

**CITY OF SACRAMENTO, CALIFORNIA**

**SINGLE AUDIT REPORT  
(OMB CIRCULAR A-133)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**CITY OF SACRAMENTO, CALIFORNIA**

**SINGLE AUDIT REPORT  
(OMB CIRCULAR A-133)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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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 Honorable Mayor and  
Members of the City Council  
City of Sacramento  
Sacramento, 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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sacramento, California (the City), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 19, 2014. Our report includes an emphasis of matter regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities* and GASB Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25*, as of July 1, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 or significant deficiencies. Given these limitations, during the audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 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.

*Vavrinik, Trine, Day & Co. LLP*

Sacramento, California  
December 19, 2014



**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 OMB CIRCULAR A-133**

To the Honorable Mayor and  
Members of the City Council  
City of Sacramento  
Sacramento, California

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

We have audited City of Sacramento, California's (the City) 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 City's major federal programs for the year ended June 30, 2014. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City'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 City'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 City's compliance.

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

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

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

Management of the City 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 City'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 City'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 financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 19, 2014, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities* and GASB Statement No. 67, *Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25*, as of July 1, 2013. 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 OMB Circular A-133 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Varrinck, Trine, Day & Co. LLP*

Sacramento, California  
January 31, 2015

**CITY OF SACRAMENTO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>United States Department of Agriculture</b>			
Passed through State of California Department of Education:			
Child and Adult Care Food Program:			
Snack Program - 2013	10.558	34-2883-1K	\$ 13,462
Snack Program - 2014	10.558	34-2883-1K	71,514
<b>Total United States Department of Agriculture</b>			<b>84,976</b>
<b>United States Department of Housing and Urban Development</b>			
Passed through Sacramento Housing and Redevelopment Agency:			
Community Development Block Grants/Entitlement Grant Cluster:			
Focused Outreach and Code Inspections Strategy	14.218	2001-0224-305	99,907
McClellan Heights Pinell Street	14.218	2013-1122	200,000
R Street Plaza Phase II Design	14.218	2013-0759-1	20,000
Del Paso Boulevard Streetscape	14.218	2001-0224-303	44
Downtown Lighting Project	14.218	2001-0224-302	31,147
R Street Phase III	14.218	2013-00125-1	50,619
12th Street Streetscape Project	14.218	2013-00125-3	40,172
Richards Blvd Streetscape Project	14.218	2013-00125-2	135,595
<b>Total United States Department of Housing and Urban Development</b>			<b>577,484</b>
<b>United States Department of the Interior</b>			
Direct Programs:			
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	N/A	77,574
Direct Programs:			
Central Valley Project Improvement (CVPI)			
Anadromous Fish Restoration Program (AFRP):			
Lower American River Salmonid Spawning Gravel Work	15.648	N/A	421,274
<b>Total United States Department of the Interior</b>			<b>498,848</b>
<b>United States Department of Justice</b>			
Passed through State of California Board of State and Community Corrections:			
Juvenile Accountability Block Grants Program	16.523	BSCC 204-13	20,606
Direct Programs:			
Public Safety Partnership and Community Policing Grants:			
ARRA - COPS Hiring Recovery Program	16.710	N/A	549,722
COPS Hiring Program - 2011	16.710	N/A	2,564,628
COPS Technology Program - 2007	16.710	N/A	5,968
COPS Secure Our Schools - 2009	16.710	N/A	249,523
COPS Secure Our Schools - 2011	16.710	N/A	13,383
Subtotal Public Safety Partnership and Community Policing Grants			3,383,224
Justice Assistance Grant (JAG) Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program - 2011	16.738	N/A	278,702
Edward Byrne Memorial Justice Assistance Grant Program - 2012	16.738	N/A	4,068
Subtotal JAG Program Cluster			282,770
Equitable Sharing Program	16.922	N/A	51
<b>Total United States Department of Justice</b>			<b>3,686,651</b>
<b>United States Department of Labor</b>			
Passed through Sacramento Employment and Training Agency:			
Workforce Investment Act Cluster:			
WIA Youth Activities - 2012	17.259	046301IS-12(E2)	212,770
<b>Total United States Department of Labor</b>			<b>212,770</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards



**CITY OF SACRAMENTO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>United States Department of Transportation</b>			
Passed through State of California Department of Transportation (CALTRANS):			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	CML-5002(041)	\$ 465,853
Highway Planning and Construction	20.205	STPLER-5002(066)	22,013
Highway Planning and Construction	20.205	CML-5002(155)	31,957
Highway Planning and Construction	20.205	STPL-5002(156)	99,794
Highway Planning and Construction	20.205	STPL-5002(103)	5,810,422
Highway Planning and Construction	20.205	HP21L-5002(068)	34,869
Highway Planning and Construction	20.205	HPLUL-5002(154)	176,231
Highway Planning and Construction	20.205	HPLUL-5002(167)	27,777
Highway Planning and Construction	20.205	STPL-5002(175)	180
Highway Planning and Construction	20.205	RPSTPLEC-5002(147)	3,682
Highway Planning and Construction	20.205	CML-5002(047)	42,217
Highway Planning and Construction	20.205	BHLS-5002(111)	138,216
Highway Planning and Construction	20.205	BRLS-5002(115)	159,274
Highway Planning and Construction	20.205	SRTSL-5002(131)	74,468
Highway Planning and Construction	20.205	HPLUL-5002(128)	125,480
Highway Planning and Construction	20.205	BRLS-5002(134)	115,877
Highway Planning and Construction	20.205	SRTSL-5002(143)	79,644
Highway Planning and Construction	20.205	HSIPL-5002(145)	9,000
Highway Planning and Construction	20.205	BPMP-5002(161)	4,652
Highway Planning and Construction	20.205	2012-0311	964
Highway Planning and Construction	20.205	STPCML-5002(159)	56,413
Highway Planning and Construction	20.205	DEMOSL-5002(163)	90,175
Highway Planning and Construction	20.205	BRLS-5002(164)	206,460
Highway Planning and Construction	20.205	HSIPLN-5002(165)	9,927
Highway Planning and Construction	20.205	STPL-5002(170)	6,456
Highway Planning and Construction	20.205	BRLS-5002(168)	7,622
Highway Planning and Construction	20.205	STPL-5002(172)	3,376
Highway Planning and Construction	20.205	STPL-5002(173)	3,709
Highway Planning and Construction	20.205	STPL-5002(174)	3,159
Highway Planning and Construction	20.205	STPL-5002(171)	2,823
ARRA - Highway Planning and Construction:			
Economic Stimulus, Intermodal Facility - RR Track Relocation	20.205	ESPLCM-5002(142)	432,723
Subtotal Highway Planning and Construction			<u>8,245,413</u>
Passed through Sacramento Regional Transit District:			
Federal Transit Cluster - Capital Investment Grants:			
Sacramento Intermodal Transportation Facility Retrofit Project	20.500	CA-04-0013-01	85,872
Sacramento Intermodal Transportation Facility Retrofit Project - Phase II	20.500	CA-04-0013-03	968,101
Subtotal Sacramento Intermodal Transportation Facility Retrofit Project			<u>1,053,973</u>
Passed through State of California Office of Traffic Safety:			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	DD1335	13
State and Community Highway Safety	20.600	PT1355	265,245
State and Community Highway Safety	20.600	PS1408	125,709
State and Community Highway Safety	20.600	PT1461	228,777
State Traffic System Information System Improvement Grants	20.610	PT1461	69,997
Subtotal Highway Safety Cluster			<u>689,741</u>
Passed through the Regents of the University of California School of Public Health, Berkeley:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - 2013	20.608	SC13357	84,390
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - 2014	20.608	SC14357	153,743
Passed through State of California Office of Traffic Safety:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT1461	321,205
Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>559,338</u>
Passed through State of California Office of Traffic Safety:			
National Priority Safety Programs	20.616	PT1461	737
Direct Programs:			
TIGER Discretionary Grant:			
Sacramento Intermodal Phase 2 - Sacramento Valley Station (SVS)	20.933	N/A	388,803
<b>Total United States Department of Transportation</b>			<u><b>10,938,005</b></u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**CITY OF SACRAMENTO, CALIFORNIA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>United States Department of Treasury</b>			
Direct Programs:			
Equitable Sharing Program	21.000	N/A	\$ 119,976
<b>Total United States Department of Treasury</b>			<b>119,976</b>
<b>National Endowment for the Arts</b>			
Direct Programs:			
Broadway Corridor Virtual Public Art Project	45.024	N/A	7,796
<b>Total National Endowment for the Arts</b>			<b>7,796</b>
<b>United States Department of Veterans Affairs</b>			
Passed through United States Olympic Committee:			
VA Assistance to United States Paralympic Integrated Adaptive Sports Program - 2013	64.034	2012-0936	30,679
<b>Total United States Department of Veteran Affairs</b>			<b>30,679</b>
<b>United States Environmental Protection Agency</b>			
Direct Programs:			
Congressionally Mandated Projects:			
P Street - 5th to 7th	66.202	N/A	503,461
Brownfields Assessment and Cleanup Cooperative Agreements:			
Assessment Phase I	66.818	N/A	55,564
Assessment and Cleanup	66.818	N/A	2,426
Revolving Loan Fund	66.818	N/A	183
19th and Q Streets Site Soil Remediation	66.818	N/A	237
Subtotal Brownfields Assessment and Cleanup Cooperative Agreements			58,410
<b>Total United States Environmental Protection Agency</b>			<b>561,871</b>
<b>United States Department of Education</b>			
Passed through California Department of Education:			
21st Century Community Learning Centers	84.287	13-14349-2192-8A	590,319
<b>Total United States Department of Education</b>			<b>590,319</b>
<b>United States Department of Health and Human Services</b>			
Passed through Area 4 Agency on Aging:			
National Family Caregiver Support - Title III, Part E	93.052	26-18-34-14	36,665
Passed through State of California Department of Education:			
CCDF Cluster:			
Child Care and Development Block Grant	93.575	CCTR-3189	75,909
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR-3189	159,141
Subtotal CCDF Cluster			235,050
<b>Total United States Department of Health and Human Services</b>			<b>271,715</b>
<b>United States Department of Homeland Security</b>			
Direct Programs:			
National Urban Search & Rescue (US&R) Response System:			
Urban Search and Rescue 2011	97.025	N/A	\$ 78,457
Urban Search and Rescue 2012	97.025	N/A	379,464
Urban Search and Rescue 2013	97.025	N/A	607,629
Urban Search and Rescue Tornado MOORE Oklahoma Deployment	97.025	N/A	243
Urban Search and Rescue Lyons, Colorado Flooding	97.025	N/A	26,680
Urban Search and Rescue Washington Mudslide	97.025	N/A	1,513,585
Urban Search and Rescue Arkansas Tornadoes	97.025	N/A	7,575
Subtotal National Urban Search & Rescue (US&R) Response System			2,613,633
Federal Emergency Management Agency:			
Assistance to Firefighters Grant:			
Staffing for Adequate Fire and Emergency Response (SAFER) - 2010	97.044	N/A	1,232,774
Passed through State of California Office of Emergency Services:			
Homeland Security Grant Program - 2011	97.067	2011-SS-0077	20,431
Homeland Security Grant Program - 2011	97.067	2011-SS-0077	41,933
Homeland Security Grant Program - 2013	97.067	2013-00110	635,963
Subtotal Homeland Security Grant Program			698,327
<b>Total United States Department of Homeland Security</b>			<b>4,544,734</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 22,125,824</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**CITY OF SACRAMENTO, CALIFORNIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the expenditures of all federal awards programs of the City of Sacramento, California (City) for the fiscal year ended June 30, 2014. The City’s reporting entity is defined in Note 1 to the City’s Comprehensive Annual Financial Report (CAFR). All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the SEFA.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in governmental funds, and the accrual basis of accounting for grants accounted for in the proprietary funds, as described in Note 1 to the City’s CAFR.

**NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS**

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the General Service Administration’s Catalog of Federal Domestic Assistance.

**NOTE 4 – SCHEDULE OF AREA 4 AGENCY ON AGING EXPENDITURES**

The following represents expenditures of the grant from the Area 4 Agency on Aging for the fiscal year ended June 30, 2014:

<b>Program</b>	<b>Grant Amount</b>	<b>Grant Number</b>	<b>CFDA Number</b>	<b>Expenditures</b>		
				<b>Federal</b>	<b>Sacramento County</b>	<b>Total</b>
National Family Caregiver Support - Title III, Part E - 3 month contract ending 9/30/13	\$ 10,000	26-18-34-14	93.052	\$ 8,094	\$ 1,906	\$ 10,000
National Family Caregiver Support - Title III, Part E - 9 month contract ending 6/30/14	28,571	26-18-34-14	93.052	28,571	-	28,571
Total Area 4 Agency on Aging				<u>\$ 36,665</u>	<u>\$ 1,906</u>	<u>\$ 38,571</u>

**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 City has determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

**CITY OF SACRAMENTO, CALIFORNIA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**NOTE 6 – SCHEDULE OF SACRAMENTO EMPLOYMENT AND TRAINING AGENCY  
(SETA) EXPENDITURES**

The following represents expenditures of the grants from the Sacramento Employment and Training Agency for the fiscal year ended June 30, 2014:

**Workforce Investment Act (WIA) - Youth Program**

<b>CFDA Number</b>	<b>Sub-grant Number</b>	<b>Federal Expenditures</b>		
		<b>Personnel Service</b>	<b>Other</b>	<b>Total</b>
17.259	046301IS-12(E2)	\$ 202,041	\$ 10,729	\$ 212,770

**NOTE 7 – SCHEDULE OF THE TOTAL FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS  
FROM EACH FEDERAL PROGRAM**

Of the federal expenditures presented in the schedule, the City of Sacramento provided federal awards to sub-recipients as follows for the fiscal year ended June 30, 2014:

<b>Program Title</b>	<b>CFDA Number</b>	<b>Name of Sub-recipient</b>	<b>Amount Provided to Sub-recipient</b>
Juvenile Accountability Block Grant Program	16.523	Natomas Unified School District Sacramento City Unified School District	\$ 10,298 10,308 <u>20,606</u>
Public Safety Partnership and Community Grant Program	16.710	Sacramento City Unified School District	<u>249,523</u>
Total federal awards provided to sub-recipients			<u>\$ 270,129</u>

**CITY OF SACRAMENTO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**I. SUMMARY OF AUDITORS' RESULTS**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None Reported</u>

Type of auditors' report issued on compliance for major federal programs:	<u>Unmodified</u>
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Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	<u>No</u>
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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 (includes ARRA)</u>
<u>20.600, 20.610</u>	<u>Highway Safety Cluster</u>
<u>97.067</u>	<u>Homeland Security Grant Program</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 663,775</u>
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Auditee qualified as low-risk auditee under OMB Circular A-133, Section 530?	<u>Yes</u>
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**CITY OF SACRAMENTO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

**II. FINANCIAL STATEMENT FINDINGS**

None Reported.

**CITY OF SACRAMENTO, CALIFORNIA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

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

None Reported.

**CITY OF SACRAMENTO, CALIFORNIA**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**YEAR ENDED JUNE 30, 2014**

No Prior Year Findings.