393-40	181,261	-
Immunization Cooperative Agreements	93.268	22-11068,5NH23IP922612-04-00	299,544	-
COVID-19 Immunization Cooperative Agreements	93.268	22-11068	25,839	-
COVID-19 Immunization Cooperative Agreements	93.268	22-11068	156,923	-
		Subtotal	**482,306**	**-**
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19 ELC66	1,532,624	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	COVID-19 ELC 08; 19-1904	179,057	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	ELCPHLSHARP-02	6,332	-
		Subtotal	**1,718,013**	**-**
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP22174-01-00; 78004-1	752,976	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	23-07-90899-00; 24-07-90899-00	268,034	-
Medicaid Cluster:				
Grants to States for Medicaid	93.778	202407	534,147	-
Grants to States for Medicaid	93.778	202407	645,760	23,870
Grants to States for Medicaid	93.778	23-10253	168,110	-
Grants to States for Medicaid	93.778	PEI 24-07	4,106	-
		Cluster Subtotal	**1,352,123**	**23,870**
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	CHVP 24-07	1,351,517	25,242
National Bioterrorism Hospital Preparedness Program	93.889	22-10643	562,311	311,795
HIV Care Formula Grants	93.917	23-10960	607,678	46,101
HIV Prevention and Surveillance Activities - Health Department Based	93.940	15-10939	374,747	9,859
COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	21-10550	13,122	-
Maternal and Child Health Services Block Grant to the States	93.994	202307	234,268	-
Maternal and Child Health Services Block Grant to the States	93.994	202407	159,349	-
Maternal and Child Health Services Block Grant to the States	93.994	202407	157,785	-
		Subtotal	**551,402**	**-**

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, 2025

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)				
Passed through Public Health Foundation Enterprises, Inc.				
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	1NU51CK000387-01-00	$ 22,584	$ -
Antimicrobial Resistance Surveillance In Retail Food Specimens	93.876	5U01FD007141-04, 5U01FD007141-05	162,255	-
Passed through County of Alameda				
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	5 UT8HA33916-05-00	190,911	-
HIV Emergency Relief Project Grants	93.914	6 H89HA00018-33-01	1,922,280	336,543
Passed through State of California Department of Health Care Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1X06SM090094-01	146,399	146,399
Disabilities Prevention	93.184	29-338-30	637,822	-
Grants to States for Medicaid	93.778	MCAC 24-25-07	35,255,963	-
Grants to States for Medicaid	93.778	29-338-30	103,956	-
		Subtotal	**35,359,919**	**-**
Block Grants for Community Mental Health Services	93.958	1B09SM085984-01	2,701,267	830,807
COVID-19 Block Grants for Community Mental Health Services	93.958	1B09SM085337-01	682,055	-
		Subtotal	**3,383,322**	**830,807**
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	288,964	268,188
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	2,934,828	1,986,443
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	215,073	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	1,704,843	1,496,796
Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	963,937	576,206
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	395,531	156,972
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	07-NNA-07	26,667	26,667
		Subtotal	**6,529,843**	**4,511,272**
Total U.S. Department of Health and Human Services			**241,063,031**	**13,417,979**
U.S. Department of Homeland Security				
Direct Program(s)				
Assistance to Firefighters Grant	97.044	EMW-2023-FG-07934	1,454,545	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2021-FF-02046	3,266,829	-
Passed through State of California Department of Parks and Recreation				
Boating Safety Financial Assistance	97.012	C23706002	17,067	-
Boating Safety Financial Assistance	97.012	C24L0603	77,756	-
		Subtotal	**94,823**	**-**
Passed through State of California Office of Emergency Services				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-02196	14,515,020	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-02396	3,649,683	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-02769	1,620,297	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-02827	5,256,138	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-09-CA-4482-PW-03127	1,295,515	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	13,254	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	892	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	10,722	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	24,731	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	2,685	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	5,149	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	7,931	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	15,843	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	32,365	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	332	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	876	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	013-00000	171,614	-
		Subtotal	**26,623,047**	**-**
Hazard Mitigation Grant	97.039	FEMA-4558-DR-CA Project #PL0356	41,635	-
Emergency Management Performance Grants	97.042	2023-0006	293,092	25,000
Homeland Security Grant Program	97.067	2021-0081	786,789	151,471
Homeland Security Grant Program	97.067	2022-0043	1,101,037	94,776
Homeland Security Grant Program	97.067	2023-0042	381,199	17,042
Homeland Security Grant Program	97.067	2024-0088	32,958	31,389
		Subtotal	**2,301,983**	**294,678**
Passed through City and County of San Francisco Department of Emergency Management				
Homeland Security Grant Program	97.067	2022-0043	353,989	-
Homeland Security Grant Program	97.067	2023-0042	41,666	-
Homeland Security Grant Program	97.067	13195	70,767	-
Homeland Security Grant Program	97.067	13180	39,096	-
		Subtotal	**505,518**	**-**
Total U.S. Department of Homeland Security			**34,581,472**	**319,678**
Total Expenditures of Federal Awards			**$ 363,517,548**	**$ 21,304,748**

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, 2025

NOTE 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.

NOTE 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)*.

NOTE 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 2025 *OMB Compliance Supplement*, as permitted by the Uniform Guidance in 2 CFR 200.1. The State-designated Aging Cluster includes Assistance Listing numbers 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053.

NOTE 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, 2025, were as follows:

Federal Grantor	Assistance Listing Number	Federal Expenditures
Department of Housing and Urban Development (HUD):		
Housing Choice Voucher Cluster		
Section 8 Housing Choice Vouchers	14.871	$ 217,882,996
Mainstream Vouchers	14.879	4,916,077
Emergency Housing Vouchers	14.EHV	4,364,132
Total Housing Voucher Cluster		227,163,205
Continuum of Care Program	14.267	7,204,058
Public and Indian Housing	14.850	8,245,741
Public Housing Capital Fund Program	14.872	4,313,105
Family Self Sufficiency Program	14.896	320,812
Total Expenditures of Federal Awards		$ 247,246,921

NOTE 4 – INDIRECT COSTS

The County did not elect to use the 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).

NOTE 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.

Federal Grantor/ Pass-Through Entity/ Federal Program Title	Assistance Listing Number	Federal Expenditures
Emergency Solutions Grant Program		
Direct from U.S. Department of Housing and Urban Development	14.231	$ 400,271
Passed through State of California Department of Housing and Community Development	14.231	289,627
Total Emergency Solutions Grant Program		$ 689,898
Edward Byrne Memorial Justice Assistance Grant Program		
Direct from U.S. Department of Justice	16.738	$ 197,297
Passed through California Board of State and Community Corrections	16.738	129,089
Total Edward Byrne Memorial Justice Assistance Grant Program		$ 326,386
Geographic Programs - San Francisco Bay Water Quality Improvement Fund		
Direct from Environmental Protection Agency	66.126	$ 167,898
Passed through Association of Bay Area Governments	66.126	206,115
Total Highway Safety Cluster Program		$ 374,013
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
Passed through State of California Department of Public Health (COVID-19)	93.323	$ 1,718,013
Passed through Public Health Foundation Enterprises, Inc.	93.323	22,584
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		$ 1,740,597
Refugee and Entrant Assistance State/Replacement Designee Administered Programs		
Passed through State of California Department of Social Services	93.566	$ 1,479,019
Passed through State of California Department of Public Health	93.566	268,034
Total Refugee and Entrant Assistance State/Replacement Designee Administered Programs		$ 1,747,053
Medicaid Cluster		
Medical Assistance Program:		
Passed through State of California Department of Social Services	93.778	$ 28,680,260
Passed through State of California Department of Health Care Services	93.778	35,359,919
Passed through State of California Department of Public Health	93.778	1,352,123
Total Medical Assistance Program		$ 65,392,302
Homeland Security Grant Program		
Passed through State of California Office of Emergency Services	97.067	$ 2,301,983
Passed through City and County of San Francisco Department of Emergency Management	97.067	505,518
Total Homeland Security Grant Program		$ 2,807,501

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

The California Governor's Office of Emergency Services (CalOES) reimburses the County for a percentage of allowable costs funded by Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Programs), assistance listing number 97.036. During fiscal year 2025, the Programs claimed $26,623,047 for costs incurred between fiscal years 2020 through 2024. 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 2025. The CalOES Obligation Letters provide cost recognition and reimbursements for all response and recovery projects arising out of the COVID-19 events and storm damage.

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

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:

Name of Federal Program or Cluster	Assistance Listing Number(s)
(1) Medicaid Cluster:	
Grants to States for Medicaid	93.778
(2) Foster Care – Title IV-E	93.658
(3) Adoption Assistance – Title IV-E	93.659
(4) WIOA Cluster:	
WIOA Adult Cluster	17.258
WIOA Youth Activities	17.259
WIOA Dislocated Worker Formula Grants	17.278
(5) State Aging Cluster:	
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043

COUNTY OF CONTRA COSTA, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2025

Section I Summary of Audit Results (Continued)

(5) State Aging Cluster (Continued):

Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045
National Family Caregiver Support, Title III, Part E	93.052
Nutrition Services Incentive Program	93.053

(6)	Block Grants for Prevention and Treatment of Substance Abuse	93.959
(7)	Continuum of Care Program	14.267
(8)	Low-Income Energy Assistance Program	93.568
(9)	Epidemiology and Laboratory Capacity for Infectious Diseases	93.323
(10)	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354

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

Section II Financial Statement Findings

None reported.

Section III Federal Award Findings and Questioned Costs

None reported.

COUNTY OF CONTRA COSTA, CALIFORNIA
Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2025

There were no prior year findings or questioned costs reported.

COUNTY OF CONTRA COSTA, CALIFORNIA

Supplemental Schedule of Expenditures of Federal and State Awards Provided by the California Department of Aging

For the Year Ended June 30, 2025

Federal Grantor Pass-through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	State Expenditures	Federal Expenditures
State Awards: State of California Department of Aging				
Federal Awards: U.S. Department of Health & Human Services and U.S. Department of Agriculture, ***Passed through the State of California Department of Aging***				
Aging Cluster				
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-07	$ 338,496	$ 118,837
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	AP-2425-07	-	62,981
Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-2425-07	-	1,157,512
Special Programs for Aging Title IIIC, Nutrition Services	93.045	AP-2425-07	1,115,341	2,642,587
National Family Caregiver Support Title III Part E	93.052	AP-2425-07	-	561,935
Nutrition Services Incentive Program (NSIP)	93.053	AP-2425-07	-	278,333
COVID-19 Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-2122-07	-	125,369
COVID-19 Special Programs for Aging Title IIIC	93.045	AP-2122-07	-	85,774
COVID-19 National Family Caregiver Support Title III Part E	93.052	AP-2122-07	-	194,851
		Subtotal Aging Cluster	**1,453,837**	**5,228,179**
Other Aging Programs				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program- SNAP-Ed	10.561	CF-2223-07	-	358,170
State Health Insurance Assistance Program (HICAP)	93.324	HI-2425-07 / AAA-2425-07	254,351	133,770
Medicare Enrollment Assistance Program	93.071	MI-2324-07	-	41,938
Total Expenditures of Federal and State Awards			**$ 1,708,188**	**$ 5,762,057**
State-only Awards				
Special Deposit Fund (SDF)-State Facilities Citation Penalties	NA	AP-2324-07	$ 21,496	
Skilled Nursing Facility Quality and Accountability (SNFQAF)	NA	AP-2324-07	72,731	
Public Health L & C Program Fund (PH L&C)	NA	AP-2324-07	35,074	
Total Expenditures State Awards			**$ 129,301**	

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Schedule of Child Nutritional Program Revenues
For the Year Ended June 30, 2025

Child and Adult Care Food Program (CACFP)
ALN 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, 2025.

	Total Federal Assistance
State Funded Programs:	
General Child Care Program	$ 100,675
CA State Preschool Program	331,383
Other Programs:	
Head Start and Early Head Start	228,894
Total Federal Assistance	**$ 660,952**

COUNTY OF CONTRA COSTA
Employment and Human Services Department-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, 2025

	1-Jan-24 through 30-Jun-24	1-Jul-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 92,370	$ 884,794	$ 977,164		$ 977,164
Total Revenue	92,370	884,794	$ 977,164		977,164
EXPENDITURES					
Administrative Costs					
Salaries & Wages	395	12,705	13,100	13,100	13,100
Fringe Benefits	363	5,307	5,670	5,670	5,670
Other Costs	30,630	27,105	57,735	57,735	57,735
Total Administrative Costs	31,388	45,117	76,505	76,505	76,505
Program Costs					
Salaries & Wages	26,513	246,119	272,632	272,632	272,632
Fringe Benefits	14,236	123,789	138,025	138,025	138,025
Operating Expenses	20,233	57,917	78,150	78,150	78,150
Out-of-State Travel	-	2,848	2,848	2,848	2,848
Subcontractor/Consultant Services	-	409,004	409,004	409,004	409,004
Other Costs	-	-	-	-	-
Total Program Costs	60,982	839,677	900,659	900,659	900,659
Total Expenses	**$ 92,370**	**$ 884,794**	**$ 977,164**	**$ 977,164**	**$ 977,164**

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 25F-6007 (Assistance Listing No. 93.569)
For the Period January 1, 2025 through June 30, 2025

	1-Jan-25 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	$ 321,017	$ 321,017		$ 945,470
Total Revenue	321,017	321,017		945,470
EXPENDITURES				
Administrative Costs				
Salaries & Wages	11,705	11,705	11,705	16,599
Fringe Benefits	7,823	7,823	7,823	10,125
Other Costs	23,736	23,736	23,736	70,000
Total Administrative Costs	43,264	43,264	43,264	96,724
Program Costs				
Salaries & Wages	43,439	43,439	43,439	275,030
Fringe Benefits	33,834	33,834	33,834	129,006
Operating Expenses	12,345	12,345	12,345	25,710
Out-of-State Travel	3,426	3,426	3,426	10,000
Subcontractor/Consultant Services	184,709	184,709	184,709	409,000
Other Costs		-	-	-
Total Program Costs	277,753	277,753	277,753	848,746
Total Expenses	**$ 321,017**	**$ 321,017**	**$ 321,017**	**$ 945,470**

COUNTY OF CONTRA COSTA
Employment and Human Services Department-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, 2025

	1-Nov-23 through 30-Jun-24	1-Jul-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	$ 604,933	$ 552,883	$ 1,157,816		$ 1,157,816
Total Revenue	604,933	552,883	1,157,816		1,157,816
EXPENDITURES					
Assurance 16 Costs					
Assurance 16	189,905	72,679	262,584	262,584	263,433
Administrative Costs					
Administrative Costs	92,828	103,090	195,918	195,918	263,434
Total A-16/Administration Costs	282,733	175,769	458,502	458,502	526,867
Program Support Costs					
Intake	54,356	132,672	187,028	187,028	252,380
Outreach	63,743	69,321	133,064	133,064	157,737
Training & Technical Assistance	19,125	43,272	62,397	62,397	63,095
Total Program Support Costs	137,224	245,265	382,489	382,489	473,212
Program Services Costs					
ECIP Emergency Heating and Cooling Servic	184,976	131,849	316,825	316,825	157,737
Total Expenses	**$ 604,933**	**$ 552,883**	**$ 1,157,816**	**$ 1,157,816**	**$ 1,157,816**

COUNTY OF CONTRA COSTA
Employment and Human Services Department-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, 2025

	As Previously Reported 1-Nov-23 through 30-Jun-24	Additional Amounts* 1-Nov-23 through 30-Jun-24	Updated Total 1-Nov-23 through 30-Jun-24	1-Jul-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	$ 508,825	$ 798,307	$ 1,307,132	$ 10,039	$ 1,317,171		$ 1,317,171
Total Revenue	508,825	798,307	1,307,132	10,039	1,317,171		1,317,171
EXPENDITURES							
Weatherization Program Costs							
Intake	16,915	49,759	66,674	-	66,674	66,674	105,374
Outreach	6,231	22,268	28,499	-	28,499	28,499	65,859
Training and Technical Assistance	1,384	31,540	32,924	-	32,924	32,924	65,859
Total Program Costs:	24,530	103,567	128,097	-	128,097	128,097	237,092
Weatherization Direct Program Costs							
Weatherization Activity Expenditures	484,295	694,740	1,179,035	10,039	1,189,074	1,189,074	1,080,079
Total Expenses	**$ 508,825**	**$ 798,307**	**$ 1,307,132**	**$ 10,039**	**$ 1,317,171**	**$ 1,317,171**	**$ 1,317,171**

* Subsequent to the issuance of the Supplemental Statement of Revenue and Expenditures (SSRE) for the period through June 30, 2024 included in the fiscal year 2023-24 Single Audit, the County received an amendment increasing the total allocation for the prior fiscal year which is reflected in the additional amounts column and results in an updated total for revenues and expenditures through June 30, 2024.

COUNTY OF CONTRA COSTA
Employment and Human Services Department-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, 2025

	15-Apr-23 through 30-Jun-23	As Previously Reported 1-Jul-23 through 30-Jun-24	Additional Amounts* 1-Jul-23 through 30-Jun-24	Updated Total 1-Jul-23 through 30-Jun-24	1-Jul-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE								
Grant Revenue	$ -	$ 160,486	$ 47,278	$ 207,764	$ 215,298	$ 423,062		$ 423,062
Total Revenue	-	160,486	47,278	207,764	215,298	423,062		423,062
EXPENDITURES								
Assurance 16 Costs								
Assurance 16	-	35,923	-	35,923	-	35,923	35,923	35,923
Administrative Costs								
Administrative Costs	-	24,616	-	24,616	53,913	78,529	78,529	135,923
Total A-16/Administration Costs	-	60,539	-	60,539	53,913	114,452	114,452	171,846
Program Support Costs								
Intake	-	-	7,780	7,780	-	7,780	7,780	55,486
Outreach	-	-	12,681	12,681	-	12,681	12,681	81,554
Training & Technical Assistance	-	-	-		4,625	4,625	4,625	32,622
Total Program Support Costs	-	-	20,461	20,461	4,625	25,086	25,086	169,662
Program Services Costs								
Program Services and Program Costs	-	99,947	26,817	126,764	156,760	283,524	283,524	81,554
Total Expenses	**$ -**	**$ 160,486**	**$ 47,278**	**$ 207,764**	**$ 215,298**	**$ 423,062**	**$ 423,062**	**$ 423,062**

* Subsequent to the issuance of the Supplemental Statement of Revenue and Expenditures (SSRE) for the period through June 30, 2024 included in the fiscal year 2023-24 Single Audit, the County received an amendment increasing the total allocation for the prior fiscal year which is reflected in the additional amounts column and results in an updated total for revenues and expenditures through June 30, 2024.

COUNTY OF CONTRA COSTA
Employment and Human Services Department-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, 2025

	As Previously Reported 15-Apr-23 through 30-Jun-23	Additional Amounts* 15-Apr-23 through 30-Jun-23	Updated Total 15-Apr-23 through 30-Jun-23	As Previously Reported 1-Jul-23 through 30-Jun-24	Additional Amounts* 1-Jul-23 through 30-Jun-24	Updated Total 1-Jul-23 through 30-Jun-24	1-Jul-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE										
Grant Revenue	$ 215,904	$ 114,456	$ 330,360	$ 291,840	$ 57,416	$ 349,256	$ -	$ 679,616		$ 679,616
Total Revenue	215,904	114,456	330,360	291,840	57,416	349,256	-	679,616		679,616
EXPENDITURES										
Weatherization Program Costs										
Intake	7,363	7,586	14,949	16,349	475	16,824	-	31,773	31,773	54,369
Outreach	4,707	3,599	8,306	8,059	308	8,367	-	16,673	16,673	33,981
Training and Technical Assistance	2,084	331	2,415	1,208	2,562	3,770	-	6,185	6,185	33,981
Total Program Costs:	14,154	11,516	25,670	25,616	3,345	28,961	-	54,631	54,631	122,331
Weatherization Direct Program Costs										
Weatherization Activity Expenditures	201,750	102,940	304,690	266,224	54,071	320,295	-	624,985	624,985	557,285
Total Expenses	**$ 215,904**	**$ 114,456**	**$ 330,360**	**$ 291,840**	**$ 57,416**	**$ 349,256**	**$ -**	**$ 679,616**	**$ 679,616**	**$ 679,616**

* Subsequent to the issuance of the Supplemental Statement of Revenue and Expenditures (SSRE) for the period through June 30, 2024 included in the fiscal year 2023-24 Single Audit, the County received an amendment increasing the total allocation for the prior fiscal years which are reflected in the additional amounts columns and results in an updated totals for revenues and expenditures through June 30, 2024.

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 24Q-2554 (EHA16) (Assistance Listing No. 93.568)
For the Period May 1, 2024 through May 31, 2025

	1-May-24 through 31-May-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	$ 26,218	$ 26,218		$ 26,218
Total Revenue	26,218	26,218		26,218
EXPENDITURES				
Assurance 16 Costs				
Assurance 16	5,578	5,578	5,578	5,578
Administrative Costs				
Administrative Costs	5,578	5,578	5,578	5,578
Total A-16/Administration Costs	11,156	11,156	11,156	11,156
Program Support Costs				
Intake	8,033	8,033	8,033	8,033
Outreach	5,021	5,021	5,021	5,021
Training & Technical Assistance	2,008	2,008	2,008	2,008
Total Program Support Costs	15,062	15,062	15,062	15,062
Total Expenses	**$ 26,218**	**$ 26,218**	**$ 26,218**	**$ 26,218**

COUNTY OF CONTRA COSTA
Employment and Human Services Department-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, 2025

	As Previously Reported 1-Jul-23 through 30-Jun-24	Additional Amounts* 1-Jul-23 through 30-Jun-24	Updated Total 1-Jul-23 through 30-Jun-24	1-Jul-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	$ 23,576	$ 61,939	$ 85,515	$ 810,231	$ 895,746		$ 1,307,477
Total Revenue	23,576	61,939	85,515	810,231	895,746		1,307,477
EXPENDITURES							
Administration							
Administrative Costs	1,142	6,256	7,398	42,867	50,265	50,265	112,375
Total Administation Costs	1,142	6,256	7,398	42,867	50,265	50,265	112,375
Training & Technical Assistance							
Training & Technical Assistance	2,490	32,160	34,650	48,986	83,636	83,636	163,626
Client Education	626	7	633	24,022	24,655	24,655	13,283
Out of State Travel	-	-	-	4,935	4,935	4,935	6,217
Total Training & Technical Assistance	3,116	32,167	35,283	77,943	113,226	113,226	183,126
Program Costs Section 1							
Health & Safety Activities	4,170	-	4,170	86,326	$ 90,496	90,496	195,058
Total Program Costs Section 1	4,170	-	4,170	86,326	$ 90,496	90,496	195,058
Program Costs Section 2							
Intake	1,048	-	1,048	27,372	28,420	28,420	35,400
Outreach	450	-	450	11,850	12,300	12,300	17,500
Direct Program Activities	9,128	-	9,128	240,375	249,503	249,503	430,544
General Operating Costs	1,070	4,929	5,999	40,850	46,849	46,849	328,479
Other Program Costs	3,452	18,587	22,039	282,648	304,687	304,687	4,995
Total Program Costs Section 2	15,148	23,516	38,664	603,095	641,759	641,759	816,918
Total Expenses	**$ 23,576**	**$ 61,939**	**$ 85,515**	**$ 810,231**	**$ 895,746**	**$ 895,746**	**$ 1,307,477**

* Subsequent to the issuance of the Supplemental Statement of Revenue and Expenditures (SSRE) for the period through June 30, 2024 included in the fiscal year 2023-24 Single Audit, the County received an amendment increasing the total allocation for the prior fiscal year which is reflected in the additional amounts column and results in an updated total for revenues and expenditures through June 30, 2024.

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 25B-3005 (EHA16) (Assistance Listing No. 93.568)
For the Period November 1, 2024 through June 30, 2025

	1-Nov-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	$ 993,038	$ 993,038		$ 1,252,205
Total Revenue	993,038	993,038		1,252,205
EXPENDITURES				
Assurance 16 Costs				
Assurance 16	145,526	145,526	145,526	284,997
Administrative Costs				
Administrative Costs	283,405	283,405	283,405	284,997
Total A-16/Administration Costs	428,931	428,931	428,931	569,994
Program Support Costs				
Intake	208,494	208,494	208,494	272,884
Outreach	145,121	145,121	145,121	170,553
Training & Technical Assistance	52,337	52,337	52,337	68,221
Total Program Support Costs	405,952	405,952	405,952	511,658
Program Services Costs				
ECIP Emergency Heating and Cooling Servi	158,155	158,155	158,155	170,553
Total Expenses	**$ 993,038**	**$ 993,038**	**$ 993,038**	**$ 1,252,205**

COUNTY OF CONTRA COSTA
Employment and Human Services Department-Community Services Bureau
Supplemental Statement of Revenue and Expenditures (SSRE)
CSD Contract No. 25B-3005 (WX) (Assistance Listing No. 93.568)
For the Period November 1, 2024 through June 30, 2025

	1-Nov-24 through 30-Jun-25	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	$ 732,968	$ 732,968		$ 1,418,559
Total Revenue	732,968	732,968		1,418,559
EXPENDITURES				
Weatherization Program Costs				
Intake	50,223	50,223	50,223	113,485
Outreach	12,083	12,083	12,083	70,928
Training and Technical Assistance	38,733	38,733	38,733	70,928
Total Program Costs:	101,039	101,039	101,039	255,341
Weatherization Direct Program Costs				
Weatherization Activity Expenditures	631,929	631,929	631,929	1,163,218
Total Expenses	**$ 732,968**	**$ 732,968**	**$ 732,968**	**$ 1,418,559**