

**COUNTY OF MONTEREY**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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**COUNTY OF MONTEREY**

Single Audit Report  
For the Year Ended June 30, 2014

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Board of Supervisors  
County of Monterey  
Salinas, 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 Monterey (County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 19, 2014. Our report includes a reference to other auditors who audited the financial statements of the Monterey County Children and Families Commission, as described in our report on County of Monterey's financial statements. This report does not include the results of the auditors' 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*.

To the Honorable Board of Supervisors  
County of Monterey

**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.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California  
December 19, 2014



**INDEPENDENT AUDITOR'S 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 OMB CIRCULAR A-133**

To the Honorable Board of Supervisors  
County of Monterey  
Salinas, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of Monterey's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

To the Honorable Board of Supervisors  
County of Monterey

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-001. Our opinion on each major federal program is not modified with respect to these matters

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2014-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



To the Honorable Board of Supervisors  
County of Monterey

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2014, and have issued our report thereon dated December 19, 2014, which contained an unmodified opinion on those financial statements. We did not audit the Monterey County Children and Family Commission, which represents 100 percent of the assets, liabilities and revenues of the discretely presented component unit, as of and for the year ended June 30, 2014. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Commission are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

**Supplementary Schedules**

The Schedules of the Governor’s Office of Emergency Services and the Board of State and Community Correction Grant Expenditures and the Schedules of the Department of Community Services and Development Grant Revenues and Expenditures have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Roseville, California  
March 16, 2015 except for the Schedule  
of Expenditures of Federal Awards, which is  
dated December 19, 2014

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**COUNTY OF MONTEREY**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Awards/ Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Very Low to Moderate Income Housing Loans - Outstanding Loan Balance	10.410	--	\$ 48,405
Subtotal Direct Program			<u>48,405</u>
Passed through State Department of Food and Agriculture:			
Glassy Winged Sharpshooter (Pierce's Disease Program)	10.025	14-8506-1399-CA	160,862
Enhance Exotic Pest Survey	10.025	13-8506-1399-CA	160,186
European Grapevine Moth	10.025	14-8506-1317-CA	126,524
Asian Citrus Psyllid	10.025	14-8506-1211-CA	66,345
Phytophthora Ramorum	10.025	13-8506-0572-CA	25,863
Light Brown Apple Moth - Trapping	10.025	14-8506-1164-CA	26,655
Subtotal CFDA Number 10.025			<u>566,435</u>
Passed through State Department of Public Health:			
Nutrition Network Local Incentive Award	10.561	10-10158	145,260
Regional Nutrition Network	10.561	11-10234	200,007
Supplemental Nutrition Assistance Program - Education	10.561	13-20017	783,621
Supplemental Nutrition Assistance Program - Training	10.561	13-20933	67,113
Special Supplemental Nutrition Program for Women, Infants, and Children - Admin. Costs	10.557	08-85450	4,024,406
Subtotal Pass Through			<u>5,220,407</u>
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	--	8,428,123
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - C-IV claims	10.561	--	30,368
Subtotal Pass Through			<u>8,458,491</u>
Passed through State Department of Education:			
School Nutrition Program	10.560	--	189,992
Total U.S. Department of Agriculture			<u>\$ 14,483,730</u>
<u>U.S. Department of Commerce</u>			
Direct Programs:			
EDA Rural Revolving Loan Fund	11.307	EDAC	115,656
EDA Countywide Revolving Loan Fund	11.307	EDAR	8,328
EDA Countywide Revolving Loan Fund	11.307	New Loans	100,000
EDA Countywide Revolving Loan Fund - Outstanding Loan Balance	11.307	--	563,094
EDA Rural Revolving Loan Fund - Outstanding Loan Balance	11.307	--	199,503
Subtotal CFDA Number 11.307			<u>986,581</u>
Total U.S. Department of Commerce			<u>\$ 986,581</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Awards/ Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Passed through the State Department of Housing and Community Development:			
Community Development Block Grants/Entitlement Grants	14.218	Urban County	\$ 186,947
Community Development Block Grants/Entitlement Grants	14.218	NSP 3: B-11-UN-06-0010	379,820
Subtotal CFDA Number 14.218			<u>566,767</u>
Community Development Block Grants/State's Program	14.228	CDBG PI	494
Community Development Block Grants/State's Program	14.228	Chualar PI Waiver	1,625
Community Development Block Grants/State's Program	14.228	12-CDBG-8401-New Loans	777,000
Community Development Block Grants/State's Program	14.228	12-CDBG-8401 - Admin	41
Community Development Block Grants/State's Program	14.228	NSP 1 PI - New Loans	36,360
Community Development Block Grants/State's Program	14.228	NSP 1 PI	490,711
Community Development Block Grants/State's Program - Outstanding Loan Balance	14.228	--	2,654,068
Subtotal CFDA Number 14.228			<u>3,960,299</u>
HOME Investment Partnerships Program	14.239	HOME PI	33,163
HOME Investment Partnerships Program	14.239	New Loans	49,000
HOME Investment Partnerships Program - Outstanding Loan Balance	14.239	--	9,243,228
Subtotal CFDA Number 14.239			<u>9,325,391</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 13,852,457</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
Distribution of Receipts to State and Local Governments	15.227	--	5,171
Total U.S. Department of Interior			<u>\$ 5,171</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Adult Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0094	3,658
Adult Drug Court Treatment	16.585	2010-DC-BX-0094	11,365
Subtotal CFDA Number 16.585			<u>15,023</u>
Criminal Alien Assistance Program	16.606	2013APBX0589	470,374
Southwest Border Initiative	16.607	--	18,848
U.S. Dept. of Justice Community Oriented Policing Services	16.710	2011UMWX0024	762,255
Subtotal			<u>1,251,477</u>
Subtotal Direct Programs			<u>1,266,500</u>
Passed through the Governor's Office of Emergency Services:			
Victim Witness Assistance Program	16.575	VW13 32 0270	130,195
Underserved Victim Advocacy and Outreach Program	16.575	UV13 04 0270	125,000
Subtotal CFDA Number 16.575			<u>255,195</u>
Probation Specialized Supervision Program	16.588	PU12030270	18,720

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Awards/ Expenditures
<u>U.S. Department of Justice</u> (continued)			
Passed through the Board of State and Community Corrections:			
Anti-Drug Enforcement Program	16.738	BSCC 644-13	\$ 191,049
Marijuana Suppression Program	16.738	BSCC 669-13	179,752
Edward Byrne Memorial Justice Assistance	16.738	--	15,936
Subtotal CFDA Number 16.738			386,737
Juvenile Accountability Block Grant (JABG)	16.523	BSCC 128-13	26,610
Total U.S. Department of Justice			\$ 1,953,762
<u>U.S. Department of Labor</u>			
Passed through State Employment Development Department:			
WIA Title I Adult Formula Grant	17.258	201 K491029	37,438
WIA Title I Adult Formula Grant	17.258	202 K386308	91,174
WIA Title I Adult Formula Grant	17.258	202 K491029	1,374,256
WIA Title I Youth Formula Grant	17.259	301 K386308	330,580
WIA Title I Youth Formula Grant	17.259	301 K491029	1,330,619
WIA Rapid Response Grant	17.278	540 K491029	53,249
WIA AA DW Rapid Response Grant	17.278	528 K491029	57,467
WIA Title I Dislocated Worker Formula Grant	17.278	502 K386308	68,241
WIA AA DW Rapid Response Grant	17.278	523 K282485	72,634
WIA Rapid Response Grant	17.278	540 K386308	146,810
WIA Title I Dislocated Worker Formula Grant	17.278	501 K491029	203,687
WIA Rapid Response Grant	17.278	541 K491029	210,025
WIA Title I Dislocated Worker Formula Grant	17.278	502 K491029	1,191,464
Subtotal WIA Cluster			5,167,644
Total U.S. Department of Labor			\$ 5,167,644
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	HRRRL-5944(113)	47,200
Highway Planning and Construction	20.205	HRRRL-5944(114)	63,018
Highway Planning and Construction	20.205	HRRRL-5944(109)	1,451,630
Highway Planning and Construction	20.205	STPLZ-5944(041)	123,109
Highway Planning and Construction	20.205	STPLZ-5944(040)	147,863
Highway Planning and Construction	20.205	BRLOZB-5944 (035)	3,341
Highway Planning and Construction	20.205	BRLS-5944(068)	705,164
Highway Planning and Construction	20.205	HP21I-5944(097)	319,023
Highway Planning and Construction	20.205	BHLO-5944(100)	383
Highway Planning and Construction	20.205	RPSTPLE-5944(104)	170,786
Highway Planning and Construction	20.205	BRLS-5944 (098)	5,810
Highway Planning and Construction	20.205	HPLU-5944(085)	328,646
Highway Planning and Construction	20.205	BHLO5944-(099)	844
Highway Planning and Construction	20.205	BRLO-5944(010)	1,173,764
Highway Planning and Construction	20.205	BRLO-5944(102)	1,431
Highway Planning and Construction	20.205	BRLO-5944(103)	1,431
Subtotal CFDA Number 20.205			4,543,443
Passed through State Office of Traffic Safety:			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	DI1402	447,000
Total U.S. Department of Transportation			\$ 4,990,443

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Awards/ Expenditures
<u>Environmental Protection Agency Office of Water</u>			
Passed through State Water Resources Control Board:			
Beach Monitoring Grants	66.472	12-043-250	\$ 18,887
Total Environmental Protection Agency Office of Water			<u>\$ 18,887</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Aging:			
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	A3-1314-32	1,189
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	A9-1314-32	4,098
Subtotal CFDA Number 93.041			<u>5,287</u>
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	A3-1314-32	6,628
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	A9-1314-32	21,216
Subtotal CFDA Number 93.042			<u>27,844</u>
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	A3-1314-32	4,746
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	A9-1314-32	16,568
Subtotal CFDA Number 93.043			<u>21,314</u>
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	A3-1314-32	72,647
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	A9-1314-32	271,582
Subtotal CFDA Number 93.044			<u>344,229</u>
Special Programs for the Aging - Title III, Part C-1 - Nutrition Services	93.045	A3-1314-32	57,620
Special Programs for the Aging - Title III, Part C-1 - Nutrition Services	93.045	A9-1314-32	213,418
Special Programs for the Aging - Title III, Part C-2 - Nutrition Services	93.045	A3-1314-32	95,240
Special Programs for the Aging - Title III, Part C-2 - Nutrition Services	93.045	A9-1314-32	295,498
Subtotal CFDA Number 93.045			<u>661,776</u>
National Family Caregiver Support	93.052	A3-1314-32	35,514
National Family Caregiver Support	93.052	A9-1314-32	124,297
Subtotal CFDA Number 93.052			<u>159,811</u>
Nutrition Services Incentive Program	93.053	A3-1314-32	34,948
Nutrition Services Incentive Program	93.053	A9-1314-32	141,778
Subtotal CFDA Number 93.053			<u>176,726</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Awards/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
<u>Passed through State Department of Aging (continued)</u>			
Medicare Enrollment Assistance Program	93.071	MI-1314-32	\$ 8,586
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	H9-1314-32	63,198
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	HI-1415-32	28,960
Subtotal CFDA Number 93.779			<u>92,158</u>
Subtotal Pass Through			<u>1,497,731</u>
<u>Passed through State Department of Alcohol and Drug Programs:</u>			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	<u>2,324,758</u>
<u>Passed through State Department of Child Support Services:</u>			
Child Support Enforcement	93.563	--	<u>7,142,832</u>
<u>Passed through State Department of Community Services and Development:</u>			
Community Services Block Grant	93.569	13F-3027	284,346
Community Services Block Grant	93.569	14F-3027	174,217
Subtotal CFDA Number 93.569			<u>458,563</u>
<u>Passed through State Department of Health Care Services:</u>			
Targeted Case Management/Medi-Cal Administrative Activities	93.778	12-89318 & 27-0712	2,127,710
Medical Assistance Program - Administration costs	93.778	--	12,242,947
Subtotal Pass Through			<u>14,370,657</u>
<u>Passed through State Department of Public Health:</u>			
AIDS Master Agreement - HIV Care Program	93.917	13-20061	255,980
AIDS Master Agreement - Minority AIDS Initiative HRSA Part B	93.917	13-20061	28,454
AIDS Master Agreement - Prevention Program	93.917	13-20245	101,731
Subtotal CFDA Number 93.917			<u>386,165</u>
Maternal Child & Adolescent Health (MCAH) - ACA PREP	93.092	12-10229	<u>182,531</u>
Maternal Child & Adolescent Health (MCAH)	93.994	20-1127	154,719
California Children's Service (CCS)	93.994	--	1,886,363
Health Care for Children in Foster Care (HCPCFC)	93.994	--	79,932
Foster Care (CHDP)	93.994	--	193,744
California Children's Service Palliative Care (CCS)	93.994	--	47,447
Subtotal CFDA Number 93.994			<u>2,362,205</u>
Public Health Emergency Preparedness	93.069	EPO-11-27	302,981
Striving to Prevent Youth Violence Everywhere	93.136	ICE002072A	228,114
Child Lead Poisoning Prevention Program (CLPPP)	93.197	08-85073	223,185
Immunization Assessment Program	93.268	10-95387	154,624
Community Transformation Grants	93.531	10-17861	286,096

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Awards/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Public Health (continued):			
Hospital Preparedness Program (HPP)	93.889	EPO HPP 11-27	\$ 262,856
Child Health Disability Prevention (CHDP)	93.991	--	262,088
Subtotal			<u>1,719,944</u>
Subtotal Pass Through			<u>4,650,845</u>
Passed through Secretary of State:			
Voting Access for Individuals with Disabilities	93.617	10G26103	16,122
Subtotal Pass Through			<u>16,122</u>
Passed through the State Department of Mental Health:			
Federal McKinney Projects for Assistance in Transition from Homelessness (PATH) Grant	93.150	2X06SM016005-12	<u>91,888</u>
Substance Abuse & Mental Health Services Administration (SAMHSA) -			
Juvenile Court	93.243	5H79TI022902-03	239,841
Adult Drug Court Treatment (SAMHSA-CSAT)	93.243	5H79TI023415-03	229,251
Bienestar - SAMHSA	93.243	1H79SM060821-01	203,460
Subtotal CFDA Number 93.243			<u>672,552</u>
Substance Abuse and Mental Health Services			
Administration (SAMHSA)	93.958	1U79SM56058	1,255,591
Subtotal Pass Through			<u>2,020,031</u>
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families:			
Temporary Assistance for Needy Families - Administration costs	93.558	--	16,868,190
Temporary Assistance for Needy Families - C-IV claims	93.558	--	17,723
Temporary Assistance for Needy Families - Assistance claims	93.558	--	8,841,520
Subtotal CFDA Number 93.558			<u>25,727,433</u>
Refugee and Entrant Assistance - State Administered			
Programs - Assistance	93.566	--	11,050
Refugee and Entrant Assistance - State Administered			
Programs - Administration	93.566	--	1,678
Subtotal CFDA Number 93.566			<u>12,728</u>
Foster Care – Title IV-E:			
Foster Care – Title IV-E - Probation - Placement	93.658	--	2,929,302
Foster Care – Title IV-E - Probation - Group Home Visits	93.658	--	349,421
Foster Care – Title IV-E - Probation - CWSOIP	93.658	--	42,377
Foster Care - Title IV-E - MCOE - Public Agency	93.658	--	62,377
Foster Care - Title IV-E - Administration costs	93.658	--	2,976,707
Foster Care - Title IV-E - Assistance claims	93.658	--	3,583,257
Subtotal CFDA Number 93.658			<u>9,943,441</u>
Adoption Assistance Program:			
Adoption Assistance Program - Administration costs	93.659	--	779,012
Adoption Assistance Program - Assistance claims	93.659	--	3,327,949
Subtotal CFDA Number 93.659			<u>4,106,961</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF MONTEREY**  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Awards/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services (continued):			
Medical Assistance Program - Adult Protective Services County Services Block Grant (APS/CSBG)	93.778	--	\$ 659,993
Medical Assistance Program - Child Welfare Services IV-E	93.778	--	791,301
Medical Assistance Program - In Home Supportive Services - Administration costs	93.778	--	1,234,786
Medical Assistance Program - In Home Supportive Services - Public Authority - Administration costs	93.778	--	1,707,921
Medical Assistance Program - C-IV Claims	93.778	--	448,658
Subtotal			<u>4,842,659</u>
Promoting Safe and Stable Families	93.556	--	<u>349,557</u>
Social Services Block Grant	93.667	--	<u>923,512</u>
Guardianship Assistance - Administration costs	93.090	--	3,148
Guardianship Assistance - Assistance claims	93.090	--	66,619
Subtotal CFDA Number 93.090			<u>69,767</u>
Community-Based Child Abuse Prevention Grants	93.590	--	25,606
Child Welfare Services – State Grants	93.645	--	199,326
Chafee Foster Care Independence Program	93.674	--	<u>127,830</u>
Subtotal Pass Through			55,796,410
Total U.S. Department of Health and Human Services			<u>\$ 78,810,359</u>
<u>U.S. Social Security Administration</u>			
Direct Program:			
Social Security Incentive Program	96.006	--	<u>4,400</u>
Total U.S. Social Security Administration			<u>\$ 4,400</u>
<u>U.S. Department of Homeland Security</u>			
Passed through the Governor's Office of Emergency Services:			
Homeland Security Grant 2013	97.073	--	441,357
Emergency Management Performance Grant 2013	97.042	--	219,792
FY08 Legislative Pre-Disaster Mitigation Grant	97.047	--	<u>31,444</u>
Total U.S. Department of Homeland Security			<u>\$ 692,593</u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 120,966,027</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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**COUNTY OF MONTEREY**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

**NOTE 1: REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal awards programs of the County of Monterey (County). The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. Expenditures of funds received from the American Recovery and Reinvestment Act (ARRA) are separately identified in the SEFA.

**NOTE 2: BASIS OF ACCOUNTING**

The accompanying SEFA is prepared on an accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The amounts reported in the accompanying SEFA agree, in all material respects, to amounts reported within the County's basic financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

**NOTE 4: SUBRECIPIENTS**

Of the federal expenditures presented in the SEFA, the County of Monterey provided federal awards to subrecipients as follows:

Federal CFDA	Program Title	Amount Provided to Subrecipients
17.258	WIA Title I Adult Formula	\$ 415,595
17.259	WIA Title I Youth Formula	105,551
93.041	Special Programs for the Aging – Title VII, Chapter 3 – Programs for Prevention of Elder Abuse, Neglect and Exploitation	5,287
93.042	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individuals	27,844
93.043	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Promotion Services	21,314
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers	196,871
93.045	Special Programs for the Aging – Title III, Part C – 1 Nutrition Services	199,318
93.045	Special Programs for the Aging – Title III, Part C – 2 Nutrition Services	362,324
93.052	National Family Caregiver Support	141,248
93.053	Nutrition Services Incentive Program	176,726
93.071	Medicare Enrollment Assistance Program	7,727
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (HCFA – SHIP Funds)	83,186
93.958	Substance Abuse & Mental Health Services Administration (SAMHSA)	98,931
93.959	Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	<u>1,862,200</u>
	Total	<u>\$ 3,704,122</u>

**COUNTY OF MONTEREY**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

**NOTE 5: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried the following balances as of July 1, 2013 and June 30, 2014:

Federal CFDA#	Program Title	Amount Outstanding	
		July 1, 2013	June 30, 2014
10.410	Very Low to Moderate Income Housing	\$ 48,405	\$ 48,405
11.307	EDA Rural Revolving Loan Fund	199,503	190,970
11.307	EDA Countywide Revolving Loan Fund	563,094	577,527
14.228	Community Development Block Grants/States Program	2,654,068	3,266,928
14.239	HOME Investment Partnerships Program	9,243,228	9,209,176

**NOTE 6: PROGRAM CLUSTERS**

Federal programs, which must be audited together as a program cluster, include the following:

Federal CFDA	Program Title	Federal Expenditures
<u>WIA Cluster</u>		
17.258	WIA Title I Adult Formula	\$ 1,502,868
17.259	WIA Title I Youth Formula	1,661,199
17.278	WIA Title I Dislocated Worker Formula Grant	<u>2,003,577</u>
	Total	<u>\$ 5,167,644</u>

Aging Cluster

93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers	\$ 344,229
93.045	Special Programs for the Aging – Title III, Part C-1 – Nutrition Services	271,038
93.045	Special Programs for the Aging – Title III, Part C-2 – Nutrition Services	390,738
93.053	Nutrition Services Incentive Program	<u>176,726</u>
	Total	<u>\$ 1,182,731</u>

**NOTE 7: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the SEFA shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**COUNTY OF MONTEREY**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2014

**NOTE 8: TOTAL FEDERAL AWARDS EXPENDED BY CFDA NUMBER**

The schedule of expenditures of federal awards does not summarize programs that are passed through difference agencies. The following summarizes those programs that cross agency funding:

<u>Program/Cluster Title</u>	<u>CFDA Number</u>	<u>Pass Through Grantor</u>	<u>Amount</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Total CFDA # 10.561	10.561	State Department of Public Health State Department of Social Services	\$ 1,196,001 8,458,491 <u>\$ 9,654,492</u>
Medical Assistance Program Medical Assistance Program Total CFDA #93.778	93.778	State Department of Health Services State Department of Social Services	14,370,657 4,842,659 <u>\$ 19,213,316</u>

**NOTE 9: DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	A3-1314-32	\$ 1,189	\$ -
93.041	A9-1314-32	4,098	-
93.042	A3-1314-32	6,628	-
93.042	A9-1314-32	21,216	-
93.043	A3-1314-32	4,746	-
93.043	A9-1314-32	16,568	-
93.044	A3-1314-32	72,647	-
93.044	A9-1314-32	271,582	-
93.045	A3-1314-32	57,620	18,962
93.045	A9-1314-32	213,418	35,249
93.045	A3-1314-32	95,240	20,646
93.045	A9-1314-32	295,498	32,981
93.052	A3-1314-32	35,514	-
93.052	A9-1314-32	124,297	-
93.053	A3-1314-32	34,948	-
93.053	A9-1314-32	141,778	-
93.071	MI-1314-32	8,586	-
93.779	H9-1314-32	63,198	-
93.779	HI-1415-32	28,960	-
N/A	A3-1314-32	-	7,313
N/A	A9-1314-32	-	21,938
N/A	H9-1314-32	-	125,970
N/A	HI-1415-32	-	41,990
	<b>Total</b>	<u>\$ 1,497,731</u>	<u>\$ 305,049</u>

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**COUNTY OF MONTEREY**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2014

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unmodified    |
| 2. Internal controls over financial reporting:                                  |               |
| a. Material weaknesses identified   | No            |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted                         | No            |

Federal Awards

- |   |            |
|---|------------|
| 1. Internal control over major programs:  |            |
| a. Material weaknesses identified   | No         |
| b. Significant deficiencies identified not considered to be material weaknesses   | Yes        |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes        |
| 4. Identification of major programs:  |            |

CFDA Number

Name of Federal Program

10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
14.239	Home Investment Partnerships Program
17.258, 17.259, 17.278	Workforce Investment Act (WIA) Cluster
93.558	Temporary Assistance for Needy Families
93.659	Adoption Assistance Program
93.778	Medical Assistance Program

- |   |             |
|---|-------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs?       | \$3,000,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes         |

**COUNTY OF MONTEREY**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2014

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

CFDA Number 93.659

Finding 2014-001



**COUNTY OF MONTEREY**

Schedule of Findings and Questioned Costs  
Federal Awards and Findings and Questioned Costs  
For the Year Ended June 30, 2014

<b>Reference Number</b>	2014-001
<b>Federal Program Title</b>	Adoption Assistance Program
<b>CFDA Number</b>	93.659
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass Through Entity</b>	State Department of Social Services
<b>Compliance Requirement</b>	Eligibility

Criteria

Federal Adoption Assistance cannot be paid unless federal eligibility is present. Generally, for federal eligibility, a child must be within specified income categories, be a child with certain “special needs,” be unable to be adopted without Adoption Assistance, and have the adoption assistance agreement in place before the adoption decree is entered. Title 22 California Code of Regulations §35331(a) requires that the determination of the child's eligibility for adoption assistance be documented in the case record on the Eligibility Certification – Adoption Assistance Program form (the AAP-4).

Condition

Of the 40 case files selected for eligibility testing, we noted two case files where the Department failed to have the Authorized Official of the County Welfare Department sign and date the AAP-4. The Department also failed to complete the certification to determine federal eligibility by checking the appropriate box below the signature line. Our sample contained only federally-funded Adoption Assistance cases. The error rate for the sample was  $2 / 40 = 5.00 \%$ .

Questioned Costs

Based on the documentation provided to us and reviewed by us, we determined there were no questioned costs.

Cause

The County did not have adequate oversight to ensure that the forms were being properly reviewed and signed.

Effect of the Condition

The effect is Federal Adoption Assistance benefits might be paid on behalf of a child when a child is only eligible for state-funded Adoption Assistance.

Recommendation

We recommend that the Department instruct its eligibility staff to ensure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified which does not have a properly-executed AAP-4, we recommend that a supervisor review the case file to ensure that the aid code for the case is correct.

**COUNTY OF MONTEREY**

Schedule of Findings and Questioned Costs  
Federal Awards and Findings and Questioned Costs  
For the Year Ended June 30, 2014

**Reference Number**                      2014-001 (continued)

View of Responsible Official and Planned Corrective Action

Monterey County Department of Social Services has instructed all Foster Care eligibility staff to ensure a properly executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified which does not have a properly executed AAP-4, a supervisor will review the case file to ensure the aid code for the case is correct.

For questions regarding this corrective action plan, please contact Christabelle Oropeza, Management Analyst III, Department of Social Services, at (831) 784-5619.

**COUNTY OF MONTEREY**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2014

No prior audit findings reported.

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**SUPPLEMENTARY SCHEDULES  
OF  
THE GOVERNOR'S OFFICE OF  
EMERGENCY SERVICES  
AND  
THE BOARD OF STATE  
AND COMMUNITY CORRECTIONS  
GRANT EXPENDITURES**

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**COUNTY OF MONTEREY**

Schedule of the Governor's Office of Emergency Services  
and the Board of State and Community Corrections Grants Expenditures  
For the Year Ended June 30, 2014

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2013	For the Year Ended June 30, 2014	Cumulative As of June 30, 2014	Federal Share	State Share	County Share
Grant Name; Contract #:	Victim Witness Assistance Program - VW 13 32 0270					
Personal services	\$ --	\$ 130,195	\$ 130,195	\$ 130,195	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 130,195</u>	<u>\$ 130,195</u>	<u>\$ 130,195</u>	<u>\$ --</u>	<u>\$ --</u>
Grant Name; Contract #:	Underserved Victim Advocacy & Outreach Program - UV 13 04 0270					
Personal services	\$ --	\$ 125,000	\$ 125,000	\$ 125,000	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF MONTEREY**

Schedule of the Governor's Office of Emergency Services  
and the Board of State and Community Corrections Grants Expenditures  
For the Year Ended June 30, 2014

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2013	For the Year Ended June 30, 2014	Cumulative As of June 30, 2014	Federal Share	State Share	County Share
Juvenile Accountability Block Grant - BSCC 128-13						
Personal services	\$ --	\$ 26,610	\$ 26,610	\$ 26,610	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 26,610</u>	<u>\$ 26,610</u>	<u>\$ 26,610</u>	<u>\$ --</u>	<u>\$ --</u>
Probation Specialized Supervision Program - PU12030270						
Personal services	\$ --	\$ 18,720	\$ 18,720	\$ 18,720	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 18,720</u>	<u>\$ 18,720</u>	<u>\$ 18,720</u>	<u>\$ --</u>	<u>\$ --</u>



**COUNTY OF MONTEREY**

Schedule of the Governor's Office of Emergency Services  
and the Board of State and Community Corrections Grants Expenditures  
For the Year Ended June 30, 2014

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2013	For the Year Ended June 30, 2014	Cumulative As of June 30, 2014	Federal Share	State Share	County Share
<b>Anti-Drug Enforcement Program - BSCC 644-13</b>						
Personal services	\$ --	\$ 191,049	\$ 191,049	\$ 191,049	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 191,049</u>	<u>\$ 191,049</u>	<u>\$ 191,049</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Edward Byrne Memorial Justice Assistance Grant</b>						
Personal services	\$ --	\$ 15,936	\$ 15,936	\$ 15,936	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 15,936</u>	<u>\$ 15,936</u>	<u>\$ 15,936</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Marijuana Supression Program - BSCC 669-13</b>						
Personal services	\$ --	\$ 179,752	\$ 179,752	\$ 179,752	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 179,752</u>	<u>\$ 179,752</u>	<u>\$ 179,752</u>	<u>\$ --</u>	<u>\$ --</u>

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**SUPPLEMENTARY SCHEDULES  
OF THE DEPARTMENT  
OF  
COMMUNITY SERVICES  
AND DEVELOPMENT  
GRANT REVENUES AND EXPENDITURES**

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**COUNTY OF MONTEREY**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 13F-3027 (CSBG - \$459,218)  
 For The Period January 1, 2013 through December 31, 2013

	January 1, 2013 through June 30, 2013	July 1, 2013 through December 31, 2013	Totals
Revenue			
Grant revenue	\$ 238,885	\$ 219,116	\$ 458,001
Interest income	487	202	689
	<u>239,372</u>	<u>219,318</u>	<u>458,690</u>
Total Revenue	<u>\$ 239,372</u>	<u>\$ 219,318</u>	<u>\$ 458,690</u>
Expenditures			
Administrative Costs:			
Salaries and wages	\$ 45,282	\$ 40,909	\$ 86,191
Fringe benefits	17,895	16,680	34,575
Operating Expenses	2,520	866	3,386
Other costs	22,947	12,670	35,617
Subtotal Administrative Costs	<u>88,644</u>	<u>71,125</u>	<u>159,769</u>
Program Costs:			
Subcontractor services	<u>86,918</u>	<u>213,221</u>	<u>300,139</u>
Subtotal Program Costs	<u>86,918</u>	<u>213,221</u>	<u>300,139</u>
Total Expenditures	<u>\$ 175,562</u>	<u>\$ 284,346</u>	<u>\$ 459,908</u>

**COUNTY OF MONTEREY**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 14F-3027 (CSBG - \$525,111)  
 For The Period January 1, 2014 through December 31, 2014

	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	Totals
<b>Revenue</b>			
Grant revenue	\$ 251,064	--	\$ 251,064
Interest income	274	--	274
<b>Total Revenue</b>	<b>\$ 251,338</b>	<b>\$ --</b>	<b>\$ 251,338</b>
<b>Expenditures</b>			
<b>Administrative Costs:</b>			
Salaries and wages	\$ 45,984	--	\$ 45,984
Fringe benefits	17,395	--	17,395
Operating Expenses	2,817	--	2,817
Other costs	13,939	--	13,939
Subtotal Administrative Costs	80,135	--	80,135
<b>Program Costs:</b>			
Subcontractor services	94,082	--	94,082
Subtotal Program Costs	94,082	--	94,082
<b>Total Expenditures</b>	<b>\$ 174,217</b>	<b>\$ --</b>	<b>\$ 174,217</b>