

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Report

For the Fiscal Year Ended June 30, 2016

COUNTY OF SAN DIEGO, CALIFORNIA

**Single Audit Reports
For the Fiscal Year Ended June 30, 2016**

TABLE OF CONTENTS

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*1

Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance3

Schedule of Expenditures of Federal Awards6

Notes to the Schedule of Expenditures of Federal Awards18

Schedules of Findings and Questioned Costs

 I. Summary of Auditors' Results24

 II. Financial Statement Findings25

 III. Federal Award Findings and Questioned Costs26

Summary Schedule of Prior Audit Findings.....27



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, 2016, 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 16, 2016. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, and GASB Statement No. 82, *Pension Issues – an amendment of GASB Statement No. 67, No. 68, and No. 73*. 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 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 16, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

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, 2016. 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 \$1,830,888 of federal awards which is not included in the schedule during the year ended June 30, 2016. Our audit, described below, did not include the operations of the Commission because they engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

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

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

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

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 16, 2016, which contained unmodified opinions of those financial statements. Our report included an emphasis of matter regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, and GASB Statement No. 82, *Pension Issues – an amendment to GASB Statements No. 67, No. 68, and No. 73*. 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 the Uniform Guidance 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



San Diego, California
January 31, 2017

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 AGRICULTURE					
Supplemental Nutrition Assistance Program (SNAP) Cluster:					
<u>Passed Through California Department of Aging</u>					
Supplemental Nutrition Assistance Program-Education	I	10.561	SP-1516-23	\$ 23,414	\$ 6,333
<u>Passed Through California Department of Public Health</u>					
Nutrition Education Obesity Program	I	10.561	13-20528	4,853,413	2,671,651
<u>Passed Through California Department of Social Services</u>					
CalFresh Employment and Training Administration	I	10.561	CEC LEDGER 028,030	951,563	-
CalFresh Nutrition Education Administration	I	10.561	CEC LEDGER 160	81,551	-
CalWORKs Information Network System	I	10.561	3764901	3,530,564	-
Non Assistance CalFresh Administration	I	10.561	Subvention	47,043,572	-
Subtotal				<u>51,607,250</u>	-
Total SNAP Cluster (10.561)				<u>56,484,077</u>	<u>2,677,984</u>
Child Nutrition Cluster:					
<u>Passed Through California Department of Education</u>					
School Breakfast Program:					
School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	298,918	-
National School Lunch Program:					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	469,845	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	85,987	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	56,574	-
Subtotal				<u>612,406</u>	-
Summer Food Service Program for Children:					
Summer Food Service Program	I	10.559	CN140355	4,686	-
Summer Food Service Program	I	10.559	CN150406	568	-
Subtotal				<u>5,254</u>	-
Total Child Nutrition Cluster (10.553, 10.555 & 10.559)				<u>916,578</u>	-
<u>Direct Programs</u>					
Rural Rental Assistance Payments:					
Firebird Manor	D	10.427	04-037-592185452	206,443	-
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants:					
Supplemental Nutrition Assistance Program (SNAP) Process and Technology Improvement	D	10.580	SNAP PTI 14 CSD 01	144,266	-
<u>Passed Through California Department of Food and Agriculture</u>					
Plant and Animal Disease, Pest Control, and Animal Care:					
Pest Detection	I	10.025	14-0469-SF	37,846	-
Pest Detection	I	10.025	15-0291	975,043	-
Pest Detection	I	10.025	15-0511-SF	100,553	-
Plant Health & Pest Prevention	I	10.025	14-0190-SF	1,167,060	-
Plant Health & Pest Prevention	I	10.025	14-0497-SF	105,431	-
Plant Health & Pest Prevention	I	10.025	14-0591-SF	2,217	-
Plant Health & Pest Prevention	I	10.025	15-0291-SF	562,948	-
Plant Health & Pest Prevention	I	10.025	15-0472-SF	296,565	-
Plant Health & Pest Prevention	I	10.025	15-0486-SF	25,408	-
Plant Health & Pest Prevention	I	10.025	15-0562-SF	52,080	-
Subtotal - 10.025				<u>3,325,151</u>	-
Meat, Poultry, and Egg Products Inspection:					
Agricultural Standards	I	10.477	15-0489-SF	14,496	-
Forest Health Protection:					
Integrated Pest Control	I	10.680	14-0270-SF	14,465	-
Integrated Pest Control	I	10.680	15-0443-SF	10,870	-
Subtotal - 10.680				<u>25,335</u>	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				<u>61,116,346</u>	<u>2,677,984</u>

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, 2016
(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					
<u>Direct Programs</u>					
Section 8 Project Based Cluster:					
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation					
Housing Assistance Moderate Rehabilitation Project 3	D	14.856	CA108MR0003	\$ 241,855	\$ -
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	771,645	-
Total Section 8 Project Based Cluster (14.856)				<u>1,013,500</u>	<u>-</u>
Community Development Block Grants/Entitlement Grants Cluster:					
Community Development Block Grant	D	14.218	B-14-UC-06-0501	1,400,523	331,168
Community Development Block Grant	D	14.218	B-15-UC-06-0501	914,173	-
Community Development Block Grant	D	14.218	Loans	22,328,101	-
Total Community Development Block Grants/Entitlement Grants Cluster (14.218)				<u>24,642,797</u>	<u>331,168</u>
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers:					
HCV Administration Fee Reserve	D	14.871	CA108VO	10,328,626	-
Voucher Program Projects	D	14.871	CA108VO	103,358,649	-
Subtotal				<u>113,687,275</u>	<u>-</u>
Mainstream Voucher:					
Mainstream Voucher	D	14.879	CA108DV	468,591	-
Total Housing Voucher Cluster (14.871 & 14.879)				<u>114,155,866</u>	<u>-</u>
Emergency Solutions Grant Program:					
Emergency Shelter Grant	D	14.231	E-13-UC-06-0501	2,037	2,037
Emergency Shelter Grant	D	14.231	E-14-UC-06-0501	257,632	257,632
Emergency Shelter Grant	D	14.231	E-15-UC-06-0501	303,282	280,917
Subtotal - 14.231				<u>562,951</u>	<u>540,586</u>
Supportive Housing Program:					
Supportive Housing Program	D	14.235	Loans	431,000	-
Shelter Plus Care:					
Shelter Plus Care	D	14.238	CA0880C9D100900	82,332	82,332
Shelter Plus Care	D	14.238	CA0881C9D100900	92,514	92,333
Shelter Plus Care	D	14.238	CA1024C9D101000	52,320	46,578
Subtotal - 14.238				<u>227,166</u>	<u>221,243</u>
HOME Investment Partnerships Program:					
HOME Investment Partnerships Program	D	14.239	M10DC060534	312,470	-
HOME Investment Partnerships Program	D	14.239	M11DC060534	1,754,736	218,813
HOME Investment Partnerships Program	D	14.239	M12DC060534	242,263	-
HOME Investment Partnerships Program	D	14.239	M13DC060534	170,176	-
HOME Investment Partnerships Program	D	14.239	M14DC060534	5,130	-
HOME Investment Partnerships Program	D	14.239	Loans	24,198,990	-
Subtotal - 14.239				<u>26,683,765</u>	<u>218,813</u>
Housing Opportunities for Persons with AIDS:					
Housing Opportunities for Persons with AIDS	D	14.241	CAH14F008	869,950	280,917
Housing Opportunities for Persons with AIDS	D	14.241	CAH15F008	2,071,316	1,842,095
Housing Opportunities for Persons with AIDS	D	14.241	Loans	5,312,662	-
Subtotal - 14.241				<u>8,253,928</u>	<u>2,123,012</u>
Public and Indian Housing:					
Public and Indian Housing	D	14.850	CA108-00000115D	91,627	-
Public and Indian Housing	D	14.850	CA108-00000116D	99,248	-
Subtotal - 14.850				<u>190,875</u>	<u>-</u>
Resident Opportunity and Supportive Services Service Coordinator:					
Resident Opportunity and Supportive Services	D	14.870	CA108RPS072A012	41,903	-
Public Housing Capital Fund:					
Public Housing Capital Fund	D	14.872	CA16-P108-501-15	148,824	-
Public Housing Comprehensive Improvement Assistance Program (CIAP)	D	14.872	CA16-P108-501-16	1,779	-
Subtotal - 14.872				<u>150,603</u>	<u>-</u>
Family Self Sufficiency Program:					
HCV Program Administration	D	14.896	CA108VO	114,328	-

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, 2016
(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
Continuum of Care Program:					
Continuum of Care	D	14.267	CA0689L9D011401	\$ 90,166	\$ 86,563
Continuum of Care	D	14.267	CA0690L9D011401	4,604	3,791
Continuum of Care	D	14.267	CA0693L9D011306	21,394	21,394
Continuum of Care	D	14.267	CA0693L9D011407	381,646	367,484
Continuum of Care	D	14.267	CA0694L9D011306	83,153	83,153
Continuum of Care	D	14.267	CA0694L9D011407	264,943	264,943
Continuum of Care	D	14.267	CA0945L9D011304	28,922	28,289
Continuum of Care	D	14.267	CA0945L9D011405	92,992	87,458
Continuum of Care	D	14.267	CA1162L9D011403	134,154	131,476
Continuum of Care	D	14.267	CA1247L9D011300	192,690	192,690
Subtotal				<u>1,294,664</u>	<u>1,267,241</u>
<u>Passed Through St. Vincent De Paul Villages</u>					
Continuum of Care Program:					
Tuberculosis Homeless	I	14.267	CA0542L9D011407	28,883	-
Tuberculosis Homeless	I	14.267	CA0543L9D011407	22,679	-
Subtotal				<u>51,562</u>	<u>-</u>
Subtotal - 14.267				<u>1,346,226</u>	<u>1,267,241</u>
TOTAL - U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT				<u>177,814,908</u>	<u>4,702,063</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>					
<u>Direct Programs</u>					
Cooperative Endangered Species Conservation Fund:					
Multiple Species Conservation Program (MSCP) North County Plan	D	15.615	1448-11430-97-J192	138,145	-
Partners for Fish and Wildlife:					
Integrated Pest Control	D	15.631	F14AC00924	4,172	-
<u>Passed Through California Department of Parks and Recreation</u>					
Research Grants:					
Land and Water Conservation Program	I	15.650	P#06-01752; Contract#C8954022	73,576	-
Land and Water Conservation Program	I	15.650	P#06-01774; Contract#C8954022	212,515	-
Subtotal - 15.650				<u>286,091</u>	<u>-</u>
Outdoor Recreation, Acquisition, Development and Planning:					
Outdoor Recreation, Acquisition, Development and Planning	I	15.916	C8530001; RT37-024	67,607	-
TOTAL - U.S. DEPARTMENT OF INTERIOR				<u>496,015</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs</u>					
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2015	D	16.2015-13	AGREEMENT 2015-13	170,042	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2016	D	16.2016-43	AGREEMENT 2016-43	77,219	-
FBI Cyber Crimes Task Force	D	16.CYBER CRIME TF	CYBER CRIME TF	5,123	-
Immigration and Customs Enforcement (ICE)	D	16.MOU	MOU WITH IMMIGRATION	24,341	-
Joint Terrorism Task Force (JTTF)	D	16.AGREEMENT	AGREEMENT	3,039	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.MOA-DEA	MOA-DEA	320,180	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.MOA-OCDETF	MOA- OCDETF	35,400	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.MOA-OCDETF	MOA- OCDETF	72,787	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0297H	SW-CAS-0297H	387	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0631H	SW-CAS-0631H	7,997	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0633H	SW-CAS-0633H	2,001	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0643H	SW-CAS-0643H	194	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0648H	SW-CAS-0648H	14,297	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0649H	SW-CAS-0649H	6,864	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0653H	SW-CAS-0653H	4,709	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0663H	SW-CAS-0663H	1,549	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0666H	SW-CAS-0666H	1,928	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0668H	SW-CAS-0668H	3,970	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0677H	SW-CAS-0677H	24,058	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.SSTF	SSTF	92,863	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.SSTF	SSTF	60,511	-
SAFE Streets - Violent Crimes Task Force (VCTF)	D	16.SSTF	SSTF	12,070	-
U.S Marshals Fugitive Task Force	D	16.SDFTF	MOU-SDFTF	96,747	-
Subtotal				<u>1,038,276</u>	<u>-</u>

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, 2016
(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
State Criminal Alien Assistance Program (SCAAP): State Criminal Alien Assistance Program (SCAAP)	D	16.606	2015-AP-BX-0184	\$ 575,743	\$ -
Public Safety Partnership and Community Policing Grants: Community Oriented Policing Services (COPS) 2010	D	16.710	2010CSWX0470	688,286	-
DNA Backlog Reduction Program: DNA Backlog Reduction Program 2014	D	16.741	2014-DN-BX-0022	186,672	-
DNA Backlog Reduction Program 2015	D	16.741	2015-DN-BX-0021	129,849	-
Subtotal - 16.741				<u>316,521</u>	-
Equitable Sharing Program: District Attorney Asset Forfeiture Program	D	16.922	CA037023A	315,355	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	45,889	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	874,963	-
Subtotal - 16.922				<u>1,236,207</u>	-
<u>Passed Through Board of State and Community Corrections</u>					
Juvenile Accountability Block Grants: Juvenile Accountability Block Grant	I	16.523	BSCC 151-14	175,190	-
Edward Byrne Memorial Justice Assistance Grant Program: Alternative to Detention	I	16.738	BSCC 633-14	426,208	426,208
Alternative to Detention	I	16.738	BSCC 633-15	782,189	782,189
Subtotal				<u>1,208,397</u>	<u>1,208,397</u>
<u>Passed Through City of San Diego</u>					
Edward Byrne Memorial Justice Assistance Grant Program: Justice Assistance Block Grant (JAG)	I	16.738	2015 DJ BX-0170	111,658	-
<u>Passed Through City of Vista</u>					
Edward Byrne Memorial Justice Assistance Grant Program: Justice Assistance Block Grant (JAG)	I	16.738	2015-DJ-BX-0177	18,197	-
Subtotal - 16.738				<u>1,338,252</u>	<u>1,208,397</u>
<u>Passed Through California Governor's Office of Emergency Services</u>					
Crime Victim Assistance: Underserved Victim Advocacy And Outreach Program	I	16.575	VW15 34 0370	92,604	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW14 33 070	30,459	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW15 34 0370	754,514	-
Subtotal - 16.575				<u>877,577</u>	-
Violence Against Women Formula Grants: Victims Assistance Program - Violence Against Women Act (VAWA)	I	16.588	VW15 34 0370	335,695	-
Paul Coverdell Forensic Sciences Improvement Grant Program: Coverdell 2015	I	16.742	CQ15 11 0370	35,657	-
<u>Passed Through City of San Diego</u>					
Missing Children's Assistance: Internet Crimes Against Children (ICAC)	I	16.543	2009-MC-CX-K034	51,824	-
<u>Passed Through San Diego County Superintendent of Schools</u>					
Second Chance Act Reentry Initiative: Career Tech Apprenticeship Training	I	16.812	2014-RV-BX-0004	22,674	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				<u>6,691,902</u>	<u>1,208,397</u>
<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-1516-23	445,407	427,520
TOTAL - U.S. DEPARTMENT OF LABOR				<u>445,407</u>	<u>427,520</u>

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, 2016
(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 TRANSPORTATION					
Highway Planning and Construction Cluster:					
<u>Passed Through California Department of Transportation</u>					
Highway Planning and Construction:					
Active Transportation Program (ATP)	I	20.205	ATPL-5957(121)	\$ 241,052	\$ -
Emergency Relief Program (ER)	I	20.205	ER-18D6(017)	6,616	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	39,876	-
Highway Bridge Program (HBP)	I	20.205	BP MPL-5957(096)	970	-
Highway Bridge Program (HBP)	I	20.205	BP MPL-5957(099)	89	-
Highway Bridge Program (HBP)	I	20.205	BP MPL-5957(100)	511	-
Highway Bridge Program (HBP)	I	20.205	BP MPL-5957(101)	8,853	-
Highway Bridge Program (HBP)	I	20.205	BP MPL-5957(114)	9,126	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(057)	28,440	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	134,389	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(093)	11,474	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(095)	2,851	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	175,975	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(515)	147,311	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(520)	238,440	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(532)	140,433	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(084)	184,687	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(094)	21,552	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	128,289	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	73,104	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	93,522	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(115)	379,181	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(116)	24,010	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(119)	59,050	-
Safe Routes To School Program (SRTSL)	I	20.205	SRTSL-5957(110)	1,891	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	125,578	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(091)	108	-
Total Highway Planning and Construction Cluster (20.205)				<u>2,277,378</u>	<u>-</u>
Highway Safety Cluster:					
<u>Passed Through California Office of Traffic Safety</u>					
State and Community Highway Safety:					
Keep Em Safe Traffic Safety	I	20.600	OP1606	194,835	188,849
Keep Em Safe Traffic Safety	I	20.600	PS1607	58,985	58,985
Selective Traffic Enforcement Program (STEP)	I	20.600	PT15110	72,532	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT16130	96,722	-
Subtotal				<u>423,074</u>	<u>247,834</u>
National Priority Safety Programs:					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI1618	618,913	-
Keep Em Safe Traffic Safety	I	20.616	OP1511	54,509	54,509
Subtotal				<u>673,422</u>	<u>54,509</u>
Total Highway Safety Cluster (20.600 & 20.616)				<u>1,096,496</u>	<u>302,343</u>
<u>Direct Programs</u>					
Airport Improvement Program:					
Airport Improvement Program	D	20.106	AIP 3-06-0027-018	1,480,665	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-031	2,689	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-032	484	-
Airport Improvement Program	D	20.106	AIP 3-06-0192-016	35,529	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-023	89,956	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-024	1,382,602	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-025	22,489	-
Subtotal - 20.106				<u>3,014,414</u>	<u>-</u>
<u>Passed Through California Governor's Office of Emergency Services</u>					
Interagency Hazardous Materials Public Sector Training and Planning Grants					
Hazardous Materials Emergency Preparedness	I	20.703	4701-501	39,508	39,508
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:					
Repeat Driving Under The Influence Offender Program	I	20.608	AL1647	388,762	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT15110	359,837	-
Subtotal - 20.608				<u>748,599</u>	<u>-</u>
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				<u>7,176,395</u>	<u>341,851</u>

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, 2016
(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>					
Clean Water State Revolving Fund Cluster:					
<u>Passed Through California State Water Resources Control Board</u>					
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	\$ -
Total Clean Water State Revolving Fund Cluster (66.468)				47,000	-
<u>Direct Programs</u>					
Air Pollution Control Program Support:					
Air Pollution Control Program Support	D	66.001	A-00905916	1,625,047	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:					
EPA Mandatory Grant Programs	D	66.034	PM-00T76201-2	347,290	-
EPA Mandatory Grant Programs	D	66.034	XA-00T82701-2	7,730	-
Subtotal - 66.034				355,020	-
<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	97,806	-
<u>Passed Through California Water Resources Control Board</u>					
Nonpoint Source Implementation Grants:					
Nonpoint Source Implementation Grants	I	66.460	12-412-259	93,572	-
Beach Monitoring and Notification Program Implementation Grants:					
Public Beach Safety	I	66.472	D1514109 Federal Funds 406(b)	185,000	-
TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY				2,403,445	-
<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	100,000	-
Help America Vote Act (HAVA)	I	90.401	13G30339	53,041	-
Help America Vote Act (HAVA)	I	90.401	15G30305	12,031	-
Subtotal - 90.401				165,072	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				165,072	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Aging Cluster:					
<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 ^[1]	AP-1516-23	36,247	-
Special Programs for the Aging-Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:					
Title VII-A Ombudsman	I	93.042 ^[1]	AP-1516-23	89,948	-
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services:					
Title III-D Health Prevention	I	93.043 ^[1]	AP-1516-23	154,252	79,078
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-1516-23	2,402,864	662,486
Special Programs for the Aging-Title III, Part C-Nutrition Services:					
Title III C1 & C2 Senior Nutrition	I	93.045	AP-1516-23	4,887,586	4,153,814
National Family Caregiver Support, Title III, Part E:					
Title III-E Family Caregiver Program	I	93.052 ^[1]	AP-1516-23	1,139,803	939,947
Nutrition Services Incentive Program:					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1516-23	854,318	854,318
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				9,565,018	6,689,643

^[1] Denotes that this program is part of the Aging Cluster at the request of the California Department of Aging.

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, 2016
(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
Temporary Assistance for Needy Families (TANF) Cluster:					
<u>Passed Through California Department of Social Services</u>					
Temporary Assistance for Needy Families:					
Cal-Learn Services Administration	I	93.558	Subvention	\$ 1,014,768	\$ 985,823
CalWORKs Administration	I	93.558	Subvention	27,052,857	-
CalWORKs Child Care Stage 1 Administration	I	93.558	CEC LEDGER 076	6,809,960	51,049
CalWORKs Expanded Subsidized Employment Administration	I	93.558	CEC CFL 13/14-22	4,493,633	4,476,994
CalWORKs Family Stabilization Administration	I	93.558	CEC CFL 13/14-32	1,287,303	1,287,303
CalWORKs Fraud Incentives Administration	I	93.558	PC 090,091,092,093	120,708	-
CalWORKs Housing Support Administration	I	93.558	CEC CFL SD 05SEP2014	556,506	548,802
CalWORKs Welfare to Work Administration	I	93.558	CEC LEDGER 076	29,593,466	15,864,219
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	2,899,889	1,476,651
Temporary Assistance for Needy Families (TANF)	I	93.558	Entitlement	41,787,668	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	Subvention	19,361,884	-
Total Temporary Assistance for Needy Families (TANF) Cluster (93.558)				134,978,642	24,690,841
Child Care and Development Fund Cluster:					
<u>Passed Through California State Department of Education</u>					
Child Care and Development Block Grant:					
Child Care Local Planning Council	I	93.575	CLPC5035	61,887	61,887
Child Care Salary Retention Incentive	I	93.575	CRET5033	612,861	609,983
Total Child Care and Development Fund Cluster (93.575)				674,748	671,870
Medicaid Cluster:					
<u>Passed Through California Department of Aging</u>					
Medical Assistance Program:					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-1516-07	1,162,269	-
<u>Passed Through California Department of Health Care Services</u>					
Medical Assistance Program:					
California Children Services Medi-Cal	I	93.778	CCS information notice	4,607,313	-
CHDP Foster Care	I	93.778	CHDP Program Letter	579,096	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	625,626	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	1,052,189	59,406
Child Health and Disability Prevention Foster Care Program	I	93.778	CHDP Program Letter	103,659	-
Distinct Part Nursing Facility Construction Program (SB 1128)	I	93.778	CA Medical Program	3,935,369	-
Ground Emergency Medical Transportation	I	93.778	SPA 09-024	90,000	-
Health Care Program for Children in Foster Care	I	93.778	CHDP Program Letter	924,503	-
Medical Administration	I	93.778	PC 215,271,350	62,531,489	-
Medi-Cal Administration Activities	I	93.778	37-08-85128	3,062,935	-
Medical Assistance Program - Adult Supervision Services	I	93.778	N/A	49,643	-
Medical Assistance Program Juvenile Referrals	I	93.778	N/A	8,424	-
Medical Assistance Program Reflections	I	93.778	N/A	11,911	-
Medical Outreach and Enrollment Program	I	93.778	37-P-E-1-5	166,407	-
Medi-Cal Outreach and Enrollment Program	I	93.778	37-P-E-1-5	251,289	-
Medical Renewal Assistance Program	I	93.778	37-PE-1-5 (2)	826,235	-
Subtotal				78,826,088	59,406
<u>Passed Through California Department of Public Health</u>					
Medical Assistance Program:					
Childhood Lead Poisoning Program	I	93.778	14-10031	175,095	-
<u>Passed Through California Department of Social Services</u>					
Medical Assistance Program:					
Adult Protective Services Health Related Administration	I	93.778	PC571, 572, 573, 574	3,393,403	-
Child Welfare Services Health Related Administration	I	93.778	PC 138,144	17,822,555	2,069,820
County Services Block Grant Health Related	I	93.778	PC 113,114	229,672	-
In Home Support Services Health Related Administration	I	93.778	PC 103,003,023,102,272	13,565,379	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	165,835	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	3,106,582	-
In Home Supportive Services Public Authority PCSP	I	93.778	SOC 448 SAN DIEGO	3,977,814	-
Subtotal				42,261,240	2,069,820
Total Medicaid Cluster (93.778)				122,424,692	2,129,226

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, 2016
(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>Direct Programs</u>					
Sodium Reduction in Communities					
San Diego Sodium Reduction Initiative	D	93.082	5NU58DP004938	\$ 26,920	\$ -
Sodium Reduction in Communities	D	93.082	1U58DP004938-01	71,872	-
Sodium Reduction in Communities	D	93.082	5NU58DP004938-02-00	132,352	-
Subtotal - 93.082				<u>231,144</u>	<u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Tuberculosis Prevention and Control	D	93.116	1U52PS004702-01	1,019,932	10,000
Tuberculosis Prevention and Control	D	93.116	5U52PS004702-02	910,149	10,000
Subtotal - 93.116				<u>1,930,081</u>	<u>20,000</u>
PPHF National Public Health Improvement Initiative:					
Public Health Infrastructure	D	93.507	5U58CD001279 03	52,002	-
Child Support Enforcement Demonstrations and Special Projects:					
Parenting Time Opportunities for Children (PTOC)	D	93.601	090F10113/01	106,381	-
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity, and Associated Risk Factors and Promote School Health Financed in Part by Prevention and Public Health Funding (PPHF)					
Healthy Works CDC Prevention Initiative	D	93.757	1U58DP005528-01	7,848	-
Healthy Works: Prevention Control	D	93.757	1U58DP005528-01	858,088	380,570
Healthy Works: Prevention Control	D	93.757	5NU58DP005528-02	1,801,665	453,313
Subtotal - 93.757				<u>2,667,601</u>	<u>833,883</u>
HIV Emergency Relief Project Grants:					
Ryan White Care Act - MAI Supplement- Part A	D	93.914	H89HA00001-26-01	642,171	608,656
Ryan White Care Act- Part A	D	93.914	H89HA00001-25-01	10,268,800	9,628,459
Subtotal - 93.914				<u>10,910,971</u>	<u>10,237,115</u>
<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	82,274	-
<u>Passed Through California Department of Aging</u>					
Medicare Enrollment Assistance Program:					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI 1415-23	35,121	31,715
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI 1517-23	27,085	16,713
Subtotal - 93.071				<u>62,206</u>	<u>48,428</u>
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-1516-23	74,461	66,595
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:					
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.779	HI-1516-23	250,822	225,740
<u>Passed Through California Department of Child Support Services</u>					
Child Support Enforcement:					
Child Support Enforcement	I	93.563	1504CACSES	31,727,554	-
<u>Passed Through California Department of Community Services And Development</u>					
Community Services Block Grant:					
Community Service Block Grant	I	93.569	15F-2036	1,784,676	1,345,106
Community Service Block Grant	I	93.569	15F-2419	75,000	74,950
Community Service Block Grant	I	93.569	16F-5036	1,167,938	786,625
Subtotal - 93.569				<u>3,027,614</u>	<u>2,206,681</u>
<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	801,751	751,058
Block Grants for Community Mental Health Services:					
Mental Health Block Grant	I	93.958	2B09SM010005-15	3,592,106	616,382

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, 2016
(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
Block Grants for Prevention and Treatment of Substance Abuse:					
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	37-50A	\$ 619,496	\$ 619,496
Substance Abuse Prevention & Treatment - Discretionary	I	93.959	37-50	10,447,592	9,729,190
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	37-50BC	45,989	45,989
Substance Abuse Prevention & Treatment - HIV	I	93.959	37-51	1,373,785	1,373,785
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	37-52	1,780,373	1,780,373
Substance Abuse Prevention & Treatment - Prevention	I	93.959	37-50D	3,956,970	3,690,998
Subtotal - 93.959				18,224,205	17,239,831
Children's Health Insurance Program:					
California Children Services MC - TLICP	I	93.767	CCS information notice	1,340,700	-
<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	9,990	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)					
Aligned Cooperative Agreements:					
Ebola Base Preparedness And Response	I	93.074	15-10380	2,055	-
Ebola Lab Preparedness And Response	I	93.074	15-10380	52,816	-
Hospital Preparedness Program (HPP)	I	93.074	14-10535	858,951	537,863
Hospital Preparedness Program (HPP) - Interest	I	93.074	14-10535	1,562	-
Public Health Emergency Preparedness Base	I	93.074	14-10535	1,786,423	-
Public Health Emergency Preparedness Base - Interest	I	93.074	14-10535	3,327	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	I	93.074	14-10535	628,882	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI) - Interest	I	93.074	14-10535	1,008	-
Public Health Emergency Preparedness Laboratory	I	93.074	14-10535	257,585	-
Public Health Emergency Preparedness Laboratory - Interest	I	93.074	14-10535	405	-
Subtotal - 93.074				3,593,014	537,863
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	22,114	-
CDPH Fall Prevention Project	I	93.758	15-10832	31,001	-
Subtotal - 93.758				53,115	-
Immunization Cooperative Agreements:					
Immunization Action Plan	I	93.268	15-10446	1,802,000	805,000
Immunization Registry	I	93.268	12-10104	110,222	33,549
Subtotal - 93.268				1,912,222	838,549
<u>Passed Through California Department of Social Services</u>					
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Administration	I	93.566	PC351	25,443	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	Entitlement	129,999	-
Refugee Employment Social Services	I	93.566	RESS1405	1,828,932	1,595,043
Subtotal				1,984,374	1,595,043
<u>Passed Through California Department of Public Health</u>					
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Health Assessment Program	I	93.566	14-37-90840-00	267,049	221,764
Refugee Health Assessment Program	I	93.566	15-37-90840-00	753,290	604,912
Subtotal				1,020,339	826,676
Subtotal - 93.566				3,004,713	2,421,719
Refugee and Entrant Assistance - Discretionary Grants:					
Refugee Health Promotion	I	93.576	14-37-90841-00	25,113	21,111
Refugee Health Promotion	I	93.576	15-37-90841-00	58,742	51,694
Subtotal - 93.576				83,855	72,805
HIV Care Formula Grants:					
HIV CARE - MAI Supplement	I	93.917	13-20069	96,055	86,549
HIV CARE - MAI Supplement	I	93.917	15-11072	24,866	22,509
HIV CARE - Part B	I	93.917	13-20069	936,104	465,131
HIV CARE - Part B	I	93.917	15-11072	594,369	415,083
Subtotal - 93.917				1,651,394	989,272

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, 2016
(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:					
Expanded Testing - Correctional Facilities	I	93,940	14-10797	\$ 57,575	\$ -
HIV Prevention Program	I	93,940	13-20250 A 1	1,002,223	495,481
HIV Prevention Program	I	93,940	15-10947	873,400	490,593
Pre Exposure Prophylaxis (PrEP) HIV Prevention	I	93,940	15-10973	269	-
Subtotal - 93,940				1,933,467	986,074
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:					
HIV Expanded Testing Program	I	93,943	14-10866	455,514	409,219
Preventive Health Services-Sexually Transmitted Diseases Control Grants:					
STD Prevention and Control	I	93,977	15-10264	428,105	56,989
Maternal and Child Health Services Block Grant to the States:					
Black Infant Health Program	I	93,994	201537	284,922	185,650
California Home Visiting Program	I	93,994	15-10168	972,008	-
Maternal, Child & Adolescent Health Program	I	93,994	201537	346,805	-
Subtotal - 93,994				1,603,735	185,650
<u>Passed Through California Department of Social Services</u>					
Guardianship Assistance:					
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93,090	Subvention	1,165,182	-
KINGAP Title IV-E Administration	I	93,090	CEC LEDGER 155	123,704	-
Subtotal - 93,090				1,288,886	-
Promoting Safe and Stable Families:					
Promoting Safe and Stable Families Administration	I	93,556	CEC LEDGER 055	2,178,088	2,019,036
U.S. Repatriation:					
Repatriated Americans	I	93,579	Subvention	2,816	-
U.S. Repatriation	I	93,579	Subvention	350	-
Subtotal - 93,579				3,166	-
Refugee and Entrant Assistance - Targeted Assistance Grants:					
Targeted Assistance	I	93,584	TAFO 1405	221,159	130,410
Targeted Assistance	I	93,584	TART 1404	25,078	25,078
Targeted Assistance	I	93,584	TART 1504	125,791	124,565
Subtotal - 93,584				372,028	280,053
Community Based Child Abuse Prevention Grants:					
Community Based Child Abuse Prevention	I	93,590	CBCAP	98,044	93,803
Stephanie Tubbs Jones Child Welfare Services Program:					
Child Welfare Services Title IV-B Administration	I	93,645	Subvention	3,127,525	1,224,340
Foster Care- Title IV-E:					
Child Welfare Services Case Record Review Administration	I	93,658	CEC CFL 15/16-32	916	-
Child Welfare Services Outcome Improvement Project	I	93,658	100400	549	-
Child Welfare Services Title IV-E Non Waiver Administration	I	93,658	Subvention	5,315,111	-
Child Welfare Services Title IV-E Waiver Administration	I	93,658	Subvention	22,114,892	4,256,563
Commercially Sexually Exploited Children Program Administration	I	93,658	CEC LEDGER 165	31,240	-
Community Care Licensing Foster Family Homes Administration	I	93,658	Subvention	928,698	-
Family Preservation Program Administration	I	93,658	Subvention	3,497	-
Foster Care Administration	I	93,658	CEC LEDGER 078	424,621	-
Foster Care Assistance	I	93,658	Entitlement	4,253,032	4,253,032
Foster Care Title IV-E	I	93,658	N/A	239,609	-
Foster Care Title IV-E Non Waiver	I	93,658	Entitlement	2,029,753	1,456,426
Foster Care Title IV-E Waiver	I	93,658	Entitlement	17,398,300	10,251,414
Foster Parent Training and Recruitment Administration	I	93,658	Subvention	8,060	-
Group Home Monthly Visits Administration	I	93,658	CEC LEDGER 118	329,281	-
SB933 Group Home Monthly Visits	I	93,658	579-059	240,536	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93,658	Subvention	28,837	-
Title IV-E Waiver	I	93,658	Entitlement	7,978,936	-
Subtotal - 93,658				61,325,868	20,217,435

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, 2016
(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
Adoption Assistance:					
Adoption Administration	I	93.659	CEC LEDGER 004	\$ 4,283,725	\$ -
Adoption Assistance Title IV-E	I	93.659	Entitlement	32,945,464	362,138
Adoption Assistance Title IV-E Administration	I	93.659	CEC LEDGER 078	542,923	-
Subtotal - 93.659				<u>37,772,112</u>	<u>362,138</u>
Social Services Block Grant:					
CalWORKs Single Title XX Child Care Administration	I	93.667	Subvention	6,995,570	3,429,187
Child Welfare Services Title XX Administration	I	93.667	Subvention	3,223,197	-
Foster Care Assistance Title XX	I	93.667	Entitlement	2,406,481	2,085,058
Title XX Foster Care Assistance	I	93.667	Entitlement	254,880	-
Subtotal - 93.667				<u>12,880,128</u>	<u>5,514,245</u>
Chafee Foster Care Independence Program:					
Independent Living Program Administration	I	93.674	Subvention	751,560	751,560
<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	6,667	-
<u>Passed Through San Diego State University</u>					
PPHF Geriatric Education Centers:					
Geriatrics Workforce Enhancement Program	I	93.969	SA0000481 A0	10,236	-
TOTAL - U.S. DEPT. HEALTH AND HUMAN SERVICES				<u>477,268,405</u>	<u>103,388,043</u>
<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	106,843	-
<u>Passed Through University of Maryland</u>					
AmeriCorps:					
University of Maryland AmeriCorps	I	94.006	Z9091115	52,439	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>159,282</u>	<u>-</u>
<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	G13SC0001A	260,019	260,019
High Intensity Drug Trafficking Areas	D	95.001	G14SC0001A	486,245	414,490
High Intensity Drug Trafficking Areas	D	95.001	G15SC0001A	2,992,729	2,572,728
High Intensity Drug Trafficking Areas	D	95.001	G16SC0001A	1,264,601	781,508
High Intensity Drug Trafficking Areas - DA	D	95.001	G15SC0001A	462,308	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G16SC0001A	139,738	-
Subtotal - 95.001				<u>5,605,640</u>	<u>4,028,745</u>
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				<u>5,605,640</u>	<u>4,028,745</u>
<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-091-000010-10	720,611	-
<u>Passed Through California Governor's Office of Emergency Services</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
Emergency Services Winterstorm 2010	I	97.036	1952DR FEMA	508,546	-
Hazard Mitigation Grant:					
Hazard Mitigation Grant Program (DR-1884)	I	97.039	HMGF-1884-PJ18-9R	937,349	-
Emergency Management Performance Grant (EMPG):					
Emergency Management Performance Grant (EMPG) FY15	I	97.042	2014-0070	794,084	245,966

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, 2016
(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
Homeland Security Grant Program:					
Operation Stonegarden (OPSG) 2014	I	97.067	2014-0093	\$ 5,731,076	\$ -
Operation Stonegarden (OPSG) 2015	I	97.067	2015-1078	1,191,550	-
State Homeland Security Program (SHSP)	I	97.067	2015-00078	44,228	-
State Homeland Security Program (SHSP) 2013	I	97.067	2014-00093	1,621,177	-
State Homeland Security Program (SHSP) 2014	I	97.067	2014-00093	2,013,288	1,062,347
State Homeland Security Program (SHSP) 2015	I	97.067	2015-00078	581,316	-
State Homeland Security Program (SHSP) 2015	I	97.067	2015-00093	772,564	288,447
Urban Area Security Initiative (UASI) 2013	I	97.067	2013-00110	570,000	-
Urban Area Security Initiative (UASI) 2014	I	97.067	2014-00093	2,086,563	-
Urban Area Security Initiative (UASI) 2015	I	97.067	2015-00078	911,169	-
Subtotal - 97.067				15,522,931	1,350,794
<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	300,366	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				18,783,887	1,596,760
TOTAL EXPENDITURES OF FEDERAL AWARDS (INCLUDING LOANS)				\$ 758,126,704	\$ 118,371,363

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, 2016

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 information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 (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 – 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 15-16, the State distributed \$470,948,739 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, 2016**

NOTE 6 – INDIRECT COST RATE

With the exception of the following programs, the County has not elected to use the 10-percent de minimis indirect rate as allowed under the Uniform Guidance.

CFDA Number	Award Number	Program Name
10.680	504469	Forest Health Protection
14.241	104666	Housing Opportunities for Persons with AIDS
15.615	506325	Cooperative Endangered Species Conservation
15.631	506697	Partners for Fish and Wildlife
97.042	506930	Emergency Management Performance Grants

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	\$ 36,247	\$ -
93.042	89,948	-
93.043	154,252	-
93.044	2,402,864	82,383
93.045	4,887,586	500,305
93.052	1,139,803	-
93.053	854,318	-
93.071	62,206	-
93.626	74,461	-
93.778	1,162,269	1,162,268
93.779	250,822	486,659
17.235	445,407	-
10.561	23,414	-
OMB Initiative N/A	-	351,070
	<u>\$ 11,583,597</u>	<u>\$ 2,582,685</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.

**COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 15-16. In FY 15-16, the State disbursed \$40,000 in Federal food vouchers on behalf of the County.

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, 2016

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>Beginning Balance</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Outstanding at June 30, 2016</u>
14.218	Community Development Block Grant (Includes Neighborhood Stabilization Program)	\$ 22,328,101	\$ -	\$ (362,881)	\$ 21,965,220
14.239	HOME Investment Partnership	24,198,990	1,252,143	(1,303,929)	24,147,205
14.241	Housing Opportunities for Persons with Aids	5,312,662	-	-	5,312,662
14.235	Supportive Housing Program	431,000	-	(24,500)	406,500

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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, 2016. 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>
Paul Coverdell Forensic Sciences Improvement Grant	CQ15110370					
Personal Services	16.742	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		37,314	35,657	-	35,657	1,657
Equipment		-	-	-	-	-
Total		<u>\$ 37,314</u>	<u>\$ 35,657</u>	<u>\$ -</u>	<u>\$ 35,657</u>	<u>\$ 1,657</u>
Victim/Witness Assistance Program VOCA (DA)	VW1433070					
Personal Services	16.575	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		30,459	30,459	-	30,459	-
Equipment		-	-	-	-	-
Total		<u>\$ 30,459</u>	<u>\$ 30,459</u>	<u>\$ -</u>	<u>\$ 30,459</u>	<u>\$ -</u>
Victim/Witness Assistance Program VOCA (DA)	VW15340370					
Personal Services	16.575	\$ 754,514	\$ 754,514	\$ -	\$ 754,514	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 754,514</u>	<u>\$ 754,514</u>	<u>\$ -</u>	<u>\$ 754,514</u>	<u>\$ -</u>
Victim Witness Assistance Program VAWA (DA)	VW15340370					
Personal Services	16.588	\$ 362,372	\$ 335,695	\$ -	\$ 335,695	\$ 26,677
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 362,372</u>	<u>\$ 335,695</u>	<u>\$ -</u>	<u>\$ 335,695</u>	<u>\$ 26,677</u>
Underserved Victim Advocacy and Outreach Program	UV14050370					
Personal Services	16.575	\$ 78,125	\$ 92,604	\$ 23,151	\$ 115,755	\$ (37,630)
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 78,125</u>	<u>\$ 92,604</u>	<u>\$ 23,151</u>	<u>\$ 115,755</u>	<u>\$ (37,630)</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		\$ 2	\$ 2	\$ -	\$ 2	\$ -
Operating Expenses		28,321	28,321	-	28,321	-
Equipment		-	-	-	-	-
Total		<u>\$ 28,323</u>	<u>\$ 28,323</u>	<u>\$ -</u>	<u>\$ 28,323</u>	<u>\$ -</u>
Victim/Witness Assistance Program VWAO (DA)	VW15340370					
Personal Services		\$ 299,148	\$ 224,361	\$ -	\$ 224,361	\$ 74,787
Operating Expenses		6,531	4,898	-	4,898	1,633
Equipment		-	-	-	-	-
Total		<u>\$ 305,679</u>	<u>\$ 229,259</u>	<u>\$ -</u>	<u>\$ 229,259</u>	<u>\$ 76,420</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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 15F-2036 (Program Year 2015)
 Term: January 1, 2015 to December 2015; extended to end May 31, 2016
 CFDA No. 93.569

DESCRIPTION	January 1, 2015 through June 30, 2015	July 1, 2015 through December 31, 2015	January 1, 2016 through April 30, 2016	Total Reconciled Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 1,343,522	\$ 1,308,797	\$ 475,879	\$ 3,128,198	\$ 3,128,198	\$ -
Total Revenue	<u>\$ 1,343,522</u>	<u>\$ 1,308,797</u>	<u>\$ 475,879</u>	<u>\$ 3,128,198</u>	<u>\$ 3,128,198</u>	<u>\$ -</u>
EXPENDITURES						
Personnel Costs						
Salaries & Wages	\$ 226,463	\$ 220,914	\$ -	\$ 447,377	\$ 447,377	\$ -
Fringe benefits	156,056	152,231	-	308,287	308,287	-
Subtotal Personnel Costs	<u>382,519</u>	<u>373,145</u>	<u>-</u>	<u>755,664</u>	<u>755,664</u>	<u>-</u>
Non-Personnel Costs						
Travel	7,616	4,655	25	12,296	12,296	-
Facilities/Space	6,529	7,615	456	14,600	14,600	-
Consumable Supplies	6,043	6,066	1,065	13,174	13,174	-
Equipment Lease/Purchase	23,081	17,976	7,538	48,595	48,595	-
Subcontractors	902,493	886,491	458,615	2,247,599	2,247,599	-
Other Costs	15,241	12,849	8,180	36,270	36,270	-
Subtotal Non Personnel Costs	<u>961,003</u>	<u>935,652</u>	<u>475,879</u>	<u>2,372,534</u>	<u>2,372,534</u>	<u>-</u>
Total Costs	<u>\$ 1,343,522</u>	<u>\$ 1,308,797</u>	<u>\$ 475,879</u>	<u>\$ 3,128,198</u>	<u>\$ 3,128,198</u>	<u>\$ -</u>

Community Action Partnership 15F-2419 (Program Year 2015)
 Term: June 15, 2015 to May 31, 2016
 CFDA No. 93.569

DESCRIPTION	July 1, 2015 through December 31, 2015	January 1, 2016 through May 31, 2016	Total Reconciled Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 51,136	\$ 23,864	\$ 75,000	\$ 75,000	\$ -
Total Revenue	<u>\$ 51,136</u>	<u>\$ 23,864</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>
EXPENDITURES					
Subcontractors	50,700	24,250	74,950	74,950	-
Other Costs	436	(386)	50	50	-
Subtotal Non Personnel Costs	<u>51,136</u>	<u>23,864</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total Costs	<u>\$ 51,136</u>	<u>\$ 23,864</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 12 – COMMUNITY SERVICES BLOCK GRANTS (CONTINUED)

Community Action Partnership 16F-5036 (Program Year 2016)

Term: January 1, 2016 to December 2016

CFDA No. 93.569

	January 1, 2016 through June 30, 2016	July 1, 2016 through December 31, 2016	Total Reconciled Costs	Total Reported Expenses	Total Budget
<u>REVENUE</u>					
Grant Revenue	\$ 1,167,938	\$ -	\$ 1,167,938	\$ 1,167,938	\$ -
Total Revenue	<u>1,167,938</u>	<u>-</u>	<u>1,167,938</u>	<u>1,167,938</u>	<u>-</u>
<u>EXPENDITURES</u>					
Personnel Costs					
Salaries & Wages	192,789	-	192,789	192,789	-
Fringe benefits	130,993	-	130,993	130,993	-
Subtotal Personnel Costs	<u>323,782</u>	<u>-</u>	<u>323,782</u>	<u>323,782</u>	<u>-</u>
Non-Personnel Costs					
Travel	3,651	-	3,651	3,651	-
Facilities/Space	10,470	-	10,470	10,470	-
Consumable Supplies	6,310	-	6,310	6,310	-
Equipment Lease/Purchase	18,343	-	18,343	18,343	-
Subcontractors	786,624	-	786,624	786,624	-
Other Costs	18,758	-	18,758	18,758	-
Subtotal Non Personnel Costs	<u>844,156</u>	<u>-</u>	<u>844,156</u>	<u>844,156</u>	<u>-</u>
Total Costs	<u>\$ 1,167,938</u>	<u>\$ -</u>	<u>\$ 1,167,938</u>	<u>\$ 1,167,938</u>	<u>\$ -</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	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 2 CFR Section 200.516(a)?	No
Identification of major federal programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
14.218	Community Development Block Grant (CDBG) - Entitlement Grants Cluster
14.871 & 14.879	Housing Voucher Cluster
20.106	Airport Improvement Program
93.563	Child Support Enforcement
95.001	High Intensity Drug Trafficking Areas 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, 2016**

II. FINANCIAL STATEMENT FINDINGS

None reported.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

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.