

**COUNTY OF MARIN  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2013**

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**COUNTY OF MARIN**

Single Audit Report  
For the Year Ended June 30, 2013

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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**

Board of Supervisors  
County of Marin  
San Rafael, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Marin (County), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 31, 2014. We did not audit the financial statements of the Housing Authority of the County of Marin and the Marin County Transit District, which represent the following percentages of assets and revenues/additions as of and for the fiscal year ended June 30, 2013:

| <u>Opinion Unit</u>      | <u>Assets</u> | <u>Additions</u> |
|--------------------------|---------------|------------------|
| Business-Type Activities | 82.85%        | 91.38%           |

Those financial statements were audited by other auditors whose report thereon has been furnished to us. This report does not include the results of the other 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2013-001).

Board of Supervisors  
County of Marin

### **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 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.

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

Roseville, California  
January 31, 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**

Board of Supervisors  
County of Marin  
San Rafael, California

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

We have audited the County of Marin’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, 2013. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the following entities, which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2013:

| Entity                                   | Federal<br>Expenditures |
|--|-------------------------|
| Housing Authority of the County of Marin | \$ 35,736,965           |
| Marin County Transit District            | 2,495,748               |

Our audit, described below, did not include the operations of those entities as those entities were audited separately by other auditors in accordance with OMB Circular A-133.

***Management’s Responsibility***

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

***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, 2013.

### **Report on Internal Control Over Compliance**

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

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

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

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2013, and have issued our report thereon dated January 31, 2014, which contained an unmodified opinion on those financial statements. We did not audit the financial statements of the Housing Authority of the County of Marin and the Marin County Transit District. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included in the Housing Authority of the County of Marin and the Marin County Transit District is based on the reports of the other auditors.



Board of Supervisors  
County of Marin

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.

The Supplementary Schedules of the California Emergency Management Agency and the Board of State and Community Corrections Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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

Roseville, California  
February 17, 2014 except for the Schedule  
of Expenditures of Federal Awards, which is  
dated January 31, 2014

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**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title   | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Disbursements/<br>Expenditures |
|--|---------------------------|-------------------------------------|--------------------------------|
| <u>U.S. Department of Agriculture</u>  |                           |                                     |                                |
| Passed through State Department of Agriculture:  |                           |                                     |                                |
| Plant and Animal Disease, Pest Control, and Animal Care  | 10.025                    | 12-0258-SF                          | \$ 21,925                      |
| Plant and Animal Disease, Pest Control, and Animal Care  | 10.025                    | 12-0305-SF                          | 24,136                         |
| Plant and Animal Disease, Pest Control, and Animal Care  | 10.025                    | 11-0571-SF                          | 16,832                         |
| Plant and Animal Disease, Pest Control, and Animal Care  | 10.025                    | 12-0108-SF                          | 91,428                         |
| Subtotal CFDA Number 10.025  |                           |                                     | <u>154,321</u>                 |
| Passed through State Department of Social Services:  |                           |                                     |                                |
| Nutrition Education & Obesity Prevention (NEOP)  | 10.550                    | --                                  | 142,050                        |
| State Administrative Matching Grants for the<br>Supplemental Nutrition Assistance Program                                  | 10.561                    | --                                  | 2,907,612                      |
| Subtotal Pass-Through  |                           |                                     | <u>3,049,662</u>               |
| Special Supplemental Nutrition Program for Women, Infants,<br>and Children (WIC)   | 10.557                    | --                                  | 1,025,588                      |
| Subtotal CFDA Number 10.557  |                           |                                     | <u>1,025,588</u>               |
| Passed through California Department of Aging:<br>Senior Farmers Market Nutrition Program                                  | 10.576                    | --                                  | 10,000                         |
| Total U.S. Department of Agriculture   |                           |                                     | <u>\$ 4,239,571</u>            |
| <u>U.S. Department of Defense</u>  |                           |                                     |                                |
| Estuary Habitat Restoration Program  | 12.130                    | W1912PL-11-2-002                    | 126,341                        |
| Passed through El Dorado County:<br>Electronic Absentee Systems for Elections  | 12.217                    | H98210-12-1-0001                    | 80,571                         |
| Total U.S. Department of Defense   |                           |                                     | <u>\$ 206,912</u>              |
| <u>U.S. Department of Education</u>  |                           |                                     |                                |
| Passed through State Department of Rehabilitation:<br>Rehabilitation Services - Vocational Rehabilitation Grants to States | 84.126                    | --                                  | 46,370                         |
| Total U.S. Department of Education   |                           |                                     | <u>\$ 46,370</u>               |
| <u>U.S. Department of Health and Human Services</u>  |                           |                                     |                                |
| Passed through State Department of Aging:  |                           |                                     |                                |
| Title VII - Programs for Prevention of Elder Abuse, Neglect, and Exploitation  | 93.041                    | --                                  | 2,948                          |
| Title VII - Long-Term Care Ombudsman Services for Older Individuals  | 93.042                    | --                                  | 26,604                         |
| Title IIID - Disease Prevention and Health Promotion Services  | 93.043                    | --                                  | 15,630                         |
| Title IIIB - Grants for Supportive Services and Senior Centers   | 93.044                    | --                                  | 280,959                        |
| Title III C1 - Nutrition Services  | 93.045                    | --                                  | 108,641                        |
| Title III C2 - Home Delivered Nutrition  | 93.045                    | --                                  | 357,103                        |
| Title IIIE - National Family Caregiver Support   | 93.052                    | --                                  | 126,977                        |
| Nutrition Services Incentive Program   | 93.053                    | --                                  | 64,843                         |
| Subtotal Pass-Through  |                           |                                     | <u>983,705</u>                 |
| Passed through State Department of Health Care Services:   |                           |                                     |                                |
| Public Health Emergency Preparedness   | 93.069                    | --                                  | 183,878                        |
| Tuberculosis Control   | 93.116                    | --                                  | 25,311                         |
| Child Lead Poisoning Prevention (CLPP)   | 93.197                    | --                                  | 28,079                         |
| Substance Abuse and Mental Health Services - Juvenile  | 93.243                    | --                                  | 250,034                        |
| Substance Abuse and Mental Health Services - Adult   | 93.243                    | --                                  | 320,207                        |
| Immunization Cooperative Agreements  | 93.268                    | --                                  | 95,619                         |
| Affordable Care Act Grants   | 93.527                    | --                                  | 16,275                         |
| Subtotal Pass-Through  |                           |                                     | <u>919,403</u>                 |

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title                  | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Disbursements/<br>Expenditures |
|---|---------------------------|-------------------------------------|--------------------------------|
| <u>U.S. Department of Health and Human Services (continued):</u>    |                           |                                     |                                |
| Passed through State Department of Child Support Services:          |                           |                                     |                                |
| Child Support Enforcement   | 93.563                    | --                                  | \$ 2,370,742                   |
| Passed through State Department of Social Services:                 |                           |                                     |                                |
| Promoting Safe and Stable Families                                  | 93.556                    | --                                  | 118,819                        |
| Temporary Assistance for Needy Families (TANF) State Programs       | 93.558                    | --                                  | 956,678                        |
| CalWORKs Admin/Assistance   | 93.558                    | --                                  | 7,914,556                      |
| Subtotal CFDA Number 93.558   |                           |                                     | <u>8,871,234</u>               |
| Refugee and Entrant Assistance                                      | 93.566                    | --                                  | 31,868                         |
| Stephanie Tubbs Jones Child Welfare Services (CWS IV-B)             | 93.645                    | --                                  | 51,327                         |
| Stephanie Tubbs Jones Child Welfare Services (CCS)                  | 93.645                    | --                                  | 444,373                        |
| Subtotal CFDA Number 93.645   |                           |                                     | <u>495,700</u>                 |
| Foster Care Title IV-E  | 93.658                    | --                                  | 1,234,692                      |
| Foster Care Title IV-E - ARRA                                       | 93.658                    | --                                  | (130)                          |
| Foster Care Title IV-E - SACWIS                                     | 93.658                    | --                                  | 12,286                         |
| Foster Care Title IV-E - Child Welfare Services                     | 93.658                    | --                                  | 1,546,801                      |
| Subtotal CFDA Number 93.658   |                           |                                     | <u>2,793,649</u>               |
| Adoption Assistance Program - Title IV-E                            | 93.659                    | --                                  | 1,021,571                      |
| Adoption Assistance Program - Title IV-E - ARRA                     | 93.659                    | --                                  | (93)                           |
| Subtotal CFDA Number 93.659   |                           |                                     | <u>1,021,478</u>               |
| Social Services Block Grant - Licensing                             | 93.667                    | --                                  | 68,155                         |
| Social Services Block Grant - Child Welfare Services                | 93.667                    | --                                  | 72,820                         |
| Subtotal CFDA Number 93.667   |                           |                                     | <u>140,975</u>                 |
| Independent Living Program  | 93.674                    | --                                  | 85,050                         |
| Passed through State Department of Alcohol and Drug Abuse Programs: |                           |                                     |                                |
| Federal Drug MediCal  | 93.778                    | --                                  | 221,040                        |
| Child Health Development and Prevention (CHDP)                      | 93.778                    | --                                  | 358,874                        |
| In-Home Support Services - Public Authority                         | 93.778                    | --                                  | 1,092,248                      |
| Medi Cal  | 93.778                    | --                                  | 3,230,671                      |
| Subtotal CFDA Number 93.778   |                           |                                     | <u>4,902,833</u>               |
| National Bioterrorism Hospital Preparedness Program (HPP Base)      | 93.889                    | --                                  | 118,061                        |
| HIV Emergency Relief Project/AIDS (Ryan White)                      | 93.914                    | --                                  | 582,164                        |
| HIV Prevention Program  | 93.940                    | --                                  | 207,709                        |
| Mental Health Block Grant   | 93.958                    | --                                  | 398,000                        |
| Block Grants for Prevention and Treatment of Substance Abuse        | 93.959                    | --                                  | 1,849,047                      |
| Maternal and Child Health Services (MCH) Block Grant                | 93.994                    | --                                  | 218,891                        |
| Subtotal Pass-Through   |                           |                                     | <u>8,276,705</u>               |
| Passed through State of California:                                 |                           |                                     |                                |
| Election Assistance for Individuals with Disabilities               | 93.617                    | 11G26119                            | 12,966                         |
| Total U.S. Department of Health and Human Services                  |                           |                                     | \$ <u>26,122,294</u>           |

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title          | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Disbursements/<br>Expenditures |
|---|---------------------------|-------------------------------------|--------------------------------|
| <u>U.S. Department of Homeland Security</u>                 |                           |                                     |                                |
| Passed through State Office of Homeland Security:           |                           |                                     |                                |
| Emergency Mangement Performance Grants                      | 97.042                    | --                                  | \$ 143,582                     |
| Homeland Security Grant Program                             | 97.067                    | SHS10                               | 72,120                         |
| Homeland Security Grant Program                             | 97.067                    | SHS11                               | 120,333                        |
| Homeland Security Grant Program                             | 97.067                    | SHS12                               | 73,213                         |
| Homeland Security Grant Program                             | 97.067                    | UASI08                              | 168,784                        |
| Homeland Security Grant Program                             | 97.067                    | UASI10                              | 372,161                        |
| Homeland Security Grant Program                             | 97.067                    | UASI11                              | 1,065,481                      |
| Homeland Security Grant Program                             | 97.067                    | UASI12                              | 25,358                         |
| Total U.S. Department of Homeland Security                  |                           |                                     | <u>\$ 2,041,032</u>            |
| <u>U.S. Department of Housing and Urban Development</u>     |                           |                                     |                                |
| Direct Programs:  |                           |                                     |                                |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-89-UC-06-0004               | 500                            |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-90-UC-06-0004               | 1,250                          |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-06-UC-06-0004               | 3,095                          |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-94-UC-06-0004               | 5,674                          |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-08-UC-06-0004               | 7,000                          |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-88-UC-06-0004               | 9,000                          |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-92-UC-06-0004               | 10,000                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-03-UC-06-0004               | 12,993                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-87-UC-06-0004               | 15,000                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-07-UC-06-0004               | 20,512                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-93-UC-06-0004               | 21,692                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-85-UC-06-0004               | 24,825                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-86-UC-06-0004               | 28,626                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-04-UC-06-0004               | 47,704                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-09-UC-06-0004               | 74,027                         |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-11-UC-06-0004               | 183,466                        |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-10-UC-06-0004               | 226,766                        |
| Community Development Block Grant-Entitlement Grants        | 14.218                    | Grant B-12-UC-06-0004               | 767,341                        |
| LOANS: Community Development Block Grant-Entitlement Grants | 14.218                    | --                                  | 3,751,750                      |
| Subtotal CFDA Number 14.218                                 |                           |                                     | <u>5,211,221</u>               |
| HOME Investment Partnerships Program                        | 14.239                    | Grant M-12-UC-06-0206               | 16,753                         |
| HOME Investment Partnerships Program                        | 14.239                    | Grant M-09-UC-06-0206               | 51,298                         |
| LOANS: HOME Investment Partnerships Program                 | 14.239                    | --                                  | 10,270,042                     |
| Subtotal CFDA Number 14.239                                 |                           |                                     | <u>10,338,093</u>              |
| Housing Opportunities for Persons with AIDS                 | 14.241                    | 2009-2010 Contract                  | 2,136                          |
| Housing Opportunities for Persons with AIDS                 | 14.241                    | 2011-12 Contract                    | 10,092                         |
| Housing Opportunities for Persons with AIDS                 | 14.241                    | 2012-2013 Contract                  | 335,152                        |
| LOANS: Housing Opportunities for Persons with AIDS          | 14.241                    | --                                  | 470,000                        |
| Subtotal CFDA Number 14.241                                 |                           |                                     | <u>817,380</u>                 |
| Total U.S. Department of Housing and Urban Development      |                           |                                     | <u>\$ 16,366,694</u>           |
| <u>U.S. Department of Interior</u>                          |                           |                                     |                                |
| Coastal Impact Assistance Program                           | 15.668                    | --                                  | 15,276                         |
| Total Department of Interior                                |                           |                                     | <u>\$ 15,276</u>               |

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title                                  | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Disbursements/<br>Expenditures |
|---|---------------------------|-------------------------------------|--------------------------------|
| <u>U.S. Department of Justice</u>   |                           |                                     |                                |
| Direct Programs:  |                           |                                     |                                |
| Drug Court Discretionary Grant Program  | 16.585                    | --                                  | \$ 97,971                      |
| State Criminal Alien Assistance Program   | 16.606                    | --                                  | 415,058                        |
| Economic High-Tech and Cyber Crime Prevention                                       | 16.752                    | 2011-BE-BX-0001                     | 82,897                         |
| Equitable Sharing Program   | 16.922                    | --                                  | 25,509                         |
| Grants to Encourage Arrest Policies and<br>Enforcement of Protection Orders Program | 16.590                    | --                                  | 162,310                        |
| Subtotal Direct Programs  |                           |                                     | <u>783,745</u>                 |
| Passed through California Emergency Management Agency                               |                           |                                     |                                |
| Child Abuse Treatment Program   | 16.575                    | AT 11080210                         | 68,125                         |
| Child Abuse Treatment Program   | 16.575                    | AT 12090210                         | 118,195                        |
| Underserved Victim Advocacy & Outreach  | 16.575                    | UV 11020210                         | 41,898                         |
| Underserved Victim Advocacy & Outreach  | 16.575                    | UV 12030210                         | 88,279                         |
| Victim Witness Assistance Program   | 16.575                    | VW 12310210                         | 72,445                         |
| Edward Byrne Memorial Justice Assistance Grant Program - ARRA                       | 16.804                    | ZP09010210                          | 39,484                         |
| Subtotal Pass-Through   |                           |                                     | <u>428,426</u>                 |
| Passed through the Board of State and Community Corrections:                        |                           |                                     |                                |
| Juvenile Accountability Block Grant   | 16.523                    | BSCC 129-12                         | 20,750                         |
| Juvenile Justice and Delinquency Prevention   | 16.540                    | BSCC 359-11                         | 86,929                         |
| Edward Byrne Memorial Justice Assistance Grant Program                              | 16.738                    | DC11110210                          | 77,626                         |
| Subtotal Pass-Through   |                           |                                     | <u>185,305</u>                 |
| Total Department of Justice   |                           |                                     | <u>\$ 1,397,476</u>            |
| <u>U.S. Department of Labor</u>   |                           |                                     |                                |
| Passed through California Department of Aging:                                      |                           |                                     |                                |
| Senior Community Service Employment Program   | 17.235                    | --                                  | <u>90,969</u>                  |
| Passed through State Employment and Training Administration                         |                           |                                     |                                |
| WIA - Adult Program   | 17.258                    | --                                  | 474,479                        |
| WIA - Youth Activities  | 17.259                    | --                                  | 170,305                        |
| WIA - Dislocated Workers Plus   | 17.260                    | --                                  | 142,878                        |
| WIA - Rapid Response  | 17.278                    | --                                  | 138,658                        |
| WIA - Dislocated Workers  | 17.278                    | --                                  | 563,964                        |
| Subtotal Pass-Through   |                           |                                     | <u>1,490,284</u>               |
| Total U.S. Department of Labor  |                           |                                     | <u>\$ 1,581,253</u>            |
| <u>U.S. Department of Transportation</u>  |                           |                                     |                                |
| Direct Program:   |                           |                                     |                                |
| Airport Improvement Program   | 20.106                    | 03-06-0167-14                       | <u>159,142</u>                 |
| Passed through State Department of Transportation:                                  |                           |                                     |                                |
| Highway Planning and Construction   | 20.205                    | ER20D0(003)                         | 416                            |
| Highway Planning and Construction   | 20.205                    | HSIPL-5927(090)                     | 32,742                         |
| Highway Planning and Construction   | 20.205                    | RPSTPL-5927(086)                    | 36,069                         |
| Highway Planning and Construction   | 20.205                    | ER20D0(006)                         | 57,066                         |
| Highway Planning and Construction   | 20.205                    | NMPTL-5927(092)                     | 528,920                        |
| Highway Planning and Construction   | 20.205                    | STPL-5927(088)                      | 803,406                        |
| Highway Planning and Construction   | 20.205                    | RSTPL-5927(084)                     | 811,378                        |
| Highway Planning and Construction   | 20.205                    | HSIP-5927(060)                      | 3,810                          |
| Highway Planning and Construction   | 20.205                    | NMTPL-5927(065)                     | 9,813                          |
| Highway Planning and Construction   | 20.205                    | RT-21-008                           | 11,309                         |
| Highway Planning and Construction   | 20.205                    | 041-99041-00                        | 12,892                         |
| Highway Planning and Construction   | 20.205                    | PLHL-5927(064)                      | 15,954                         |
| Highway Planning and Construction   | 20.205                    | HSIPL-5927(090)                     | 46,192                         |
| Highway Planning and Construction   | 20.205                    | SRTSL-5927(061)                     | 129,419                        |

See accompanying notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MARIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title  | Federal<br>CFDA<br>Number | Pass-Through<br>Grantor's<br>Number | Disbursements/<br>Expenditures  |
|---|---------------------------|-------------------------------------|---------------------------------|
| <u>U.S. Department of Transportation (continued):</u>   |                           |                                     |                                 |
| Passed through State Department of Transportation (continued):                                  |                           |                                     |                                 |
| Highway Planning and Construction   | 20.205                    | HSIP-5927(077)                      | \$ 172,935                      |
| Highway Planning and Construction   | 20.205                    | NMPTL-5927(051)                     | 293,666                         |
| Highway Planning and Construction   | 20.205                    | ER-4434-(005)                       | 301,154                         |
| Highway Planning and Construction   | 20.205                    | CML-5927(082)&(089)                 | 699,299                         |
| Highway Planning and Construction   | 20.205                    | CML-5927(083)                       | 823,939                         |
| Highway Planning and Construction   | 20.205                    | NMPTL-5927(058)                     | <u>1,126,822</u>                |
| Subtotal CFDA Number 20.205   |                           |                                     | <u>5,917,201</u>                |
| <br>Alcohol Impaired Driving Countermeasures Incentive Grants                                   | <br>20.601                | <br>AL1354                          | <br><u>89,830</u>               |
| Passed through California Emergency Management Agency   |                           |                                     |                                 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants                      | 20.703                    | 2631-101                            | 2,042                           |
| Interagency Hazardous Materials Public Sector Training and Planning Grants                      | 20.703                    | 3241-201                            | <u>17,280</u>                   |
| Subtotal CFDA Number 20.703   |                           |                                     | <u>19,322</u>                   |
| <br>Total U.S. Department of Transportation   |                           |                                     | <br><u>\$ 6,185,495</u>         |
| <u>U.S. Environmental Protection Agency</u>   |                           |                                     |                                 |
| Direct Program:   |                           |                                     |                                 |
| Environmental Protection Agency Congressionally Mandated Projects                               | 66.202                    | EM-00T34101-0                       | <u>60,940</u>                   |
| Passed through California Department of Public Health:  |                           |                                     |                                 |
| Environmental Protection Agency Beach Monitoring and Notification Program Implementation Grants | 66.472                    | 11-10785                            | <u>13,167</u>                   |
| <br>Total U.S. Environmental Protection Agency  |                           |                                     | <br><u>\$ 74,107</u>            |
| <u>U.S. Institute of Museum and Library</u>   |                           |                                     |                                 |
| Institute of Museum and Library Services  |                           |                                     |                                 |
| Institute of Museum and Library Services  | 45.310                    | --                                  | <u>3,609</u>                    |
| <br>Total Institute of Museum and Library Services  |                           |                                     | <br><u>\$ 3,609</u>             |
| <u>U.S. Election Assistance Commission</u>  |                           |                                     |                                 |
| Passed through California Secretary of State:   |                           |                                     |                                 |
| U.S. Election Assistance Commission Research Grants   | 90.403                    | 11G27109                            | <u>5,000</u>                    |
| <br>Total U.S. Election Assistance Commission   |                           |                                     | <br><u>\$ 5,000</u>             |
| <br><b>Total Expenditures of Federal Awards</b>   |                           |                                     | <br><u><u>\$ 58,285,089</u></u> |

See accompanying notes to Schedule of Expenditures of Federal Awards.

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**COUNTY OF MARIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

**NOTE 1: REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the County of Marin, except for those activities of the *Housing Authority of the County of Marin* and the *Marin County Transit District*. The County of Marin's reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule. The *Housing Authority of the County of Marin* and the *Marin County Transit District* are component units of the County. Separate basic financial statement reports have been issued for the *Housing Authority of the County of Marin* and the *Marin County Transit District* by other auditors.

The expenditures incurred under federal award programs audited by other auditors are as follows:

| <u>Entity</u>                            | <u>Federal Expenditures</u> |
|--|-----------------------------|
| Housing Authority of the County of Marin | \$ 35,736,965               |
| Marin County Transit District            | 2,495,748                   |

**NOTE 2: BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting and the accrual basis of accounting for program expenditures accounted for in governmental funds and proprietary funds, respectively, as described in Note 1 of the County's basic financial statements.

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

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

**NOTE 4: TOTAL FEDERAL AWARDS EXPENDED BY CFDA NUMBER**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards totals all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below:

| <u>CFDA No.</u> | <u>Total Federal Expenditures</u> |
|-----------------|-----------------------------------|
| 16.575          | 388,942                           |
| 17.278          | 702,622                           |
| 93.045          | 465,744                           |
| 93.069          | 183,878                           |
| 93.243          | 570,241                           |
| 93.778          | 4,902,833                         |
| 97.067          | 1,897,450                         |

**COUNTY OF MARIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

**NOTE 5: PROGRAM CLUSTERS**

The following programs are considered to be clusters of programs as defined by OMB Circular A-133.

| <u>Federal CFDA</u>         | <u>Program Title</u>   | <u>Federal Expenditures</u> |
|-----------------------------|--|-----------------------------|
| <u>WIA Cluster</u>          |  |                             |
| 17.258                      | WIA - Adult Program  | \$ 474,479                  |
| 17.259                      | WIA - Youth Activities   | 170,305                     |
| 17.260                      | WIA - Dislocated Workers Plus                                  | 142,878                     |
| 17.278                      | WIA - Rapid Response   | 138,658                     |
| 17.278                      | WIA - Dislocated Workers                                       | 563,964                     |
|                             | TOTAL  | <u>\$ 1,490,284</u>         |
| <u>Aging Cluster</u>        |  |                             |
| 93.044                      | Title IIIB - Grants for Supportive Services and Senior Centers | \$ 280,959                  |
| 93.045                      | Title III C1 - Nutrition Services                              | 108,641                     |
| 93.045                      | Title III C2 - Home Delivered Nutrition                        | 357,103                     |
| 93.053                      | Nutrition Services Incentive Program                           | 64,843                      |
|                             | TOTAL  | <u>\$ 811,546</u>           |
| <u>JAG Program Cluster:</u> |  |                             |
| 16.738                      | Edward Byrne Memorial Justice Assistance Grant Program         | \$ 77,626                   |
| 16.804                      | Edward Byrne Memorial Justice Assistance Grant Program - ARRA  | 39,484                      |
|                             | TOTAL  | <u>\$ 117,110</u>           |

**COUNTY OF MARIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

**NOTE 6: SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to programs as follows:

| CFDA<br>Number | Federal Program Title   | Program<br>Expenditures |
|----------------|---|-------------------------|
| 14.218         | Community Development Block Grant - Entitlement Grants                              | \$ 1,144,850            |
| 14.241         | Housing Opportunities for Persons with AIDS   | 334,286                 |
| 16.575         | Crime Victim Assistance   | 176,692                 |
| 16.585         | Drug Court Discretionary Grant Program  | 97,971                  |
| 16.590         | Grants to Encourage Arrest Policies and<br>Enforcement of Protection Orders Program | 162,310                 |
| 17.235         | Senior Community Service Employment Program   | 90,969                  |
| 84.126         | Rehabilitation Services - Vocational Rehabilitation Grants to States                | 46,370                  |
| 93.044         | Title IIIB - Grants for Supportive Services and Senior Centers                      | 280,959                 |
| 93.045         | Nutrition Services  | 465,744                 |
| 93.052         | Title IIIE - National Family Caregiver Support                                      | 126,977                 |
| 93.053         | Nutrition Services Incentive Program (NSIP)   | 64,843                  |
| 93.243         | Substance Abuse and Mental Health Services - Juvenile                               | 250,034                 |
| 93.243         | Substance Abuse and Mental Health Services - Adult                                  | 320,207                 |
| 93.778         | Federal Drug Medi-Cal   | 221,040                 |
| 93.914         | HIV Emergency Relief Project/AIDS (Ryan White)                                      | 582,164                 |
| 93.940         | HIV Prevention Program  | 207,709                 |
| 93.958         | Mental Health Block Grant   | 398,000                 |
| 93.959         | Block Grants for Prevention and Treatment of Substance Abuse                        | 1,849,047               |
| 97.067         | Homeland Security Grant Program   | 57,580                  |
| 97.067         | Homeland Security Grant Program   | 19,343                  |
|                |   | <u>\$ 6,897,095</u>     |

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

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards 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 MARIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2013

**NOTE 8: DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies who 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:

| Federal Grantor<br>Pass Through Grantor<br>Program Title                            | CFDA<br>Number | Grant/<br>Contract<br>Number | Expenditures     |                     |
|---|----------------|------------------------------|------------------|---------------------|
|   |                |                              | State            | Federal             |
| <b>US Department of Agriculture</b>   |                |                              |                  |                     |
| <i>Passed through California Department of Aging</i>                                |                |                              |                  |                     |
| Senior Farmers Market Nutrition Program   | 10.576         |                              | \$ --            | \$ 10,000           |
| <b>US Department of Labor</b>   |                |                              |                  |                     |
| <i>Passed through California Department of Aging</i>                                |                |                              |                  |                     |
| Senior Community Service Employment Program   | 17.235         |                              | --               | 90,969              |
| <b>US Department of Health and Human Services</b>                                   |                |                              |                  |                     |
| <i>Passed through California Department of Aging</i>                                |                |                              |                  |                     |
| Title VII - Elder Abuse, Neglect, and Exploitation                                  | 93.041         |                              | --               | 2,948               |
| Title VII - Long-Term Care Ombudsman Services for Older Individuals                 | 93.042         |                              | --               | 26,604              |
| Title IIID - Disease Prevention and Health Promotion Services                       | 93.043         |                              | --               | 15,630              |
| Title IIIB - Grants for Supportive Services and Senior Centers                      | 93.044         |                              | --               | 280,959             |
| Title III C1 - Nutrition Services   | 93.045         |                              | 39,611           | 108,641             |
| Title III C2 - Home Delivered Nutrition   | 93.045         |                              | --               | 357,103             |
| Title IIIE - National Family Caregiver Support Nutrition Services Incentive Program | 93.052         |                              | --               | 126,977             |
| Ombudsman - Special Deposit (SDF)   | 93.053         |                              | --               | 64,843              |
| Ombudsman - SNF Quality & Accountability  |                |                              | 7,823            | --                  |
|   |                |                              | 12,699           | --                  |
|   |                |                              | <u>\$ 60,133</u> | <u>\$ 1,084,674</u> |

**NOTE 9: LOANS OUTSTANDING**

The following program had federally-funded loans outstanding at June 30, 2013:

| Federal<br>CFDA # | Program Title  | Amounts Outstanding  |                      |
|-------------------|--|----------------------|----------------------|
|                   |  | July 1, 2012         | June 30, 2013        |
| 14.218            | Community Development Block Grant-Entitlement Grants | \$ 3,751,750         | \$ 3,751,750         |
| 14.239            | HOME Investment Partnerships Program                 | 10,270,042           | 10,270,042           |
| 14.241            | Housing Opportunities for Persons with AIDS          | 470,000              | 470,000              |
|                   |  | <u>\$ 14,491,792</u> | <u>\$ 14,491,792</u> |

**COUNTY OF MARIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2013

**Section 1**

Summary of Auditor's Results

Financial Statements

- |   |            |
|---|------------|
| 1. Type of auditor's report issued:   | Unmodified |
| 2. Internal control over financial reporting:                                   |            |
| a. Material weaknesses identified?  | No         |
| b. Significant deficiencies identified not considered to be material weaknesses | Yes        |
| 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?  | None Reported |
| 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)? | No            |
| 4. Identification of major programs:  |               |

CFDA Number

Name of Federal Program

|        |  |
|--------|--|
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |
| 14.239 | HOME Investment Partnerships Program   |
| 93.558 | Temporary Assistance for Needy Families/(TANF) State Programs                          |
| 93.563 | Child Support Enforcement  |
| 93.778 | Medical Assistance Program   |
| 97.067 | Homeland Security Grant Program  |

- |   |             |
|---|-------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs:       | \$1,748,553 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No          |

**COUNTY OF MARIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2013

**Section 2**

Financial Statement Findings

SEFA Preparation

Finding 2013-001

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

## COUNTY OF MARIN

### Schedule of Findings and Questioned Costs For the Year Ended June 30, 2013

#### **Finding 2013-001 SEFA Preparation**

##### Criteria

Statement on Auditing Standard No. 115, *Communicating Internal Control Related Matters Identified in a Audit* (SAS 115), applies to the County's current year fiscal audit. The standard provides guidance in that if an entity is unable to draft its own financial statements, there may be a material weakness or significant deficiency. External auditors cannot be part of the County's internal controls, including controls over the preparation of the financial statements, and are prohibited from auditing their own work as doing so impairs their independence. These same requirements apply to the Schedule of Expenditures of Federal Awards (SEFA).

The Schedule of Expenditures of Federal Awards (SEFA), while not a part of the basic financial statements, is audited in relation to the basic financial statements, in accordance with the requirements of OMB Circular A-133. OMB Circular A-133 requires auditors to determine major programs and perform risk determinations based on a complete SEFA prior to performing fieldwork.

Proper internal controls over financial reporting include, but are not limited to, internal controls that identify misstatements in the SEFA, retaining staff competent in SEFA reporting and related oversight roles, and adequate design of internal control over the preparation of the SEFA.

##### Condition

In the process of obtaining the County's federal expenditures and reconciliations to the general ledger by grant and by program we noted that the amount for the HOME Investment Partnerships Program was reported incorrectly.

##### Cause

The prior year's amount was used instead of the current year, which resulted in an increase of \$1,498,875 on the SEFA.

##### Effect of Condition

Undetected omission of federal expenditures from the SEFA could lead to action by federal and state grantor agencies, and may result in additional audit costs if the omitted information leads to changes in audit requirement.

##### Recommendation

We recommend that the County review all expenditures reported on the SEFA for accuracy and completeness and compare what is reported to the general ledger. We further recommend that the County ensure that all departments have provided their federal expenditures, including loans, in-kind and other federal awards. We also recommend that the County have more than one person review the SEFA prior to submitting it for audit to help ensure that all grants and programs are reported accurately and timely.

##### Management Response

To address the condition noted above, the Department of Finance-Internal Audit Division trained the Community Development Agency-Federal Grant Division on obtaining reasonable assurance that their federal expenditure and loan balance data is properly updated on the departmental schedule of expenditures of federal awards prior to furnishing to the Department of Finance-Internal Audit Division. Additionally, to ensure that federal grant amounts are reported completely, accurately, and timely, the Department of Finance-Internal Audit Division will carefully review all departmental schedule of expenditures of federal awards prior to submitting for audit.

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**SUPPLEMENTARY SCHEDULES  
OF  
THE CALIFORNIA EMERGENCY  
MANAGEMENT AGENCY  
AND  
THE BOARD OF STATE AND COMMUNITY  
CORRECTIONS GRANT EXPENDITURES**

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**COUNTY OF MARIN**

Supplementary Schedule of the California Emergency Management Agency  
and the Board of State and Community Corrections Grant Expenditures  
For the Year Ended June 30, 2013

**California Emergency Management Agency Grants**

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs for the year ended June 30, 2013. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

| Program   | Expenditures Claimed                       |  |                                      | Share of Expenditures<br>Current Year (FY 12-13) |                 |                  |
|---|--|--|--------------------------------------|--|-----------------|------------------|
|   | For the Period<br>Through<br>June 30, 2012 | For the Year<br>Ended<br>June 30, 2013 | Cumulative<br>As of<br>June 30, 2013 | Federal<br>Share                                 | State<br>Share  | County<br>Share  |
| <b>Victim Witness Assistance Program - VW 12310210</b>                            |  |  |                                      |  |                 |                  |
| Personal services   | \$ 167,498                                 | \$ 160,036                             | \$ 327,534                           | \$ 72,445  | \$87,591        | \$ --            |
| Operating expenses  | 14,438                                     | 11,740                                 | 26,178                               | --   | 11,740          | --               |
| <b>Totals</b>   | <b>\$ 181,936</b>                          | <b>\$ 171,776</b>                      | <b>\$ 353,712</b>                    | <b>\$ 72,445</b>                                 | <b>\$99,331</b> | <b>\$ --</b>     |
| <b>Child Abuse Treatment Program - AT 11080210</b>                                |  |  |                                      |  |                 |                  |
| Personal services   | \$ 9,250                                   | \$ 2,750                               | \$ 12,000                            | \$ 2,750   | \$ --           | \$ --            |
| Operating expenses  | 142,522                                    | 65,375                                 | 207,897                              | 65,375   | --              | --               |
| <b>Totals</b>   | <b>\$ 151,772</b>                          | <b>\$ 68,125</b>                       | <b>\$ 219,897</b>                    | <b>\$ 68,125</b>                                 | <b>\$ --</b>    | <b>\$ --</b>     |
| <b>Child Abuse Treatment Program - AT 12090210</b>                                |  |  |                                      |  |                 |                  |
| Personal services   | \$ 5,790                                   | \$ 7,129                               | \$ 12,919                            | \$ 7,129   | \$ --           | \$ --            |
| Operating expenses  | 104,674                                    | 111,066                                | 215,740                              | 111,066  | --              | --               |
| <b>Totals</b>   | <b>\$ 110,464</b>                          | <b>\$ 118,195</b>                      | <b>\$ 228,659</b>                    | <b>\$118,195</b>                                 | <b>\$ --</b>    | <b>\$ --</b>     |
| <b>Underserved Victim Advocacy &amp; Outreach - UV 11020210</b>                   |  |  |                                      |  |                 |                  |
| Personal services   | \$ 38,632                                  | \$ 27,043                              | \$ 65,675                            | \$ 16,569  | \$ --           | \$ 10,474        |
| Operating expenses  | 58,406                                     | 25,329                                 | 83,735                               | 25,329   | --              | --               |
| <b>Totals</b>   | <b>\$ 97,038</b>                           | <b>\$ 52,372</b>                       | <b>\$ 149,410</b>                    | <b>\$ 41,898</b>                                 | <b>\$ --</b>    | <b>\$ 10,474</b> |
| <b>Underserved Victim Advocacy &amp; Outreach - UV 12030210</b>                   |  |  |                                      |  |                 |                  |
| Personal services   | \$ 79,706                                  | \$ 97,978                              | \$ 177,684                           | \$ 70,596  | \$ --           | \$ 27,382        |
| Operating expenses  | 24,172                                     | 17,683                                 | 41,855                               | 17,683   | --              | --               |
| <b>Totals</b>   | <b>\$ 103,878</b>                          | <b>\$ 115,661</b>                      | <b>\$ 219,539</b>                    | <b>\$ 88,279</b>                                 | <b>\$ --</b>    | <b>\$ 27,382</b> |
| <b>Edward Byrne Memorial Justice Assistance Grant Program - ARRA - ZP09010210</b> |  |  |                                      |  |                 |                  |
| Personal services   | \$ 230,138                                 | \$ 39,484                              | \$ 269,622                           | \$ 39,484  | \$ --           | \$ --            |
| <b>Totals</b>   | <b>\$ 230,138</b>                          | <b>\$ 39,484</b>                       | <b>\$ 269,622</b>                    | <b>\$ 39,484</b>                                 | <b>\$ --</b>    | <b>\$ --</b>     |

**COUNTY OF MARIN**

Supplementary Schedule of the California Emergency Management Agency  
and the Board of State and Community Corrections Grant Expenditures  
For the Year Ended June 30, 2013

**California Board of State and Community Corrections Grants**

The following represents expenditures for the California Board of State and Community Corrections grant programs for the year ended June 30, 2013. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

| Program  | Expenditures Claimed                   |  |                                      | Share of Expenditures<br>Current Year (12-13) |                |                 |
|--|--|--|--------------------------------------|---|----------------|-----------------|
|  | Cumulative<br>Through<br>June 30, 2012 | For the Year<br>Ended<br>June 30, 2013 | Cumulative<br>As of<br>June 30, 2013 | Federal<br>Share                              | State<br>Share | County<br>Share |
| <b>Juvenile Accountability Block Grant - BSCC 129-12</b>                   |  |  |                                      |   |                |                 |
| Personal services  | \$ 187,776                             | \$ 20,750                              | \$ 208,526                           | \$ 20,750                                     | \$ --          | \$ --           |
| Totals   | <u>\$ 187,776</u>                      | <u>\$ 20,750</u>                       | <u>\$ 208,526</u>                    | <u>\$ 20,750</u>                              | <u>\$ --</u>   | <u>\$ --</u>    |
| <b>Juvenile Justice and Delinquency Prevention - BSCC 359-11</b>           |  |  |                                      |   |                |                 |
| Personal services  | \$ 241,895                             | \$ 86,929                              | \$ 328,824                           | \$ 86,929                                     | \$ --          | \$ --           |
| Totals   | <u>\$ 241,895</u>                      | <u>\$ 86,929</u>                       | <u>\$ 328,824</u>                    | <u>\$ 86,929</u>                              | <u>\$ --</u>   | <u>\$ --</u>    |
| <b>Edward Byrne Memorial Justice Assistance Grant Program - DC11110210</b> |  |  |                                      |   |                |                 |
| Personal services  | \$ 628,647                             | \$ 77,626                              | \$ 706,273                           | \$ 77,626                                     | \$ --          | \$ --           |
| Operating expenses   | 81,813                                 | --                                     | 81,813                               | --  | --             | --              |
| Totals   | <u>\$ 710,460</u>                      | <u>\$ 77,626</u>                       | <u>\$ 788,086</u>                    | <u>\$ 77,626</u>                              | <u>\$ --</u>   | <u>\$ --</u>    |