

**COUNTY OF SOLANO, CALIFORNIA**  
**SINGLE AUDIT REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**COUNTY OF SOLANO, CALIFORNIA**

**SINGLE AUDIT REPORT**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

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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**

To the Board of Supervisors  
County of Solano, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 Solano (County), California, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 21, 2017.

**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 over financial reporting was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses 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.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance 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.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
December 21, 2017



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

To the Board of Supervisors  
County of Solano, California

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

We have audited the County of Solano, California's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

## **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 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 funding information of the County as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 21, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
December 21, 2017

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <b>Federal Agency</b>   | <b>Pass-Through Agency</b> | <b>CFDA Program Title or Cluster</b>   | <b>CFDA No.</b> | <b>Pass-through Entity Award ID</b> | <b>Program Expenditures</b> | <b>Expenditures to Subrecipients</b> |
|---|----------------------------|--|-----------------|-------------------------------------|-----------------------------|--------------------------------------|
| <b>US Department of Agriculture (USDA)</b>                        |                            |  |                 |                                     |                             |                                      |
| Pass-Through Programs:  |                            |  |                 |                                     |                             |                                      |
| California Department of Food and Agriculture (CDFA)              |                            |  |                 |                                     |                             |                                      |
|   |                            | Plant and Animal Disease, Pest Control, and Animal Care                                    | 10.025          | 15-8506-0572-CA 16-8506-0572-CA     | \$ 59,080                   |                                      |
|   |                            | Plant and Animal Disease, Pest Control, and Animal Care                                    | 10.025          | 15-8506-0934-CA 16-8506-1211-CA     | 91,626                      |                                      |
|   |                            | Plant and Animal Disease, Pest Control, and Animal Care                                    | 10.025          | 15-8506-1164-CA                     | 899                         |                                      |
|   |                            | Plant and Animal Disease, Pest Control, and Animal Care                                    | 10.025          | 15-8506-1317-CA 16-8506-1317-CA     | 54,003                      |                                      |
|   |                            | Plant and Animal Disease, Pest Control, and Animal Care                                    | 10.025          | 16-8506-0484-CA 15-8506-0484-CA     | 123,278                     |                                      |
|   |                            | Total Plant and Animal Disease, Pest Control, and Animal Care                              |                 |                                     | <u>328,886</u>              |                                      |
| California Department of Education                                |                            |  |                 |                                     |                             |                                      |
| Child Nutrition Cluster:  |                            |  |                 |                                     |                             |                                      |
|   |                            | School Breakfast Program   | 10.553          | 48-10488-6051569-01                 | 45,302                      | \$ 45,302                            |
|   |                            | National School Lunch Program  | 10.555          | 48-10488-6051569-01                 | 71,473                      | 71,473                               |
|   |                            | Total Child Nutrition Cluster (10.553 & 10.555)  |                 |                                     | <u>116,775</u>              | <u>116,775</u>                       |
| California Department of Public Health (CDPH)                     |                            |  |                 |                                     |                             |                                      |
|   |                            | Special Supplemental Nutrition Program for Women, Infants, and Children                    | 10.557          | 4265                                | 2,732,567                   |                                      |
| SNAP Cluster:   |                            |  |                 |                                     |                             |                                      |
|   |                            | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program     | 10.561          | 4265                                | 635,765                     | 316,391                              |
| California Department of Social Services (CDSS)                   |                            |  |                 |                                     |                             |                                      |
|   |                            | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program     | 10.561          | 1946001347 A7                       | 8,827,293                   |                                      |
|   |                            | Total SNAP Cluster (10.561)  |                 |                                     | <u>9,463,058</u>            | <u>316,391</u>                       |
| <b>US Department of Agriculture (USDA) Total</b>                  |                            |  |                 |                                     | <u>12,641,286</u>           | <u>433,166</u>                       |
| <b>US Department of Defense (USDOD)</b>                           |                            |  |                 |                                     |                             |                                      |
| Direct Program:   |                            |  |                 |                                     |                             |                                      |
|   |                            | Community Economic Adjustment Assistance for Campatible Use and Joint Land Use Studies     | 12.610          | Not Applicable                      | 184,368                     |                                      |
|   |                            | Community Economic Adjustment Assistance for Advance Planning and Economic Diversification | 12.614          | Not Applicable                      | 250,442                     | 250,441                              |
| <b>US Department of Defense (USDOD) Total</b>                     |                            |  |                 |                                     | <u>434,810</u>              | <u>250,441</u>                       |
| <b>US Department of Housing and Urban Development (HUD)</b>       |                            |  |                 |                                     |                             |                                      |
| Direct Programs:  |                            |  |                 |                                     |                             |                                      |
| Section 8 Project-Based Cluster:                                  |                            |  |                 |                                     |                             |                                      |
|   |                            | Section 8 Housing Assistance Payments Program  | 14.195          | Not Applicable                      | 2,225,538                   |                                      |
|   |                            | Continuum of Care Program  | 14.267          | Not Applicable                      | 181,153                     |                                      |
| <b>US Department of Housing and Urban Development (HUD) Total</b> |                            |  |                 |                                     | <u>2,406,691</u>            |                                      |
| <b>US Department of Justice (DOJ)</b>                             |                            |  |                 |                                     |                             |                                      |
| Direct Programs:  |                            |  |                 |                                     |                             |                                      |
|   |                            | Domestic Cannabis Eradication Suppression Program  | 16.Unknown      | Not Applicable                      | 3,653                       |                                      |
|   |                            | Supervised Visitation, Safe Havens for Children  | 16.527          | Not Applicable                      | 28,325                      |                                      |
|   |                            | Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program           | 16.590          | Not Applicable                      | 85,900                      |                                      |
|   |                            | State Criminal Alien Assistance Program  | 16.606          | Not Applicable                      | 169,862                     |                                      |
|   |                            | Equitable Sharing Program  | 16.922          | Not Applicable                      | 362,825                     | 80,000                               |
|   |                            | Direct Programs Subtotal   |                 |                                     | <u>650,565</u>              | <u>80,000</u>                        |
| Pass-Through Programs:  |                            |  |                 |                                     |                             |                                      |
| California Office of Emergency Services (CalOES)                  |                            |  |                 |                                     |                             |                                      |
|   |                            | Crime Victim Assistance  | 16.575          | VW16350480                          | 271,286                     |                                      |
|   |                            | Crime Victim Assistance  | 16.575          | XC16010480                          | 53,405                      |                                      |
|   |                            | Crime Victim Assistance  | 16.575          | XV15010480                          | 89,587                      |                                      |
|   |                            | Pass-Through Programs Subtotal   |                 |                                     | <u>414,278</u>              |                                      |
| <b>US Department of Justice (DOJ) Total</b>                       |                            |  |                 |                                     | <u>1,064,843</u>            | <u>80,000</u>                        |

See accompanying notes to the schedule of expenditures of federal awards

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <b>Federal Agency</b>  | <b>Pass-Through Agency</b> | <b>CFDA Program Title or Cluster</b>   | <b>CFDA No.</b> | <b>Pass-through Entity Award ID</b> | <b>Program Expenditures</b> | <b>Expenditures to Subrecipients</b> |
|--|----------------------------|--|-----------------|-------------------------------------|-----------------------------|--------------------------------------|
| <b>US Department of Labor (DOL)</b>                          |                            |  |                 |                                     |                             |                                      |
| Pass-Through Programs:                                       |                            |  |                 |                                     |                             |                                      |
| State of California Employment Development Department (EDD)  |                            |  |                 |                                     |                             |                                      |
| WIA/WIOA Cluster:  |                            |  |                 |                                     |                             |                                      |
|  |                            | WIA/WIOA Adult Program   | 17.258          | K102074                             | \$ 706,291                  |                                      |
|  |                            | WIA/WIOA Adult Program   | 17.258          | K698397                             | 797,073                     | \$ 131,141                           |
|  |                            | Subtotal   |                 |                                     | <u>1,503,364</u>            | <u>131,141</u>                       |
|  |                            | WIA/WIOA Youth Activities  | 17.259          | K102074                             | 738,255                     | 47,334                               |
|  |                            | WIA/WIOA Youth Activities  | 17.259          | K698397                             | 205,778                     |                                      |
|  |                            | Subtotal   |                 |                                     | <u>944,033</u>              | <u>47,334</u>                        |
|  |                            | WIA/WIOA Dislocated Worker Formula Grants  | 17.278          | K102074                             | 634,814                     |                                      |
|  |                            | WIA/WIOA Dislocated Worker Formula Grants  | 17.278          | K698397                             | 992,103                     |                                      |
|  |                            | Subtotal   |                 |                                     | <u>1,626,917</u>            |                                      |
|  |                            | Total WIA/WIOA Cluster (17.258, 17.259 & 17.278)   |                 |                                     | <u>4,074,314</u>            | <u>178,475</u>                       |
| <b>US Department of Labor (DOL) Total</b>                    |                            |  |                 |                                     | <u>4,074,314</u>            | <u>178,475</u>                       |
| <b>US Department of Transportation (DOT)</b>                 |                            |  |                 |                                     |                             |                                      |
| Direct Program:  |                            |  |                 |                                     |                             |                                      |
|  |                            | Airport Improvement Program  | 20.106          | Not Applicable                      | 883,180                     |                                      |
| Pass-Through Programs:                                       |                            |  |                 |                                     |                             |                                      |
| California Department of Transportation (CalTrans)           |                            |  |                 |                                     |                             |                                      |
| Highway Planning and Construction Cluster:                   |                            |  |                 |                                     |                             |                                      |
|  |                            | Highway Planning and Construction  | 20.205          | 5923                                | 6,155,145                   |                                      |
| California Office of Traffic Safety (OTS)                    |                            |  |                 |                                     |                             |                                      |
|  |                            | Minimum Penalties for Repeat Offenders for Driving While Intoxicated   | 20.608          | AL1186 Solano                       | 234,495                     | 234,495                              |
| Highway Safety Cluster:                                      |                            |  |                 |                                     |                             |                                      |
|  |                            | Alcohol and Drug Impaired Vertical Prosecution Program   | 20.616          | DI1714                              | 220,559                     |                                      |
|  |                            | Pass-Through Programs Subtotal   |                 |                                     | <u>455,054</u>              | <u>234,495</u>                       |
| <b>US Department of Transportation (DOT) Total</b>           |                            |  |                 |                                     | <u>7,493,379</u>            | <u>234,495</u>                       |
| <b>US Department of Education (DOE)</b>                      |                            |  |                 |                                     |                             |                                      |
| Pass-Through Programs:                                       |                            |  |                 |                                     |                             |                                      |
| California Department of Education                           |                            |  |                 |                                     |                             |                                      |
|  |                            | Rehabilitation Services-Vocational Rehabilitation Grants to States   | 84.126          | 29153                               | 59,512                      |                                      |
| <b>US Department of Education (DOE) Total</b>                |                            |  |                 |                                     | <u>59,512</u>               |                                      |
| <b>US Department of Health and Human Services</b>            |                            |  |                 |                                     |                             |                                      |
| Direct Programs:   |                            |  |                 |                                     |                             |                                      |
| Health Centers Cluster:                                      |                            |  |                 |                                     |                             |                                      |
|  |                            | Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)      | 93.224          | Not Applicable                      | 1,033,669                   |                                      |
|  |                            | Partnerships to Improve Community Health   | 93.331          | Not Applicable                      | 1,202,860                   | 611,068                              |
|  |                            | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease   | 93.918          | Not Applicable                      | 175,703                     |                                      |
|  |                            | Direct Programs Subtotal   |                 |                                     | <u>2,412,232</u>            | <u>611,068</u>                       |
| Pass-Through Programs:                                       |                            |  |                 |                                     |                             |                                      |
| California Department of Public Health (CDPH)                |                            |  |                 |                                     |                             |                                      |
|  |                            | Public Health Emergency Preparedness   | 93.067          | 4265                                | 77,673                      |                                      |
|  |                            | Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements                                 | 93.074          | 4265                                | 646,572                     |                                      |
|  |                            | Project Grants and Cooperative Agreements for Tuberculosis Control Programs  | 93.116          | 4265                                | 83,371                      |                                      |
|  |                            | Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 93.197          | 4265                                | 34,118                      |                                      |
|  |                            | Immunization Cooperative Agreements  | 93.268          | 4265                                | 107,746                     |                                      |
|  |                            | Pregnancy Assistance Fund Program  | 93.500          | 4265                                | 14,421                      | 12,000                               |
| Maternal, Infant, and Early Childhood Home Visiting Cluster: |                            |  |                 |                                     |                             |                                      |
|  |                            | Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program  | 93.505          | 4265                                | 908,132                     |                                      |
|  |                            | State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)  | 93.757          | 4265                                | 317,922                     | 24,812                               |

See accompanying notes to the schedule of expenditures of federal awards



**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <b>Federal Agency</b> | <b>Pass-Through Agency</b>  | <b>CFDA No.</b> | <b>Pass-through Entity Award ID</b> | <b>Program Expenditures</b> | <b>Expenditures to Subrecipients</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------------------|--------------------------------------|
|                       | <b>CFDA Program Title or Cluster</b>  |                 |                                     |                             |                                      |
|                       | Preventive Health and Health Services Block Grant funded solely with                      |                 |                                     |                             |                                      |
|                       | Prevention and Public Health Funds (PPHF)   | 93.758          | 4265                                | \$ 28,710                   | \$ 22,633                            |
|                       | HIV Care Formula Grants   | 93.917          | 4265                                | 206,148                     | 202,258                              |
|                       | HIV Prevention Activities_Health Department Based   | 93.940          | 4265                                | 214,631                     | 95,435                               |
|                       | Maternal and Child Health Services Block Grant to the States                              | 93.994          | 4265                                | 563,988                     | 62,682                               |
|                       | California Department of Social Services (CDSS)   |                 |                                     |                             |                                      |
|                       | Guardianship Assistance   | 93.090          | 1946001347 A7                       | 301,823                     |                                      |
|                       | Promoting Safe and Stable Families  | 93.556          | 1946001347 A7                       | 268,756                     |                                      |
|                       | TANF Cluster:   |                 |                                     |                             |                                      |
|                       | Temporary Assistance for Needy Families   | 93.558          | 1946001347 A7                       | 24,868,759                  |                                      |
|                       | Refugee and Entrant Assistance_State Administered Programs                                | 93.566          | 1946001347 A7                       | 19,145                      |                                      |
|                       | Community-Based Child Abuse Prevention Grant  | 93.590          | 1946001347 A7                       | 109,639                     |                                      |
|                       | Stephanie Tubbs Jones Child Welfare Services Program                                      | 93.645          | 1946001347 A7                       | 168,485                     |                                      |
|                       | Foster Care_Title IV-E  | 93.658          | 1946001347 A7                       | 7,475,400                   | 379,682                              |
|                       | Adoption Assistance   | 93.659          | 1946001347 A7                       | 2,968,069                   |                                      |
|                       | Social Services Block Grant   | 93.667          | 1946001347 A7                       | 597,015                     |                                      |
|                       | Chafee Foster Care Independence Program   | 93.674          | 1946001347 A7                       | 146,156                     |                                      |
|                       | California Department of Child Support Services (DCSS)                                    |                 |                                     |                             |                                      |
|                       | Child Support Enforcement   | 93.563          | 1-946001347-P-9                     | 8,029,571                   |                                      |
|                       | California Department of Health Care Services (DHCS)                                      |                 |                                     |                             |                                      |
|                       | Projects for Assistance in Transition from Homelessness (PATH)                            | 93.150          | 14-90354                            | 51,048                      |                                      |
|                       | Assistance Program for Chronic Disease Prevention and Control                             | 93.945          | 14-90354                            | 39,982                      | 19,984                               |
|                       | Block Grants for Community Mental Health Services   | 93.958          | 14-90354                            | 282,077                     | 268,511                              |
|                       | Block Grants for Prevention and Treatment of Substance Abuse                              | 93.959          | 14-90106                            | 2,479,863                   | 594,086                              |
|                       | Maternal and Child Health Services Block Grant to the States                              | 93.994          | 4265                                | 1,826,117                   | 4,895                                |
|                       | Medicaid Cluster:   |                 |                                     |                             |                                      |
|                       | Medical Assistance Program  | 93.778          | 12-89399                            | 3,698,727                   |                                      |
|                       | Medical Assistance Program  | 93.778          | 1946001347 A7                       | 20,442,063                  |                                      |
|                       | Medical Assistance Program  | 93.778          | EP1383841/CMAA: 14-90042            | 518,778                     |                                      |
|                       | Total Medicaid Cluster  |                 |                                     | <u>24,659,568</u>           |                                      |
|                       | California Health and Human Services Agency (CHHS)  |                 |                                     |                             |                                      |
|                       | Substance Abuse and Mental Health Services_Projects of Regional and National Significance | 93.243          | 1H79TI024969-01                     | 60,368                      | 60,368                               |
|                       | Pass-Through Programs Subtotal  |                 |                                     | <u>77,555,273</u>           | <u>1,747,346</u>                     |
|                       | <b>US Department of Health and Human Services Total</b>                                   |                 |                                     | <u>79,967,505</u>           | <u>2,358,414</u>                     |
|                       | <b>US Department of Homeland Security</b>   |                 |                                     |                             |                                      |
|                       | Pass-Through Programs:  |                 |                                     |                             |                                      |
|                       | California Office of Emergency Services (CalOES)  |                 |                                     |                             |                                      |
|                       | Public Assistance Grants (Presidentially Declared Disasters)                              | 97.036          | FEMA-4193-DR-CA, CalOESID:095       | 704,196                     |                                      |
|                       | Emergency Management Performance Grants   | 97.042          | 95-00000                            | 319,558                     |                                      |
|                       | Homeland Security Grant Program   | 97.067          | 095-00000                           | 222,261                     | 170,485                              |
|                       | City & County of San Francisco  |                 |                                     |                             |                                      |
|                       | Homeland Security Grant Program   | 97.067          | 075-95017                           | 88,468                      |                                      |
|                       | Total Homeland Security Grant Program   |                 |                                     | <u>310,729</u>              | <u>170,485</u>                       |
|                       | <b>US Department of Homeland Security Total</b>   |                 |                                     | <u>1,334,483</u>            | <u>170,485</u>                       |
|                       | <b>Total Expenditures of Federal Awards</b>   |                 |                                     | <u>\$ 109,476,823</u>       | <u>\$ 3,705,476</u>                  |

See accompanying notes to the schedule of expenditures of federal awards

**COUNTY OF SOLANO, CALIFORNIA**

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

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Solano, California (County) under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

**NOTE 3 – PASS-THROUGH ENTITIES’ IDENTIFYING NUMBER**

When federal awards are received from a pass-through entity, the SEFA indicates if assigned, the identifying grant or contract number that has been assigned by the pass-through entity.

**NOTE 4 – MEDICAID CLUSTER**

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

**NOTE 5 – INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance

**COUNTY OF SOLANO, CALIFORNIA**

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

**I. SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

|  |                      |
|--|----------------------|
| Internal control over major federal programs:  |                      |
| Material weakness(es) identified?  | <u>No</u>            |
| Significant deficiency(ies) identified?  | <u>None reported</u> |
| Type of auditors' report issued on compliance for major federal programs:                          | <u>Unmodified</u>    |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u>No</u>            |

Identification of major federal programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Programs or Clusters</u>                   |
|---------------------|---|
| <u>20.205</u>       | <u>Highway Planning and Construction Cluster</u>              |
| <u>93.558</u>       | <u>Temporary Assistance for Needy Families (TANF Cluster)</u> |
| <u>93.659</u>       | <u>Adoption Assistance</u>                                    |

|  |                     |
|--|---------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$ 3,000,000</u> |
| Auditee qualified as low-risk auditee?                                   | <u>Yes</u>          |

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**II. FINANCIAL STATEMENT FINDINGS**

None Reported.

**COUNTY OF SOLANO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None Reported.

**COUNTY OF SOLANO, CALIFORNIA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 2017**

| Finding No. | Description/Program                            | CFDA No. | Compliance Requirement | Status of Corrective Action |
|-------------|--|----------|------------------------|-----------------------------|
| 2016-001    | Temporary Assistance for Needy Families (TANF) | 93.558   | Eligibility            | Implemented                 |