

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Report

For the Fiscal Year Ended June 30, 2017

COUNTY OF SAN DIEGO, CALIFORNIA

**Single Audit Report
For the Fiscal Year Ended June 30, 2017**

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 Guidance 3

Schedule of Expenditures of Federal Awards 6

Notes to the Schedule of Expenditures of Federal Awards 18

Schedule of Findings and Questioned Costs

 I. Summary of Auditors' Results 24

 II. Financial Statement Findings 25

 III. Federal Award Findings and Questioned Costs 26

Summary Schedule of Prior Audit Findings..... 29



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, 2017, 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 30, 2017. Our report 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. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Diego, California
November 30, 2017



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 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, 2017. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and the County's separate corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and the County's separate corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 30, 2017, which contained unmodified opinions on those financial statements. Our report 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, 2018

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Federal Grantor County Program 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>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:</u>					
Passed Through California Department of Aging Supplemental Nutrition Assistance Program-Education	I	10.561	SP-1617-23	\$ 51,105	\$ 37,770
Passed Through California Department of Public Health Nutrition Education Obesity Program	I	10.561	13-20528	1,408,552	1,003,179
Nutrition Education Obesity Program	I	10.561	16-10147	2,482,101	1,020,570
Subtotal				3,890,653	2,023,749
Passed Through California Department of Social Services CalFresh Employment and Training Administration	I	10.561	177CACA4Q7503	1,092,245	8,664
CalWORKs Information Network System	I	10.561	3764901	3,004,521	-
EBT Project Transition	I	10.561	EBT 3-413	74,845	-
Non Assistance CalFresh Administration	I	10.561	Subvention	51,156,617	-
Subtotal				55,328,228	8,664
Total SNAP Cluster (10.561)				59,269,986	2,070,183
Child Nutrition Cluster:					
<u>School Breakfast Program:</u>					
Passed Through California Department of Education School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	280,416	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	13,947	13,947
Subtotal - 10.553				294,363	13,947
<u>National School Lunch Program:</u>					
Passed Through California Department of Education National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	438,553	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	80,063	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	22,936	22,936
Subtotal - 10.555				541,552	22,936
<u>Summer Food Service Program for Children:</u>					
Passed Through California Department of Education Summer Food Service Program	I	10.559	CN150406	4,686	-
Summer Food Service Program	I	10.559	CN160416	1,136	-
Subtotal - 10.559				5,822	-
Total Child Nutrition Cluster (10.553, 10.555 & 10.559)				841,737	36,883
<u>Plant and Animal Disease, Pest Control, and Animal Care:</u>					
Passed Through California Department of Food and Agriculture Pest Detection	I	10.025	15-0511-SF	32,759	-
Pest Detection	I	10.025	16-0097	584,885	-
Pest Detection	I	10.025	16-0447-SF	104,824	-
Plant Health & Pest Prevention	I	10.025	15-0472-SF	100,836	-
Plant Health & Pest Prevention	I	10.025	16-0210-SF	560,133	-
Plant Health & Pest Prevention	I	10.025	16-0515-SF	1,164,224	-
Plant Health & Pest Prevention	I	10.025	16-0536-SF	214,607	-
Subtotal - 10.025				2,762,268	-
<u>Rural Rental Assistance Payments:</u>					
Direct Program Firebird Manor	D	10.427	04-037-592185452	204,574	-
<u>Meat, Poultry, and Egg Products Inspection:</u>					
Passed Through California Department of Food and Agriculture Agricultural Standards	I	10.477	15-0489-SF	3,630	-
Agricultural Standards	I	10.477	16-0567-SF	9,587	-
Subtotal - 10.477				13,217	-
<u>Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants:</u>					
Direct Program Supplemental Nutrition Assistance Program (SNAP) Process and Technology Improvement	D	10.580	SNAP PTI 14 CSD 01	365,734	-
<u>Forest Health Protection:</u>					
Passed Through California Department of Food and Agriculture Integrated Pest Control	I	10.680	15-0443-SF	31,724	-
Integrated Pest Control	I	10.680	16-0345-SF	15,635	-
Subtotal - 10.680				47,359	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				63,504,875	2,107,066

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, 2017
(Continued)

Federal Grantor County Program 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					
Section 8 Project Based Cluster:					
<u>Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation:</u>					
Direct Programs					
Housing Assistance Moderate Rehabilitation Project 3	D	14.856	CA108MR0003	\$ 247,289	\$ -
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	767,842	-
Total Section 8 Project Based Cluster (14.856)				<u>1,015,131</u>	<u>-</u>
Community Development Block Grants/Entitlement Grants Cluster:					
<u>Community Development Block Grants/Entitlement Grants</u>					
Direct Programs					
Community Development Block Grant	D	14.218	B-14-UC-06-0501	381,330	39,168
Community Development Block Grant	D	14.218	B-15-UC-06-0501	2,147,140	374,118
Community Development Block Grant	D	14.218	B-16-UC-06-0501	1,719,191	289,923
Community Development Block Grant	D	14.218	0693LD011508	11,128	-
Community Development Block Grant	D	14.218	Loans	21,965,220	-
Total Community Development Block Grants/Entitlement Grants Cluster (14.218):				<u>26,224,009</u>	<u>703,209</u>
Housing Voucher Cluster:					
<u>Section 8 Housing Choice Vouchers:</u>					
Direct Programs					
HCV Administration Fee Reserve	D	14.871	CA108VVO	10,049,313	-
Voucher Program Projects	D	14.871	CA108VVO	113,966,515	-
Subtotal - 14.871				<u>124,015,828</u>	<u>-</u>
<u>Mainstream Voucher:</u>					
Direct Programs					
Mainstream Vouchers	D	14.879	CA108DV	478,865	-
Total Housing Voucher Cluster (14.871 & 14.879)				<u>124,494,693</u>	<u>-</u>
<u>Emergency Solutions Grant Program:</u>					
Direct Programs					
Emergency Shelter Grant	D	14.231	E-14-UC-0501	24	24
Emergency Shelter Grant	D	14.231	E-15-UC-0501	9,932	9,932
Emergency Shelter Grant	D	14.231	E-16-UC-0501	197,128	102,948
Subtotal				<u>207,084</u>	<u>112,904</u>
Passed Through California State Housing and Community Development					
Emergency Shelter Grant	I	14.231	16-ESG-1119	6,774	-
Subtotal - 14.231				<u>213,858</u>	<u>112,904</u>
<u>Supportive Housing Program:</u>					
Direct Programs					
Supportive Housing Program	D	14.235	Loans	406,500	-
<u>Shelter Plus Care:</u>					
Direct Programs					
Shelter Plus Care	D	14.238	CA1024C9D101000	11,895	11,895
HOME Investment Partnerships Program:					
Direct Programs					
HOME Investment Partnerships Program	D	14.239	M11DC060534	259,972	-
HOME Investment Partnerships Program	D	14.239	M12DC060534	1,306,595	160,727
HOME Investment Partnerships Program	D	14.239	M13DC060534	1,747,608	-
HOME Investment Partnerships Program	D	14.239	M14DC060534	33,283	-
HOME Investment Partnerships Program	D	14.239	M15DC060534	423,036	329,197
HOME Investment Partnerships Program	D	14.239	M16DC060534	222,192	-
HOME Investment Partnerships Program	D	14.239	Loans	24,641,062	-
Subtotal - 14.239				<u>28,633,748</u>	<u>489,924</u>
<u>Housing Opportunities for Persons with AIDS:</u>					
Passed Through City of San Diego					
Housing Opportunities for Persons with AIDS	I	14.241	MOU FY 16-17	181,007	181,007
Housing Opportunities for Persons with AIDS	I	14.241	CAH14F008	9,636	9,636
Housing Opportunities for Persons with AIDS	I	14.241	CAH15F008	816,840	803,200
Housing Opportunities for Persons with AIDS	I	14.241	CAH16F008	1,599,167	1,263,782
Housing Opportunities for Persons with AIDS	I	14.241	Loans	5,312,662	-
Subtotal - 14.241				<u>7,919,312</u>	<u>2,257,625</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, 2017
(Continued)

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Continuum of Care Program:</u>					
Direct Programs					
Continuum of Care	D	14.267	CA0689L9D011502	\$ 91,468	\$ 88,001
Continuum of Care	D	14.267	CA0690L9D011502	3,142	-
Continuum of Care	D	14.267	CA0693L9D011508	338,914	325,316
Continuum of Care	D	14.267	CA0694L9D011407	90,391	90,347
Continuum of Care	D	14.267	CA0694L9D011508	244,431	228,090
Continuum of Care	D	14.267	CA0880L9D011501	84,440	82,243
Continuum of Care	D	14.267	CA0881L9D011501	83,213	80,682
Continuum of Care	D	14.267	CA0945L9D011405	28,228	28,228
Continuum of Care	D	14.267	CA0945L9D011506	71,564	70,789
Continuum of Care	D	14.267	CA1024L9D011501	20,757	19,283
Continuum of Care	D	14.267	CA1162L9D011504	87,139	79,363
Subtotal - 14.267				1,143,687	1,092,342
<u>Public and Indian Housing:</u>					
Direct Programs					
Public and Indian Housing	D	14.850	CA108-00000111D	45,025	-
Public and Indian Housing	D	14.850	CA108-00000116D	100,314	-
Public and Indian Housing	D	14.850	CA108-00000117D	92,339	-
Subtotal - 14.850				237,678	-
<u>Public Housing Capital Fund</u>					
Direct Programs					
Public Housing Comprehensive Improvement Assistance Program (CIAP)	D	14.872	CA16-P108-501-16	141,660	-
<u>Family Self Sufficiency Program</u>					
Direct Programs					
HCV Program Administration	D	14.896	CA108FSF	126,709	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				190,568,880	4,667,899
<u>U.S. DEPARTMENT OF INTERIOR</u>					
<u>Partners for Fish and Wildlife:</u>					
Direct Programs					
Integrated Pest Control	D	15.631	F12AC01373	3,799	-
Integrated Pest Control	D	15.631	F14AC00924	1,521	-
Subtotal - 15.631				5,320	-
<u>Outdoor Recreation, Acquisition, Development and Planning:</u>					
Passed Through California Department of Parks and Recreation					
Land and Water Conservation Program	I	15.916	06-01774	43,882	-
TOTAL - U.S. DEPARTMENT OF INTERIOR				49,202	-
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Direct Programs					
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2016	D	16.2016-43	AGREEMENT 2016-43	113,630	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2017	D	16.2017-41	AGREEMENT 2017-41	14,288	-
FBI Cyber Crimes Task Force	D	16.CYBER CRIME TF	CYBER CRIME TF	4,156	-
Immigration and Customs Enforcement (ICE)	D	16.MOU	MOU WITH IMMIGRATION	25,108	-
Joint Terrorism Task Force (JTTF)	D	16.AGREEMENT	AGREEMENT	8,393	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.MOA-DEA	MOA-DEA	286,364	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.MOA-OCDETF	MOA- OCDETF	30,200	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.MOA-OCDETF	MOA- OCDETF	54,770	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.PA-CAE-0458	PA-CAE-0458	6,601	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0648H	SW-CAS-0648H	1,263	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0649H	SW-CAS-0649H	299	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0666H	SW-CAS-0666H	16,087	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0668H	SW-CAS-0668H	8,611	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0669H	SW-CAS-0669H	166	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0697	SW-CAS-06797	931	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.SW-CAS-0683H	SW-CAS-0683H	14,550	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.SSTF	SSTF	97,660	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.SSTF	SSTF	76,612	-
SAFE Streets - Violent Crimes Task Force (VCTF)	D	16.SSTF	SSTF	29,746	-
U.S Marshals Fugitive Task Force	D	16.SDFTF	MOU-SDFTF	107,071	-
Subtotal				896,506	-

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, 2017
(Continued)

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Missing Children's Assistance:</u>					
Passed Through City of San Diego					
Internet Crimes Against Children (ICAC)	I	16.543	2015-MC-FX-KO37	\$ 44,717	\$ -
<u>Crime Victim Assistance:</u>					
Passed Through California Governor's Office of Emergency Services					
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW14330370	147,289	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW15340370	1,547,853	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW16350370	707,984	-
XC Victim Services Grant Priority A	I	16.575	XC16 01 0370	20,208	20,047
XC Victim Services Grant Priority B	I	16.575	XC16 01 0370	4,251	4,251
XC Victim Services Grant Priority D	I	16.575	XC16 01 0370	13,476	-
XC Victim Services Grant Priority E	I	16.575	XC16 01 0370	12,175	12,175
XC Victim Services Grant Priority F	I	16.575	XC16 01 0370	16,926	16,926
Subtotal - 16.575				2,470,162	53,399
<u>State Criminal Alien Assistance Program (SCAAP):</u>					
Direct Programs					
State Criminal Alien Assistance Program (SCAAP)	D	16.606	2016-AP-BX-0408	765,981	-
<u>Edward Byrne Memorial Justice Assistance Grant Program:</u>					
Passed Through Board of State and Community Corrections					
Alternative to Detention	I	16.738	BSCC 633-15	545,633	545,633
Alternative to Detention	I	16.738	BSCC 633-17	751,490	751,490
Subtotal				1,297,123	1,297,123
Passed Through City of San Diego					
Justice Assistance Block Grant (JAG)	I	16.738	2016-DJ-BX-0617	60,940	-
Passed Through City of Vista					
Justice Assistance Block Grant (JAG)	I	16.738	2014-DJ-BX-0300	28,935	-
Justice Assistance Block Grant (JAG)	I	16.738	2015-DJ-BX-0177	7,530	-
Subtotal				36,465	-
Subtotal - 16.738				1,394,528	1,297,123
<u>DNA Backlog Reduction Program:</u>					
Direct Programs					
DNA Backlog Reduction Program 2014	D	16.741	2014-DN-BX-0022	24,642	-
DNA Backlog Reduction Program 2015	D	16.741	2015-DN-BX-0021	218,680	-
DNA Backlog Reduction Program 2015	D	16.741	2016-DN-BX-0072	83,476	-
Subtotal - 16.741				326,798	-
<u>Paul Coverdell Forensic Sciences Improvement Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Coverdell 2016	I	16.742	CQ16 12 0370	29,228	-
<u>Edward Byrne Memorial Competitive Grant Program:</u>					
Passed Through California State Justice Department					
Sex Offender Registration and Notification Act 2016 Grant Pilot Program	I	16.751	2016-DS-BX-0002	8,456	-
<u>Second Chance Act Reentry Initiative:</u>					
Passed Through San Diego County Superintendent of Schools					
Career Tech Apprenticeship Training	I	16.812	2014-RV-BX-0004	8,132	-
<u>Equitable Sharing Program:</u>					
Direct Programs					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	111,035	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	40,348	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	704,923	-
Subtotal - 16.922				856,306	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				6,800,814	1,350,522

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, 2017
(Continued)

Federal Grantor County Program 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 LABOR					
<u>Passed Through California Department of Aging</u>					
Senior Community Service Employment Program:					
Title V Senior Community Service Employment Program	I	17.235	TV-1617-23	\$ 434,013	\$ 416,123
TOTAL - U.S. DEPARTMENT OF LABOR				434,013	416,123
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster:					
<u>Highway Planning and Construction:</u>					
Passed Through California Department of Transportation					
Active Transportation Program (ATP)	I	20.205	ATPL-5957(121)	365,330	-
Highway Bridge Program (HBP)	I	20.205	BHLSR-5957(062)	187,444	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(114)	164	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(123)	15,476	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(124)	32,683	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(057)	13,532	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	26,047	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(093)	5,229	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(095)	3,168	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	119,417	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(515)	158,434	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(532)	75,029	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(084)	142,095	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(094)	2,882	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	243,431	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	54,310	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	79,573	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(119)	69,647	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(126)	36,516	-
Safe Routes To School Program (SRTSL)	I	20.205	SRTSL-5957(110)	4,256	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	35,817	-
Total Highway Planning and Construction Cluster (20.205)				<u>1,670,480</u>	<u>-</u>
Highway Safety Cluster:					
<u>State and Community Highway Safety:</u>					
Passed Through California Office of Traffic Safety					
Keep Em Safe Traffic Safety	I	20.600	OP1606	54,416	51,151
Walk-N-Roll San Diego-Demonstration Project	I	20.600	PS1607	57,197	57,196
Selective Traffic Enforcement Program (STEP)	I	20.600	PT16130	32,913	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT17109	43,654	-
Subtotal - 20.600				<u>188,180</u>	<u>108,347</u>
<u>National Priority Safety Programs:</u>					
Passed Through California Office of Traffic Safety					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI1712	548,194	-
Keep Em Safe Traffic Safety	I	20.616	OP1709	107,814	100,979
Subtotal - 20.616				<u>656,008</u>	<u>100,979</u>
Total Highway Safety Cluster (20.600 & 20.616)				<u>844,188</u>	<u>209,326</u>
<u>Airport Improvement Program:</u>					
Direct Programs					
Airport Improvement Program	D	20.106	AIP 3-06-0027-018	17,904	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-032	259,020	-
Airport Improvement Program	D	20.106	AIP 3-06-0192-016	32,278	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-023	51,737	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-024	314,762	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-025	6,798	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-026	4,485,009	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-027	108,840	-
Subtotal - 20.106				<u>5,276,348</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, 2017
(Continued)

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Interagency Hazardous Materials Public Sector Training and Planning Grants</u>					
Passed Through California Governor's Office of Emergency Services Hazardous Materials Emergency Preparedness	I	20.703	4701-501	\$ 362	\$ -
<u>Minimum Penalties for Repeat Offenders for Driving While Intoxicated:</u>					
Passed Through California Governor's Office of Emergency Services Repeat Driving Under The Influence Offender Program	I	20.608	AL1647	496,637	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT16130	122,269	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT17109	63,121	-
Subtotal - 20.608				<u>682,027</u>	<u>-</u>
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				8,473,405	209,326
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>Clean Water State Revolving Fund Cluster:</u>					
<u>Capitalization Grants for Drinking Water State Revolving Funds:</u>					
Passed Through California State Water Resources Control Board 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)				<u>47,000</u>	<u>-</u>
<u>Air Pollution Control Program Support:</u>					
Direct Programs Air Pollution Control Program Support	D	66.001	A-00905916	1,386,436	-
<u>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:</u>					
Direct Programs EPA Mandatory Grant Programs	D	66.034	PM-00T76201-2	243,761	-
EPA Mandatory Grant Programs	D	66.034	XA-00T82701-2	11,085	-
Subtotal - 66.034				<u>254,846</u>	<u>-</u>
<u>Beach Monitoring and Notification Program Implementation Grants:</u>					
Passed Through California Department of Toxic Substance Control Public Beach Safety	I	66.472	D1614109 Federal Funds 406(b)	185,000	-
<u>Toxic Substances Compliance Monitoring Cooperative Agreements:</u>					
Passed Through California Department of Toxic Substance Control United States/Mexico Border -Toxic Substances Compliance	I	66.701	11-T1010	67,662	-
TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY				1,940,944	-
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
<u>Help America Vote Act Requirements Payments:</u>					
Passed Through California Secretary of State Help America Vote Act (HAVA)	I	90.401	16G30118	243,668	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				243,668	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Aging Cluster:</u>					
<u>Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation:</u>					
Passed Through California Department of Aging Title VII-B Elder Abuse	I	93.041 ⁽¹⁾	AP-1617-23	36,538	-
<u>Special Programs for the Aging-Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:</u>					
Passed Through California Department of Aging Title VII-A Ombudsman	I	93.042 ⁽¹⁾	AP-1617-23	92,677	-
<u>Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services:</u>					
Passed Through California Department of Aging Title III-D Health Prevention	I	93.043 ⁽¹⁾	AP-1617-23	154,455	-
<u>Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers:</u>					
Passed Through California Department of Aging Title III-B Supportive Services	I	93.044	AP-1617-23	2,437,787	664,194

⁽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, 2017
(Continued)

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
<u>Special Programs for the Aging-Title III, Part C-Nutrition Services:</u>					
Passed Through California Department of Aging Title III C1& C2 Senior Nutrition	I	93.045	AP-1617-23	\$ 4,903,992	\$ 4,148,571
<u>National Family Caregiver Support, Title III, Part E:</u>					
Passed Through California Department of Aging Title III-E Family Caregiver Program	I	93.052 ⁽¹⁾	AP-1617-23	1,192,572	982,306
<u>Nutrition Services Incentive Program:</u>					
Passed Through California Department of Aging Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1617-23	813,469	813,469
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				<u>9,631,490</u>	<u>6,608,540</u>
Temporary Assistance for Needy Families (TANF) Cluster:					
<u>Temporary Assistance for Needy Families</u>					
Passed Through California Department of Social Services					
Cal-Learn Services Administration	I	93.558	1601CATANF	918,311	901,387
CalWORKs Administration	I	93.558	1601CATANF	22,186,250	-
CalWORKs Child Care Stage 1 Administration	I	93.558	1601CATANF	5,700,574	1,501,487
CalWORKs Expanded Subsidized Employment Administration	I	93.558	1601CATANF	5,053,433	4,755,921
CalWORKs Family Stabilization Administration	I	93.558	1601CATANF	1,181,282	1,042,096
CalWORKs Fraud Incentives Administration	I	93.558	1601CATANF	65,476	-
CalWORKs Housing Support Administration	I	93.558	1601CATANF	1,294,170	1,294,170
CalWORKs Welfare to Work Administration	I	93.558	1601CATANF	28,050,630	15,955,298
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	3,142,217	2,134,370
Temporary Assistance for Needy Families (TANF)	I	93.558	Entitlement	37,053,732	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	1601CATANF	19,382,183	67,941
Total Temporary Assistance for Needy Families (TANF) Cluster (93.558)				<u>124,028,258</u>	<u>27,652,670</u>
Child Care and Development Fund Cluster:					
<u>Child Care and Development Block Grant:</u>					
Passed Through California State Department of Education					
Child Care Local Planning Council	I	93.575	CLPC5035	55,601	55,601
Child Care Local Planning Council	I	93.575	1162L9D011504	161	161
Child Care Salary Retention Incentive	I	93.575	CRET5033	611,402	611,402
Child Care and Development Block Grant	I	93.575	0690L9D011502	943	943
Total Child Care and Development Fund Cluster (93.575)				<u>668,107</u>	<u>668,107</u>
Medicaid Cluster:					
<u>Medical Assistance Program:</u>					
Passed Through California Department of Aging					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-1617-07	1,156,697	-
Passed Through California Department of Health Care Services					
California Children Services Medi-Cal	I	93.778	CCS information notice	4,846,779	-
CHDP Foster Care	I	93.778	CHDP Program Letter	726,266	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	740,718	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	590,539	76,182
Child Health and Disability Prevention Foster Care Program	I	93.778	CHDP Program Letter	105,225	-
Distinct Part Nursing Facility Construction Program (SB 1128)	I	93.778	CA Medical Program	4,218,664	-
Ground Emergency Medical Transportation	I	93.778	SPA 09-024	122,734	-
Health Care Program for Children in Foster Care	I	93.778	CHDP Program Letter	921,061	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	12,245	-
Medical Administration	I	93.778	PC 215,271,350	67,408,971	-
Medi-Cal Administration Activities	I	93.778	37-08-85128	3,861,588	-
Medical Assistance Program - Adult Supervision Services	I	93.778	NONE	554,338	-
Medical Assistance Program Juvenile Referrals	I	93.778	NONE	26,285	-
Medical Assistance Program Reflections	I	93.778	NONE	57,213	-
Medical Outreach and Enrollment Program	I	93.778	37-P-E-1-5	267,617	-
Medical Renewal Assistance Program	I	93.778	37-PE-1-5 (2)	413,117	-
Subtotal				<u>84,873,360</u>	<u>76,182</u>

⁽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, 2017
(Continued)

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Awards to Subrecipients
Passed Through California Department of Public Health Childhood Lead Poisoning Program	I	93.778	14-10031	\$ 114,670	\$ -
Passed Through California Department of Social Services Adult Protective Services Health Related Administration	I	93.778	PC571, 572, 573, 574	3,367,835	-
Child Welfare Services Health Related Administration	I	93.778	PC 138,144	19,167,519	2,125,610
County Services Block Grant Health Related	I	93.778	PC 113,114	216,449	-
In Home Support Services Health Related Administration	I	93.778	PC 103,003,023,102,272	14,948,073	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	166,939	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	3,124,764	-
In Home Supportive Services Public Authority PCSP	I	93.778	SOC 448 SAN DIEGO	3,789,699	-
Subtotal				<u>44,781,278</u>	<u>2,125,610</u>
Total Medicaid Cluster (93.778)				<u>130,926,005</u>	<u>2,201,792</u>
Medical Reserve Corps Small Grant Program					
Passed Through National Association of County and City Health Officials National Association of County and City Health Officials (NACCHO) Medical Reserve Corp	I	93.008	MRC 15-0046	2,906	-
Public Health Emergency Preparedness:					
Passed Through California Department of Public Health ZIKA Public Health Preparedness Program	I	93.069	0693L9D011508	55,000	-
Medicare Enrollment Assistance Program:					
Passed Through California Department of Aging Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI 1517-23	160,183	150,972
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP):					
Aligned Cooperative Agreements:					
Passed Through California Department of Public Health Ebola Base Preparedness And Response	I	93.074	15-10380	92,266	-
Ebola Lab Preparedness And Response	I	93.074	15-10380	227,261	-
Hospital Preparedness Program (HPP)	I	93.074	14-10535	822,166	483,859
Public Health Emergency Preparedness Base	I	93.074	14-10535	1,596,777	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	I	93.074	14-10535	608,309	-
Public Health Emergency Preparedness Laboratory	I	93.074	14-10535	298,198	-
Subtotal - 93.074				<u>3,644,977</u>	<u>483,859</u>
Sodium Reduction in Communities					
Direct Programs Sodium Reduction in Communities	D	93.082	1U58DP004938-01	92,710	-
Passed Through County of Los Angeles Public Health LA County Sodium Reduction	I	93.082	PH-003332	37,834	-
Subtotal - 93.082				<u>130,544</u>	<u>-</u>
Guardianship Assistance:					
Passed Through California Department of Social Services Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	Subvention	1,295,614	-
KINGAP Title IV-E Administration	I	93.090	1601CAGARD	287,223	-
Subtotal - 93.090				<u>1,582,837</u>	<u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Direct Programs Tuberculosis Prevention and Control	D	93.116	NU52PS004702-02-03	933,673	25,000
Tuberculosis Prevention and Control	D	93.116	NU52PS004702-03-03	999,185	20,000
Subtotal - 93.116				<u>1,932,858</u>	<u>45,000</u>
Projects for Assistance in Transition from Homelessness (PATH):					
Passed Through California Department of Health Care Services Project for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM060005-13	713,031	667,639
Immunization Cooperative Agreements:					
Passed Through California Department of Public Health Immunization Action Plan	I	93.268	15-10446	1,802,000	805,000
Immunization Registry	I	93.268	16-10101	110,224	30,000
Subtotal - 93.268				<u>1,912,224</u>	<u>835,000</u>
Promoting Safe and Stable Families:					
Passed Through California Department of Social Services Promoting Safe and Stable Families Administration	I	93.556	1601CAFPSS	2,240,418	1,107,070
Child Support Enforcement:					
Passed Through California Department of Child Support Services Child Support Enforcement	I	93.563	1504CACSES	30,996,176	-

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, 2017
(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>Refugee and Entrant Assistance - State Administered Programs:</u>					
Passed Through California Department of Social Services					
Refugee Administration	I	93.566	1601CARCMA	\$ 14,401	\$ -
Refugee and Entrant Assistance- State Administered Programs	I	93.566	Entitlement	214,720	-
Refugee Employment Social Services	I	93.566	RESS1405	33,479	33,479
Refugee Employment Social Services	I	93.566	RESS1505	1,941,260	1,709,373
Subtotal				2,203,860	1,742,852
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	15-37-90840-00	325,486	226,480
Refugee Health Assessment Program	I	93.566	16-37-90899	987,322	732,392
Subtotal				1,312,808	958,872
Subtotal - 93.566				3,516,668	2,701,724
<u>Community Services Block Grant:</u>					
Passed Through California Department of Community Services And Development					
Community Service Block Grant	I	93.569	16F-5036	2,151,510	1,641,513
Community Service Block Grant	I	93.569	16F-5527	32,078	31,821
Community Service Block Grant	I	93.569	17F-2036	1,467,606	1,012,135
Subtotal - 93.569				3,651,194	2,685,469
<u>Refugee and Entrant Assistance - Discretionary Grants:</u>					
Passed Through California Department of Public Health					
Refugee Health Promotion	I	93.576	15-37-90841-00	14,860	14,808
Refugee Health Promotion	I	93.576	16-37-90893-00	41,624	37,064
Subtotal - 93.576				56,484	51,872
<u>U.S. Repatriation:</u>					
Passed Through California Department of Social Services					
Repatriated Americans	I	93.579	Subvention	1,276	-
<u>Refugee and Entrant Assistance - Targeted Assistance Grants:</u>					
Passed Through California Department of Social Services					
Targeted Assistance	I	93.584	TART1504	1,176	1,176
Targeted Assistance	I	93.584	TAF01405	622,898	587,038
Targeted Assistance	I	93.584	TAF01505	804,379	683,722
Subtotal - 93.584				1,428,453	1,271,936
<u>Community Based Child Abuse Prevention Grants:</u>					
Passed Through California Department of Social Services					
Community Based Child Abuse Prevention	I	93.590	CBCAP	95,654	95,654
<u>Child Support Enforcement Demonstrations and Special Projects:</u>					
Direct Programs					
Parenting Time Opportunities for Children (PTOC)	D	93.601	090F10113/01	37,685	-
<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:</u>					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP) Financial Alignment Grant	I	93.626	FA-1516-23	38,769	34,892
<u>Stephanie Tubbs Jones Child Welfare Services Program:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Title IV-B Administration	I	93.645	1601CACWSS	3,071,559	498,260
<u>Foster Care- Title IV-E:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Case Record Review Administration	I	93.658	1601CAFOST	1,822	-
Child Welfare Services Outcome Improvement Project	I	93.658	100400	244	-
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	1601CAFOST	29,518,671	1,687,089
Commercially Sexually Exploited Children Program Administration	I	93.658	1601CAFOST	69,114	2,464
Community Care Licensing Foster Family Homes Administration	I	93.658	1601CAFOST	901,271	-
Family Preservation Program Administration	I	93.658	1601CAFOST	2,722	-
Foster Care Administration	I	93.658	1601CAFOST	525,895	-
Foster Care Assistance	I	93.658	Entitlement	3,195,895	-
Foster Care Title IV-E	I	93.658	Subvention	683,595	-
Foster Care Title IV-E Non Waiver	I	93.658	Entitlement	2,170,589	1,603,748
Foster Care Title IV-E Waiver	I	93.658	Entitlement	17,219,224	9,370,606
Foster Parent Training and Recruitment Administration	I	93.658	1601CAFOST	9,298	-
Group Home Monthly Visits Administration	I	93.658	1601CAFOST	324,036	-
Resource Family Approval Admin	I	93.658	1601CAFOST	797,370	-
SB933 Group Home Monthly Visits	I	93.658	579-059	267,504	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	1601CAFOST	29,548	-
Title IV-E Waiver	I	93.658	Entitlement	8,116,406	-
Subtotal - 93.658				63,833,204	12,663,907

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, 2017
(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>Adoption Assistance:</u>					
Passed Through California Department of Social Services					
Adoption Administration	I	93.659	1601CAADPT	\$ 3,469,428	\$ -
Adoption Assistance Title IV-E	I	93.659	Entitlement	34,781,868	3,090,454
Adoption Assistance Title IV-E Administration	I	93.659	1601CAADPT	338,371	-
Subtotal - 93.659				38,589,667	3,090,454
<u>Social Services Block Grant:</u>					
Passed Through California Department of Social Services					
CalWORKs Single Title XX Child Care Administration	I	93.667	Subvention	5,580,615	1,458,701
Child Welfare Services Title XX Administration	I	93.667	1601CASOSR	3,223,197	-
Foster Care Assistance Title XX	I	93.667	Entitlement	2,513,072	1,928,025
Title XX Foster Care Assistance	I	93.667	Entitlement	148,292	-
Subtotal - 93.667				11,465,176	3,386,726
<u>Chafee Foster Care Independence Program:</u>					
Passed Through California Department of Social Services					
Independent Living Program Administration	I	93.674	1601CACILP	724,950	525,167
<u>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):</u>					
<u>Direct Programs</u>					
Healthy Works CDC Prevention Initiative	D	93.757	1U58DP005528-01	35,276	-
Healthy Works: Prevention Control	D	93.757	5NU58DP005528-02	2,459,332	2,014,696
Healthy Works: Prevention Control	D	93.757	5NU58DP005528-03	2,545,481	1,147,686
Subtotal - 93.757				5,040,089	3,162,382
<u>Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF):</u>					
<u>Public Health Funds (PPHF):</u>					
Passed Through California Department of Public Health					
CDPH Fall Prevention Project	I	93.758	15-10832	31,403	-
<u>Children's Health Insurance Program:</u>					
Passed Through California Department of Health Care Services					
California Children Services MC - TLICP	I	93.767	CCS information notice	1,417,363	-
<u>Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:</u>					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.779	HI-1617-23	241,027	216,822
<u>HIV Emergency Relief Project Grants:</u>					
<u>Direct Programs</u>					
Ryan White Care Act - Part A	D	93.914	H89HA00001-26-01	7,016,789	6,613,411
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-26-01	421,340	408,296
Ryan White Care Act - Part A	D	93.914	H89HA00001-27-01	2,900,198	2,598,676
Ryan White - MAI Supplement - Part A	D	93.914	H89HA00001-27-01	186,381	181,085
Subtotal - 93.914				10,524,708	9,801,468
<u>HIV Care Formula Grants:</u>					
Passed Through California Department of Public Health					
HIV CARE - MAI Supplement	I	93.917	13-20069	61,781	55,402
HIV CARE - MAI Supplement	I	93.917	15-11072	21,477	19,169
HIV CARE - Part B	I	93.917	13-20069	1,028,754	445,839
HIV CARE - Part B	I	93.917	15-11072	621,384	380,566
Subtotal - 93.917				1,733,396	900,976
<u>HIV Prevention Activities-Health Department Based:</u>					
Passed Through California Department of Public Health					
Expanded Testing - Correctional Facilities	I	93.940	14-10797	41,727	-
HIV Prevention Program	I	93.940	15-10947	1,764,757	1,150,278
Pre Exposure Prophylaxis (PrEP) HIV Prevention	I	93.940	0694L9D011407	742,326	706,248
Subtotal - 93.940				2,548,810	1,856,526
<u>Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:</u>					
Passed Through California Department of Public Health					
HIV Expanded Testing Program	I	93.943	14-10866	501,280	427,079

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, 2017
(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>Block Grants for Community Mental Health Services:</u>					
Passed Through California Department of Health Care Services Mental Health Block Grant	I	93.958	3B09SM01005-13-S1	\$ 4,273,156	\$ 810,849
<u>Block Grants for Prevention and Treatment of Substance Abuse:</u>					
Passed Through California Department of Health Care Services					
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	2B08TI010062-16	172,375	172,375
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	2B08TI010062-17	490,741	490,741
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-16	3,264,387	3,264,387
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	2B08TI010062-17	7,028,810	6,256,921
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-16	15,000	15,000
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	2B08TI010062-17	30,989	30,989
Substance Abuse Prevention & Treatment - HIV	I	93.959	2B08TI010062-16	232,024	232,024
Substance Abuse Prevention & Treatment - HIV	I	93.959	2B08TI010062-17	106,730	106,730
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	2B08TI010062-16	438,705	438,705
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	2B08TI010062-17	1,306,595	1,306,595
Substance Abuse Prevention & Treatment - Prevention	I	93.959	2B08TI010062-16	935,426	935,426
Substance Abuse Prevention & Treatment - Prevention	I	93.959	2B08TI010062-17	2,759,976	2,759,976
Subtotal - 93.959				<u>16,781,758</u>	<u>16,009,869</u>
<u>PPHF Geriatric Education Centers:</u>					
Passed Through San Diego State University Geriatrics Workforce Enhancement Program	I	93.969	5 U 1QHP28717-02-00	59,284	-
<u>Preventive Health Services - Sexually Transmitted Diseases Control Grants:</u>					
Passed Through California Department of Public Health STD Prevention and Control	I	93.977	15-10264	437,049	59,976
<u>Maternal and Child Health Services Block Grant to the States:</u>					
Passed Through California Department of Public Health					
Black Infant Health Program	I	93.994	201637	348,226	254,869
California Home Visiting Program	I	93.994	15-10168	831,186	-
Maternal, Child & Adolescent Health Program	I	93.994	201637	591,524	-
Subtotal - 93.994				<u>1,770,936</u>	<u>254,869</u>
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>480,496,012</u>	<u>100,927,526</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Retired and Senior Volunteer Program:</u>					
Direct Programs					
Retired and Senior Volunteer Program	D	94.002	14SRPCA007	70,113	-
Retired and Senior Volunteer Program	D	94.002	17SRPCA001	25,133	-
Subtotal - 94.002				<u>95,246</u>	<u>-</u>
<u>AmeriCorps:</u>					
Passed Through University of Maryland University of Maryland AmeriCorps	I	94.006	Z9091115	64,029	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>159,275</u>	<u>-</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>High Intensity Drug Trafficking Areas Program:</u>					
Direct Programs					
High Intensity Drug Trafficking Areas	D	95.001	G14SC0001A	330,891	330,891
High Intensity Drug Trafficking Areas	D	95.001	G15SC0001A	550,664	550,664
High Intensity Drug Trafficking Areas	D	95.001	G16SC0001A	3,041,323	2,047,245
High Intensity Drug Trafficking Areas - DA	D	95.001	G16SC0001A	282,593	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G17SC0001A	272,575	-
Subtotal - 95.001				<u>4,478,046</u>	<u>2,928,800</u>
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				<u>4,478,046</u>	<u>2,928,800</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, 2017
(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 HOMELAND SECURITY					
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters):</u>					
Passed Through California Governor's Office of Emergency Services Emergency Services Winterstorm 2010	I	97.036	1952DR FEMA	\$ 15,817	\$ -
<u>Emergency Management Performance Grants (EMPG):</u>					
Passed Through California Governor's Office of Emergency Services Emergency Management Performance Grants (EMPG) FY16	I	97.042	2016-0010	794,543	246,398
<u>Homeland Security Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Operation Stonegarden (OPSG) 2015	I	97.067	2015-1078	4,920,441	-
Operation Stonegarden (OPSG) 2016	I	97.067	2016-00102	1,396,537	-
State Homeland Security Program (SHSP)	I	97.067	2015-00078	34,355	-
State Homeland Security Program (SHSP) 2015	I	97.067	2015-00078	1,212,362	-
State Homeland Security Program (SHSP) 2015	I	97.067	2015-00093	1,772,123	933,720
State Homeland Security Program (SHSP) 2016	I	97.067	2016-00102	1,175,754	1,986
Urban Area Security Initiative (UASI) 2015	I	97.067	2015-00078	2,110,926	-
Urban Area Security Initiative (UASI) 2016	I	97.067	2016-00102	2,258,298	-
Subtotal - 97.067				<u>14,880,796</u>	<u>935,706</u>
<u>Rail and Transit Security Grant Program:</u>					
Passed Through San Diego Metropolitan Transit District					
Transit Security Grant Program (TSGP)	I	97.075	EMW-2015-RA-00026-S01	119,126	-
Transit Security Grant Program (TSGP)	I	97.075	EMW-2016-RA-00013	18,679	-
Subtotal - 97.075				<u>137,805</u>	<u>-</u>
<u>Homeland Security Biowatch Program:</u>					
Direct Programs					
Homeland Security Biowatch Program	D	97.091	2006-ST-091-000010-10	690,362	-
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				<u>16,519,323</u>	<u>1,182,104</u>
U.S. DEPARTMENT OF TREASURY					
<u>Department of the Treasury Grants:</u>					
Direct Program					
Sheriff's Asset Forfeiture Treasury	D	21.000	CA0370000	110,112	-
TOTAL - U.S. DEPARTMENT OF TREASURY				<u>110,112</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS (INCLUDING LOANS)				<u>\$ 773,778,569</u>	<u>\$ 113,789,366</u>

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, 2017

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 16-17, the State distributed \$440,206,092 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, 2017**

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.

<u>CFDA Number</u>	<u>Award Number</u>	<u>Program Name</u>
10.680	504469	Forest Health Protection
15.631	506697	Partners for Fish and Wildlife
16.575	504417	Crime Victim Assistance
66.472	126980	Beach Monitoring and Notification Program Implementation Grants
97.042	507438	Emergency Management Performance Grant
97.067	506931, 507029, 507360	Homeland Security Grant Program

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	\$ 36,538	\$ -
93.042	92,677	-
93.043	154,455	-
93.044	2,437,787	81,442
93.045	4,903,992	667,645
93.052	1,192,572	-
93.053	813,469	-
93.071	160,183	-
93.626	38,769	-
93.778	1,156,697	1,156,698
93.779	241,027	487,272
17.235	434,013	-
10.561	51,105	-
OMB Initiative N/A	-	351,066
	<u>\$ 11,713,284</u>	<u>\$ 2,744,123</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE (CONTINUED)

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

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

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

NOTE 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 16-17. In FY 16-17, 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, 2017

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 Health and Human Services Agency and the Housing Authority of the County of San Diego, a blended component unit of the County. Funds for these loans are provided by the U.S. Department of Housing and Urban (HUD):

CFDA No.	Federal Program	Outstanding Loans with Continuing Compliance Requirements			
		Beginning Balance	New Loans	Repayments	Outstanding at June 30, 2017
14.218	Community Development Block Grant (Includes Neighborhood Stabilization Program)	\$ 21,965,220	\$ -	\$ (86,591)	\$ 21,878,629
14.239	HOME Investment Partnerships Program	24,147,205	493,857	(631,836)	24,009,226
14.241	Housing Opportunities for Persons with AIDS	5,312,662	-	-	5,312,662
14.235	Supportive Housing Program	406,500	-	-	406,500

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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, 2017. 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
Victim/Witness Assistance Program VOCA (DA) FY15-16	VW14330370					
Personal Services	16.575	\$ 147,289	\$ 147,289	\$ -	\$ 147,289	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 147,289</u>	<u>\$ 147,289</u>	<u>\$ -</u>	<u>\$ 147,289</u>	<u>\$ -</u>
Victim/Witness Assistance Program VOCA (DA) FY15-16	VW15340370					
Personal Services	16.575	\$ 297,072	\$ 297,072	\$ -	\$ 297,072	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 297,072</u>	<u>\$ 297,072</u>	<u>\$ -</u>	<u>\$ 297,072</u>	<u>\$ -</u>
Victim Witness Assistance Program VOCA (DA) FY16-17	VW15340370					
Personal Services	16.575	\$ 971,334	\$ 971,334	\$ -	\$ 971,334	\$ -
Operating Expenses		236,226	236,226	-	236,226	-
Equipment		43,221	43,221	-	43,221	-
Total		<u>\$ 1,250,781</u>	<u>\$ 1,250,781</u>	<u>\$ -</u>	<u>\$ 1,250,781</u>	<u>\$ -</u>
Victim Witness Assistance Program VOCA (DA) FY16-17	VW16350370					
Personal Services	16.575	\$ 1,244,739	\$ 615,515	\$ -	\$ 615,515	\$ 629,224
Operating Expenses		92,469	92,469	-	92,469	-
Equipment		-	-	-	-	-
Total		<u>\$ 1,337,208</u>	<u>\$ 707,984</u>	<u>\$ -</u>	<u>\$ 707,984</u>	<u>\$ 629,224</u>
Paul Coverdell Forensic Sciences Improvement Grant	CQ16120370					
Personal Services	16.742	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		40,459	29,228	-	29,228	11,231
Equipment		-	-	-	-	-
Total		<u>\$ 40,459</u>	<u>\$ 29,228</u>	<u>\$ -</u>	<u>\$ 29,228</u>	<u>\$ 11,231</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 VWRO (DA) FY16-17	VW16350370					
Personal Services		\$ 193,554	\$ 193,554	\$ -	\$ 193,554	\$ -
Operating Expenses		34,916	34,916	-	34,916	-
Equipment		-	-	-	-	-
Total		<u>\$ 228,470</u>	<u>\$ 228,470</u>	<u>\$ -</u>	<u>\$ 228,470</u>	<u>\$ -</u>
Victim/Witness Assistance Program VWAO (DA) FY16-17	VW16350370					
Personal Services		\$ 223,082	\$ 223,082	\$ -	\$ 223,082	\$ -
Operating Expenses		87,663	87,663	-	87,663	-
Equipment		6,392	6,392	-	6,392	-
Total		<u>\$ 317,137</u>	<u>\$ 317,137</u>	<u>\$ -</u>	<u>\$ 317,137</u>	<u>\$ -</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 12 – COMMUNITY SERVICES BLOCK GRANT

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 Services Block Grant 16F-5036 (Program Year 2016)
 Term: January 1, 2016 to December 2016 extended through May 31, 2017
 CFDA No. 93.569

DESCRIPTION	January 1, 2016 through June 30, 2016	July 1, 2016 through December 31, 2016	January 1, 2017 through May 31, 2017	Total Reconciled Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 1,167,938	\$ 1,542,259	\$ 609,251	\$ 3,319,448	\$ 3,319,448	\$ -
Total Revenue	<u>\$ 1,167,938</u>	<u>\$ 1,542,259</u>	<u>\$ 609,251</u>	<u>\$ 3,319,448</u>	<u>\$ 3,319,448</u>	<u>\$ -</u>
EXPENDITURES						
Personnel Costs						
Salaries & Wages	\$ 192,788	\$ 241,354	\$ 34,238	\$ 468,380	\$ 468,380	\$ -
Fringe benefits	130,993	164,028	23,593	318,614	318,614	-
Subtotal Personnel Costs	<u>323,781</u>	<u>405,382</u>	<u>57,831</u>	<u>786,994</u>	<u>786,994</u>	<u>-</u>
Non-Personnel Costs						
Travel	3,651	3,383	-	7,034	7,034	-
Facilities/Space	10,470	4,572	-	15,042	15,042	-
Consumable Supplies	6,310	2,727	-	9,037	9,037	-
Equipment Lease/Purchase	18,343	19,456	-	37,799	37,799	-
Subcontractors	786,625	1,090,791	550,722	2,428,138	2,428,138	-
Other Costs	18,758	15,948	698	35,404	35,404	-
Subtotal Non Personnel Costs	<u>844,157</u>	<u>1,136,877</u>	<u>551,420</u>	<u>2,532,454</u>	<u>2,532,454</u>	<u>-</u>
Total Costs	<u>\$ 1,167,938</u>	<u>\$ 1,542,259</u>	<u>\$ 609,251</u>	<u>\$ 3,319,448</u>	<u>\$ 3,319,448</u>	<u>\$ -</u>

Community Services Block Grant 16F-5527 (Program Year 2016)
 Term: June 15, 2016 through May 31, 2017
 CFDA No. 93.569

DESCRIPTION	July 1, 2016 through December 31, 2016	January 1, 2017 through May 31, 2017	Total Reconciled Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 15,594	\$ 16,484	\$ 32,078	\$ 32,078	\$ -
Total Revenue	<u>\$ 15,594</u>	<u>\$ 16,484</u>	<u>\$ 32,078</u>	<u>\$ 32,078</u>	<u>\$ -</u>
EXPENDITURES					
Non-Personnel Costs					
Subcontractors	\$ 15,470	\$ 16,351	\$ 31,821	\$ 31,821	\$ -
Other Costs	124	133	257	257	-
Subtotal Non Personnel Costs	<u>15,594</u>	<u>16,484</u>	<u>32,078</u>	<u>32,078</u>	<u>-</u>
Total Costs	<u>\$ 15,594</u>	<u>\$ 16,484</u>	<u>\$ 32,078</u>	<u>\$ 32,078</u>	<u>\$ -</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 12 – COMMUNITY SERVICES BLOCK GRANT (CONTINUED)

Community Services Block Grant 17F-2036 (Program Year 2017)

Term: January 1, 2017 to December 2017

CFDA No. 93.569

DESCRIPTION	January 1, 2017 through June 30, 2017	July 1, 2017 through December 31, 2017	Total Reconciled Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 1,467,606	\$ -	\$ 1,467,606	\$ 1,467,606	\$ -
Total Revenue	<u>\$ 1,467,606</u>	<u>\$ -</u>	<u>\$ 1,467,606</u>	<u>\$ 1,467,606</u>	<u>\$ -</u>
EXPENDITURES					
Personnel Costs					
Salaries & Wages	\$ 225,458	\$ -	\$ 225,458	\$ 225,458	\$ -
Fringe benefits	155,363	-	155,363	155,363	-
Subtotal Personnel Costs	<u>380,821</u>	<u>-</u>	<u>380,821</u>	<u>380,821</u>	<u>-</u>
Non-Personnel Costs					
Travel	2,573	-	2,573	2,573	-
Facilities/Space	7,620	-	7,620	7,620	-
Consumable Supplies	5,749	-	5,749	5,749	-
Equipment Lease/Purchase	25,201	-	25,201	25,201	-
Subcontractors	1,012,135	-	1,012,135	1,012,135	-
Other Costs	33,507	-	33,507	33,507	-
Subtotal Non Personnel Costs	<u>1,086,785</u>	<u>-</u>	<u>1,086,785</u>	<u>1,086,785</u>	<u>-</u>
Total Costs	<u>\$ 1,467,606</u>	<u>\$ -</u>	<u>\$ 1,467,606</u>	<u>\$ 1,467,606</u>	<u>\$ -</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of report the auditor 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?	Yes
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)?	
Identification of major federal programs:	Yes

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.239	HOME Investment Partnerships Program
93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053	Aging Cluster
93.778	Medicaid Cluster
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements
93.566	Refugee and Entrant Assistance - State Administered Programs
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.757	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)
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse

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, 2017**

II. FINANCIAL STATEMENT FINDINGS

None reported.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

The following findings represent significant deficiencies, and/or instances of non-compliance, including questioned costs, required to be reported in accordance with 2 CFR 200, Subpart F.

Finding 2017-001

Programs: HOME Investment Partnerships Program (HOME)

CFDA No.: 14.239

Federal Grantor: U.S. Department of Housing and Urban Development

Award No. and Year: Various

Compliance Requirements: Special Tests and Provisions – Housing Quality Standards

Criteria:

The *April 2017 Compliance Supplement* states that during the period of affordability (i.e., the period for which the non-Federal entity must maintain subsidized housing) for HOME-assisted rental housing, the participating jurisdiction must perform on-site inspections of rental housing occupied by tenants receiving HOME-assisted tenant based rental assistance to determine compliance with housing quality standards.

Additionally, *24 CFR Part 92.504(d)(2), Financial Oversight*, states that during the period of availability, the participating jurisdiction must examine at least annually the financial condition of HOME-assisted rental projects with 10 units or more to determine the continued financial viability of the housing and must take actions to correct problems, to the extent feasible.

Condition:

The County (Housing and Community Development Services) did not have annual examinations of financial condition for 20 HOME-assisted rental projects with 10 units or more.

Questioned Costs:

No questioned costs were identified as a result of our procedures.

Context:

The required annual examinations of financial condition were not performed for 20 out of a total population of 26 HOME-assisted rental projects.

Effect:

Failure to perform the annual examinations of financial condition of the required HOME-assisted rental projects results in non-compliance with *24 CFR Section 92.504(d)(2)*.

Cause:

The County's procedures did not consistently ensure that the annual examinations of financial condition were performed.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Recommendation:

We recommend that the County modify and/or strengthen its current policies and procedures to ensure that the required annual examinations of financial condition are performed.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

Finding 2017-002

Programs: Block Grants for Community Mental Health, Block Grants for Prevention and Treatment of Substance Abuse, Foster Care – Title IV-E, Adoption Assistance, and Social Services Block Grant

CFDA No.: 93.958, 93.959, 93.658, 93.659, and 93.667

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: California Department of Health Care Services and California Department of Social Services

Award No. and Year: Various

Compliance Requirements: Subrecipient Monitoring

Criteria:

2 CFR Part 200.331(a), Requirements for Pass-Through Entities, states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of subaward.

Condition:

Of the 17 subawards selected for testing, we noted 15 subawards where certain required award information and applicable requirements were not provided at the time of subaward.

The following information was not provided at the time of subaward for one subaward for the Block Grants for Community Mental Health and nine subawards for the Block Grants for Prevention and Treatment of Substance Abuse:

- Subrecipient's unique entity identifier
- Federal award identification number
- Federal award date of award to the recipient by the Federal agency
- Identification of whether the award is research and development

The following information was not provided at the time of subaward for four subawards utilized for Foster Care and the Social Services Block Grant and one subaward for Adoption Assistance:

- Subrecipient's unique entity identifier
- Subaward period of performance start and end date

Questioned Costs:

No questioned costs were identified as a result of our procedures.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Context:

The condition noted above was identified during our procedures over the County's subrecipient monitoring provisions.

Effect:

Failure to provide required subaward information and applicable requirements could result in incorrect use and/or reporting of federal funds.

Cause:

The County's procedures did not consistently ensure that the required award information and applicable requirements were communicated to subrecipients.

Recommendation:

We recommend that the County modify and/or strengthen its current policies and procedures to ensure that all required award information and applicable requirements is communicated to subrecipients at the time of subaward.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

**COUNTY OF SAN DIEGO, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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.

COUNTY OF SAN DIEGO
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2017

Compiled by: Auditor and Controller
County of San Diego, California

COUNTY OF SAN DIEGO, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2017

I. FINANCIAL STATEMENT FINDINGS

None noted.

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2017-001

Programs: HOME Investment Partnerships Program (HOME)

CFDA No.: 14.239

Federal Grantor: U.S. Department of Housing and Urban Development

Award No. and Year: Various

Compliance Requirements: Special Tests and Provisions – Housing Quality Standards

Management's or Department's Response:

We concur with the finding. Health and Human Services, Housing and Community Development Services (HHSA-HCDS) identified a gap in process due to staff reassignment which affected the completion of annual examinations of financial condition for the 20 HOME-assisted rental projects. Management is implementing changes within team assignments to ensure all HOME-assisted projects are reviewed annually.

View of Responsible Officials and Corrective Action:

HHSA-HCDS is continuing our annual financial condition review process for FY16/17 and anticipates all reviews will be complete by March 2018.

HHSA-HCDS will adjust staff assignments/responsibilities within the Community Development Division to ensure that the annual examinations of financial condition of HOME-assisted rental projects are completed within reasonable timeframes and in conformance with regulations moving forward.

To provide additional assurances for compliance to requirements and timeframes, management will incorporate formal review procedures into the process.

Name of Responsible Person: David Estrella, Director, Integrative Services

Implementation Date: Complete by March 2018.

Finding 2017-002

Programs: Block Grants for Community Mental Health, Block Grants for Prevention and Treatment of Substance Abuse, Foster Care – Title IV-E, Adoption Assistance, and Social Services Block Grant

CFDA No.: 93.958, 93.959, 93.658, 93.659, and 93.667

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: California Department of Health Care Services and California Department of Social Services

Award No. and Year: Various

COUNTY OF SAN DIEGO, CALIFORNIA

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2017

Compliance Requirements: Subrecipient Monitoring

Management's or Department's Response:

HHSA concurs with the condition stated. The standard procedures for HHSA are to follow the guidelines on notification and monitoring per our internal policy. In these identified instances the majority of the information required was provided to subrecipients allowing for identification of the Federal award. However, the procedure was not followed to ensure all required items were provided to the pass through entities at the time of subaward. We will enhance oversight to ensure that all of our programs follow the HHSA policy and the Uniform Guidance 2 CFR 200.

View of Responsible Officials and Corrective Action:

While appropriate policies were in place instructing all HHSA programs of the required information to provide to subrecipients, not all programs adhered to the policy, resulting in the finding. To ensure all programs are submitting "notification of federal funding" letters that are in compliance with HHSA policy going forward, the following additional actions will be implemented:

1. **Policy** HHSA policies and supporting templates will be reviewed and adjusted for additional oversight.
2. **Require division contract management confirmation that the standard template is being used.** The notification to the subrecipient will be done according to a schedule that is aligned to each program's subrecipient award date. The confirmation of notification will be reviewed and retained by HHSA.

Name of Responsible Person:
James Lardy, Finance Officer

Implementation Date: Complete by February 15, 2018