

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Report

For the Fiscal Year Ended June 30, 2015

COUNTY OF SAN DIEGO, CALIFORNIA

**Single Audit Reports
For the Fiscal Year Ended June 30, 2015**

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INDEPENDENT AUDITORS' 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

Board of Supervisors
County of San Diego, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 18, 2015. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our report also included a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.



San Diego, California

November 18, 2015



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

Board of Supervisors
County of San Diego, California

Report on Compliance for Each Major Federal Program

We have audited the County of San Diego, California's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the First 5 Commission of San Diego (Commission), which received \$2,245,507 of federal awards, which is not included in the schedule during the year ended June 30, 2015. Our audit, described below, did not include the operations of the Commission because they engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 18, 2015, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, *Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our report also included a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures,

including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Vavinech, Train, Dwyer & Co., LLP

San Diego, California

January 29, 2016

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<u>Direct Programs</u>					
Rural Rental Assistance Payments:					
Public Housing Other - Firebird	D	10.427	04-037-592185452	\$ 211,448	\$ -
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants:					
Supplemental Nutrition Assistance Program (SNAP) Participation Grant	D	10.580	IA-FSPA-11-CA-01	51,264	-
Supplemental Nutrition Assistance Program (SNAP) Process and Technology Improvement	D	10.580	SNAP PTI 14 CSD 01	21,503	-
			Subtotal - 10.580	72,767	-
TOTAL - DIRECT PROGRAMS				284,215	-
<u>Passed Through California Department of Aging</u>					
Supplemental Nutrition Assistance Program (SNAP) - Education	I	10.561	SP-1415-23	136,034	79,491
<u>Passed Through California Department of Education</u>					
School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	326,517	-
National School Lunch Program:					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	512,219	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	22,260	-
Polinsky National School Lunch Program	I	10.555	02406-SN-37-R	64,833	-
			Subtotal - 10.555	599,312	-
Summer Food Service Program for Children:					
Summer Food Service Program	I	10.559	CN130384	3,692	-
Summer Food Service Program	I	10.559	CN140355	1,278	-
			Subtotal - 10.559	4,970	-
<u>Passed Through California Department of Food and Agriculture</u>					
Plant and Animal Disease, Pest Control, and Animal Care:					
Plant Health & Pest Prevention	I	10.025	13-0433-SF	38,403	-
Plant Health & Pest Prevention	I	10.025	13-0487-SF	47,727	-
Plant Health & Pest Prevention	I	10.025	13-0547-SF	5,450	-
Plant Health & Pest Prevention	I	10.025	13-0563-SF	30,219	-
Plant Health & Pest Prevention	I	10.025	14-0170	852,262	-
Plant Health & Pest Prevention	I	10.025	14-0175-SF	578,982	-
Plant Health & Pest Prevention	I	10.025	14-0190-SF	1,111,221	-
Plant Health & Pest Prevention	I	10.025	14-0418-SF	2,816	-
Plant Health & Pest Prevention	I	10.025	14-0469-SF	101,169	-
Plant Health & Pest Prevention	I	10.025	14-0497-SF	194,682	-
Plant Health & Pest Prevention	I	10.025	14-0591-SF	13,263	-
			Subtotal - 10.025	2,976,194	-
Meat, Poultry, and Egg Products Inspection:					
Agricultural Standards	I	10.477	13-0275-SF	5,164	-
Agricultural Standards	I	10.477	14-0422-SF	11,834	-
			Subtotal - 10.477	16,998	-
<u>Passed Through California Department of Public Health</u>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP):					
Supplemental Nutrition Assistance Program (SNAP)	I	10.561	12-10199	2,298	-
Supplemental Nutrition Assistance Program (SNAP) - Education	I	10.561	12-10199	56,531	-
Supplemental Nutrition Assistance Program (SNAP) - Education	I	10.561	13-20528	87,123	-
Supplemental Nutrition Assistance Program (SNAP) - Education - NEOP	I	10.561	12-10199	4,215,888	2,295,009
			Subtotal - 10.561	4,361,840	2,295,009
Forest Health Protection:					
Integrated Pest Control	I	10.680	SPF106937	16,715	-
<u>Passed Through California Department of Social Services</u>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP):					
CalFresh Employment and Training Administration	I	10.561	CEC LEDGER 028,030	905,475	-
CalFresh Nutrition Education Administration	I	10.561	CEC LEDGER 160	206,404	-
CalWORKs Information Network System	I	10.561	3764901	3,646,565	-
Non Assistance CalFresh Administration	I	10.561	Subvention	46,290,984	-
			Subtotal - 10.561	51,049,428	-
TOTAL - INDIRECT PROGRAMS				59,488,008	2,374,500
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				59,772,223	2,374,500

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs					
Community Development Block Grants/Entitlement Grants:					
Community Development Block Grant	D	14.218	B-10-UC-06-0501	\$ 43,264	\$ -
Community Development Block Grant	D	14.218	B-13-UC-06-0501	3,240,757	1,314,643
Community Development Block Grant	D	14.218	B-14-UC-06-0501	1,022,162	-
			Subtotal - 14.218	4,306,183	1,314,643
Emergency Solutions Grant Program:					
Emergency Shelter Grant	D	14.231	E-11-UC-06-0501	39,544	39,544
Emergency Shelter Grant	D	14.231	E-12-UC-06-0501	503	503
Emergency Shelter Grant	D	14.231	E-13-UC-06-0501	225,030	224,999
Emergency Shelter Grant	D	14.231	E-14-UC-06-0501	29,354	6,372
			Subtotal - 14.231	294,431	271,418
Shelter Plus Care:					
Shelter Plus Care	D	14.238	CA0689C9D100800	52,883	52,772
Shelter Plus Care	D	14.238	CA0690C9D100800	45,131	45,131
Shelter Plus Care	D	14.238	CA0880C9D100900	69,369	68,316
Shelter Plus Care	D	14.238	CA0881C9D100900	77,887	73,391
Shelter Plus Care	D	14.238	CA1024C9D101000	35,960	35,960
			Subtotal - 14.238	281,230	275,570
HOME Investment Partnerships Program:					
HOME Investment Partnerships Program	D	14.239	M08DC060534	572,274	296,950
HOME Investment Partnerships Program	D	14.239	M09DC060534	468,365	-
HOME Investment Partnerships Program	D	14.239	M10DC060534	604,204	322,163
HOME Investment Partnerships Program	D	14.239	M11DC060534	550,937	-
HOME Investment Partnerships Program	D	14.239	M13DC060534	46,650	-
HOME Investment Partnerships Program	D	14.239	M14DC060534	192,961	-
			Subtotal - 14.239	2,435,391	619,113
Housing Opportunities for Persons with AIDS:					
Housing Opportunities for Persons with AIDS	D	14.241	CAH13F008	660,147	583,855
Housing Opportunities for Persons with AIDS	D	14.241	CAH14F008	1,882,989	1,402,214
			Subtotal - 14.241	2,543,136	1,986,069
Continuum of Care Program:					
Continuum of Care	D	14.267	CA0693L9D011306	346,984	334,529
Continuum of Care	D	14.267	CA0694L9D011306	310,595	248,881
Continuum of Care	D	14.267	CA0694LD9011205	110,363	96,261
Continuum of Care	D	14.267	CA0945L9D011203	29,388	29,388
Continuum of Care	D	14.267	CA0945L9D011304	96,093	91,300
Continuum of Care	D	14.267	CA1162L9D011302	110,688	106,245
Continuum of Care	D	14.267	CA121169D011200	176,907	163,742
			Subtotal - 14.267	1,181,018	1,070,346
Public and Indian Housing:					
Public Housing	D	14.850	CA108-00000114D	78,764	-
Public Housing	D	14.850	CA108-00000115D	92,208	-
			Subtotal - 14.850	170,972	-
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation					
Moderate Rehabilitation 3	D	14.856	CA108MR0003	229,888	-
Moderate Rehabilitation 4	D	14.856	CA108MR0004	767,738	-
			Subtotal - 14.856	997,626	-
Resident Opportunity and Supportive Services Service Coordinator:					
Resident Opportunity and Supportive Services Service Coordinator	D	14.870	CA108RPS072A012	84,786	-
Section 8 Housing Choice Vouchers:					
HCV Administration Fee Reserve	D	14.871	CA108VO	9,363,294	-
Voucher Program Projects	D	14.871	CA108VO	97,219,080	-
			Subtotal - 14.871	106,582,374	-
Mainstream Voucher:					
Mainstream Voucher	D	14.879	CA108DV	417,553	-
Family Self Sufficiency Program					
Family Self Sufficiency Program	D	14.896	CA108FSH086A014	67,590	-
TOTAL - DIRECT PROGRAMS				119,362,290	5,537,159

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Passed Through St. Vincent De Paul Villages</u>					
Supportive Housing Program:					
Tuberculosis Homeless	I	14.235	CA0542L9D011306	\$ 20,668	\$ -
Tuberculosis Homeless	I	14.235	CA0543L9D011306	36,618	-
			Subtotal - 14.235	57,286	-
TOTAL - INDIRECT PROGRAMS				57,286	-
TOTAL - U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT				119,419,576	5,537,159
<u>U.S. DEPARTMENT OF INTERIOR</u>					
<u>Direct Programs</u>					
Coastal Impact Assistance Program:					
Coastal Impact Assistance Program	D	15.668	F12AS70288	193,584	-
Cooperative Endangered Species Conservation Fund:					
Multiple Species Conservation Program (MSCP) North County Plan	D	15.615	1448-11430-97-J192	124,943	-
Partners for Fish and Wildlife:					
Integrated Pest Control	D	15.631	F12AC01373	2,022	-
Integrated Pest Control	D	15.631	F14AC00924	3,931	-
			Subtotal - 15.631	5,953	-
TOTAL - DIRECT PROGRAMS				324,480	-
<u>Passed Through California Department of Parks and Recreation</u>					
Research Grants:					
Land and Water Conservation Program	I	15.650	06-01774	424,036	-
Outdoor Recreation, Acquisition, Development and Planning:					
Outdoor Recreation, Acquisition, Development and Planning	I	15.916	C8530001; RT37-024	318,937	-
TOTAL - INDIRECT PROGRAMS				742,973	-
TOTAL - U.S. DEPARTMENT OF INTERIOR				1,067,453	-
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs</u>					
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2014	D	16.2014-42	AGREEMENT 2014-42	113,110	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2015	D	16.2015-13	AGREEMENT 2015-13	80,969	-
FBI Cyber Crimes Task Force	D	16.CYBER CRIME TF	CYBER CRIME TF	6,130	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0499 1	SW-CAS-0499 1	85,538	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0584H	SW-CAS-0584H	6,316	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0620H	SW-CAS-0620H	3,172	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0631H	SW-CAS-0631H	26,002	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0633H	SW-CAS-0633H	1,497	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0634H	SW-CAS-0634H	10,102	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0643H	SW-CAS-0643H	967	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0648H	SW-CAS-0648H	26,971	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.SSTF	SSTF	70,365	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.SSTF	SSTF	58,110	-
SAFE Streets - Violent Crimes Task Force (VCTF)	D	16.SSTF	SSTF	12,315	-
U.S Marshals Fugitive Task Force	D	16.SDFTF	MOU-SDFTF	63,544	-
			Subtotal	565,108	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:					
Office on Violence against Women in County Family Violence Center	D	16.590	2011-WE-AX-0012	135,314	135,314
State Criminal Alien Assistance Program (SCAAP):					
State Criminal Alien Assistance Program (SCAAP)	D	16.606	2010-H3244-CA-AP	551,665	-
Bulletproof Vest Partnership Program:					
Bulletproof Vest Partnership Program	D	16.607	ID12062452	8,088	-
Public Safety Partnership and Community Policing Grants:					
Community Oriented Policing Services (COPS) 2010	D	16.710	2010CSWX0470	75,000	-
DNA Backlog Reduction Program:					
DNA Backlog Reduction Program 2013	D	16.741	2013-DN-BX-0076	199,560	-
DNA Backlog Reduction Program 2014	D	16.741	2014-DN-BX-0022	177,837	-
			Subtotal - 16.741	377,397	-

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Second Chance Act Reentry Initiative: SMART Grant Program	D	16.812	2012-SM-BX-0009	\$ 145,179	\$ -
Equitable Sharing Program:					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	58,077	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	90,548	-
Probation Asset Forfeiture Treasury	D	16.922	CA037013G	14,816	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	1,711,413	-
			Subtotal - 16.922	1,874,854	-
Total Direct Programs				3,732,605	135,314
<u>Passed Through Board of State and Community Corrections</u>					
Juvenile Accountability Block Grants					
Juvenile Accountability Block Grant	I	16.523	BSCC 151-14	169,937	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Alternative to Detention	I	16.738	BSCC 633-14	211,703	-
<u>Passed Through California Governor's Office of Emergency Services</u>					
Crime Victim Assistance:					
Underserved Victim Advocacy And Outreach Program	I	16.575	UV13040370	30,713	-
Underserved Victim Advocacy And Outreach Program	I	16.575	UV14050370	99,629	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW1433070	505,942	-
			Subtotal - 16.575	636,284	-
Violence Against Women Formula Grants:					
Victims Assistance Program - Violence Against Women Act (VAWA)	I	16.588	VW1433070	335,695	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Anti-Human Trafficking Task Force - Sheriff	I	16.738	HF12 01 0370	45,640	-
Paul Coverdell Forensic Sciences Improvement Grant Program:					
Coverdell 2014	I	16.742	CQ14 10 0370	37,235	-
<u>Passed Through City of San Diego</u>					
Missing Children's Assistance:					
Internet Crimes Against Children (ICAC)	I	16.543	2009-MC-CX-K034	55,959	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Justice Assistance Block Grant	I	16.738	2014-DJ-BX-0301	124,129	-
<u>Passed Through University of San Diego</u>					
National Institute of Justice Research, Evaluation, and Development Project Grants:					
Anti-Human Trafficking Study	I	16.560	2012-R2-CX-0028	5,108	-
TOTAL INDIRECT PROGRAMS				1,621,690	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				5,354,295	135,314
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>Passed Through California Department of Aging</u>					
Senior Community Service Employment Program:					
Title V Senior Community Service Employment Program	I	17.235	TV-1415-23	425,958	408,095
TOTAL - U.S. DEPARTMENT OF LABOR				425,958	408,095
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Direct Programs</u>					
Airport Improvement Program:					
Airport Improvement Program	D	20.106	AIP 3-06-0027-017	18,046	-
Airport Improvement Program	D	20.106	AIP 3-06-0027-018	215,305	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-030	1,418	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-031	26,415	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-032	2,523	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-021	4,382	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-022	4,381	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-023	3,600	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-024	390,949	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-025	33,482	-
			Subtotal - 20.106	700,501	-
Total Direct Programs				700,501	-

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Passed Through California Office of Traffic Safety</u>					
State and Community Highway Safety:					
Selective Traffic Enforcement Program (STEP)	I	20.600	PT1480	\$ 7,423	\$ -
Selective Traffic Enforcement Program (STEP)	I	20.600	PT15110	211,309	-
			Subtotal - 20.600	218,732	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:					
Avoid Driving Under The Influence Campaign	I	20.608	AL1432	71,179	-
Repeat Driving Under The Influence Offender Program	I	20.608	AL1545	401,794	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT1480	41,985	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT15110	316,413	-
			Subtotal - 20.608	831,371	-
National Priority Safety Programs:					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI1519	291,492	-
Keep Em Safe Traffic Safety	I	20.616	OP1401	55,762	55,762
Keep Em Safe Traffic Safety	I	20.616	OP1511	185,858	185,858
			Subtotal - 20.616	533,112	241,620
<u>Passed Through California Department of Transportation</u>					
Highway Planning and Construction:					
Active Transportation Program (ATP)	I	20.205	ATPL-5957(121)	118,948	-
Emergency Relief Program (ER)	I	20.205	ER-18D6(017)	1,042,434	-
High Priority Project (HPP)	I	20.205	HPLU-5957(087)	3,876	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	170,259	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(096)	1,293	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(099)	1,898	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(100)	73,039	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(101)	764,180	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(114)	34,472	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(057)	276,618	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	122,030	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(093)	13,483	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(095)	6,741	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	87,597	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(515)	88,615	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(520)	117,991	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(532)	99,573	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(084)	153,021	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(094)	23,869	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	166,993	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	67,406	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	101,738	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(107)	42,905	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(115)	356,946	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(116)	190,015	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(119)	138,690	-
Safe Routes To School Program (SRTSL)	I	20.205	SRTSL-5957(110)	429,389	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	322,416	-
			Subtotal - 20.205	5,016,435	-
<u>Passed Through University of Berkley - Safe Transportation Research & Education Center</u>					
State and Community Highway Safety:					
Sobriety Checkpoint - City of Imperial Beach	I	20.600	SC14188	17,705	-
Sobriety Checkpoint - City of Imperial Beach	I	20.600	SC14223	7,450	-
Sobriety Checkpoint - City of San Marcos	I	20.600	SC13377	123	-
Sobriety Checkpoint - City of San Marcos	I	20.600	SC14377	14,408	-
Sobriety Checkpoint - City of Santee	I	20.600	SC14395	24,000	-
Sobriety Checkpoint - City of Vista	I	20.600	SC14450	18,326	-
Sobriety Checkpoint - Del Mar, Encinitas, Solana Beach	I	20.600	SC14524	13,869	-
			Subtotal - 20.600	95,881	-
TOTAL INDIRECT PROGRAMS				6,695,531	241,620
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				7,396,032	241,620

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>Direct Programs</u>					
Air Pollution Control Program Support:					
Air Pollution Control Program Support	D	66.001	A-009059110	\$ 1,463,774	\$ -
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:					
EPA Mandatory Grant Programs	D	66.034	PM-00T76201-0	186,970	-
EPA Mandatory Grant Programs	D	66.034	XA-00T73701-0	117,580	-
EPA Mandatory Grant Programs	D	66.034	XA-00T82701-0	200,031	-
		Subtotal - 66.034		504,581	-
TOTAL DIRECT PROGRAMS				1,968,355	-
<u>Passed Through California Department of Toxic Substance Control</u>					
Toxic Substance Compliance Monitoring Cooperative Agreements:					
United States/Mexico Border -Toxic Substances Compliance	I	66.701	11-T1010	81,472	-
<u>Passed Through California Water Resources Control Board</u>					
Nonpoint Source Implementation Grants:					
Nonpoint Source Implementation Grants	I	66.460	12-412-259	140,640	-
Capitalization Grants for Drinking Water State Revolving Funds:					
Local Primacy Agency for Safe Drinking Water in Small Public Water Systems	I	66.468	SRFLPA67	47,000	-
Beach Monitoring and Notification Program Implementation Grants:					
Public Beach Safety	I	66.472	14-467-250 406(b)	160,000	-
TOTAL INDIRECT PROGRAMS				429,112	-
TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY				2,397,467	-
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
<u>Passed Through California Secretary of State</u>					
Help America Vote Act Requirements Payments:					
Help America Vote Act (HAVA)	I	90.401	11G30122	107,996	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				107,996	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Direct Programs</u>					
Environmental Public Health and Emergency Response:					
Sodium Reduction in Communities Program	D	93.070	1U58DP004938-01	161,207	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Tuberculosis Control and Prevention	D	93.116	1U52PS004702-01	734,944	10,000
Tuberculosis Control and Prevention	D	93.116	5U52PS900452-33	777,468	10,000
		Subtotal - 93.116		1,512,412	20,000
PPHF National Public Health Improvement Initiative:					
Public Health Infrastructure for Improved Health Outcomes	D	93.507	5U58CD001279-04	76,713	-
Public Health Infrastructure for Improved Health Outcomes	D	93.507	5U58CDC001279-02	11,338	-
Public Health Infrastructure for Improved Health Outcomes	D	93.507	5U58CDC001279-03	87,216	-
		Subtotal - 93.507		175,267	-
PPHF: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by Prevention and Public Health Funds:					
Community Transformation Grant Initiative	D	93.531	5U58DP003716-03	976,619	581,570
Child Support Enforcement Demonstrations and Special Projects:					
Parenting Time Opportunities for Children (PTOC)	D	93.601	090F10113/01	102,886	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF):					
Healthy Works: Prevention Initiative	D	93.757	1U58DP005528-01	1,335,432	810
HIV Emergency Relief Project Grants:					
Ryan White Care Act	D	93.914	H89HA00001-24	6,283,563	5,664,586
Ryan White Care Act	D	93.914	H89HA00001-25	2,392,383	2,053,826
Ryan White Care Act - MAI Supplement	D	93.914	H89HA00001-24	402,328	370,160
Ryan White Care Act - MAI Supplement	D	93.914	H89HA00001-25	171,339	158,491
		Subtotal - 93.914		9,249,613	8,247,063
TOTAL - DIRECT PROGRAMS				13,513,436	8,849,443

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Passed Through Association of Public Health Laboratories</u>					
Laboratory Leadership, Workforce Training and Management Development:					
APHL CDC Partnership For Quality Lab Practice	I	93.065	56400-200-642-15-15	\$ 12,500	\$ -
<u>Passed Through California Secretary of State</u>					
Voting Access for Individuals with Disabilities - Grants to States:					
Help America Vote Act (HAVA)	I	93.617	14G26133	30,245	-
<u>Passed Through California Department of Aging</u>					
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation:					
Title VII-B Elder Abuse	I	93.041	AP-1415-23	36,023	-
Special Programs for the Aging-Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:					
Title VII-A Ombudsman	I	93.042	AP-1415-23	89,430	-
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services:					
Title III-D Health Prevention	I	93.043	AP-1415-23	155,014	104,515
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers:					
Title III-B Supportive Services	I	93.044	AP-1415-23	2,497,815	672,854
Special Programs for the Aging-Title III, Part C-Nutrition Services:					
Title III C1 & C2 Senior Nutrition	I	93.045	AP-1415-23	4,853,922	4,309,926
National Family Caregiver Support, Title III, Part E:					
Title III-E Family Caregiver Program	I	93.052	AP-1415-23	1,133,300	1,029,692
Nutrition Services Incentive Program:					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1415-23	753,267	753,267
Medicare Enrollment Assistance Program:					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-1314-23	47,300	42,571
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI 1415-23	39,254	32,481
			Subtotal - 93.071	86,554	75,052
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare - Medicaid Individuals in States with Approved Financial Alignment:					
Health Insurance Counseling and Advocacy Program (HICAP) Financial Alignment Grant	I	93.626	FA-1316-23	60,543	54,895
Medical Assistance Program:					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-1415-07	1,178,375	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:					
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.779	HI-1415-23	257,934	232,141
<u>Passed Through California Department of Child Support Services</u>					
Child Support Enforcement:					
Child Support Enforcement	I	93.563	VM99190370	31,607,579	-
<u>Passed Through California Department of Community Services And Development</u>					
Community Services Block Grant:					
Community Service Block Grant	I	93.569	13F-3108	66,121	64,250
Community Service Block Grant	I	93.569	14F-3036	1,806,495	1,381,746
Community Service Block Grant	I	93.569	14F-3077	69,555	69,555
Community Service Block Grant	I	93.569	15F-2036	1,334,232	898,471
			Subtotal - 93.569	3,276,403	2,414,022
<u>Passed Through California State Department of Education</u>					
Child Care and Development Block Grant:					
Child Care Local Planning Council	I	93.575	CLPC 4035	68,297	68,297
Child Care Salary Retention Incentive	I	93.575	CRET 4033	554,325	551,903
			Subtotal - 93.575	622,622	620,200

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Passed Through California Department of Health Care Services</u>					
Project for Assistance in Transition from Homelessness (PATH):					
Project for Assistance in Transition from Homelessness (PATH)	I	93.150	3X06SM016005-14	\$ 794,842	\$ 743,985
Block Grants for Community Mental Health Services:					
Mental Health Block Grant	I	93.958	3B09SM010005-14	3,845,550	558,420
Block Grants for Prevention and Treatment of Substance Abuse:					
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	37-50A	495,399	495,399
Substance Abuse Prevention & Treatment - Discretionary	I	93.959	37-50	10,811,778	10,041,583
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	37-50BC	38,754	38,754
Substance Abuse Prevention & Treatment - HIV	I	93.959	37-51	1,346,440	1,346,440
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	37-52	2,241,092	2,206,954
Substance Abuse Prevention & Treatment - Prevention	I	93.959	37-50D	3,836,909	3,572,308
			Subtotal - 93.959	18,770,372	17,701,438
Children's Health Insurance Program:					
California Children Services MC - TLICP	I	93.767	TITLE XXI	1,024,650	-
Medical Assistance Program:					
California Children Services Medi-cal	I	93.778	CCS information notice	4,321,914	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	588,124	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	1,339,124	91,079
CHDP Foster Care	I	93.778	CHDP Program Letter	475,322	-
Ground Emergency Medical Transportation CSA 17	I	93.778	SPA 09-024	22,537	-
Ground Emergency Medical Transportation CSA 69	I	93.778	SPA 09-024	59,135	-
Health Care Program for Children in Foster Care	I	93.778	CHDP Program Letter	1,005,741	-
Medical Administration	I	93.778	PC 215.271.350	60,913,831	-
Medi-cal Administration Activities	I	93.778	37-08-85128	2,442,049	-
Medical Assistance Program (Medicaid): Distinct Part Nursing Construction	I	93.778	N/A	4,544,643	-
Medi-cal Outreach and Enrollment Program	I	93.778	37-P-E-1-5	626,957	-
Probation Child Health and Disability Prevention Foster Care Program	I	93.778	CHDP Program Letter	103,043	-
Probation Medical Assistance Program Juvenile Referrals	I	93.778	N/A	33,683	-
Probation Medical Assistance Program Reflections	I	93.778	N/A	59,222	-
Probation Medical Assistance Program - Adult Supervision Services	I	93.778	N/A	89,841	-
			Subtotal - 93.778	76,625,166	91,079
<u>Passed Through California Department of Public Health</u>					
Environmental Public Health and Emergency Response:					
California Building Resilience Against Climate Effects (CalBRACE)	I	93.070	13-SO-890	4,700	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:					
Hospital Preparedness Program	I	93.074	EPO 13-40	799,151	498,627
Public Health Emergency Preparedness Cities Readiness Initiative	I	93.074	EPO 13-40	758,589	-
Public Health Emergency Preparedness - Base	I	93.074	EPO 13-40	2,023,247	-
Public Health Emergency Preparedness - Laboratory	I	93.074	EPO 13-40	320,014	-
			Subtotal - 93.074	3,901,001	498,627
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF):					
CDPH Fall Prevention Project	I	93.758	14-10810	8,562	-
Medical Assistance Program:					
Lead Poisoning Case Management	I	93.778	11-10543	135,123	-
Immunization Cooperative Agreements:					
Immunization Action Plan	I	93.268	13-20340	1,698,658	805,000
Immunization Registry	I	93.268	12-10104	110,222	33,549
			Subtotal - 93.268	1,808,880	838,549
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Health Assessment Program	I	93.566	13-37-90840-00	287,096	227,890
Refugee Health Assessment Program	I	93.566	14-37-90840-00	783,076	618,383
			Subtotal - 93.566	1,070,172	846,273
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Health Promotion	I	93.576	13-37-90841-00	5,615	5,615
Refugee Health Promotion	I	93.576	14-37-90841-00	11,888	10,355
			Subtotal - 93.576	17,503	15,970
HIV Care Formula Grants:					
HIV CARE - MAI Supplement	I	93.917	13-20069	85,881	34,017
HIV CARE - Part B	I	93.917	13-20069	1,451,406	879,597
			Subtotal - 93.917	1,537,287	913,614

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
HIV Prevention Activities-Health Department Based:					
HIV Partners Services	1	93.940	13-20250 A1	\$ 41,715	\$ -
HIV Prevention Program	1	93.940	13-20250 A1	1,796,114	686,464
			Subtotal - 93.940	1,837,829	686,464
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:					
HIV Expanded Testing	1	93.943	13-20504	451,348	196,298
Preventive Health Services-Sexually Transmitted Diseases Control Grants:					
Chlamydia Screening Project (CLASP)	1	93.977	11-10056	50,000	-
Gonococcal Isolate Surveillance Project (GISP)	1	93.977	11-10056	9,981	-
Syphilis Elimination Project (SE)	1	93.977	11-10056	160,000	-
			Subtotal - 93.977	219,981	-
Maternal and Child Health Services Block Grant to the States:					
Black Infant Health Program	1	93.994	2014-37	280,425	181,580
California Home Visiting Program	1	93.994	2014-37	850,118	-
Maternal, Child & Adolescent Health Program	1	93.994	2014-37	266,236	-
			Subtotal - 93.994	1,396,779	181,580
Passed Through California Department of Social Services					
Guardianship Assistance:					
KINGAP Title IV-E Administration	1	93.090	CEC LEDGER 155	89,972	-
Kinship Guardianship Assistance	1	93.090	Subvention	1,030,444	-
			Subtotal - 93.090	1,120,416	-
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges:					
Exchange Grant CalHEERS	1	93.525	PROJECT 0530-95	1,682,637	-
Promoting Safe and Stable Families:					
Promoting Safe and Stable Families Administration	1	93.556	CEC LEDGER 055	2,234,534	2,085,471
Temporary Assistance for Needy Families:					
Cal-Learn Services Administration	1	93.558	Subvention	1,011,255	984,382
CalWORKs Administration	1	93.558	Subvention	25,762,014	-
CalWORKs Assistance	1	93.558	Entitlement	57,400,397	-
CalWORKs Child Care Stage 1 Administration	1	93.558	CEC LEDGER 076	10,412,836	3,775,760
CalWORKs Expanded Subsidized Employment Administration	1	93.558	CEC CFL 13/14-22	2,596,316	2,583,158
CalWORKs Family Stabilization Administration	1	93.558	CEC CFL 13/14-32	859,890	597,381
CalWORKs Housing Support Administration	1	93.558	CEC CFL SD 05SEP2014	271,526	268,451
CalWORKs Welfare to Work Administration	1	93.558	CEC LEDGER 076	28,113,510	13,957,997
Temporary Assistance for Needy Families Emergency Assistance Administration	1	93.558	Subvention	19,379,175	-
			Subtotal - 93.558	145,806,919	22,167,129
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Administration	1	93.566	PC351	27,120	-
Refugee Cash Assistance Program	1	93.566	Entitlement	123,337	-
Refugee Employment Social Services	1	93.566	RESS1305	2,378,963	2,116,612
Refugee Employment Social Services	1	93.566	RESS1405	278,812	190,310
			Subtotal - 93.566	2,808,232	2,306,922
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Discretionary	1	93.576	TARL1405	19,946	19,946
U.S. Repatriation:					
Repatriated Americans	1	93.579	Subvention	2,691	-
Refugee and Entrant Assistance - Targeted Assistance Grants:					
Targeted Assistance	1	93.584	TAFO 1305	250,037	250,037
Targeted Assistance	1	93.584	TART 1304	93,971	93,971
Targeted Assistance	1	93.584	TART 1404	62,944	62,944
			Subtotal - 93.584	406,952	406,952
Community Based Child Abuse Prevention Grants:					
Community Based Child Abuse Prevention Program	1	93.590	CBCAP	99,954	99,954
Stephanie Tubbs Jones Child Welfare Services Program:					
Child Welfare Services Title IV-B Administration	1	93.645	Subvention	3,152,074	109,410

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Foster Care- Title IV-E:					
Child Welfare Services Outcome Improvement Project	I	93.658	100400	\$ 11,898	\$ -
Child Welfare Services Outcome Improvement Project Administration	I	93.658	CEC LEDGER 144	28,089	28,089
Child Welfare Services Title IV-E Administration	I	93.658	Subvention	7,751,151	36,325
Child Welfare Services Title IV-E Waiver Administration	I	93.658	Subvention	15,492,681	709,634
Community Care Licensing Foster Family Homes Administration	I	93.658	Subvention	929,709	-
Emergency Assistance - Foster Care	I	93.658	Entitlement	3,029,033	1,586,171
Family Preservation Program Administration	I	93.658	Subvention	276,812	-
Foster Care Administration	I	93.658	CEC LEDGER 078	863,255	-
Foster Care Assistance	I	93.658	Entitlement	3,473,979	3,473,979
Foster Care Title IV-E	I	93.658	N/A	5,594,581	-
Foster Parent Training and Recruitment Administration	I	93.658	Subvention	11,108	-
Group Home Monthly Visits Administration	I	93.658	CEC LEDGER 118	276,868	-
Kinship and Foster Care Emergency Administration	I	93.658	CEC LEDGER 139	5,869	5,869
Public Agency IV-E Fed Administration	I	93.658	PC 119	12,929	12,929
SB933 Group Home Monthly Visits	I	93.658	579-059	215,548	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	Subvention	76,349	-
Title IV-E AFDC Foster Care Assistance (Non-Waiver)	I	93.658	Entitlement	5,053,787	3,212,584
Title IV-E AFDC Foster Care Assistance (Waiver)	I	93.658	Entitlement	14,168,545	8,584,135
Subtotal - 93.658				57,272,191	17,649,715
Adoption Assistance:					
Adoption Administration	I	93.659	CEC LEDGER 004	3,964,821	-
Adoption Assistance	I	93.659	Entitlement	31,306,087	385,992
Adoption Assistance Title IV-E Administration	I	93.659	CEC LEDGER 078	569,823	-
Subtotal - 93.659				35,840,731	385,992
Social Services Block Grant:					
CalWORKs Single Title XX Child Care Administration	I	93.667	Subvention	4,007,555	115,752
Child Welfare Services Title XX Administration	I	93.667	Subvention	3,223,197	-
Title XX Foster Care Assistance	I	93.667	Entitlement	2,102,100	2,102,100
Title XX Foster Care Assistance	I	93.667	Entitlement	314,186	-
Subtotal - 93.667				9,647,038	2,217,852
Chafee Foster Care Independence Program:					
Independent Living Program Administration	I	93.674	Subvention	731,475	731,475
Children's Health Insurance Program:					
Title XXI CalHEERS	I	93.767	PROJECT 0530-95	13,337	-
Medical Assistance Program:					
Adult Protective Services Health Related Administration	I	93.778	PC 571,572,573,574	3,158,647	-
Child Welfare Services Health Related Administration	I	93.778	PC 138,144	15,612,721	863,228
County Services Block Grant Health Related	I	93.778	PC 113,114	281,214	163,429
In Home Support Services Health Related Administration	I	93.778	PC 103,003,023,102,272	11,409,415	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	362,379	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	2,231,424	-
In Home Supportive Services Public Authority PCSP	I	93.778	SOC 448 SAN DIEGO	4,109,155	-
Katie A. Settlement Agreement Reporting Requirements Allocation	I	93.778	ACL NO 15-12	12,030	-
Title XIX CalHEERS	I	93.778	PROJECT 0530-95	310,589	-
Subtotal - 93.778				37,487,574	1,026,657
<u>Passed Through National Association of County and City Health Officials</u>					
Medical Reserve Corps Small Grant Program:					
Medical Reserve Corps (MRC)/NACCHO	I	93.008	MRC 15-0046	3,500	-
<u>Passed Through Partners In Care Foundation</u>					
Empowering Older Adults and Adults with Disabilities through Chronic Disease					
Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF):					
Chronic Disease Self Management Education (CDSME)	I	93.734	CT-1213-11	46,666	-
TOTAL - INDIRECT PROGRAMS				458,478,138	82,746,336
TOTAL - U.S. DEPT. HEALTH AND HUMAN SERVICES				471,991,574	91,595,779

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Direct Programs</u>					
Retired and Senior Volunteer Program:					
Retired and Senior Volunteer Program	D	94.002	14SRPCA007	\$ 101,204	\$ -
<u>Passed Through University of Maryland</u>					
AmeriCorps:					
University of Maryland AmeriCorps	I	94.006	Z905209	85,518	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				186,722	-
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>Direct Programs</u>					
High Intensity Drug Trafficking Areas Program:					
High Intensity Drug Trafficking Areas	D	95.001	G10SC0001A	1,062,891	-
High Intensity Drug Trafficking Areas	D	95.001	G12SC0001A	148,207	148,207
High Intensity Drug Trafficking Areas	D	95.001	G13SC0001A	555,045	555,045
High Intensity Drug Trafficking Areas	D	95.001	G14SC0001A	2,448,054	2,448,054
High Intensity Drug Trafficking Areas	D	95.001	G15SC0001A	751,865	751,865
High Intensity Drug Trafficking Areas - DA	D	95.001	G10SC0001A	659,257	-
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				5,625,319	3,903,171
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Direct Programs</u>					
Homeland Security Biowatch Program:					
Homeland Security Biowatch Program	D	97.091	2006-ST-091-000010-04	774,014	-
TOTAL - DIRECT PROGRAMS				774,014	-
<u>Passed Through California Governor's Office of Emergency Services</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
Emergency Services-FS2007 DRI731	I	97.036	1731-DR FEMA	36,097	-
Hazard Mitigation Grant:					
Hazard Mitigation Grant Program (DR-1731)	I	97.039	HMGP 1731-14-29	1,108,444	-
Hazard Mitigation Grant Program (DR-1884)	I	97.039	HMGP-1884-PJ18-9R	1,005,596	-
			Subtotal - 97.039	2,114,040	-
Emergency Management Performance Grant (EMPG):					
Emergency Management Performance Grant (EMPG)	I	97.042	2013	21,930	-
Emergency Management Performance Grant (EMPG)	I	97.042	2014-0070	791,261	231,420
			Subtotal - 97.042	813,191	231,420
Fire Management Assistance Grant:					
Fire Management Assistance Grant (FMAG) Program	I	97.046	FEMA 5054 5055 FMAG CA	674,870	-
San Diego Wildfires - Cocos Fire	I	97.046	FMAG FM-5055	7,584	-
San Diego Wildfires - Poinsettia Fire	I	97.046	FMAG FM-5054	1,642	-
			Subtotal - 97.046	684,096	-
Homeland Security Grant Program:					
Operation Stonegarden (OPSG) 2012	I	97.067	2012-1123	27,727	-
Operation Stonegarden (OPSG) 2013	I	97.067	2013-1110	5,543,800	-
Operation Stonegarden (OPSG) 2014	I	97.067	2014-0093	1,057,455	-
State Homeland Security Program (SHSP)	I	97.067	2013-00110	7,308	-
State Homeland Security Program (SHSP)	I	97.067	2013-00110 2013 SHSPG	8,141	-
State Homeland Security Program (SHSP)	I	97.067	2014-00093	938,686	-
State Homeland Security Program (SHSP)	I	97.067	2013-00110	1,818,780	576,500
State Homeland Security Program (SHSP) 2013	I	97.067	2013-00110	1,880,113	-
State Homeland Security Program (SHSP) 2014	I	97.067	2014-00093	573,076	-
Urban Area Security Initiative (UASI) 2011	I	97.067	2011-0077	2,502,706	-
Urban Area Security Initiative (UASI) 2013	I	97.067	2013-1110	6,887,278	-
Urban Area Security Initiative (UASI)	I	97.067	2013-00110	387,434	-
Urban Area Security Initiative (UASI) 2014	I	97.067	2014-00093	1,281,686	-
			Subtotal - 97.067	22,914,190	576,500

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015
(Continued)

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Passed Through City of Carlsbad</u>					
Fire Management Assistance Grant:					
Fire Management Assistance Grant	I	97.046	FEMA 5054 5055 FMAG CA	\$ 60,827	\$ -
<u>Passed Through City of Escondido</u>					
Fire Management Assistance Grant:					
COCOS Fire	I	97.046	FEMA 5054 5055 FMAG CA	15,081	-
<u>Passed Through City of San Diego</u>					
Homeland Security Grant Program:					
Urban Area Security Initiative	I	97.067	2013-00110 FY13 UASI	20,556	-
Urban Area Security Initiative	I	97.067	2014-00093 FY14 UASI	47,936	-
Urban Area Security Initiative-Personal Radiation Nuclear Detection	I	97.067	2013-00110 FY13 UASI PRND	4,735	-
Urban Area Security Initiative-Personal Radiation Nuclear Detection	I	97.067	2014-00093 FY14 UASI PRND	5,383	-
			Subtotal - 97.067	78,610	-
<u>Passed Through San Diego Metropolitan Transit District</u>					
Rail and Transit Security Grant Program:					
Transit Security Grant Program (TSGP)	I	97.075	EMW-2014-RA-00057-S01	100,473	-
TOTAL - INDIRECT PROGRAMS				26,816,605	807,920
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				27,590,619	807,920
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 701,335,234	\$ 105,003,558

See accompanying notes to the schedule of expenditure of federal awards.

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of San Diego, California (County). Federal awards received directly from federal agencies as well as federal awards passed through other nonfederal agencies, primarily the State of California, are included in the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 to the County's basic financial statements. However, there are certain Health and Human Services Agency (HHSA) programs that are reported on a cash basis in accordance with guidance provided by the State of California HHSA. There are also certain Department of Justice, Department of Transportation and Department of Homeland Security programs that are reported on a cash basis in accordance with guidance provided by the California Governor's Office of Emergency Services.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal and state award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

NOTE 4 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

NOTE 5 – SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

The County administered the CalFRESH program (federally known as the SNAP program) that is supervised by the State of California. According to guidance provided by the California Department of Social Services, no expenditures are reported in the County's SEFA except those related to the administration of the program. In FY 14-15, the State distributed \$477,169,358 in federal SNAP benefits on behalf of the County.

**COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 6 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

Beginning with the year ended June 30, 2006, the California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under the grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	\$ 36,023	\$ -
93.042	89,430	-
93.043	155,014	-
93.044	2,497,815	-
93.045	4,853,922	695,158
93.052	1,133,300	-
93.053	753,267	-
93.071	86,554	-
93.626	60,543	-
93.778	1,178,375	1,178,375
93.779	257,934	485,757
17.235	425,958	-
10.561	136,034	-
OMB Initiative N/A	-	242,181
	<u>\$ 11,664,169</u>	<u>\$ 2,601,471</u>

Multi-Purpose Senior Services Program (MSSP) CFDA No. 93.778:

MSSP is a Medi-Cal program. Medi-Cal is administered by the California Department of Health Services (CDHS). The California Department of Aging administers the “MSSP Program” and received funding from CDHS via Electronic Data Systems (EDS), the Medi-Cal Fiscal Intermediary. Half of the program funds received by the County are from the State General Fund and half are from the Federal government, which the County received from CDHS through EDS. However, the MSSP program started transitioning from a Fee-for-Services payment structure to Home and Community Based Services (HCBS) Waiver Managed Care under the Coordinated Care Initiative (CCI) effective October 1, 2014. Under the CCI payment model, the Health Plans will reimburse the County/MSSP Provider a capitated rate per member monthly for each plan member enrolled in MSSP.

Federal and State expenditure amounts reported in the table were obtained from the closeout report.

NOTE 7 – SENIOR FARMER’S MARKET PROGRAM

The County administered Senior Farmer’s Market Program is supervised by the California Department of Food and Agriculture. According to guidance provided by the funding agency, no expenditures are reported in the County’s SEFA except those related to the administration of the program, of which there are none in FY 14-15. In FY 14-15, the State disbursed \$40,000 in Federal food vouchers on behalf of the County.

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 8 – MEDICAL ASSISTANCE PROGRAM (MEDICAID)

Direct Medi-Cal and Medicare expenditures are excluded from the SEFA. These expenditures represent fees for services and are not included in the SEFA or in determining major programs. The County assists the State in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. Administrative costs related to Medi-Cal and Medicare are included in the SEFA under the Medicaid Cluster (CFDA No. 93.778).

NOTE 9 – OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2015

The following schedule represents the amount of outstanding loans by CFDA No. that have continuing compliance requirements. The County’s loans are administered by the Housing and Community Development Department and the San Diego County Housing Authority, a blended component unit of the County. All loans are provided by the U.S. Department of Housing and Urban Development (HUD):

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans with Continuing Compliance Requirements</u>	<u>Prior Year Loans with Continuing Compliance Requirements</u>	<u>New Loans with Continuing Compliance Requirements</u>
14.218	Community Development Block Grant (Includes Neighborhood Stabilization Program)	\$ 22,328,101	\$ 22,473,560	\$ -
14.239	HOME Investment Partnership	24,198,990	24,240,327	-
14.241	Housing Opportunities for Persons with Aids	5,312,662	4,805,916	506,746
14.235	Supportive Housing Program	431,000	480,000	-

NOTE 10 – PROGRAM/CLUSTER TOTALS

The SEFA does not summarize programs that cross agency funding, nor does it summarize program clusters. The following summarized those programs that cross agency funding, and program clusters:

<u>CFDA No.</u>	<u>Federal Program/County Program Name</u>	<u>Pass-Through Agency</u>	<u>Amount</u>
10.561	Supplemental Nutrition Assistance Program-Education	California Department of Aging	\$ 136,034
10.561	Supplemental Nutrition Assistance Program (SNAP)	California Department of Public Health	2,298
10.561	Supplemental Nutrition Assistance Program (SNAP) - Education	California Department of Public Health	56,531
10.561	Supplemental Nutrition Assistance Program (SNAP) - Education	California Department of Public Health	87,123
10.561	Supplemental Nutrition Assistance Program (SNAP) - Education - NEOP	California Department of Public Health	4,215,888
10.561	CalFresh Employment and Training Administration	California Department of Social Services	905,475
10.561	CalFresh Nutrition Education Administration	California Department of Social Services	206,404
10.561	CalWORKS Information Network System	California Department of Social Services	3,646,565
10.561	Non Assistance CalFresh Administration	California Department of Social Services	46,290,984
	SNAP Cluster		<u>55,547,302</u>
10.553	School Nutrition Breakfast Program	California Department of Education	326,517
10.555	National Nutrition Program - Lunch	California Department of Education	512,219
10.555	National Nutrition Program - Snack	California Department of Education	22,260
10.555	Polinsky National School Lunch	California Department of Education	64,833
10.559	Summer Food Service Program	California Department of Education	3,692
10.559	Summer Food Service Program	California Department of Education	1,278
	Child Nutrition Cluster		<u>930,799</u>
14.856	Moderate Rehabilitation 3	N/A - Direct Program	229,888
14.856	Moderate Rehabilitation 4	N/A - Direct Program	767,738
	Section 8 Project-Based Cluster		<u>997,626</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 10 – PROGRAM/CLUSTER TOTALS (CONTINUED)

CFDA No.	Federal Program/County Program Name	Pass-Through Agency	Amount
14.871	HCV Administration Fee Reserve	N/A - Direct Program	\$ 9,363,294
14.871	Voucher Program Projects	N/A - Direct Program	97,219,080
14.879	Mainstream Voucher	N/A - Direct Program	417,553
	Housing Voucher Cluster		<u>106,999,927</u>
20.205	Active Transportation Program (ATP)	California Department of Transportation	118,948
20.205	Emergency Relief Program (ER)	California Department of Transportation	1,042,434
20.205	High Priority Project (HPP)	California Department of Transportation	3,876
20.205	Highway Bridge Program (HBP)	California Department of Transportation	170,259
20.205	Highway Bridge Program (HBP)	California Department of Transportation	1,293
20.205	Highway Bridge Program (HBP)	California Department of Transportation	1,898
20.205	Highway Bridge Program (HBP)	California Department of Transportation	73,039
20.205	Highway Bridge Program (HBP)	California Department of Transportation	764,180
20.205	Highway Bridge Program (HBP)	California Department of Transportation	34,472
20.205	Highway Bridge Program (HBP)	California Department of Transportation	276,618
20.205	Highway Bridge Program (HBP)	California Department of Transportation	122,030
20.205	Highway Bridge Program (HBP)	California Department of Transportation	13,483
20.205	Highway Bridge Program (HBP)	California Department of Transportation	6,741
20.205	Highway Bridge Program (HBP)	California Department of Transportation	87,597
20.205	Highway Bridge Program (HBP)	California Department of Transportation	88,615
20.205	Highway Bridge Program (HBP)	California Department of Transportation	117,991
20.205	Highway Bridge Program (HBP)	California Department of Transportation	99,573
20.205	Highway Bridge Program (HBP)	California Department of Transportation	153,021
20.205	Highway Bridge Program (HBP)	California Department of Transportation	23,869
20.205	Highway Bridge Program (HBP)	California Department of Transportation	166,993
20.205	Highway Bridge Program (HBP)	California Department of Transportation	67,406
20.205	Highway Bridge Program (HBP)	California Department of Transportation	101,738
20.205	Highway Safety Improvement Program (HSIP)	California Department of Transportation	42,905
20.205	Highway Safety Improvement Program (HSIP)	California Department of Transportation	356,946
20.205	Highway Safety Improvement Program (HSIP)	California Department of Transportation	190,015
20.205	Highway Safety Improvement Program (HSIP)	California Department of Transportation	138,690
20.205	Safe Routes To School Program (SRTSL)	California Department of Transportation	429,389
20.205	Surface Transportation High Priority Project	California Department of Transportation	322,416
	Highway, Planning, and Construction Cluster		<u>5,016,435</u>
20.600	Sobriety Checkpoint - City of Imperial Beach	University of Berkley - Safe Transportation Research & Education Center	17,705
20.600	Sobriety Checkpoint - City of Imperial Beach	University of Berkley - Safe Transportation Research & Education Center	7,450
20.600	Sobriety Checkpoint - City of San Marcos	University of Berkley - Safe Transportation Research & Education Center	123
20.600	Sobriety Checkpoint - City of San Marcos	University of Berkley - Safe Transportation Research & Education Center	14,408
20.600	Sobriety Checkpoint - City of Santee	University of Berkley - Safe Transportation Research & Education Center	24,000
20.600	Sobriety Checkpoint - City of Vista	University of Berkley - Safe Transportation Research & Education Center	18,326
20.600	Sobriety Checkpoint - Del Mar, Encinitas, Solana Beach	University of Berkley - Safe Transportation Research & Education Center	13,869
20.600	Selective Traffic Enforcement Program (STEP)	California Office of Traffic Safety	7,423
20.600	Selective Traffic Enforcement Program (STEP)	California Office of Traffic Safety	211,309
20.616	Alcohol and Drug Impaired Vertical Prosecution Program	California Office of Traffic Safety	291,492
20.616	Keep Em Safe Traffic Safety	California Office of Traffic Safety	55,762
20.616	Keep Em Safe Traffic Safety	California Office of Traffic Safety	185,858
	Highway Safety Cluster		<u>847,725</u>
66.468	Local Primacy Agency for Safe Drinking Water in Small Public Water Systems	California Water Resources Control Board	47,000
	Clean Water State Revolving Fund Cluster		<u>47,000</u>
93.041	Title VII-B Elder Abuse	California Department of Aging	36,023
93.042	Title VII-A Ombudsman	California Department of Aging	89,430
93.043	Title III-D Health Prevention	California Department of Aging	155,014
93.044	Title III - B Supportive Services	California Department of Aging	2,497,815
93.045	Title III C1&C2 Senior Nutrition	California Department of Aging	4,853,922
93.052	Title III-E Family Caregiver Program	California Department of Aging	1,133,300
93.053	Nutrition Services Incentive Program	California Department of Aging	753,267
	Aging Cluster		<u>9,518,771</u>
93.558	Cal-Learn Services Administration	California Department of Social Services	1,011,255
93.558	CalWORKs Administration	California Department of Social Services	25,762,014
93.558	CalWORKs Assistance	California Department of Social Services	57,400,397
93.558	CalWORKs Child Care Stage 1 Administration	California Department of Social Services	10,412,836
93.558	CalWORKs Expanded Subsidized Employment Administration	California Department of Social Services	2,596,316
93.558	CalWORKs Family Stabilization Administration	California Department of Social Services	859,890
93.558	CalWORKs Housing Support Administration	California Department of Social Services	271,526
93.558	CalWORKs Welfare to Work Administration	California Department of Social Services	28,113,510
93.558	Temporary Assistance for Needy Families Emergency Assistance Administration	California Department of Social Services	19,379,175
	TANF Cluster		<u>145,806,919</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10 – PROGRAM/CLUSTER TOTALS (CONTINUED)

CFDA No.	Federal Program/County Program Name	Pass-Through Agency	Amount
93.575	Child Care Local Planning Council	California State Department of Education	\$ 68,297
93.575	Child Care Salary Retention Incentive	California State Department of Education	554,325
	Child Care and Development Fund Cluster		<u>622,622</u>
93.778	Multi Purpose Senior Services Program (MSSP)	California Department of Aging	1,178,375
93.778	California Children Services Medi-Cal	California Department of Health Care Services	4,321,914
93.778	Child Health and Disability Prevention	California Department of Health Care Services	588,124
93.778	Child Health and Disability Prevention County Match	California Department of Health Care Services	1,339,124
93.778	CHDP Foster Care	California Department of Health Care Services	475,322
93.778	Ground Emergency Medical Transportation CSA 17	California Department of Health Care Services	22,537
93.778	Ground Emergency Medical Transportation CSA 69	California Department of Health Care Services	59,135
93.778	Health Care Program for Children in Foster Care	California Department of Health Care Services	1,005,741
93.778	Medical Administration	California Department of Health Care Services	60,913,831
93.778	Medi-Cal Administration Activities	California Department of Health Care Services	2,442,049
93.778	Medical Assistance Program (Medicaid): Distinct Part Nursing Construction	California Department of Health Care Services	4,544,643
93.778	MediCal Outreach and Enrollment Program	California Department of Health Care Services	626,957
93.778	Probation Child Health and Disability Prevention Foster Care Program	California Department of Health Care Services	103,043
93.778	Probation Medical Assistance Program Juvenile Referrals	California Department of Health Care Services	33,683
93.778	Probation Medical Assistance Program Reflections	California Department of Health Care Services	59,222
93.778	Probation Medical Assistance Program - Adult Supervision Services	California Department of Health Care Services	89,841
93.778	Lead Poisoning Case Management	California Department of Public Health	135,123
93.778	Adult Protective Services Health Related Administration	California Department of Social Services	3,158,647
93.778	Child Welfare Services Health Related Administration	California Department of Social Services	15,612,721
93.778	County Services Block Grant Health Related	California Department of Social Services	281,214
93.778	In Home Support Services Health Related Administration	California Department of Social Services	11,409,415
93.778	In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	California Department of Social Services	362,379
93.778	In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	California Department of Social Services	2,231,424
93.778	In Home Supportive Services Public Authority PCSP	California Department of Social Services	4,109,155
93.778	Katie A. Settlement Agreement Reporting Requirements Allocation	California Department of Social Services	12,030
93.778	Title XIX CalHEERS	California Department of Social Services	310,589
	Medicaid Cluster		<u>115,426,238</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 11 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS

The following represents expenditures for the CALOES grants for the year ended June 30, 2015. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

<u>Program Title and Expenditure Category</u>	<u>Grant Award Number / CFDA</u>	<u>Budget</u>	<u>Actual Non-Match</u>	<u>Actual Match</u>	<u>Actual Total</u>	<u>Variance</u>
San Diego North County Human Trafficking Task Force	HF12010370					
Personal Services	16.738	\$ 151,001	\$ 13,378	\$ -	\$ 13,378	\$ 137,623
Operating Expenses		189,544	32,262	-	32,262	157,282
Equipment		-	-	-	-	-
Total		<u>\$ 340,545</u>	<u>\$ 45,640</u>	<u>\$ -</u>	<u>\$ 45,640</u>	<u>\$ 294,905</u>
Paul Coverdell Forensic Sciences Improvement Grant	CQ14100370					
Personal Services	16.742			\$ -	\$ -	\$ -
Operating Expenses		37,235	37,235	-	37,235	-
Equipment		-	-	-	-	-
Total		<u>\$ 37,235</u>	<u>\$ 37,235</u>	<u>\$ -</u>	<u>\$ 37,235</u>	<u>\$ -</u>
Victim/Witness Assistance Program VOCA (DA)	VW1433070					
Personal Services	16.575	\$ 445,469	\$ 445,468	\$ -	\$ 445,468	\$ 1
Operating Expenses		90,933	60,474	-	60,474	30,459
Equipment		-	-	-	-	-
Total		<u>\$ 536,402</u>	<u>\$ 505,942</u>	<u>\$ -</u>	<u>\$ 505,942</u>	<u>\$ 30,460</u>
Victim Witness Assistance Program VAWA (DA)	VW1433070					
Personal Services	16.588	\$ 335,695	\$ 335,695		\$ 335,695	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 335,695</u>	<u>\$ 335,695</u>	<u>\$ -</u>	<u>\$ 335,695</u>	<u>\$ -</u>
Underserved Victim Advocacy and Outreach Program	UV13040370					
Personal Services	16.575	\$ 28,391	\$ 22,713	\$ 5,678	\$ 28,391	\$ -
Operating Expenses		10,000	8,000	2,000	10,000	-
Equipment		-	-	-	-	-
Total		<u>\$ 38,391</u>	<u>\$ 30,713</u>	<u>\$ 7,678</u>	<u>\$ 38,391</u>	<u>\$ -</u>
Underserved Victim Advocacy and Outreach Program	UV14050370					
Personal Services	16.575	\$ 124,536	\$ 99,629	\$ 24,907	\$ 124,536	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 124,536</u>	<u>\$ 99,629</u>	<u>\$ 24,907</u>	<u>\$ 124,536</u>	<u>\$ -</u>

The following CALOES grants represent state only grants and do not include a federal award component.

<u>Program Title and Expenditure Category</u>	<u>Grant Award Number / CFDA</u>	<u>Budget</u>	<u>Actual Non-Match</u>	<u>Actual Match</u>	<u>Actual Total</u>	<u>Variance</u>
Victim/Witness Assistance Program VWAO (DA)	VW1433070					
Personal Services		\$ 613,050	\$ 613,048	\$ -	\$ 613,048	\$ 2
Operating Expenses		56,410	28,089	-	28,089	28,321
Equipment		-	-	-	-	-
Total		<u>\$ 669,460</u>	<u>\$ 641,137</u>	<u>\$ -</u>	<u>\$ 641,137</u>	<u>\$ 28,323</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 12 – COMMUNITY SERVICES BLOCK GRANTS

The Department of Community Services and Development (CSD) of the State of California HHS, requires agencies who received CSD funding to include with the single audit report certain revenue, expenditure, and budgetary information for each CSD award.

Community Action Partnership 14F-3036 (Program Year 2014)
 Term: January to December 2014; extended to end May 31, 2015
 CFDA No. 93.569

DESCRIPTION	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	January 1, 2015 through April 30, 2015	Total Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 1,296,747	\$ 1,194,507	\$ 611,988	\$ 3,103,242	\$ 3,103,242	\$ 3,100,394
Other Income	-	-	-	-	-	-
Total Revenue	<u>\$ 1,296,747</u>	<u>\$ 1,194,507</u>	<u>\$ 611,988</u>	<u>\$ 3,103,242</u>	<u>\$ 3,103,242</u>	<u>\$ 3,100,394</u>
EXPENDITURES						
Personnel Costs						
Salaries & Wages	\$ 228,365	\$ 262,904	\$ -	\$ 491,269	\$ 491,269	\$ 491,269
Fringe benefits	134,119	103,213	-	237,332	237,332	237,532
Subtotal Personnel Costs	<u>362,484</u>	<u>366,117</u>	<u>-</u>	<u>728,601</u>	<u>728,601</u>	<u>728,801</u>
Non-Personnel Costs						
Travel	8,684	5,916	-	14,600	14,600	14,600
Facilities/Space	6,422	9,304	-	15,726	15,726	18,178
Consumable Supplies	11,678	3,822	-	15,500	15,500	15,500
Equipment Lease/Purchase	25,866	17,884	-	43,750	43,750	43,750
Consultant Services	-	-	-	-	-	-
Out-Of-State	-	1,646	-	1,646	1,646	5,525
Subcontractors	876,885	787,415	611,988	2,276,288	2,276,288	2,265,530
Other Costs	4,728	2,403	-	7,131	7,131	8,510
Subtotal Non Personnel Costs	<u>934,263</u>	<u>828,390</u>	<u>611,988</u>	<u>2,374,642</u>	<u>2,374,642</u>	<u>2,371,593</u>
Total Costs	<u>\$ 1,296,747</u>	<u>\$ 1,194,507</u>	<u>\$ 611,988</u>	<u>\$ 3,103,242</u>	<u>\$ 3,103,242</u>	<u>\$ 3,100,394</u>

Community Action Partnership 13F-3108 (Program Year 2013)
 Term: June 1, 2013 to November 30, 2014
 CFDA No. 93.569

DESCRIPTION	July 1, 2014 through Nov 30, 2014	Total Costs	Total Reported Expenses
REVENUE			
Grant Revenue	\$ 66,121	\$ 66,121	\$ 66,121
Total Revenue	<u>\$ 66,121</u>	<u>\$ 66,121</u>	<u>\$ 66,121</u>
EXPENDITURES			
Subcontractors	\$ 64,250	\$ 64,250	\$ 64,250
Other Costs	1,871	1,871	1,871
Subtotal Non Personnel Costs	<u>66,121</u>	<u>66,121</u>	<u>66,121</u>
Total Costs	<u>\$ 66,121</u>	<u>\$ 66,121</u>	<u>\$ 66,121</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

NOTE 12 – COMMUNITY SERVICES BLOCK GRANTS (CONTINUED)

Community Action Partnership 14F-3077 (Program Year 2014)
 Term: September 1, 2014 to May 31, 2015
 CFDA No. 93.569

	September 1, 2014 through May 31, 2015	Total Costs	Total Reported Expenses
REVENUE			
Grant Revenue	\$ 69,555	\$ 69,555	\$ 69,555
Other Income	-	-	-
Total Revenue	<u>\$ 69,555</u>	<u>\$ 69,555</u>	<u>\$ 69,555</u>
EXPENDITURES			
Subcontractors	\$ 69,555	\$ 69,555	\$ 69,555
Subtotal Non Personnel Costs	<u>69,555</u>	<u>69,555</u>	<u>69,555</u>
Total Costs	<u>\$ 69,555</u>	<u>\$ 69,555</u>	<u>\$ 69,555</u>

Community Action Partnership 15F-2036 (Program Year 2015)
 Term: January 1, 2015 to December 2015
 CFDA No. 93.569

	January 1, 2015 through June 30, 2015	Total Costs	Total Reported Expenses
REVENUE			
Grant Revenue	\$ 1,334,232	\$ 1,334,232	\$ 1,334,232
Other Income	-	-	-
Total Revenue	<u>\$ 1,334,232</u>	<u>\$ 1,334,232</u>	<u>\$ 1,334,232</u>
EXPENDITURES			
Personnel Costs			
Salaries & Wages	\$ 226,463	\$ 226,463	\$ 226,463
Fringe benefits	156,056	156,056	156,056
Subtotal Personnel Costs	<u>382,519</u>	<u>382,519</u>	<u>382,519</u>
Non-Personnel Costs			
Travel	7,616	7,616	7,616
Facilities/Space	6,529	6,529	6,529
Consumable Supplies	6,043	6,043	6,043
Equipment Lease/Purchase	23,081	23,081	23,081
Consultant Services	-	-	-
Subcontractors	898,471	898,471	898,471
Other Costs	9,973	9,973	9,973
Subtotal Non Personnel Costs	<u>951,713</u>	<u>951,713</u>	<u>951,713</u>
Total Costs	<u>\$ 1,334,232</u>	<u>\$ 1,334,232</u>	<u>\$ 1,334,232</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133	
Identification of major federal programs:	No

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.241	Housing Opportunities for Persons with AIDS
20.205	Highway, Planning, and Construction Cluster
93.914	HIV Emergency Relief Project Grants
93.569	Community Services Block Grant
93.558	Temporary Assistance for Needy Families Cluster
93.645	Stephanie Tubbs Jones Child Welfare Services Program
97.067	Homeland Security Grant Program

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

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

II. FINANCIAL STATEMENT FINDINGS

None reported.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**COUNTY OF SAN DIEGO, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Summarized below is the current status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

FINANCIAL STATEMENT FINDINGS

No matters were reported.

FEDERAL AWARDS FINDINGS

No matters were reported.