

**COUNTY OF SAN DIEGO, CALIFORNIA**

**Single Audit Report**

**For the Fiscal Year Ended June 30, 2014**

**COUNTY OF SAN DIEGO, CALIFORNIA**

**Single Audit Reports  
For the Fiscal Year Ended June 30, 2014**

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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, 2014, 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 14, 2014. Our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*. 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.



Rancho Cucamonga, California

November 14, 2014



**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 Circular A-133 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, 2014. 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 \$1,751,450 of federal awards, which is not included in the schedule during the year ended June 30, 2014. 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, 2014.

## **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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 14, 2014, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our report also includes 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.

*Vavinich Train, Dug & Co., LLP*

Rancho Cucamonga, California  
January 30, 2015

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
<b><u>Direct Programs</u></b>					
Rural Rental Assistance Payments:					
Public Housing Other - Firebird	D	10.427	04-037-592185452	\$ 208,424	\$ -
Supplemental Nutrition Assistance Program, Outreach/Participation Program:					
Supplemental Nutrition Assistance Program (SNAP) Participation Grant	D	10.580	IA-FSPA-11-CA-01	472,217	-
Cooperative Forestry Assistance:					
USDA Forest Service	D	10.664	08-DG-11052012-169	362	-
USDA Forest Service	D	10.664	09-DG-11052012-154	3,211,287	-
			<b>Subtotal - 10.664</b>	<b>3,211,649</b>	<b>-</b>
<b>TOTAL - DIRECT PROGRAMS</b>				<b>3,892,290</b>	<b>-</b>
<b><u>Passed Through California Department of Education</u></b>					
School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	385,724	-
National School Lunch Program:					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	605,106	-
Polinsky National School Lunch Program	I	10.555	02406-SN-37-R	63,102	-
			<b>Subtotal - 10.555</b>	<b>668,208</b>	<b>-</b>
Summer Food Service Program for Children:					
Summer Food Service Program	I	10.559	CN120417	4,118	-
Summer Food Service Program	I	10.559	CN130384	426	-
			<b>Subtotal - 10.559</b>	<b>4,544</b>	<b>-</b>
<b><u>Passed Through California Department of Food and Agriculture</u></b>					
Plant and Animal Disease, Pest Control, and Animal Care:					
Plant Health & Pest Prevention	I	10.025	12-0094-SF	1,167,223	-
Plant Health & Pest Prevention	I	10.025	12-0428-SF	28,912	-
Plant Health & Pest Prevention	I	10.025	12-0504-SF	13,845	-
Plant Health & Pest Prevention	I	10.025	13-0097	852,262	-
Plant Health & Pest Prevention	I	10.025	13-0265-SF	72,551	-
Plant Health & Pest Prevention	I	10.025	13-0299-SF	457,838	-
Plant Health & Pest Prevention	I	10.025	13-0330-SF	42,382	-
Plant Health & Pest Prevention	I	10.025	13-0338-SF	512,597	-
Plant Health & Pest Prevention	I	10.025	13-0433-SF	95,522	-
Plant Health & Pest Prevention	I	10.025	13-0487-SF	100,613	-
Plant Health & Pest Prevention	I	10.025	13-0547-SF	9,622	-
			<b>Subtotal - 10.025</b>	<b>3,353,367</b>	<b>-</b>
Meat, Poultry, and Egg Products Inspection:					
Agricultural Standards	I	10.477	12-0449-SF	17,147	-
<b><u>Passed Through California Department of Public Health</u></b>					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP):					
Supplemental Nutrition Assistance Program (SNAP)	I	10.561	12-10199	278	-
Supplemental Nutrition Assistance Program (SNAP) - Education	I	10.561	12-10199	2,993,797	-
Supplemental Nutrition Assistance Program (SNAP) - Education	I	10.561	13-20528	6,634	-
			<b>Subtotal - 10.561</b>	<b>3,000,709</b>	<b>-</b>
<b><u>Passed Through California Department of Social Services</u></b>					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP):					
CalFresh Employment and Training Administration	I	10.561	CEC LEDGER 028,030	143,861	-
CalFresh Supplemental Nutrition Assistance Program (SNAP) Education Administration	I	10.561	CEC LEDGER 157	62,153	44,739
CalWORKs Information Network System	I	10.561	3764901	5,435,737	-
Non Assistance CalFresh Administration	I	10.561	Subvention	38,924,196	-
			<b>Subtotal - 10.561</b>	<b>44,565,947</b>	<b>44,739</b>
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>51,995,646</b>	<b>44,739</b>
<b>TOTAL - U. S. DEPARTMENT OF AGRICULTURE</b>				<b>55,887,936</b>	<b>44,739</b>

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, 2014**

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
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Direct Programs</b>					
Community Development Block Grants/Entitlement Grants:					
Community Development Block Grant	D	14.218	B-12-UC-06-0501	\$ 2,570,720	\$ 349,925
Emergency Solutions Grant Program:					
Emergency Solutions Grant Program	D	14.231	E-12-UC-06-0501	233,302	214,470
Shelter Plus Care:					
Shelter Plus Care	D	14.238	CA0689C9D100800	83,861	82,998
Shelter Plus Care	D	14.238	CA0690C9D100800	77,554	74,567
Shelter Plus Care	D	14.238	CA0694C9D011104	112,456	100,484
Shelter Plus Care	D	14.238	CA0880C9D100900	69,460	64,855
Shelter Plus Care	D	14.238	CA0881C9D100900	84,097	77,293
Shelter Plus Care	D	14.238	CA0945C9D011102	25,667	25,309
Shelter Plus Care	D	14.238	CA1024C9D101000	46,289	45,944
			<b>Subtotal - 14.238</b>	<b>499,384</b>	<b>471,450</b>
HOME Investment Partnerships Program:					
HOME Investment Partnerships Program	D	14.239	M07DC060534	302,953	-
HOME Investment Partnerships Program	D	14.239	M08DC060534	799,347	-
HOME Investment Partnerships Program	D	14.239	M09DC060534	184,965	31,060
HOME Investment Partnerships Program	D	14.239	M10DC060534	422,461	286,100
HOME Investment Partnerships Program	D	14.239	M11DC060534	58,500	-
HOME Investment Partnerships Program	D	14.239	M12DC060534	194,588	-
			<b>Subtotal - 14.239</b>	<b>1,962,814</b>	<b>317,160</b>
Housing Opportunities for Persons with AIDS:					
Housing Opportunities for Persons with AIDS	D	14.241	CAH12F008	707,929	558,693
Housing Opportunities for Persons with AIDS	D	14.241	CAH13F008	2,066,070	1,697,300
			<b>Subtotal - 14.241</b>	<b>2,773,999</b>	<b>2,255,993</b>
Continuum of Care Program:					
Continuum of Care	D	14.267	CA0693L9D011205	188,401	181,652
Continuum of Care	D	14.267	CA0694L9D011205	319,274	285,246
Continuum of Care	D	14.267	CA0945L9D011203	85,174	79,582
Continuum of Care	D	14.267	CA0946L9D011201	102,949	97,874
Continuum of Care	D	14.267	CA1162L9D011201	125,949	121,362
Continuum of Care	D	14.267	CA1163L9D011201	71,656	69,000
Continuum of Care	D	14.267	CA121L9D011200	9,150	4,251
			<b>Subtotal - 14.267</b>	<b>902,553</b>	<b>838,967</b>
Public and Indian Housing:					
Public Housing Operations	D	14.850	CA108-000001-13D	73,055	-
Public Housing Operations	D	14.850	CA108-000001-14D	79,280	-
			<b>Subtotal - 14.850</b>	<b>152,335</b>	-
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation					
Moderate Rehabilitation 3	D	14.856	CA108MR0003	268,850	-
Moderate Rehabilitation 4	D	14.856	CA108MR0004	841,198	-
			<b>Subtotal - 14.856</b>	<b>1,110,048</b>	-
Resident Opportunity and Supportive Services Service Coordinator:					
Resident Opportunity and Supportive Services Service Coordinator	D	14.870	CA108RPS072A012	71,634	-
Section 8 Housing Choice Vouchers:					
Section 8 Housing Choice Vouchers	D	14.871	CA108VO	111,156,869	-
Public Housing Capital Fund (CFP):					
Public Housing Capital Fund Program 2012	D	14.872	CA16-PO108-501-12	98,138	-
Public Housing Capital Fund Program 2013	D	14.872	CA16-PO108-501-13	146,905	-
Public Housing Capital Fund Program 2014	D	14.872	CA16-PO108-501-14	145,051	-
			<b>Subtotal - 14.872</b>	<b>390,094</b>	-
Mainstream Voucher:					
Mainstream Voucher	D	14.879	CA108DV	440,593	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>122,264,345</b>	<b>4,447,965</b>

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, 2014**  
**(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
<b><u>Passed Through St. Vincent De Paul Villages</u></b>					
Supportive Housing Program: Tuberculosis Homeless	I	14.235	CA0543L9D011205	\$ 65,637	\$ -
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>65,637</b>	<b>-</b>
<b>TOTAL - U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT</b>				<b>122,329,982</b>	<b>4,447,965</b>
<b><u>U.S. DEPARTMENT OF INTERIOR</u></b>					
<b><u>Direct Programs</u></b>					
Coastal Impact Assistance Program: Coastal Impact Assistance Program TJRV Exotic Removal	D	15.668	F12AS70288	184,141	-
Cooperative Endangered Species Conservation Fund: Multiple Species Conservation Program (MSCP) North County Plan	D	15.615	1448-11430-97-J192	103,902	-
Partners for Fish and Wildlife: Integrated Pest Control	D	15.631	F12AC01373	1,993	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>290,036</b>	<b>-</b>
<b><u>Passed Through California Department of Parks and Recreation</u></b>					
Outdoor Recreation Acquisition, Development and Planning: Sweetwater Regional Park Equestrian Trail Phase 3	I	15.916	C8530001; RT37-024	2,083	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>2,083</b>	<b>-</b>
<b>TOTAL - U.S. DEPARTMENT OF INTERIOR</b>				<b>292,119</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
<b><u>Direct Programs</u></b>					
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2013	D	16.2013-44	AGREEMENT 2013-44	134,044	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2014	D	16.2014-42	AGREEMENT 2014-42	7,320	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-005-12	SW-CAS-005-12	3,847	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0564	SW-CAS-0564	1,101	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0572H	SW-CAS-0572H	1,402	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0579H	SW-CAS-0579H	7,923	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0612	SW-CAS-0612	18,293	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0617	SW-CAS-0617	15,295	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0620H	SW-CAS-0620H	13,102	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0621H	SW-CAS-0621H	3,911	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0631H	SW-CAS-0631H	1,355	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.SSTF	SSTF	97,962	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.SSTF	SSTF	34,333	-
SAFE Streets - Violent Crimes Task Force(VCTF)	D	16.SSTF	SSTF	23,265	-
U.S Marshals Fugitive Task Force	D	16.SDFTF	MOU-SDFTF	99,769	-
			<b>Subtotal</b>	<b>462,922</b>	<b>-</b>
National Institute of Justice Research, Evaluation, and Development Project Grants: Forensic Science Training Development and Delivery (FSTDD) Program	D	16.560	2010-DN-BX-K258	116,677	-
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	285,368	285,368
State Criminal Alien Assistance Program (SCAAP): State Criminal Alien Assistance Program (SCAAP)	D	16.606	2010-H3244-CA-AP	923,542	-
Public Safety Partnership and Community Policing Grants: COPS - Child Sexual Predator Program (CSPP)	D	16.710	2010CSWX0019	50,565	-
DNA Backlog Reduction Program: DNA Backlog Reduction Program 2011	D	16.741	2011-DN-BX-K477	109,785	-
DNA Backlog Reduction Program 2012	D	16.741	2012-DN-BX-0073	91,385	-
DNA Backlog Reduction Program 2013	D	16.741	2013-DN-BX-0076	179,122	-
			<b>Subtotal - 16.741</b>	<b>380,292</b>	<b>-</b>

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, 2014**  
**(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
Southwest Border Prosecution Initiative Program: Southwest Border Prosecution Initiative Program	D	16.755	N/A	\$ 2,553,959	\$ -
Second Chance Act Prisoner Reentry Initiative: SMART Grant Program	D	16.812	2012-SM-BX-0009	224,233	-
Equitable Sharing Program: District Attorney Asset Forfeiture Program	D	16.922	CA037023A	131,470	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	85,655	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	1,083,234	-
			<b>Subtotal - 16.922</b>	<b>1,300,359</b>	<b>-</b>
<b>Total Direct Programs</b>				<b>6,297,917</b>	<b>285,368</b>
<b><u>Passed Through Board of State and Community Corrections</u></b>					
Edward Byrne Memorial Justice Assistance Grant Program: Jurisdiction Unified For Drug Gang Enforcement (JUDGE) - Sheriff	I	16.738	DC10 23 0370	83,373	-
Jurisdiction Unified For Drug Gang Enforcement (JUDGE) - DA	I	16.738	BSCC 633-13	532,000	-
Jurisdiction Unified For Drug Gang Enforcement (JUDGE) - Probation	I	16.738	BSCC 633-13	74,000	-
			<b>Subtotal - 16.738</b>	<b>689,373</b>	<b>-</b>
<b><u>Passed Through Corrections Standard Authority</u></b>					
Juvenile Accountability Block Grant: Juvenile Accountability Block Grant	I	16.523	BSCC 151-13	209,358	-
<b><u>Passed Through California Governor's Office of Emergency Services</u></b>					
Crime Victim Assistance: Underserved Victim Advocacy And Outreach Program	I	16.575	UV12030370	4,338	-
Underserved Victim Advocacy And Outreach Program	I	16.575	UV13040370	94,287	-
Victims Assistance Program Victims of Crime Act (VOCA)	I	16.575	VW13320370	256,560	-
			<b>Subtotal - 16.575</b>	<b>355,185</b>	<b>-</b>
Violence Against Women Formula Grants: Victims Assistance Program Violence Against Women Act (VAWA)	I	16.588	VW13320370	422,153	-
Edward Byrne Memorial Justice Assistance Grant Program: Anti-Human Trafficking Task Force - Sheriff	I	16.738	HF12010370	259,034	-
Paul Coverdell Forensic Sciences Improvement Grant Program: Coverdell 2012	I	16.742	CQ12080370	16,817	-
Coverdell 2013	I	16.742	CQ13090370	33,426	-
			<b>Subtotal - 16.742</b>	<b>50,243</b>	<b>-</b>
<b><u>Passed Through City of San Diego</u></b>					
Edward Byrne Memorial Justice Assistance Grant Program: Justice Assistance Block Grant	I	16.738	2010-DJ-BX-0337	2,901	-
Justice Assistance Block Grant	I	16.738	2013-DJ-BX-0752	109,284	-
			<b>Subtotal - 16.738</b>	<b>112,185</b>	<b>-</b>
<b><u>Passed Through San Diego Association of Governments</u></b>					
Project Safe Neighborhoods (PSN): Project Safe Neighborhoods (PSN)	I	16.609	SANDAG	17,739	-
<b><u>Passed Through University of San Diego</u></b>					
National Institute of Justice Research, Evaluation, and Development Project Grants: Anti-Human Trafficking Study	I	16.560	2012-R2-CX-0028	4,630	-
<b>TOTAL INDIRECT PROGRAMS</b>				<b>2,119,900</b>	<b>-</b>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>				<b>8,417,817</b>	<b>285,368</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>					
<b><u>Passed Through California Department of Aging</u></b>					
Senior Community Service Employment Program: Title V Senior Community Service Employment Program	I	17.235	TV-1314-23	435,236	435,236
<b>TOTAL - U.S. DEPARTMENT OF LABOR</b>				<b>435,236</b>	<b>435,236</b>

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, 2014**  
**(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
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>					
<b><u>Direct Programs</u></b>					
Airport Improvement Program:					
Airport Improvement Program	D	20.106	AIP 3-06-0027-017	\$ 1,794,623	\$ -
Airport Improvement Program	D	20.106	AIP 3-06-0036-030	289,023	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-031	37,394	-
Airport Improvement Program	D	20.106	AIP 3-06-0078-005	163,800	-
Airport Improvement Program	D	20.106	AIP 3-06-0192-015	177,973	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-020	55,426	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-021	1,127,675	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-022	147,481	-
			<b>Subtotal - 20.106</b>	<b>3,793,395</b>	<b>-</b>
<b>Total Direct Programs</b>				<b>3,793,395</b>	<b>-</b>
<b><u>Passed Through California Office of Traffic Safety</u></b>					
State and Community Highway Safety:					
Office of Traffic Safety Keep Em Safe Program	I	20.600	OP1311	82,897	82,897
Strategic Traffic Enforcement Program (STEP)	I	20.600	PT1388	34,255	-
Strategic Traffic Enforcement Program (STEP)	I	20.600	PT1480	20,830	-
			<b>Subtotal - 20.600</b>	<b>137,982</b>	<b>82,897</b>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:					
Avoid Driving Under The Influence Campaign	I	20.608	AL1432	128,707	-
Avoid the 14	I	20.608	AL1330	122,364	-
Repeat Driving Under The Influence Offender Program	I	20.608	AL1460	417,973	-
Strategic Traffic Enforcement Program (STEP)	I	20.608	PT1388	43,038	-
Strategic Traffic Enforcement Program (STEP)	I	20.608	PT1480	48,999	-
			<b>Subtotal - 20.608</b>	<b>761,081</b>	<b>-</b>
National Priority Safety Programs:					
Keep Em Safe Traffic Safety	I	20.616	OP1401	184,773	184,773
<b><u>Passed Through California Department of Transportation</u></b>					
Highway Planning and Construction:					
Emergency Services - Winter Storm 2010	I	20.205	ER-18D6(018)	22,132	-
Emergency Services - Winter Storm 2010	I	20.205	ER-18D6(008)	75,000	-
Emergency Services - Winter Storm 2010	I	20.205	ER-18D6(014)	28,749	-
Emergency Relief Program (ER)	I	20.205	ER-18D6(017)	33,020	-
Emergency Relief Program (ER)	I	20.205	ER-18D6(017)	129,041	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	109,356	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(096)	715,326	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(099)	39,762	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(101)	92,546	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(114)	30,395	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(057)	199,083	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	50,267	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(093)	29,166	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(095)	11,539	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	168,454	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(515)	253,276	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(520)	206,233	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(532)	2,745	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(084)	167,547	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(094)	32,828	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	179,929	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	64,862	-
High Priority Project (HPP)	I	20.205	HPLU-5957(087)	20,285	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(107)	416,886	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(115)	34,850	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(116)	34,638	-
Safe Routes To School Program (SRTSL)	I	20.205	SRTSL-5957(110)	407	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	163,334	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(091)	3,235	-
			<b>Subtotal - 20.205</b>	<b>3,314,891</b>	<b>-</b>
<b><u>Passed Through City of Vista</u></b>					
Alcohol Impaired Driving Countermeasures Incentive Grants I:					
ABC Minor Decoy	I	20.601	13-MST22	6,802	-

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, 2014**  
**(Continued)**

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Direct(D) Indirect(I)	Catalog of Federal Domestic		Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
		Assistance Number				
<b><u>Passed Through University of Berkley - Safe Transportation Research &amp; Education Center</u></b>						
State and Community Highway Safety:						
Sobriety Checkpoint - City of Imperial Beach	I	20.600		SC13188	\$ 14,820	\$ -
Sobriety Checkpoint - City of Imperial Beach	I	20.600		SC14188	27,727	-
Sobriety Checkpoint - City of Lemon Grove	I	20.600		SC13223	12,665	-
Sobriety Checkpoint - City of Lemon Grove	I	20.600		SC14223	21,234	-
Sobriety Checkpoint - City of Poway	I	20.600		SC13330	12,940	-
Sobriety Checkpoint - City of Poway	I	20.600		SC14330	23,144	-
Sobriety Checkpoint - City of San Marcos	I	20.600		SC13377	6,490	-
Sobriety Checkpoint - City of San Marcos	I	20.600		SC14377	14,382	-
Sobriety Checkpoint - City of Santee	I	20.600		SC13395	22,913	-
Sobriety Checkpoint - City of Santee	I	20.600		SC14395	7,749	-
Sobriety Checkpoint - City of Vista	I	20.600		SC13450	10,274	-
Sobriety Checkpoint - City of Vista	I	20.600		SC14450	21,463	-
Sobriety Checkpoint - Del Mar, Encinitas, Solana Beach	I	20.600		SC13524	23,832	-
Sobriety Checkpoint - Del Mar, Encinitas, Solana Beach	I	20.600		SC14524	23,522	-
				<b>Subtotal - 20.600</b>	<b>243,155</b>	<b>-</b>
<b>TOTAL INDIRECT PROGRAMS</b>					<b>4,648,684</b>	<b>267,670</b>
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>					<b>8,442,079</b>	<b>267,670</b>
<b><u>U.S. ENVIROMENTAL PROTECTION AGENCY</u></b>						
<b><u>Direct Programs</u></b>						
Air Pollution Control Program Support:						
Air Pollution Control Program Support - Section 105	D	66.001		A-00905913-1	203,500	-
Air Pollution Control Program Support - Section 105	D	66.001		A-00905914-0	1,289,327	-
				<b>Subtotal - 66.001</b>	<b>1,492,827</b>	<b>-</b>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:						
Nitrogen Dioxide Near Roadway Monitoring	D	66.034		XA-00T82701-1	14,533	-
PM2.5 Monitoring Network	D	66.034		PM-00T76201-0	24,666	-
PM2.5 Monitoring Network	D	66.034		PM-98956601-A	201,010	-
Section 103 Lead NAAQA Airport Study	D	66.034		XA-00T73701-2	55,235	-
				<b>Subtotal - 66.034</b>	<b>295,444</b>	<b>-</b>
<b>TOTAL DIRECT PROGRAMS</b>					<b>1,788,271</b>	<b>-</b>
<b><u>Passed Through California Department of Toxic Substance Control</u></b>						
Toxic Substance Compliance Monitoring Cooperative Agreements:						
United States/Mexico Border Services	I	66.701		11-T1010	98,049	-
<b><u>Passed Through California Department of Water Resources</u></b>						
Capitalization Grants for Clean Water State Revolving Funds:						
Rainbow Creek Nutrient Source Reduction Program	I	66.458		12-412-259	19,753	-
<b><u>Passed Through California Water Resources Control Board</u></b>						
Beach Monitoring and Notification Program Implementation Grants:						
Public Beach Safety	I	66.472		12-045-250 406(B)	34	-
<b>TOTAL INDIRECT PROGRAMS</b>					<b>117,836</b>	<b>-</b>
<b>TOTAL - U.S. ENVIROMENTAL PROTECTION AGENCY</b>					<b>1,906,107</b>	<b>-</b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>						
<b><u>Passed Through California Security of State</u></b>						
Help America Vote Act Requirements Payments:						
Help America Vote Act (HAVA)	I	90.401		11G30122	508,203	-
Help America Vote Act (HAVA)	I	90.401		13G30339	12,958	-
<b>TOTAL - U.S. ELECTION ASSISTANCE COMMISSION</b>					<b>521,161</b>	<b>-</b>

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, 2014**  
**(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
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<b><u>Direct Programs</u></b>					
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Tuberculosis Control and Prevention	D	93.116	5U52PS900452-32	\$ 852,270	\$ 10,000
Tuberculosis Control and Prevention	D	93.116	5U52PS900452-33	908,233	10,000
			<b>Subtotal - 93.116</b>	<b>1,760,503</b>	<b>20,000</b>
Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
Substance Abuse and Mental Health Services Administration (SAMHSA) Jump Start	D	93.243	1H79TI023056 01	119,716	-
PPHF National Public Health Improvement Initiative:					
Strengthening Public Health Infrastructure for Improved Health Outcomes	D	93.507	5U58CD001279-03	117,384	-
Strengthening Public Health Infrastructure for Improved Health Outcomes	D	93.507	5U58CD001279-04	120,524	-
			<b>Subtotal - 93.507</b>	<b>237,908</b>	<b>-</b>
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	5U58DP003716-02	2,425,008	1,047,199
Community Transformation Grant Initiative	D	93.531	5U58DP003716-03	2,141,569	1,027,495
Community Transformation Grant Initiative	D	93.531	1U58DP003716-01	44,758	-
			<b>Subtotal - 93.531</b>	<b>4,611,335</b>	<b>2,074,694</b>
Child Support Enforcement Demonstrations and Special Projects:					
Parenting Time Opportunities for Children (PTOC)	D	93.601	090F10113	73,948	-
Health Care and Other Facilities:					
Edgemoor HRSA	D	93.887	C76HF16116	94,050	-
HIV Emergency Relief Project Grants:					
Minority AIDS Initiative	D	93.914	H89HA00001	569,734	545,739
Ryan White CARE Act Part A	D	93.914	H89HA00001	9,486,597	7,728,651
			<b>Subtotal - 93.914</b>	<b>10,056,331</b>	<b>8,274,390</b>
<b>TOTAL - DIRECT PROGRAMS</b>				<b>16,953,791</b>	<b>10,369,084</b>
<b><u>Passed Through California Secretary of State</u></b>					
Voting Access for Individuals with Disabilities - Grants to States:					
Help America Vote Act (HAVA)	I	93.617	12G26101	29,993	-
<b><u>Passed Through California Department of Aging</u></b>					
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	A3-1314-23	8,557	-
Title VII-B Elder Abuse	I	93.041	A9-1314-23	28,434	-
			<b>Subtotal - 93.041</b>	<b>36,991</b>	<b>-</b>
Special Programs for the Aging-Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:					
Title VII-A Ombudsman	I	93.042	A3-1314-23	18,534	-
Title VII-A Ombudsman	I	93.042	A9-1314-23	66,121	-
			<b>Subtotal - 93.042</b>	<b>84,655</b>	<b>-</b>
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services:					
Title III-D Health Prevention	I	93.043	A3-1314-23	40,282	22,817
Title III-D Health Prevention	I	93.043	A9-1314-23	115,831	76,586
			<b>Subtotal - 93.043</b>	<b>156,113</b>	<b>99,403</b>
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers:					
Title III-B Supportive Services	I	93.044	A3-1314-23	563,624	150,293
Title III-B Supportive Services	I	93.044	A9-1314-23	1,942,669	483,321
			<b>Subtotal - 93.044</b>	<b>2,506,293</b>	<b>633,614</b>
Special Programs for the Aging-Title III, Part C-Nutrition Services:					
Title III C1& C2 Senior Nutrition	I	93.045	A3-1314-23	1,104,187	902,604
Title III C1& C2 Senior Nutrition	I	93.045	A9-1314-23	3,301,981	2,917,915
			<b>Subtotal - 93.045</b>	<b>4,406,168</b>	<b>3,820,519</b>

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, 2014**  
**(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
National Family Caregiver Support, Title III, Part E:					
Title III-E Family Caregiver Program	I	93.052	A3-1314-23	\$ 285,402	\$ 238,247
Title III-E Family Caregiver Program	I	93.052	A9-1314-23	821,101	711,426
			<b>Subtotal - 93.052</b>	<b>1,106,503</b>	<b>949,673</b>
Nutrition Services Incentive Program:					
Nutrition Services Incentive Program (NSIP)	I	93.053	A3-1314-23	131,652	131,652
Nutrition Services Incentive Program (NSIP)	I	93.053	A9-1314-23	534,099	534,099
			<b>Subtotal - 93.053</b>	<b>665,751</b>	<b>665,751</b>
Medicare Enrollment Assistance Program:					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-1314-23	59,838	58,019
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	53,991	48,588
Medical Assistance Program:					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-1314-07	1,178,370	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:					
Health Insurance Counseling and Advocacy Program	I	93.779	H9-1314-23	140,426	127,096
Health Insurance Counseling and Advocacy Program	I	93.779	HI-1415-23	67,026	60,323
			<b>Subtotal - 93.779</b>	<b>207,452</b>	<b>187,419</b>
<b><u>Passed Through California Department of Child Support Services</u></b>					
Child Support Enforcement:					
Title IV-D Administrative Claim	I	93.563	VW99190370	31,848,078	-
<b><u>Passed Through California Department of Community Services And Development</u></b>					
Community Services Block Grant:					
Community Service Block Grant	I	93.569	13F-3036	1,552,940	1,111,865
Community Service Block Grant	I	93.569	13F-3108	33,879	33,879
Community Service Block Grant	I	93.569	14F-3036	1,296,322	876,885
			<b>Subtotal - 93.569</b>	<b>2,883,141</b>	<b>2,022,629</b>
Child Care and Development Block Grant:					
Child Care Retention Program	I	93.575	CRET-3033	614,021	607,399
Commission Local Planning Council	I	93.575	CLPC-3035	56,403	55,689
			<b>Subtotal - 93.575</b>	<b>670,424</b>	<b>663,088</b>
<b><u>Passed Through California Department of Health Care Services</u></b>					
Project for Assistance in Transition from Homelessness (PATH):					
Project for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM060005-13	738,590	688,565
Block Grants for Community Mental Health Services:					
Mental Health Block Grant	I	93.958	3B09SM01005-13-S1	3,405,821	500,031
Block Grants for Prevention and Treatment of Substance Abuse:					
Substance Abuse Prevention & Treatment Adolescent and Youth Treatment Program	I	93.959	37-50A	519,059	519,059
Substance Abuse Prevention & Treatment - Prevention	I	93.959	37-50D	3,666,174	3,666,174
Substance Abuse Prevention & Treatment - Discretionary	I	93.959	37-50	11,221,757	10,671,420
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	37-50BC	44,642	44,642
Substance Abuse Prevention & Treatment - HIV	I	93.959	37-51	1,368,238	1,368,238
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	37-52	2,037,349	1,970,656
			<b>Subtotal - 93.959</b>	<b>18,857,219</b>	<b>18,240,189</b>
Children's Health Insurance Program:					
California Children Services Healthy Families	I	93.767	CCS Information Notice	14,603	-
California Children Services MC - TLICP	I	93.767	CCS Information Notice	1,005,655	-
			<b>Subtotal - 93.767</b>	<b>1,020,258</b>	-

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**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**  
**(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
Medical Assistance Program:					
California Children Services Medi-Cal	I	93.778	CCS information notice	\$ 4,009,768	\$ -
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	672,613	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	1,661,079	71,969
Ground Emergency Medical Transportation CSA 17	I	93.778	SPA 09-024	37,612	-
Ground Emergency Medical Transportation CSA 69	I	93.778	SPA 09-024	90,874	-
Health Care Program for Children in Foster Care	I	93.778	CHDP Program Letter	1,046,704	-
Coverage Initiative-Low Income Health Program (LIHP)	I	93.778	11-15909-SD-16	4,720,348	-
Medical Administration	I	93.778	PC 215,271,350	54,186,989	-
Medi-Cal Administration Activities	I	93.778	37-08-85128	2,466,052	-
Medical Assistance Program (Medicaid): Distinct Part Nursing Construction	I	93.778	N/A	4,543,143	-
Probation Child Health and Disability Prevention - County Match	I	93.778	N/A	100,128	-
Probation Medical Assistance Program Juvenile Referrals	I	93.778	N/A	12,263	-
Probation Medical Assistance Program Reflections	I	93.778	N/A	30,695	-
Probation Medical Assistance Program - Adult Supervision Services	I	93.778	N/A	30,387	-
			<b>Subtotal - 93.778</b>	<b>73,608,655</b>	<b>71,969</b>
<b><u>Passed Through California Department of Public Health</u></b>					
Environmental Public Health and Emergency Response:					
California Building Resilience Against Climate Effects (CalBRACE)	I	93.070	13-SO-890	2,917	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)					
Aligned Cooperative Agreements:					
Hospital Preparedness Program	I	93.074	EPO 13-40	926,906	662,181
Public Health Emergency Preparedness - Base	I	93.074	EPO 13-40	1,691,063	-
Public Health Emergency Preparedness - CRI	I	93.074	EPO 13-40	612,394	-
Public Health Emergency Preparedness - Lab	I	93.074	EPO 13-40	305,312	-
			<b>Subtotal - 93.074</b>	<b>3,535,675</b>	<b>662,181</b>
Medical Assistance Program:					
Lead Poisoning Case Management	I	93.778	11-10543	177,499	57,725
Immunization Cooperative Agreements:					
Immunization Tracking	I	93.268	12-10104	110,222	33,549
Pediatric Immunization	I	93.268	13-20340	1,698,658	805,000
			<b>Subtotal - 93.268</b>	<b>1,808,880</b>	<b>838,549</b>
Centers for Disease Control and Prevention - Investigations and Technical Assistance:					
Public Health Emergency Preparedness- Base	I	93.283	EPO-09-37	3,986	-
Public Health Emergency Preparedness - CRI	I	93.283	EPO-09-37	8,512	-
			<b>Subtotal - 93.283</b>	<b>12,498</b>	<b>-</b>
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Health Assessment Program	I	93.566	12-37-90840-00	209,540	172,027
Refugee Health Assessment Program	I	93.566	13-37-90840-00	774,926	616,000
			<b>Subtotal - 93.566</b>	<b>984,466</b>	<b>788,027</b>
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Preventive Health Program	I	93.576	12-37-90841-00	17,052	15,216
Refugee Preventive Health Program	I	93.576	13-37-90841-00	40,403	33,976
			<b>Subtotal - 93.576</b>	<b>57,455</b>	<b>49,192</b>
HIV Care Formula Grants:					
HIV CARE - Part B	I	93.917	13-20069	1,420,532	1,318,250
HIV CARE - MAI Supplement	I	93.917	13-20069	88,951	76,154
			<b>Subtotal - 93.917</b>	<b>1,509,483</b>	<b>1,394,404</b>
HIV Prevention Activities-Health Department Based:					
HIV Prevention	I	93.940	13-20250 A1	1,535,503	796,075
HIV Prevention - Partners	I	93.940	13-20250 A1	101,105	-
			<b>Subtotal - 93.940</b>	<b>1,636,608</b>	<b>796,075</b>
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:					
HIV Expanded Testing	I	93.943	13-20504	867,368	735,381
Preventive Health Services-Sexually Transmitted Diseases Control Grants:					
Chlamydia Screening Project (CLASP)	I	93.977	11-10056	50,000	-
Gonococcal Isolate Surveillance Project (GISP)	I	93.977	11-10056	9,981	-
Syphilis Elimination Project (SE)	I	93.977	11-10056	84,895	75,000
			<b>Subtotal - 93.977</b>	<b>144,876</b>	<b>75,000</b>

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, 2014**  
**(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
Maternal and Child Health Services Block Grant to the States:					
Black Infant Health	I	93.994	201337	\$ 312,306	\$ 237,122
California Home Visiting Program	I	93.994	201337	815,649	-
Maternal, Child & Adolescent Health Program	I	93.994	201337	228,572	-
			<b>Subtotal - 93.994</b>	<b>1,356,527</b>	<b>237,122</b>
<b><u>Passed Through California Department of Social Services</u></b>					
Guardianship Assistance:					
KINGAP Title IV-E Administration	I	93.090	CEC LEDGER 155	123,515	-
Kinship Guardianship Assistance	I	93.090	Subvention	810,706	-
			<b>Subtotal - 93.090</b>	<b>934,221</b>	-
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges:					
Exchange Grant CalHEERS	I	93.525	PROJECT 0530-95	1,938,788	-
Promoting Safe and Stable Families:					
Promoting Safe and Stable Families Administration	I	93.556	CEC LEDGER 055	2,143,032	2,015,002
Temporary Assistance for Needy Families:					
Cal-Learn Services Administration	I	93.558	Subvention	1,020,661	854,953
CalWORKs Administration	I	93.558	Subvention	27,781,979	-
CalWORKs Assistance	I	93.558	Entitlement	54,904,142	-
CalWORKs Child Care Stage 1 Administration	I	93.558	CEC LEDGER 076	8,822,965	4,336,714
CalWORKs Expanded Subsidized Employment Administration	I	93.558	CEC CFL 13/14-22	80,105	80,105
CalWORKs Family Stabilization Administration	I	93.558	CEC CFL 13/14-22	21,607	21,607
CalWORKs Welfare to Work Administration	I	93.558	CEC LEDGER 076	23,809,509	11,164,517
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	Subvention	19,710,820	-
			<b>Subtotal - 93.558</b>	<b>136,151,788</b>	<b>16,457,896</b>
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Administration	I	93.566	PC351	36,576	-
Refugee Cash Assistance Program	I	93.566	Entitlement	96,963	-
Refugee Employment Social Services	I	93.566	RESS1105	308,831	308,831
Refugee Employment Social Services	I	93.566	RESS1205	2,328,274	2,089,322
			<b>Subtotal - 93.566</b>	<b>2,770,644</b>	<b>2,398,153</b>
Low-Income Home Energy Assistance:					
CALFRESH Low Income Home Energy Assistance Program (LIHEAP) Benefit	I	93.568	Entitlement	6,776	-
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Discretionary	I	93.576	TARL1205	881	881
Refugee Discretionary	I	93.576	TARL1305	19,885	19,885
			<b>Subtotal - 93.576</b>	<b>20,766</b>	<b>20,766</b>
U.S. Repatriation:					
Repatriated Americans	I	93.579	Subvention	528	-
Refugee and Entrant Assistance - Targeted Assistance Grants:					
Targeted Assistance	I	93.584	TAFO1105	5,734	5,734
Targeted Assistance	I	93.584	TAFO1205	1,004,076	953,774
Targeted Assistance	I	93.584	TAFO1305	665,540	665,540
			<b>Subtotal - 93.584</b>	<b>1,675,350</b>	<b>1,625,048</b>
Community Based Child Abuse Prevention Grants:					
Community Based Child Abuse Prevention Program	I	93.590	CBCAP	110,816	105,816
Stephanie Tubbs Jones Child Welfare Services Program:					
Child Welfare Services Title IV-B Administration	I	93.645	Subvention	2,968,263	-

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, 2014**  
**(Continued)**

Federal Grantor/Pass-Through Grantor Program Title or Cluster Name	Catalog of Federal Domestic		Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
	Direct(D) Indirect(I)	Assistance Number			
Foster Care- Title IV-E:					
Child Welfare Services Outcome Improvement Project Administration	I	93.658	CEC LEDGER 144	\$ 220,173	\$ 220,173
Child Welfare Services Title IV-E Administration	I	93.658	Subvention	16,776,329	-
Community Care Licensing Foster Family Homes Administration	I	93.658	Subvention	847,394	-
Emergency Assistance - Foster Care	I	93.658	Entitlement	3,369,921	1,850,778
Family Preservation Program Administration	I	93.658	Subvention	1,217,168	-
Foster Care	I	93.658	Entitlement	1,900,714	1,900,714
Foster Care Administration	I	93.658	CEC LEDGER 078	1,914,331	-
Foster Parent Training and Recruitment Administration	I	93.658	Subvention	34,710	-
Group Home Monthly Visits Administration	I	93.658	CEC LEDGER 118	442,106	-
Kinship and Foster Care Emergency Administration	I	93.658	CEC LEDGER 139	43,971	37,186
Public Agency IV-E Fed Administration	I	93.658	PC 119	171,270	171,270
SB933 Group Homes	I	93.658	579-059	109,712	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	Subvention	146,239	-
Title IV-E	I	93.658	Entitlement	2,826,626	-
Title IV-E AFDC Foster Care Assistance	I	93.658	Entitlement	14,844,720	9,457,192
			<b>Subtotal - 93.658</b>	<b>44,865,384</b>	<b>13,637,313</b>
Adoption Assistance:					
Adoption Assistance	I	93.659	Entitlement	30,502,769	3,589,981
Adoption Assistance Title IV-E Administration	I	93.659	CEC LEDGER 078	574,658	-
Adoption Administration	I	93.659	CEC LEDGER 004	3,799,820	-
			<b>Subtotal - 93.659</b>	<b>34,877,247</b>	<b>3,589,981</b>
Social Services Block Grant:					
CalWORKs Single Title XX Child Care Administration	I	93.667	Subvention	7,671,821	-
Child Welfare Services Title XX Administration	I	93.667	Subvention	3,223,197	-
Title XX Foster Care Assistance	I	93.667	Entitlement	1,583,101	1,583,101
Title XX Foster Care Assistance	I	93.667	Entitlement	352,379	-
			<b>Subtotal - 93.667</b>	<b>12,830,498</b>	<b>1,583,101</b>
Chafee Foster Care Independence Program:					
Independent Living Program Administration	I	93.674	Subvention	759,085	759,085
Children's Health Insurance Program:					
Federal ACA Title XXI CalHEERS	I	93.767	PROJECT 0530-95	15,369	-
Medical Assistance Program:					
Adult Protective Services Health Related Administration	I	93.778	PC 571,572,573,574	3,203,989	-
Child Welfare Services Health Related Administration	I	93.778	PC 138,144	15,875,343	969,130
County Services Block Grant Health Related	I	93.778	PC 113,114	205,372	205,372
In Home Support Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	825,534	-
In Home Support Services Health Related Administration	I	93.778	PC 103,003,023,102,272	10,970,647	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO) CFCO	I	93.778	Entitlement	70,254	-
In Home Supportive Services Public Authority PCSP	I	93.778	SOC 448 SAN DIEGO	5,291,223	-
In Home Supportive Services Public Authority PCSP CFCO	I	93.778	Entitlement	450,147	-
Title XIX CalHEERS	I	93.778	PROJECT 0530-95	358,385	-
			<b>Subtotal - 93.778</b>	<b>37,250,894</b>	<b>1,174,502</b>
<b><u>Passed Through National Association of County and City Health Officials</u></b>					
Medical Reserve Corps Small Grant Program:					
Medical Reserve Corps (MRC)/NACCHO	I	93.008	CONTRACT# MRC 14-0046	1,169	-
<b><u>Passed Through Partners In Care Foundation</u></b>					
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	40,000	-
<b><u>Passed Through University of California - San Diego</u></b>					
ARRA - Health Information Technology - Beacon Communities:					
ARRA San Diego Beacon Project	I	93.727	90BC001501-05	25,000	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>435,004,174</b>	<b>77,649,776</b>
<b>TOTAL - U.S. DEPT. HEALTH AND HUMAN SERVICES</b>				<b>451,957,965</b>	<b>88,018,860</b>

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, 2014**  
**(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
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
<b><u>Direct Programs</u></b>					
Retired and Senior Volunteer Program:					
Retired and Senior Volunteer Program	D	94.002	11SRPCA006	\$ 66,958	\$ -
Retired and Senior Volunteer Program	D	94.002	14SRPCA007	35,574	-
			<b>Subtotal - 94.002</b>	<b>102,532</b>	<b>-</b>
<b><u>Passed Through University of Maryland</u></b>					
AmeriCorps:					
University of Maryland Americorp	I	94.006	Z905209	78,334	-
<b>TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>180,866</b>	<b>-</b>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>					
<b><u>Direct Programs</u></b>					
High Intensity Drug Trafficking Areas Program:					
High Intensity Drug Trafficking Areas	D	95.001	G10SC0001A	796,789	-
High Intensity Drug Trafficking Areas	D	95.001	G12SC0001A	944,485	944,485
High Intensity Drug Trafficking Areas	D	95.001	G13SC0001A	3,133,175	3,133,175
High Intensity Drug Trafficking Areas	D	95.001	G14SC0001A	614,116	614,116
High Intensity Drug Trafficking Areas - DA	D	95.001	G10SC0001A	530,397	-
<b>TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT</b>				<b>6,018,962</b>	<b>4,691,776</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>					
<b><u>Direct Programs</u></b>					
Special Monitoring Homeland Security Grant 103	D	97.091	2006-ST-091-000010-08	819,870	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>819,870</b>	<b>-</b>
<b><u>Passed Through California Governor's Office of Emergency Services</u></b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
Emergency Services - December 2010 Rain	I	97.036	1952DR FEMA	66,793	-
Emergency Services- Winter Storm 2010	I	97.036	1952DR FEMA	93,861	-
			<b>Subtotal - 97.036</b>	<b>160,654</b>	<b>-</b>
Hazard Mitigation Grant:					
Hazard Mitigation Grant Program (DR-1731)	I	97.039	HMGP 1731-14-29	2,954,223	-
Emergency Management Performance Grant (EMPG):					
Emergency Management Performance Grant (EMPG)	I	97.042	2012-0027 & 2013-0047	974,944	237,428
Homeland Security Grant Program:					
Homeland Security Grant Program - Metropolitan Medical Response Systems	I	97.067	2011-0077	13,035	-
Homeland Security Grant Program - State Homeland Security Program Grant	I	97.067	2011-0077 & 2012-00123	4,048,795	2,549,217
Homeland Security Grant Program - Urban Areas Security Initiative	I	97.067	2011-0077 & 2012-00123	69,214	-
Operation Stonegarden (OPSG) 2011	I	97.067	2011-1077	1,247,555	-
Operation Stonegarden (OPSG) 2012	I	97.067	2012-1123	4,390,787	-
Operation Stonegarden (OPSG) 2013	I	97.067	2013-1110	1,122,623	-
State Homeland Security Program (SHSP)	I	97.067	2013-00110	290,582	-
State Homeland Security Program (SHSP) 2011	I	97.067	2011-SS-0077	1,699,198	-
State Homeland Security Program (SHSP) 2012	I	97.067	2012-SS-00123	2,072,529	-
State Homeland Security Program (SHSP) 2013	I	97.067	2013-00110	388,542	-
			<b>Subtotal - 97.067</b>	<b>15,342,860</b>	<b>2,549,217</b>
<b><u>Passed Through City of San Diego</u></b>					
Homeland Security Grant Program:					
Urban Area Security Initiative (UASI) 2011	I	97.067	2011-0077	45,672	-
Urban Area Security Initiative (UASI) 2012	I	97.067	2012-00123	24,891	-
			<b>Subtotal - 97.067</b>	<b>70,563</b>	<b>-</b>
<b><u>Passed Through San Diego City Office of Homeland Security</u></b>					
Homeland Security Grant Program:					
Urban Area Security Initiative (UASI) 2011	I	97.067	2011-0077	1,286,498	-
Urban Area Security Initiative (UASI) 2012	I	97.067	2012-SS-00123	987,435	-
Urban Area Security Initiative (UASI) 2013	I	97.067	2013-00110	163,112	-
			<b>Subtotal - 97.067</b>	<b>2,437,045</b>	<b>-</b>
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>21,940,289</b>	<b>2,786,645</b>
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>22,760,159</b>	<b>2,786,645</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 679,150,389</b>	<b>\$ 100,978,259</b>

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, 2014**

***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. Expenditures funded by the American Recovery and Reinvestment Act of 2009 are denoted by the prefix "ARRA-" in the federal program title.

***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 (HHS) programs that are reported on a cash basis in accordance with guidance provided by the State of California HHS. 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 – SOUTHWEST BORDER PROSECUTION INITIATIVE***

The County participates in the Southwest Border Prosecution Initiative (SWBPI). The County submitted claims during FY 13-14; however, the reimbursement of claims is based on available funds, therefore, the County cannot estimate with any certainty the amount of expenditures that will be eligible and reimbursed annually by this grant. In FY 13-14, the County received \$2,553,959 in reimbursements related to FY 11-12 expenditures, which are reported under the CFDA No. 16.755.

***NOTE 6 – 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 13-14 the State distributed \$464,567,556 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, 2014**

**NOTE 7 – 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	\$ 36,991	\$ -
93.042	84,655	-
93.043	156,113	-
93.044	2,506,293	-
93.045	4,406,168	669,434
93.052	1,106,503	-
93.053	665,751	-
93.071	59,838	-
93.626	53,991	-
93.778	1,178,370	1,178,369
93.779	207,452	485,564
17.235	435,236	-
N/A	-	246,002
	<u>\$ 10,897,361</u>	<u>\$ 2,579,369</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.

Federal and State expenditure amounts reported in the table were obtained from the Area Plan Financial Closeout Report (CDA 180).

**NOTE 8 – 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 13-14. In FY 13-14, the State disbursed \$44,880 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, 2014**

**NOTE 9 – 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 10 – OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2014**

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):

CFDA No.	Federal Program	Outstanding Loans with Continuing Compliance Requirements	Prior Year Loans with Continuing Compliance Requirements	New Loans with Continuing Compliance Requirements
14.218	Community Development Block Grant (Includes Neighborhood Stabilization Program)	\$ 22,473,560	\$ 22,555,621	\$ 94,964
14.239	HOME Investment Partnership	24,240,327	24,599,798	58,500
14.241	Housing Opportunities for Persons with Aids	4,805,916	4,805,916	-
14.235	Supportive Housing Program	480,000	480,000	-

**NOTE 11 – 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:

CFDA No.	Federal Program/County Program Name	Pass-Through Agency	Amount
93.575	Child Care Salary Retention Incentive	California State Department of Community Services and Development	\$ 614,021
93.575	Commission Local Planning Council	California State Department of Community Services and Development	56,403
	<b>CCDF Cluster</b>		<b>670,424</b>
14.218	Community Development Block Grant Cluster	N/A - Direct Program	2,570,720
14.872	Public Housing Capital Fund Program 2012	N/A - Direct Program	98,138
14.872	Public Housing Capital Fund Program 2013	N/A - Direct Program	146,905
14.872	Public Housing Capital Fund Program 2014	N/A - Direct Program	145,051
	<b>CFP Cluster</b>		<b>390,094</b>
10.553	School Nutrition Program Breakfast	California State Department of Education	385,724
10.555	National Nutrition Program - Lunch	California State Department of Education	605,106
10.555	Polinsky National School Lunch Program	California State Department of Education	63,102
10.559	Summer Food Service Program	California State Department of Education	4,118
10.559	Summer Food Service Program	California State Department of Education	426
	<b>Child Nutrition Cluster</b>		<b>1,058,476</b>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 11 – PROGRAM/CLUSTER TOTALS (CONTINUED)**

CFDA No.	Federal Program/County Program Name	Pass-Through Agency	Amount
66.458	Rainbow Creek Nutrient Source Reduction Program <b>Clean Water State Revolving Fund Cluster</b>	California Department of Water Resources	\$ 19,753 19,753
20.205	Emergency Services - Winter Storm 2010	California State Department of Transportation	22,132
20.205	Emergency Services - Winter Storm 2010	California State Department of Transportation	75,000
20.205	Emergency Services - Winter Storm 2010	California State Department of Transportation	28,749
20.205	ER (Emergency Relief Program)	California State Department of Transportation	33,020
20.205	ER (Emergency Relief Program)	California State Department of Transportation	129,041
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	109,356
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	715,326
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	39,762
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	92,546
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	30,395
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	199,083
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	50,267
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	29,166
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	11,539
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	168,454
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	253,276
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	206,233
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	2,745
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	167,547
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	32,828
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	179,929
20.205	HBP (Highway Bridge Program)	California State Department of Transportation	64,862
20.205	HPP (High Priority Project)	California State Department of Transportation	20,285
20.205	HSIP (Highway Safety Improvement Program)	California State Department of Transportation	416,886
20.205	HSIP (Highway Safety Improvement Program)	California State Department of Transportation	34,850
20.205	HSIP (Highway Safety Improvement Program)	California State Department of Transportation	34,638
20.205	SRTSL (Safe Routes To School Program)	California State Department of Transportation	407
20.205	Surface Transportation High Priority Project	California State Department of Transportation	163,334
20.205	Surface Transportation High Priority Project <b>Highway, Planning, and Construction Cluster</b>	California State Department of Transportation	3,235 3,314,891
20.601	ABC Minor Decoy <b>Highway Safety Cluster</b>	City of Vista	6,802 6,802
14.871	Section 8 Housing Choice Vouchers	N/A - Direct Program	111,156,869
14.879	Mainstream Voucher <b>Housing Voucher Cluster</b>	N/A - Direct Program	440,593 111,597,462
16.738	Jurisdiction Unified Drug Gang Enforcement (JUDGE) - Sheriff	Board of State and Community Corrections	83,373
16.738	Jurisdiction Unified For Drug Gang Enforcement (JUDGE) - DA	Board of State and Community Corrections	532,000
16.738	Jurisdiction Unified For Drug Gang Enforcement - Probation	Board of State and Community Corrections	74,000
16.738	Anti-Human Trafficking Task Force - Sheriff	California Governor's Office of Emergency Services	259,034
16.738	Justice Assistance Block Grant	City of San Diego	2,901
16.738	Justice Assistance Block Grant <b>JAG Program Cluster</b>	City of San Diego	109,284 1,060,592
93.778	Multi Purpose Senior Services Program (MSSP)	California State Department of Aging	1,178,370
93.778	California Children Services Medi-cal	California State Department of Health Care Services	4,009,768
93.778	Child Health and Disability Prevention	California State Department of Health Care Services	672,613
93.778	Child Health and Disability Prevention County Match	California State Department of Health Care Services	1,661,079
93.778	Health Care Program for Children in Foster Care	California State Department of Health Care Services	1,046,704
93.778	LIHP-Low Income Health Program	California State Department of Health Care Services	4,720,348
93.778	Ground Emergency Medical Transportation CSA 17	California State Department of Health Care Services	37,612
93.778	Ground Emergency Medical Transportation CSA 69	California State Department of Health Care Services	90,874
93.778	Medical Admin	California State Department of Health Care Services	54,186,989
93.778	Medi-cal Administration Activities	California State Department of Health Care Services	2,466,052
93.778	Medical Assistance Program (Medicaid): Distinct Part Nursing Construction	California State Department of Health Care Services	4,543,143
93.778	Probation Child Health and Disability Prevention - County Match	California State Department of Health Care Services	100,128
93.778	Probation Medical Assistance Program Juvenile Referrals	California State Department of Health Care Services	12,263
93.778	Probation Medical Assistance Program Reflections	California State Department of Health Care Services	30,695
93.778	Probation Medical Assistance Program - Adult Supervision Services	California State Department of Health Care Services	30,387
93.778	Lead Poisoning Case Management	California State Department of Public Health	177,499
93.778	Adult Protective Services Health Related Admin	California State Department of Social Services	3,203,989
93.778	Child Welfare Services Health Related Admin	California State Department of Social Services	15,875,343
93.778	County Services Block Grant Health Related	California State Department of Social Services	205,372
93.778	In Home Support Services (IHSS) Public Authority - IHSS Plus Option (IPO)	California State Department of Social Services	825,534
93.778	In Home Support Services Health Related Admin	California State Department of Social Services	10,970,647
93.778	In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO) CFDO	California State Department of Social Services	70,254
93.778	In Home Supportive Services Public Authority PCSP	California State Department of Social Services	5,291,223
93.778	In Home Supportive Services Public Authority PCSP CFDO	California State Department of Social Services	450,147
93.778	Title XIX CALHEERS <b>Medicaid Cluster</b>	California State Department of Social Services	358,385 112,215,418

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 11 – PROGRAM/CLUSTER TOTALS (CONTINUED)**

CFDA No.	Federal Program/County Program Name	Pass-Through Agency	Amount
14.856	Moderate Rehabilitation Program	N/A - Direct Program	\$ 268,850
14.856	Moderate Rehabilitation Program	N/A - Direct Program	841,198
	<b>Section 8 Project-Based Cluster</b>		<u>1,110,048</u>
10.561	Supplemental Nutrition Assistance Program	California State Department of Public Health	278
10.561	Supplemental Nutrition Assistance Program (SNAP) - Education	California State Department of Public Health	2,993,797
10.561	Supplemental Nutrition Assistance Program (SNAP) - Education	California State Department of Public Health	6,634
10.561	CalFresh Employment and Training Admin	California State Department of Social Services	143,861
10.561	CalFresh Supplemental Nutrition Assistance Program (SNAP) Education Admin	California State Department of Social Services	62,153
10.561	CalWORKS Information Network System	California State Department of Social Services	5,435,737
10.561	Non Assistance CalFresh Admin	California State Department of Social Services	38,924,196
	<b>SNAP Cluster</b>		<u>47,566,656</u>
93.558	Cal-Learn Services Admin	California State Department of Social Services	1,020,661
93.558	CalWORKS Admin	California State Department of Social Services	27,781,979
93.558	CalWORKS Assistance	California State Department of Social Services	54,904,142
93.558	CalWORKS Child Care Stage 1 Admin	California State Department of Social Services	8,822,965
93.558	CalWORKS Expanded Subsidized Employment Admin	California State Department of Social Services	80,105
93.558	CalWORKS Family Stabilization Admin	California State Department of Social Services	21,607
93.558	CalWORKS Welfare to Work Admin	California State Department of Social Services	23,809,509
93.558	Temporary Assistance for Needy Families Emergency Assistance Admin	California State Department of Social Services	19,710,820
	<b>TANF Cluster</b>		<u>136,151,788</u>
93.041	Title VII-B Elder Abuse	California State Department of Aging	8,557
93.041	Title VII-B Elder Abuse	California State Department of Aging	28,434
93.042	Title VII-A Ombudsman	California State Department of Aging	18,534
93.042	Title VII-A Ombudsman	California State Department of Aging	66,121
93.043	Title III-D Health Prevention	California State Department of Aging	40,282
93.043	Title III-D Health Prevention	California State Department of Aging	115,831
93.044	Title III-B Supportive Services	California State Department of Aging	563,624
93.044	Title III-B Supportive Services	California State Department of Aging	1,942,669
93.045	Title III C1& C2 Senior Nutrition	California State Department of Aging	1,104,187
93.045	Title III C1& C2 Senior Nutrition	California State Department of Aging	3,301,981
93.052	Title III-E Family Caregiver Program	California State Department of Aging	285,402
93.052	Title III-E Family Caregiver Program	California State Department of Aging	821,101
93.053	Nutrition Services Incentive Program (NSIP)	California State Department of Aging	131,652
93.053	Nutrition Services Incentive Program (NSIP)	California State Department of Aging	534,099
	<b>Aging Cluster (as determined by the California Department of Health and Human Services, Department of Aging)</b>		<u>8,962,474</u>



**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 12 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS**

The following represents expenditures for the CALOES grants for the year ended June 30, 2014. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
San Diego North County Human Trafficking Task Force	HF12010370					
Personal Services	<b>16.738</b>	\$ 147,305	\$ 101,754	\$ -	\$ 101,754	\$ 45,551
Operating Expenses		193,240	157,280	-	157,280	35,960
Equipment		-	-	-	-	-
Total		<u>\$ 340,545</u>	<u>\$ 259,034</u>	<u>\$ -</u>	<u>\$ 259,034</u>	<u>\$ 81,511</u>
Paul Coverdell Forensic Sciences Improvement Grant	CQ12080370					
Personal Services	<b>16.742</b>			\$ -	\$ -	\$ -
Operating Expenses		36,349	16,817	-	16,817	19,532
Equipment		-	-	-	-	-
Total		<u>\$ 36,349</u>	<u>\$ 16,817</u>	<u>\$ -</u>	<u>\$ 16,817</u>	<u>\$ 19,532</u>
Paul Coverdell Forensic Sciences Improvement Grant	CQ13090370					
Personal Services	<b>16.742</b>			\$ -	\$ -	\$ -
Operating Expenses		33,426	33,426	-	33,426	-
Equipment		-	-	-	-	-
Total		<u>\$ 33,426</u>	<u>\$ 33,426</u>	<u>\$ -</u>	<u>\$ 33,426</u>	<u>\$ -</u>
Victim/Witness Assistance Program VOCA (DA)	VW13320370					
Personal Services	<b>16.575</b>	\$ 256,560	\$ 256,560	\$ -	\$ 256,560	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 256,560</u>	<u>\$ 256,560</u>	<u>\$ -</u>	<u>\$ 256,560</u>	<u>\$ -</u>
Victim Witness Assistance Program VAWA (DA)	VW13320370					
Personal Services	<b>16.588</b>	\$ 422,153	\$ 422,153		\$ 422,153	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 422,153</u>	<u>\$ 422,153</u>	<u>\$ -</u>	<u>\$ 422,153</u>	<u>\$ -</u>
Underserved Victim Advocacy and Outreach Program	UV12030370					
Personal Services	<b>16.575</b>	\$ 5,424	\$ 4,338	\$ 1,086	\$ 5,424	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 5,424</u>	<u>\$ 4,338</u>	<u>\$ 1,086</u>	<u>\$ 5,424</u>	<u>\$ -</u>
Underserved Victim Advocacy and Outreach Program	UV13040370					
Personal Services	<b>16.575</b>	\$ 117,859	\$ 94,287	\$ 23,572	\$ 117,859	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 117,859</u>	<u>\$ 94,287</u>	<u>\$ 23,572</u>	<u>\$ 117,859</u>	<u>\$ -</u>

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

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance Program VWAO (DA)	VW13320370					
Personal Services		\$ 634,326	\$ 634,326	\$ -	\$ 634,326	\$ -
Operating Expenses		35,134	35,134	-	35,134	-
Equipment		-	-	-	-	-
Total		<u>\$ 669,460</u>	<u>\$ 669,460</u>	<u>\$ -</u>	<u>\$ 669,460</u>	<u>\$ -</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 13 – 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 13F-3036 (Program Year 2013)  
 Term: January to December 2013; extended to end June 30, 2014  
 CFDA No. 93.569

	January 1, 2013 through June 30, 2013	July 1, 2013 through December 31, 2013	January 1, 2014 through June 30, 2014	Total Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ 1,508,170	\$ 1,103,545	\$ 449,395	\$ 3,061,110	\$ 3,061,110	\$ 3,061,110
Total Revenue	<u>\$ 1,508,170</u>	<u>\$ 1,103,545</u>	<u>\$ 449,395</u>	<u>\$ 3,061,110</u>	<u>\$ 3,061,110</u>	<u>\$ 3,061,110</u>
<b>EXPENDITURES</b>						
<b>Personnel Costs</b>						
Salaries and Wages	\$ 248,205	\$ 224,734	\$ 82	\$ 473,021	\$ 473,021	\$ 532,350
Fringe benefits	145,771	131,987	34,436	312,194	312,194	340,704
Subtotal Personnel Costs	<u>393,976</u>	<u>356,721</u>	<u>34,518</u>	<u>785,215</u>	<u>785,215</u>	<u>873,054</u>
<b>Non-Personnel Costs</b>						
Travel	3,637	2,494	422	6,553	6,553	9,005
Facilities/Space	2,420	6,052	1,562	10,034	10,034	8,403
Consumable Supplies	8,137	6,976	(888)	14,225	14,225	19,744
Equipment Lease/Purchase	17,050	21,356	(1,878)	36,528	36,528	29,191
Out-Of-State	-	3,201	426	3,627	3,627	14,250
Subcontractors	1,075,215	700,627	411,239	2,187,081	2,187,081	2,096,363
Other Costs	7,735	6,118	3,994	17,847	17,847	11,100
Subtotal Non Personnel Costs	<u>1,114,194</u>	<u>746,824</u>	<u>414,877</u>	<u>2,275,895</u>	<u>2,275,895</u>	<u>2,188,056</u>
Total Costs	<u>\$ 1,508,170</u>	<u>\$ 1,103,545</u>	<u>\$ 449,395</u>	<u>\$ 3,061,110</u>	<u>\$ 3,061,110</u>	<u>\$ 3,061,110</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 13 – COMMUNITY SERVICES BLOCK GRANTS (CONTINUED)**

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

	January 1, 2014 through June 30, 2014	Total Costs	Total Reported Expenses
<b>REVENUE</b>			
Grant Revenue	\$ 33,879	\$ 33,879	\$ 33,879
Total Revenue	<u>\$ 33,879</u>	<u>\$ 33,879</u>	<u>\$ 33,879</u>
<b>EXPENDITURES</b>			
Subcontractors	\$ 33,879	\$ 33,879	\$ 33,879
Subtotal Non Personnel Costs	<u>33,879</u>	<u>33,879</u>	<u>33,879</u>
Total Costs	<u>\$ 33,879</u>	<u>\$ 33,879</u>	<u>\$ 33,879</u>

Community Action Partnership 14F-3036 (Program Year 2014)  
 CFDA No. 93.569

	January 1, 2014 through June 30, 2014	Total Costs	Total Reported Expenses
<b>REVENUE</b>			
Grant Revenue	\$ 1,296,322	\$ 1,296,322	\$ 1,296,322
Total Revenue	<u>\$ 1,296,322</u>	<u>\$ 1,296,322</u>	<u>\$ 1,296,322</u>
<b>EXPENDITURES</b>			
<b>Personnel Costs</b>			
Salaries and Wages	\$ 228,365	\$ 228,365	\$ 228,365
Fringe benefits	134,119	134,119	134,119
Subtotal Personnel Costs	<u>362,484</u>	<u>362,484</u>	<u>362,484</u>
<b>Non-Personnel Costs</b>			
Travel	8,684	8,684	8,684
Facilities/Space	6,422	6,422	6,422
Consumable Supplies	11,678	11,678	11,678
Equipment Lease/Purchase	25,866	25,866	25,866
Subcontractors	876,885	876,885	876,885
Other Costs	4,303	4,303	4,303
Subtotal Non Personnel Costs	<u>933,838</u>	<u>933,838</u>	<u>933,838</u>
Total Costs	<u>\$ 1,296,322</u>	<u>\$ 1,296,322</u>	<u>\$ 1,296,322</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**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 Circular	No
Identification of major federal programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.664	Cooperative Forestry Assistance
10.025	Plant and Animal Disease, Pest Control, and Animal Care
14.239	HOME Investment Partnerships Program
93.041 / 93.042 / 93.043 93.044 / 93.045/ 93.052 and 93.053	Aging Cluster (as determined by the California Department of Health and Human Services, Department of Aging)
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.778	Medicaid Cluster
93.074	Hospital Preparedness Program and Public Health Emergency Preparedness
93.566	Refugee and Entrant Assistance - State Administered Programs
93.558	Temporary Assistance for Needy Families Cluster
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant

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, 2014**

**II. FINANCIAL STATEMENT FINDINGS**

None reported.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**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, 2014**

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**

Finding No.	Program	CFDA No.	Compliance Requirements	Status of Corrective Action
2013-001	Temporary Assistance for Needy Families (TANF)	93.558	Special Tests and Provisions - Child Support Non-Cooperation	Implemented
2013-002	Temporary Assistance for Needy Families (TANF)	93.558	Special Tests and Provisions - Income and Eligibility Verification System (IEVS)	Implemented
2013-003	Medicaid Assistance Program	93.778	Allowable Costs/Cost Principles	Implemented
2013-004	Temporary Assistance for Needy Families (TANF)	93.558	Special Tests and Provisions - Penalty for Refusal to Work	Implemented