

**COUNTY OF MARIN**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2018**



**COUNTY OF MARIN  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2018  
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Supervisors  
County of 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 (the County), as of and for the year ended June 30, 2018, 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 31, 2018. 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, 2018:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	82.4%	87.3%
Aggregate Discretely Presented Component Units	100.0	100.0

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.

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.



**CliftonLarsonAllen LLP**

Roseville, California  
December 31, 2018

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

Board of Supervisors  
 County of Marin  
 San Rafael, California

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

We have audited the County of Marin’s (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2018. The County’s major federal programs are identified in the summary of auditors’ 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, 2018:

Entity	Federal Expenditures
Housing Authority of the County of Marin	\$ 44,414,933
Marin County Transit District	8,550,544

Our audit, described below, did not include the operations of those entities as those entities were audited separately by other auditors in accordance with the Uniform Guidance.

***Management’s Responsibility***

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

***Auditors’ Responsibility***

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

**Report on Internal Control Over Compliance**

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

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

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

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

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


We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated December 31, 2018, which contained unmodified opinions 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, which represent the following percentages of assets and revenues/additions as of and for the fiscal year ended June 30, 2018:

<u>Opinion Unit</u>	<u>Assets</u>	<u>Revenues/ Additions</u>
Business-Type Activities	82.4%	87.3%
Aggregate Discretely Presented Component Units	100.0	100.0

Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinions, insofar as they relate to the amounts included 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 that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Matters**

The supplementary schedules of the California Governor's Office of Emergency Services 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.



**CliftonLarsonAllen LLP**

Roseville, California  
January 8, 2019

**COUNTY OF MARIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>				
Direct Programs:				
Senior Farmers Market Nutrition Program	10.576	—	\$ 10,000	\$ -
Passed through California Department of Food and Agriculture:				
National School Lunch Program (NSLP)	10.555	—	355,409	-
Passed through California Department of Social Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	—	1,179,125	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	—	5,940,194	-
Subtotal Pass-Through			7,119,319	-
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0341-SF	79,470	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0154-SF	14,783	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0213-SF	10,250	-
Subtotal CFDA Number 10.025			104,503	-
Total U.S. Department of Agriculture			\$ 7,589,231	\$ -
<b><u>U.S. Department of Defense</u></b>				
Passed through U.S. Army Corp of Engineers:				
Estuary Habitat Restoration Program	12.130	W1912PL-11-2-002	23,428	-
Total U.S. Department of Defense			\$ 23,428	\$ -
<b><u>U.S. Department of Education</u></b>				
Passed through California Department of Rehabilitation:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	—	64,679	64,679
Total U.S. Department of Education			\$ 64,679	\$ 64,679
<b><u>U.S. Department of Health and Human Services</u></b>				
Direct Programs:				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Grants	93.074	—	456,665	101,563
Passed through California Department of Aging:				
Title VII - Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-1415-05	3,721	-
Title VII - Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-1415-05	26,286	-
Title IIID - Disease Prevention and Health Promotion Services	93.043	AP-1415-05	11,533	10,494
Title IIIE - National Family Caregiver Support	93.052	AP-1415-05	122,969	105,212
Subtotal Pass-Through			164,509	115,706
Aging Cluster:				
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	AP-1415-05	269,687	196,719
Title III C1 - Nutrition Services	93.045	AP-1415-05	517,738	430,777
Nutrition Services Incentive Program	93.053	AP-1415-05	73,782	73,782
Subtotal Aging Cluster			861,207	701,278



**COUNTY OF MARIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through California Department of Health Care Services:				
Projects Grants and Cooperative Agreements of				
Tuberculosis Control Programs	93.116	—	36,752	-
Child Lead Poisoning Prevention Programs (CLPPP)	93.197	—	34,206	-
Substance Abuse and Mental Health Services				
Projects of Regional and National Significance	93.243	—	88,923	88,923
Immunization Cooperative Agreements	93.268	—	215,778	-
Medical Assistance Program	93.778	—	14,947,430	-
HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)	93.914	—	481,336	403,375
HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)	93.917	—	386,005	147,887
HIV Prevention Program - Health Department Based	93.940	—	120,370	47,435
Block Grant for Community Mental Health Services	93.958	—	598,582	598,582
Block Grants for Prevention and Treatment of Substance Abuse	93.959	—	1,653,579	-
Maternal and Child Health Services Block Grant	93.994	—	260,953	10,000
Subtotal Pass-Through			<u>18,823,914</u>	<u>1,296,202</u>
Passed through California Department of Social Services:				
Guardianship Assistance	93.090	—	8,500	-
Promoting Safe and Stable Families	93.556	—	82,230	-
Temporary Assistance for Needy Families (TANF)	93.558	—	11,483,001	-
Child Support Enforcement	93.563	—	2,500,743	-
Refugee and Entrant Assistance - State Administered Programs	93.566	—	22,407	-
Stephanie Tubbs Jones Child Welfare Services Programs	93.645	—	604,430	-
Title IV-E - Foster Care	93.658	—	3,192,489	-
Adoption Assistance Program	93.659	—	968,794	-
Social Services Block Grant	93.667	—	169,719	-
Chafee Foster Care Independent Program	93.674	—	106,955	-
Subtotal Pass-Through			<u>19,139,268</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>\$ 39,445,563</u>	<u>\$ 2,214,749</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Direct Programs:				
Port Security Grant Program	97.056	—	1,803	-
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA	505,263	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA	637,609	-
Subtotal CFDA Number 97.036			<u>1,142,872</u>	<u>-</u>
Emergency Mangement Performance Grants	97.042	EMPG17	170,231	-
Homeland Security Grant Program	97.067	SHSGP2015	74,458	73,458
Homeland Security Grant Program	97.067	SHSGP16	124,799	21,269
Homeland Security Grant Program	97.067	SHSGP 2017	38,313	7,063
Passed through Bay Area Urban Areas Security Initiative (UASI):				
Homeland Security Grant Program	97.067	UASI/NCRIC	194,156	-
Homeland Security Grant Program	97.067	UASI 2016	16,807	-
Homeland Security Grant Program	97.067	UASI	27,832	27,832
Subtotal CFDA Number 97.067			<u>476,365</u>	<u>129,622</u>
Total U.S. Department of Homeland Security			<u>\$ 1,791,271</u>	<u>\$ 129,622</u>

**COUNTY OF MARIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Direct Programs:				
Community Development Block Grant-Entitlement Grants	14.218	—	1,575,800	1,276,246
LOANS: Community Development Block Grant-Entitlement Grants	14.218	—	3,912,187	-
Subtotal CFDA Number 14.218			5,487,987	1,276,246
HOME Investment Partnerships Program	14.239	—	294,961	234,825
LOANS: HOME Investment Partnerships Program	14.239	—	10,866,592	-
Subtotal CFDA Number 14.239			11,161,553	234,825
LOANS: Housing Opportunities for Persons with AIDS	14.241	—	470,000	-
Continuum of Care Program	14.267	—	184,147	-
Total U.S. Department of Housing and Urban Development			\$ 17,303,687	\$ 1,511,071
<b><u>U.S. Department of the Interior</u></b>				
Direct Programs:				
National Parks Service Conservation, Protection, Outreach and Education	15.954	—	90,915	-
National Fire Plan-Wildland Urban Interface Community Fire Assistance	15.948	—	40,000	-
Subtotal Direct Programs			130,915	-
Total U.S Department of the Interior			\$ 130,915	\$ -
<b><u>U.S. Department of Justice</u></b>				
Direct Programs:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	—	97,716	97,716
State Criminal Alien Assistance Program	16.606	—	230,000	-
Equitable Sharing Program	16.922	—	93,289	-
Subtotal Direct Programs			421,005	97,716
Passed through California Governor's Office of Emergency Services:				
Violence Against Women Formula Grant	16.588	VV17050210	213,633	-
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance - Underserved Victim Advocacy & Outreach	16.575	UV16020210	153,635	-
Crime Victim Assistance - Child Abuse Treatment	16.575	XT15010210	107,731	105,744
Crime Victim Assistance - Victim-Witness Assistance	16.575	VW16350210	129,410	-
Crime Victim Assistance - County Victim Services Program	16.575	XC16010210	198,701	-
Crime Victim Assistance - Victim-Witness Assistance	16.575	VW17360210	179,240	-
Subtotal CFDA Number 16.575			768,717	105,744
Passed through the Board of State and Community Corrections:				
Juvenile Accountability Block Grants	16.523	BSCC 221-16	5,833	-
Total U.S. Department of Justice			\$ 1,409,188	\$ 203,460

**COUNTY OF MARIN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>U.S. Department of Labor</u></b>				
Passed through California Department of Aging:				
Senior Community Service Employment Program	17.235	TV-1415-05	124,995	124,995
Passed through Workforce Alliance of the North Bay (WANB):				
WIA/WIOA - Adult Programs	17.258	—	301,625	-
WIA/WIOA - Dislocated Worker Formula Grants	17.278	—	210,116	-
Subtotal WIA/WIOA Cluster			511,741	-
 Total U.S. Department of Labor			\$ 636,736	\$ 124,995
<b><u>U.S. Department of Transportation</u></b>				
Passed through California Department of Transportation:				
Airport Improvement Program	20.106	03-06-0167-16	80,402	-
Airport Improvement Program	20.106	03-06-0167-20	62,191	-
Airport Improvement Program	20.106	03-06-0167-21	66,496	-
Airport Improvement Program	20.106	03-06-0167-22	10,789	-
Airport Improvement Program	20.106	03-06-0167-23	2,274,386	-
Subtotal CFDA Number 20.106			2,494,264	-
 Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLO-5927(104)	118,589	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(094)	22,262	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(097)	12,960	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(099)	1,793	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	BRLS-5927(100)	1,209	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	ER-28C0(001)	153,024	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	NMPTL-5927(051)	92,730	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIP-5927(112)	115,403	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	ER-20D0(002)	221	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-2927(113)	445	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	HSIPL-5927(107)	218,562	-
Subtotal CFDA Number 20.205			737,198	-
Passed through California Office of Traffic Safety:				
National Priority Safety Programs	20.616	DI 1728	72,704	-
National Priority Safety Programs	20.616	DI 18008	126,303	-
Subtotal CFDA Number 20.616			199,007	-
 Total U.S. Department of Transportation			\$ 3,430,469	\$ -
<b><u>U.S. Department of the Treasury</u></b>				
Direct Programs:				
Equitable Sharing Program	21.016	—	14,972	-
 Total U.S. Department of the Treasury			\$ 14,972	\$ -
<b><u>Election Assistance Commission</u></b>				
Passed through the California State Elections Office:				
Help America Vote Act Requirements Payments	90.401	17G26120	509	-
 Total Election Assistance Commission			\$ 509	\$ -
 Total Expenditures of Federal Awards			\$ 71,840,648	\$ 4,248,576

**COUNTY OF MARIN  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2018**

**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:

Entity	Federal Expenditures
Housing Authority of the County of Marin	\$ 44,414,933
Marin County Transit District	8,550,544

**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 2 of the County's basic financial statements.

**NOTE 3: CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS**

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2018 *Catalog of Federal Domestic Assistance*.

**NOTE 4: INDIRECT COST RATE**

The County did not elect to use the 10% de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

**NOTE 5: 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  
YEAR ENDED JUNE 30, 2018**

**NOTE 6: 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 Pass Through Grantor Program Title	Federal CFDA Number	Expenditures	
		State	Federal
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through California Department of Aging:</i>			
Title VII - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	-	3,721
Title VII - Long Term Care Ombudsman Services for Older Individuals	93.042	-	26,286
Title IIID - Disease Prevention and Health Promotion Services	93.043	-	11,533
Title IIIE - National Family Caregiver Support	93.052	-	122,969
Title IIIB - Grants for Supportive Services and Senior Centers	93.044	7,820	269,687
Title IIICI - Nutrition Services	93.045	62,486	517,738
Nutrition Services Incentive Program	93.053	-	73,782
Ombudsman - PHL & C		3,128	-
Ombudsman - SHFCPA		18,065	-
Ombudsman - SNF Quality & Accountability		14,858	-
<b>U.S. Department of Labor</b>			
<i>Passed through California Department of Aging:</i>			
Senior Community Service Employment Program	17.235	\$ -	\$ 124,995
		<u>\$ 106,357</u>	<u>\$ 1,150,711</u>

**NOTE 7: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2018 as follows:

Federal CFDA #	Program Title	SEFA June 30, 2018	FY 17-18 Activity	County Balance June 30, 2018
14.218	Community Development Block Grants			
	Entitlement Grants	\$ 3,912,187	\$ -	\$ 3,912,187
14.239	HOME Investment Partnerships Program	10,866,592	(11,765)	10,854,827
14.241	Housing Opportunities for Persons with AIDS	470,000	-	470,000
		<u>\$ 15,248,779</u>	<u>\$ (11,765)</u>	<u>\$ 15,237,014</u>

**COUNTY OF MARIN  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2018**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

**CFDA Number(s)**

10.561  
14.239  
20.106  
93.658

**Name of Federal Program or Cluster**

State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)  
HOME Investment Partnerships Program  
Airport Improvement Program  
Title IV-E - Foster Care

Dollar threshold used to distinguish between Type A and Type B programs:

\$   2,155,219  

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no

**COUNTY OF MARIN  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2018**

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**Section II – Financial Statement Findings**

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Our audit did not disclose any matters required to be reported in accordance with Government Auditing Standards.

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**Section III – Findings and Questioned Costs – Major Federal Programs**

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

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



**COUNTY OF MARIN  
SUPPLEMENTARY SCHEDULES OF THE  
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES  
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2018**

**California Governor's Office of Emergency Services Grants**

The following represents expenditures for the California Governor's Office of Emergency Service grant programs for the year ended June 30, 2018. 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 Current Year (FY 17-18)		
	Cumulative Through June 30, 2017	For the Year Ended June 30, 2018	Cumulative As of June 30, 2018	Federal Share	State Share	County Share
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA-4301-DR-CA</b>						
Personnel services	-	127,124	127,124	95,343	23,836	7,945
Operating expenses	-	546,564	546,564	409,920	115,113	21,531
Totals	-	673,688	673,688	505,263	138,949	29,476
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters) - FEMA-4308-DR-CA</b>						
Personnel services	-	23,320	23,320	17,490	4,373	1,458
Operating expenses	-	826,825	826,825	620,119	170,972	35,735
Totals	-	850,145	850,145	637,609	175,345	37,193
<b>Emergency Management Performance Grants - EMPG17</b>						
Personnel Services	-	299,276	299,276	149,638	-	149,638
Operating Expenses	-	41,186	41,186	20,593	-	20,593
Totals	-	340,462	340,462	170,231	-	170,231
<b>Homeland Security Grant Program - SHSGP2015</b>						
Personnel services	52,236	-	52,236	-	-	-
Operating expenses	140,548	74,458	215,006	74,458	-	-
Totals	192,784	74,458	267,242	74,458	-	-
<b>Homeland Security Grant Program - SHSGP16</b>						
Personnel services	61,307	-	61,307	-	-	-
Operating expenses	138,352	124,799	263,151	124,799	-	-
Totals	199,659	124,799	324,458	124,799	-	-
<b>Homeland Security Grant Program - SHSGP 2017</b>						
Personnel services	-	-	-	-	-	-
Operating expenses	-	38,313	38,313	38,313	-	-
Totals	-	38,313	38,313	38,313	-	-
<b>Violence Against Women Formula Grant - VV17050210</b>						
Personnel services	267,359	280,801	548,160	211,287	-	69,514
Operating expenses	-	5,500	5,500	2,346	-	3,154
Totals	267,359	286,301	553,660	213,633	-	72,668
<b>Crime Victim Assistance - Underserved Victim Advocacy &amp; Outreach - UV16020210</b>						
Personnel services	37,967	136,315	174,282	89,719	-	46,596
Operating expenses	6,881	63,916	70,797	63,916	-	-
Totals	44,848	200,231	245,079	153,635	-	46,596

**COUNTY OF MARIN  
SUPPLEMENTARY SCHEDULES OF THE  
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES  
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT EXPENDITURES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2018**

Program	Expenditures Claimed			Share of Expenditures Current Year (FY 17-18)		
	Cumulative Through June 30, 2017	For the Year Ended June 30, 2018	Cumulative As of June 30, 2018	Federal Share	State Share	County Share
<b>Crime Victim Assistance - Child Abuse Treatment - XT15010210</b>						
Personnel services	11,271	21,494	32,765	-	-	21,494
Operating expenses	131,660	130,490	262,150	107,731	-	22,759
Totals	<u>142,931</u>	<u>151,984</u>	<u>294,915</u>	<u>107,731</u>	<u>-</u>	<u>44,253</u>
<b>Crime Victim Assistance - Victim-Witness Assistance - VW16350210</b>						
Personnel services	258,878	66,377	325,255	66,132	245	-
Operating expenses	45,198	77,399	122,597	63,278	14,121	-
Totals	<u>304,076</u>	<u>143,776</u>	<u>447,852</u>	<u>129,410</u>	<u>14,366</u>	<u>-</u>
<b>Crime Victim Assistance - County Victim Services Program - XC16010210</b>						
Personnel services	54,693	183,386	238,079	172,231	-	11,155
Operating expenses	9,781	43,107	52,888	26,470	-	16,637
Totals	<u>64,474</u>	<u>226,493</u>	<u>290,967</u>	<u>198,701</u>	<u>-</u>	<u>27,792</u>
<b>Crime Victim Assistance - Victim-Witness Assistance - VW17360210</b>						
Personnel services	-	189,190	189,190	179,240	9,950	-
Operating expenses	-	46,736	46,736	-	33,640	13,096
Totals	<u>-</u>	<u>235,926</u>	<u>235,926</u>	<u>179,240</u>	<u>43,590</u>	<u>13,096</u>

**COUNTY OF MARIN  
 SUPPLEMENTARY SCHEDULES OF THE  
 CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES  
 AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 2018**

**Board of State and Community Corrections Grants**

The following represents expenditures for the Board of State and Community Corrections grant programs for the year ended June 30, 2018. 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 Current Year (17-18)		
	Cumulative Through June 30, 2017	For the Year Ended June 30, 2018	Cumulative As of June 30, 2018	Federal Share	State Share	County Share
Juvenile Accountability Block Grants BSCC 221-16						
Personnel services	\$ 16,007	\$ 6,944	\$ 22,951	\$ 5,833	\$ --	\$ 1,111
Totals	\$ 16,007	\$ 6,944	\$ 22,951	\$ 5,833	\$ --	\$ 1,111