Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
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<th>ITEM</th>
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<th>FEDERAL SHARE</th>
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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 92,785,331</td>
<td>$ (4,924,997)</td>
<td>$ (11,081,754)</td>
<td>$ 15,433,501</td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (573,250)</td>
<td>$ (4,924,997)</td>
<td>$ (11,081,754)</td>
<td>$ 15,433,501</td>
</tr>
<tr>
<td>Corrections</td>
<td>$ 0</td>
<td>$ (4,924,997)</td>
<td>$ (11,081,754)</td>
<td>$ 15,433,501</td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 92,785,331</td>
<td>$ 33,426,197</td>
<td>$ 38,382,678</td>
<td>$ 20,976,456</td>
</tr>
</tbody>
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County Systems Section
Fiscal Systems Bureau
744 P Street, MS 9-5-01
Sacramento, CA  95814

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Sincerely,

Racquel Flanagan, Manager
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Fiscal Systems Bureau
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<th>ITEM</th>
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<th>STATE SHARE</th>
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<tbody>
<tr>
<td>Amount Claimed</td>
<td>$217,815</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(2,806)</td>
<td>$(49,459)</td>
<td>$(46,653)</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$217,815</td>
<td>$52,758</td>
<td>$111,111</td>
<td>$53,946</td>
</tr>
</tbody>
</table>

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The claim submitted to the California Department of Social Services (CDSS) was processed using the e-mail date of October 31, 2016. Your county’s submission of the DFA 325.5 Expenditure Certification was processed using the date of November 17, 2017.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
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LATE SUBMISSION OF DFA 325.5 EXPENDITURE CERTIFICATION
The CEC which includes the Certification page with original signatures is due within 30 days after the end of the quarter being submitted. Your DFA 325.5 Expenditure Certification was received on November 17, 2016, which makes it late by 17 days. The Administration of Children and Families required CDSS to report CEC data within 45 days after the quarter ends. Late submission of CECs could jeopardize nationwide budgeting and distribution of federal funds for California. In the future, please submit your county’s CEC (or certificate, whichever applies) within the 30 days allowed.

ADOPTION ASSISTANCE – FEDERAL & NON-FEDERAL PERSON COUNT
County did not submit the Adoption Assistance Persons Count template. Your county was notified on November 18, 2016 that the template was missing. A template was submitted to us after contact with county staff on November 18, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.

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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
CLAIM LETTER

#03-09-16

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: James A. Foley

COUNTY: Amador

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 1,417,587</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (8,873)</td>
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<td>$ 251,786</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 1,417,587</td>
<td>$ 448,304</td>
<td>$ 607,920</td>
<td>$ 361,363</td>
</tr>
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Your County’s CEC Non-Fed ratio did not match the Adoption Assistance Persons Count template. Your county was notified on November 9, 2016 that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 21, 2016.

TITLE IV-E PROBATION CERTIFICATION
Per CFL No. 14/15-76 dated June 30, 2015, County Probation Departments are required to submit a certification (Probation Candidate Cases for Title IV-E Reimbursement) to claim eligible candidate cases for federal reimbursement. Your county was requested to submit the certification on November 9, 2016. We received the certification on November 11, 2016.

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<td>Amount Claimed</td>
<td>$ 16,310,061</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (171,885)</td>
<td>$ (475,994)</td>
<td>$ (1,592,641)</td>
<td>$ 1,896,750</td>
</tr>
<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 16,310,061</td>
<td>$ 6,786,939</td>
<td>$ 6,603,045</td>
<td>$ 2,920,077</td>
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<td>$ 2,123,106</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (17,552)</td>
<td>$ (50,958)</td>
<td>$ (261,865)</td>
<td>$ 295,271</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Total Amount</td>
<td>$ 2,123,106</td>
<td>$ 933,647</td>
<td>$ 770,028</td>
<td>$ 419,431</td>
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Sincerely,

Racquel Flanagan, Manager
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Fiscal Systems Bureau
Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$1,276,850</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(8,278)</td>
<td>$(68,705)</td>
<td>$(154,718)</td>
<td>$215,145</td>
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<tr>
<td>Corrections</td>
<td>$(1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$1,276,850</td>
<td>$367,321</td>
<td>$591,099</td>
<td>$318,430</td>
</tr>
</tbody>
</table>

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It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), realigned the funding for Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirected specified tax sources and other revenues to fund this effort. Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

DFA 419 - CLAIM SUMMARY SHEET
Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on September 16, 2016, to provide an explanation for variances 15 percent and over. We received your explanatory data on September 18, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.

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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
CLAiM LETTER # 07-09-16

TO: COUNTY WELFARE DIRECTOR
   COUNTY AUDITOR
   COUNTY CONTACT PERSON: Bonnie Bienkowski
COUNTY: Contra Costa

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 53,909,440</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(307,855)</td>
<td>$(1,774,896)</td>
<td>$(3,818,057)</td>
<td>$ 5,285,098</td>
</tr>
<tr>
<td>Corrections</td>
<td>$ 0</td>
<td>$</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 53,909,440</td>
<td>$ 21,525,465</td>
<td>$ 23,782,327</td>
<td>$ 8,601,648</td>
</tr>
</tbody>
</table>

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***AUDIT FINDINGS***

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**ADJUSTMENTS**

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 2,816,452</td>
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<tr>
<td>Adjustments</td>
<td>$ (22,152)</td>
<td>$ (166,073)</td>
<td>$ (257,901)</td>
<td>$ 401,822</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 2,816,452</td>
<td>$ 1,327,144</td>
<td>$ 953,543</td>
<td>$ 535,765</td>
</tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 7,034,159</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (64,303)</td>
<td>$ (210,806)</td>
<td>$ (826,654)</td>
<td>$ 973,157</td>
</tr>
<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 7,034,159</td>
<td>$ 2,738,069</td>
<td>$ 2,990,680</td>
<td>$ 1,305,410</td>
</tr>
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ADOPTION ASSISTANCE – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Persons Count did not match the Adoption Assistance Persons Count template. Your county was notified on November 9, 2016, that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 11, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
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Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
CLAIM LETTER

TO: COUNTY WELFARE DIRECTOR
    COUNTY AUDITOR
    COUNTY CONTACT PERSON: Stacey Sandoval

COUNTY: Fresno

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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<th>COUNTY SHARE</th>
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</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 60,782,663</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (575,967)</td>
<td>$ (2,122,208)</td>
<td>$ (4,688,631)</td>
<td>$ 6,234,872</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 60,782,663</td>
<td>$ 24,513,505</td>
<td>$ 27,853,126</td>
<td>$ 8,416,032</td>
</tr>
</tbody>
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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
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<tr>
<td>Total Amount Allowed</td>
<td>$2,349,472</td>
<td>$1,025,786</td>
<td>$951,342</td>
<td>$372,344</td>
</tr>
</tbody>
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AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Total Non-Title IV-E Cases and the Non-Fed Ratio did not match the AFDC_FC Persons Count template. Your county was notified on November 7, 2016, that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 7, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
CLAIM LETTER

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Leslie Abbott

COUNTY: Humboldt

COUNTY EXPENSE CLAIM
PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 16,607,399</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(63,371)</td>
<td>$(396,896)</td>
<td>$(1,751,279)</td>
<td>$ 2,084,804</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 16,607,399</td>
<td>$ 7,224,103</td>
<td>$ 6,399,172</td>
<td>$ 2,984,124</td>
</tr>
</tbody>
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<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 10,403,545</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (101,615)</td>
<td>$ (533,813)</td>
<td>$ (1,058,560)</td>
<td>$ 1,490,758</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount</td>
<td>$ 10,403,545</td>
<td>$ 4,372,907</td>
<td>$ 4,218,592</td>
<td>$ 1,812,046</td>
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COUNTY COST ALLOCATION PLAN (CCAP), 2 CFR §200.416 (formerly known as OMB A-87)
The costs exceeded the approved amount for the CCAP input on DFA 325.1 Line L for Space. Therefore, costs of $268,299 on the DFA 325.1 - Line L has been moved to DFA 325.1 Line N3 per contact with your county on November 8, 2016.

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<td></td>
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<tr>
<td>Adjustments</td>
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<tr>
<td>Corrections</td>
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<tr>
<td>Total Amount Allowed</td>
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<td>$427,129</td>
<td>$623,122</td>
<td>$216,972</td>
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County Systems Section
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CLAIM LETTER

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Curt Belcher

COUNTY: Kern

COUNTY EXPENSE CLAIM
PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

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</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$(2,394,538)</td>
<td>$(5,771,871)</td>
<td>$(7,667,694)</td>
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<tr>
<td>Corrections</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$52,741,902</td>
<td>$21,508,188</td>
<td>$20,021,562</td>
<td>$11,212,152</td>
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Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
744 P Street, MS 9-5-01
Sacramento, CA  95814
Kern
Page Three

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Sincerely,

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Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 8,249,419</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Adjustments</td>
<td>$ (85,412)</td>
<td>$ (385,165)</td>
<td>$ (808,739)</td>
<td>$ 1,108,492</td>
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<td>Corrections</td>
<td>$ -0-</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$ 8,249,419</td>
<td>$ 3,241,907</td>
<td>$ 3,608,866</td>
<td>$ 1,398,646</td>
</tr>
</tbody>
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AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT

Your County’s CEC Persons Count did not match the AFDC_FC Persons Count template. Your county was notified on November 8, 2016, that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 15, 2016.

DFA 419 - CLAIM SUMMARY SHEET

Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 8, 2016, to provide an explanation for variances 15 percent and over. We received your explanatory data on November 16, 2016.

**ADJUSTMENTS**

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</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$ (154,454)</td>
<td>$ (568,571)</td>
<td>$ 687,180</td>
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<tr>
<td>Corrections</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 4,738,791</td>
<td>$ 1,780,161</td>
<td>$ 2,111,385</td>
<td>$ 847,245</td>
</tr>
</tbody>
</table>

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<tbody>
<tr>
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<td>$ 1,054,179</td>
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<td>Adjustments</td>
<td>$ (11,669)</td>
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<tr>
<td>Corrections</td>
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</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 1,054,179</td>
<td>$ 329,131</td>
<td>$ 489,156</td>
<td>$ 235,892</td>
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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
CLAIM LETTER  
TO: COUNTY WELFARE DIRECTOR  
COUNTY AUDITOR  
COUNTY CONTACT PERSON: Virginia Jamison

COUNTY: LA DPSS
COUNTY EXPENSE CLAIM
PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$388,596,627</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>(3,662,861)</td>
<td>(13,666,103)</td>
<td>17,328,964</td>
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<tr>
<td>Corrections</td>
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<td>(3,662,861)</td>
<td>(13,666,103)</td>
<td>17,328,964</td>
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<tr>
<td>Total Amount</td>
<td>$388,596,627</td>
<td>131,420,514</td>
<td>233,992,956</td>
<td>23,183,157</td>
</tr>
</tbody>
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<th>COUNTY SHARE</th>
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<td>Amount Claimed</td>
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<tr>
<td>Adjustments</td>
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<td>$ (824,493)</td>
<td>$ 1,274,858</td>
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<tr>
<td>Corrections</td>
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<td></td>
</tr>
<tr>
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<td>$ 3,943,128</td>
<td>$ 607,685</td>
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</tbody>
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Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.

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Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau  
744 P Street, MS 9-5-01  
Sacramento, CA  95814
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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$(641,876)</td>
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<td>$ 1,860,051</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
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<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 12,887,977</td>
<td>$ 4,838,687</td>
<td>$ 5,504,051</td>
<td>$ 2,545,239</td>
</tr>
</tbody>
</table>

IMPORTANT INFORMATION: Figures may not total exactly due to rounding.

Thank you for your timely submission of the September 2016 CEC to the California Department of Social Services (CDSS), which includes the electronic version and the Expenditure Certification (DFA 325.5) with original signatures. Your timeliness along with the other counties enables us to provide timely audited CEC data and payment to you. Your claim was processed using the e-mail date of October 31, 2016. Your county’s submission of the DFA 325.5 Expenditure Certification was processed using the date of October 31, 2016.

It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

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CEC LEDGER TRACKING SYSTEM SHIFT REPORT
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Sincerely,

Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau
TO: COUNTY WELFARE DIRECTOR  
COUNTY AUDITOR  
COUNTY CONTACT PERSON: Lori Norman  

COUNTY: Mariposa  

COUNTY EXPENSE CLAIM  
PERIOD COVERED:  
July 1, 2016 through September 30, 2016  
DATE: January 11, 2017  

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

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<thead>
<tr>
<th>ITEM</th>
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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$1,514,192</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$1,514,192</td>
<td>$538,772</td>
<td>$585,991</td>
<td>$389,429</td>
</tr>
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</table>

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Thank you for your timely submission of the September 2016 CEC to the California Department of Social Services (CDSS), which includes the electronic version and the Expenditure Certification (DFA 325.5) with original signatures. Your timeliness along with the other counties enables us to provide timely audited CEC data and payment to you. Your claim was processed using the e-mail date of November 02, 2016. Your county’s submission of the DFA 325.5 Expenditure Certification was processed using the date of November 02, 2016.

It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

DFA 419 - CLAIM SUMMARY SHEET
Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 9, 2016, to provide an explanation for variances 15 percent and over. We received your explanatory data on November 9, 2016.

DFA 403 - FULL TIME EQUIVALENTS
The DFA 403 data was input into the CEC but the DFA 325.1 Line D had no cost. The full time equivalent hours were moved to clerical support per contact with the staff on November 9, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.
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  Racquel Flanagan, Manager  
  County Systems Section  
  Fiscal Systems Bureau  
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  Sacramento, CA  95814

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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
TO: COUNTY WELFARE DIRECTOR  
COUNTY AUDITOR  
COUNTY CONTACT PERSON: Francisco Reveles  

COUNTY: Mendocino

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 10,905,937</td>
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<tr>
<td>Adjustments</td>
<td>$ (58,388)</td>
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<td>$ 2,192,940</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 10,905,937</td>
<td>$ 3,253,340</td>
<td>$ 4,713,810</td>
<td>$ 2,938,787</td>
</tr>
</tbody>
</table>

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LATE SUBMISSION OF THE CEC
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LATE SUBMISSION OF DFA 325.5 EXPENDITURE CERTIFICATION
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AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Persons Count did not match the AFDC_FC Persons Count template. Your county was notified on November 8, 2016 that the numbers did not match. A corrected template was submitted by county staff on November 9, 2016.
ADOPTION ASSISTANCE – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Persons Count had the amount, but the Adoption Assistance Persons Count template was missing. A template was submitted after contacting with county staff on November 9, 2016.

DFA 419 - CLAIM SUMMARY SHEET
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TITLE IV-E PROBATION CERTIFICATION
Per CFL No. 14/15-76 dated June 30, 2015, County Probation Departments (CPDs) are required to submit a certification (Probation Candidate Cases for Title IV-E Reimbursement) to claim eligible candidate cases for federal reimbursement. Your county was requested to submit the certification on November 8, 2016. We received the certification on November 9, 2016.

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<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$482,948</td>
<td>$(1,436,047)</td>
<td>$1,783,818</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>$17,987,311</td>
<td>$7,637,699</td>
<td>$8,065,519</td>
<td>$2,284,093</td>
</tr>
</tbody>
</table>

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California Department of Social Services  
Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau  
744 P Street, MS 9-5-01  
Sacramento, CA 95814

If counties have any county fiscal related questions, please direct them to the Fiscal Policy Bureau at fiscal.systems@dss.ca.gov.

Sincerely,

Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau
CLAIM LETTER # 25-09-16

TO: COUNTY WELFARE DIRECTOR  
COUNTY AUDITOR  
COUNTY CONTACT PERSON: Laura Shinn

COUNTY: Modoc

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<tr>
<td>Adjustments</td>
<td>$ (3,938)</td>
<td>$ (8,583)</td>
<td>$ (154,574)</td>
<td>$ 159,219</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
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<td></td>
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<tr>
<td>Total Amount Allowed</td>
<td>$ 940,124</td>
<td>$ 278,218</td>
<td>$ 420,039</td>
<td>$ 241,867</td>
</tr>
</tbody>
</table>

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It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment

Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT

Your County’s CEC Persons Count did not match the AFDC_FC Persons Count template. Your county was notified on November 9, 2016, that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 9, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT

During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.

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Fiscal Systems Bureau
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<th>ITEM</th>
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<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 805,052</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(4,157)</td>
<td>$(62,041)</td>
<td>$(95,684)</td>
<td>$153,568</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 805,052</td>
<td>$194,811</td>
<td>$421,553</td>
<td>$188,688</td>
</tr>
</tbody>
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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 24,630,272</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (99,137)</td>
<td>$ (444,013)</td>
<td>$ (2,502,570)</td>
<td>$ 2,847,446</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$ 24,630,272</td>
<td>$ 9,216,549</td>
<td>$ 11,944,021</td>
<td>$ 3,469,702</td>
</tr>
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DFA 419 - CLAIM SUMMARY SHEET
Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 10, 2016, to provide an explanation for variances 15 percent and over. We received your explanatory data on November 16, 2016.

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td>Corrections</td>
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<td>Total Amount Allowed</td>
<td>$8,683,687</td>
<td>$2,297,011</td>
<td>$3,569,601</td>
<td>$2,817,075</td>
</tr>
</tbody>
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County Systems Section
Fiscal Systems Bureau
CLAIM LETTER # 29-09-16

TO: COUNTY WELFARE DIRECTOR
   COUNTY AUDITOR
   COUNTY CONTACT PERSON: Michelle Bodley

COUNTY: Nevada

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 3,698,542</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(14,750)</td>
<td>$(79,836)</td>
<td>$(355,680)</td>
<td>$ 420,766</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 3,698,542</td>
<td>$ 1,285,377</td>
<td>$ 1,848,728</td>
<td>$ 564,437</td>
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  744 P Street, MS 9-5-01
  Sacramento, CA 95814
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County Systems Section  
Fiscal Systems Bureau
CLAIM LETTER

# 30-09-16

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Samantha Yung

COUNTY: Orange

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$(8,787,178)</td>
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<td>$19,878,805</td>
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<tr>
<td>Corrections</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$122,791,220</td>
<td>$40,175,651</td>
<td>$55,768,891</td>
<td>$26,846,678</td>
</tr>
</tbody>
</table>

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<tr>
<td>Amount Claimed</td>
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<td></td>
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<td>Adjustments</td>
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<tr>
<td>Corrections</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$ 8,251,898</td>
<td>$ 3,556,561</td>
<td>$ 4,435,689</td>
<td>$ 259,648</td>
</tr>
</tbody>
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DFA 419 - CLAIM SUMMARY SHEET

Per County Fiscal Letter (CFL) No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 14, 2016, to provide an explanation for variances 15 percent and over. We received your explanatory data on November 14, 2016.

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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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</tr>
<tr>
<td>Adjustments</td>
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<td>Corrections</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$ 1,352,867</td>
<td>$ 309,201</td>
<td>$ 694,294</td>
<td>$ 349,372</td>
</tr>
</tbody>
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Peer Review (PR) (PC 088 and PC 828)
Per CFL No. 12/13-17 dated October 08, 2012, counties were instructed to follow the new cost allocation methodology for claiming PR costs. Your county did not follow the methodology. Your county was notified on November 16, 2016. Your County agreed to correct PC 088 and PC 828 during the Adjustment Quarter claim.

AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT
Your County submitted an old version of the AFDC_FC Persons Count template. Your county was notified on November 16, 2016, that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 23, 2016.

DFA 325.1 - LINE AQ/AR PUBLIC ASSISTANCE CAL-FRESH (PACF) RATIO
On the DFA 325.1 page two of the claim, Line AQ/AR - Public Assistance Cal-Fresh for the PACF ratio must be less than 1.00 and must not be zero. These have been corrected in the FoxPro template by contacting county staff who (faxed or e-mailed) the correct PACF caseload count on November 16, 2016.

DFA 419 - CLAIM SUMMARY SHEET
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Title IV-E Probation Certification

Per CFL No. 14/15-76 dated June 30, 2015, County Probation Departments (CPDs) are required to submit a certification (Probation Candidate Cases for Title IV-E Reimbursement) to claim eligible candidate cases for federal reimbursement. Your county was requested to submit the certification on November 16, 2016. We received the certification on November 18, 2016.

**ADJUSTMENTS**

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<td>$16,878,654</td>
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<tr>
<td>Corrections</td>
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<td></td>
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<tr>
<td>Total Amount</td>
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<td>$45,368,070</td>
<td>$59,348,820</td>
<td>$45,530,962</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$ (681,546)</td>
<td>$ 913,931</td>
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<td>Corrections</td>
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<tr>
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<td>$ 33,488,673</td>
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  California Department of Social Services  
  Racquel Flanagan, Manager  
  County Systems Section  
  Fiscal Systems Bureau  
  744 P Street, MS 9-5-01  
  Sacramento, CA 95814
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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
TO: COUNTY WELFARE DIRECTOR  
COUNTY: San Benito  
COUNTY AUDITOR  
COUNTY CONTACT PERSON: John Miguel  
COUNTY EXPENSE CLAIM  
PERIOD COVERED: July 1, 2016 through September 30, 2016  
DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(23,142)</td>
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<td>$(268,202)</td>
<td>$318,116</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$2,763,022</td>
<td>$1,160,833</td>
<td>$1,205,863</td>
<td>$396,326</td>
</tr>
</tbody>
</table>

IMPORTANT INFORMATION: Figures may not total exactly due to rounding.

The claim submitted to the California Department of Social Services (CDSS) was processed using the e-mail date of November 2, 2016. Your county’s submission of the DFA 325.5 Expenditure Certification was processed using the date of November 8, 2016.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
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LATE SUBMISSION OF THE CEC
The CEC which includes the Certification page with original signatures is due within 30 days after the end of the quarter being submitted. Your claim was received on November 2, 2016, which makes it late by two days. Administration of Children and Families required the California Department of Social Services (CDSS) to report CEC data within 45 days after the quarter ends. Late submission of CECs could jeopardize nationwide budgeting and distribution of federal funds for California. In the future, please submit your county’s CEC (or certificate, whichever applies) within the 30 days allowed.

LATE SUBMISSION OF DFA 325.5 EXPENDITURE CERTIFICATION
The CEC which includes the Certification page with original signatures is due within 30 days after the end of the quarter being submitted. Your DFA 325.5 Expenditure Certification was received on November 8, 2016, which makes it late by eight days. Administration of Children and Families required CDSS to report CEC data within 45 days after the quarter ends. Late submission of CECs could jeopardize nationwide budgeting and distribution of federal funds for California. In the future, please submit your county’s CEC (or certificate, whichever applies) within the 30 days allowed.

COUNTY COST ALLOCATION PLAN (CCAP), 2 CFR §200.416 (formerly known as OMB A-87)
The CCAP costs claimed should be input on Line L for Space and Line N3 for Public Agency in the DFA 325.1 Expenditure Schedule. Costs of $356,123 were claimed on Line L, however the approved CCAP budget unit does not have an allocation for space. Your county staff were contacted on November 9, 2016. The costs will be corrected in the adjustment quarter per your county staff’s email on November 28, 2016. Clarification of these instructions is included in the CFL No. 99/00-65 dated June 12, 2000.
DFA 419 - CLAIM SUMMARY SHEET
Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 9, 2016, to provide an explanation for variances 15 percent and over. We received your explanatory data on November 28, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
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Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 130,227,266</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (941,379)</td>
<td>$ (4,623,671)</td>
<td>$ (10,895,027)</td>
<td>$ 14,577,319</td>
</tr>
<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 130,227,266</td>
<td>$ 59,278,612</td>
<td>$ 51,663,961</td>
<td>$ 19,284,693</td>
</tr>
</tbody>
</table>

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Thank you for your timely submission of the September 2016 CEC to the California Department of Social Services (CDSS), which includes the electronic version and the Expenditure Certification (DFA 325.5) with original signatures. Your timeliness along with the other counties enables us to provide timely audited CEC data and payment to you. Your claim was processed using the e-mail date of October 31, 2016. Your county’s submission of the DFA 325.5 Expenditure Certification was processed using the date of October 31, 2016.

It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
**AUDIT FINDINGS**

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Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

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**ADJUSTMENTS**

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Sincerely,

Racquel Flanagan, Manager
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Fiscal Systems Bureau
## CLAIM LETTER # 37-09-16

**TO:** COUNTY WELFARE DIRECTOR  
COUNTY AUDITOR  
COUNTY CONTACT PERSON: Debbie Ordonez

**COUNTY:** San Diego

**COUNTY EXPENSE CLAIM**

**PERIOD COVERED:** July 1, 2016 through September 30, 2016

**DATE:** January 11, 2017

---

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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 149,110,726</td>
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<td></td>
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<tr>
<td>Adjustments</td>
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<td>$(7,855,061)</td>
<td>$(15,446,693)</td>
<td>$ 22,227,355</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 149,110,726</td>
<td>$ 49,322,211</td>
<td>$ 65,665,727</td>
<td>$34,122,788</td>
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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 138,833,071</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (305,880)</td>
<td>$ (4,155,965)</td>
<td>$ (12,273,579)</td>
<td>$ 16,123,664</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 138,833,071</td>
<td>$ 28,394,598</td>
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<td>$ 72,861,249</td>
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Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Hope Jimenez

COUNTY: San Joaquin

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 34,985,643</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (281,374)</td>
<td>$ (1,846,778)</td>
<td>$ (3,061,104)</td>
<td>$ 4,626,508</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
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<tr>
<td>Total Amount</td>
<td>$ 34,985,643</td>
<td>$ 14,316,976</td>
<td>$ 14,356,703</td>
<td>$ 6,311,964</td>
</tr>
</tbody>
</table>

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It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

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<th>FEDERAL SHARE</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$14,850,271</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(87,852)</td>
<td>$(870,417)</td>
<td>$(1,892,756)</td>
<td>$2,675,321</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount</td>
<td>$14,850,271</td>
<td>$5,344,473</td>
<td>$6,284,271</td>
<td>$3,221,527</td>
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TITLE IV-E PROBATION CERTIFICATION
Per CFL No. 14/15-76 dated June 30, 2015, County Probation Departments are required to submit a certification (Probation Candidate Cases for Title IV-E Reimbursement) to claim eligible candidate cases for federal reimbursement. Your county was requested to submit the certification on November 14, 2016. We received the certification on November 16, 2016.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
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<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 29,679,142</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (88,463)</td>
<td>$ (1,520,087)</td>
<td>$ (1,878,689)</td>
<td>$ 3,310,313</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
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</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 29,676,142</td>
<td>$ 9,585,086</td>
<td>$ 14,200,486</td>
<td>$ 5,890,570</td>
</tr>
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Fiscal Systems Bureau
CLAIM LETTER  

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Victor Zambrano

COUNTY: Santa Barbara
COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

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</tr>
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<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 26,151,533</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (137,945)</td>
<td>$ (546,208)</td>
<td>$ (1,868,927)</td>
<td>$ 2,277,190</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 26,151,533</td>
<td>$ 10,455,768</td>
<td>$ 12,206,031</td>
<td>$ 3,489,734</td>
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<td>Amount Claimed</td>
<td>$ 123,948,957</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(453,909)</td>
<td>$(5,897,582)</td>
<td>$(12,636,231)</td>
<td>$18,079,904</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
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<td></td>
</tr>
<tr>
<td>Total Amount</td>
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<td>$39,761,566</td>
<td>$54,796,389</td>
<td>$29,391,002</td>
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AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Persons Count did not match the AFDC_FC Persons Count template. Your county was notified on November 16, 2016, that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 16, 2016.

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Fiscal Systems Bureau
Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
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<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
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<tr>
<td>Adjustments</td>
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<td>$(536,089)</td>
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<td>$2,216,318</td>
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<td>Corrrections</td>
<td>$0</td>
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</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$19,141,894</td>
<td>$6,396,708</td>
<td>$9,013,623</td>
<td>$3,731,563</td>
</tr>
</tbody>
</table>

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Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

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<tr>
<td>Amount Claimed</td>
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<td>Adjustments</td>
<td>$(136,621)</td>
<td>$(418,506)</td>
<td>$(1,400,292)</td>
<td>$1,682,177</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
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<td></td>
<td></td>
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<tr>
<td>Total Amount Allowed</td>
<td>$13,558,385</td>
<td>$5,345,397</td>
<td>$5,729,486</td>
<td>$2,483,502</td>
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<tbody>
<tr>
<td>Amount Claimed</td>
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<tr>
<td>Adjustments</td>
<td>$(5,271)</td>
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<tr>
<td>Corrections</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$563,312</td>
<td>$226,885</td>
<td>$207,000</td>
<td>$129,427</td>
</tr>
</tbody>
</table>

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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$ (117,697)</td>
<td>$ (230,267)</td>
<td>$316,085</td>
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<tr>
<td>Corrections</td>
<td>$ (3)</td>
<td></td>
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<tr>
<td>Total Amount Allowed</td>
<td>$2,346,689</td>
<td>$881,636</td>
<td>$1,036,230</td>
<td>$428,823</td>
</tr>
</tbody>
</table>

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AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Persons Count did not match the AFDC_FC Persons Count template. Your county was notified on November 16, 2016, that the numbers did not match. A correct template was submitted by your county claim after contact with county staff on November 28, 2016.
ADOPTION ASSISTANCE – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Persons Count did not match the Adoption Assistance Persons Count template. Your county was notified on November 16, 2016, that the numbers did not match. A correct template was submitted by your county after contact with county staff on November 28, 2016.

DFA 325.1 - LINE AQ/AR PUBLIC ASSISTANCE CAL-FRESH (PACF) RATIO
On the DFA 325.1 page two of the claim, Line AQ/AR - Public Assistance Cal-Fresh for the PACF ratio must be less than 1.00 and must not be zero. These have been corrected in the FoxPro template by contacting county staff who e-mailed the correct PACF caseload count on November 28, 2016.

DFA 419 - CLAIM SUMMARY SHEET
Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 16, 2016 to provide an explanation for variances 15 percent and over. We received your explanatory data on November 28, 2016.

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Claim Letter #48-09-16

To: County Welfare Director
Counties Auditor
County Contact Person: Julie Holton

County: Solano

Period Covered: July 1, 2016 through September 30, 2016
Date: January 11, 2017

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<td>$(737,682)</td>
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</tr>
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<td></td>
<td></td>
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<td>$7,931,194</td>
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  Sacramento, CA 95814

- The purpose of the DFA 419 is to provide explanatory data for any significant fluctuations in the various claiming areas between the current and prior quarter claiming. The completed form will aid in our audit process and provide support to the federal government concerning quarterly fluctuations on the claims. For claim summary purposes, a 15 percent change is considered a significant fluctuation with
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  https://secure.dss.aho.net/admin/finance/cec/

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  744 P Street, MS 9-5-01  
  Sacramento, CA 95814

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Sincerely,

Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau
Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$30,725,164</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(123,631)</td>
<td>$(1,125,781)</td>
<td>$(3,987,274)</td>
<td>$4,989,424</td>
</tr>
<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$30,725,164</td>
<td>$9,310,234</td>
<td>$14,264,883</td>
<td>$7,150,047</td>
</tr>
</tbody>
</table>

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Thank you for your timely submission of the September 2016 CEC to the California Department of Social Services (CDSS), which includes the electronic version and the Expenditure Certification (DFA 325.5) with original signatures. Your timeliness along with the other counties enables us to provide timely audited CEC data and payment to you. Your claim was processed using the e-mail date of October 28, 2016. Your county’s submission of the DFA 325.5 Expenditure Certification was processed using the date of October 28, 2016.

It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

MOVED COSTS FROM PC 347 TO PC 343
The costs claimed to PC 347 in the amount of $39,553 were not allowed. Per contact with your county staff on November 17, 2016, the costs claimed in the amount of $39,553 were moved to PC 343.

**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT
During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.

**GENERAL REMINDERS**

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County Systems Section
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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
CLAIM LETTER # 50-09-16

TO: COUNTY WELFARE DIRECTOR
   COUNTY AUDITOR
   COUNTY CONTACT PERSON: Leticia Ortiz

COUNTY: Stanislaus

COUNTY EXPENSE CLAIM

PERIOD COVERED:
   July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 28,973,591</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (140,319)</td>
<td>$ (983,825)</td>
<td>$ (2,216,452)</td>
<td>$ 3,059,958</td>
</tr>
<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 28,973,591</td>
<td>$ 11,327,413</td>
<td>$ 12,879,485</td>
<td>$ 4,766,693</td>
</tr>
</tbody>
</table>

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JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment

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**ADJUSTMENTS**

CEC LEDGER TRACKING SYSTEM SHIFT REPORT

During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.

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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
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<tr>
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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$4,955,601</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(29,498)</td>
<td>$(175,650)</td>
<td>$(311,101)</td>
<td>$457,253</td>
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<tr>
<td>Corrections</td>
<td>$0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$4,955,601</td>
<td>$1,536,495</td>
<td>$2,734,223</td>
<td>$684,883</td>
</tr>
</tbody>
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   Sincerely,

   Racquel Flanagan, Manager
   County Systems Section
   Fiscal Systems Bureau
CLAIR LETTER # 52-09-16

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Diane Casey

COUNTY: Tehama

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

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<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 4,423,786</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (37,356)</td>
<td>$ (111,472)</td>
<td>$ (482,894)</td>
<td>$ 557,010</td>
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<tr>
<td>Corrections</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 4,423,786</td>
<td>$ 1,841,066</td>
<td>$ 1,815,221</td>
<td>$ 767,499</td>
</tr>
</tbody>
</table>

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DFA 403 – FULL TIME EQUIVALENTS CALCULATION
The total Full Time Equivalents (FTEs) from the DFA 403 are distributed according to the ratio developed by total salaries to each salary cost pool (General Administration, Program Administration, and Clerical Support). A correction was made to correct Support Staff Group Support Staff FTE’s on DFA 7B to match that of the DFA 403. FTE of 42.2 from Program Administration Support was moved to Clerical Support Staff per contact with your county staff on November 14, 2016.

**ADJUSTMENTS**

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</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 1,637,979</td>
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<tr>
<td>Adjustments</td>
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<td>$ 282,709</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 1,637,979</td>
<td>$ 689,683</td>
<td>$ 574,318</td>
<td>$ 373,978</td>
</tr>
</tbody>
</table>

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AFDC FC – FEDERAL & NON-FEDERAL PERSON COUNT
Your County’s CEC Persons Count and Non-Fed ratio did not match the AFDC_FC Persons Count template. Your county was notified on November 9, 2016 that the numbers did not match. A correction was made to your county’s claim after contact with county staff on November 14, 2016.

DFA 325.1 - LINE AQ/AR PUBLIC ASSISTANCE CAL-FRESH (PACF) RATIO
On the DFA 325.1 page two of the claim, Line AQ/AR - Public Assistance Cal-Fresh for the PACF ratio must be less than 1.00 and must not be zero. These have been corrected in the FoxPro template by contacting county staff who (faxed or e-mailed) the correct PACF caseload count on November 14, 2016.

DFA 419 - CLAIM SUMMARY SHEET
Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 9, 2016 to provide an explanation for variances 15 percent and over. We received your explanatory data on November 14, 2016.

**ADJUSTMENTS**

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  California Department of Social Services  
  Racquel Flanagan, Manager  
  County Systems Section  
  Fiscal Systems Bureau  
  744 P Street, MS 9-5-01  
  Sacramento, CA 95814

- The purpose of the DFA 419 is to provide explanatory data for any significant fluctuations in the various claiming areas between the current and prior quarter claiming. The completed form will aid in our audit process and provide support to the federal government concerning quarterly fluctuations on the claims. For claim summary purposes, a 15 percent change is considered a significant fluctuation with the claiming areas from the DFA 325.1 cost and time study categories (either positive or negative). Reference may be made to the Fiscal Management and Control Handbook, 25-820.6.

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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 25,830,584</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (233,021)</td>
<td>$ (525,436)</td>
<td>$ (1,955,477)</td>
<td>$ 2,247,892</td>
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<td>Corrections</td>
<td>$ -10*</td>
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<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 25,830,584</td>
<td>$ 10,553,305</td>
<td>$ 11,893,966</td>
<td>$ 3,383,313</td>
</tr>
</tbody>
</table>

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Please note that the warrant release date is in the middle of January 2017.
***AUDIT FINDINGS***

JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment
Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

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Sincerely,

Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau
CLAIM LETTER

# 55-09-16

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Stacie Taylor

COUNTY: Tuolumne

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

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<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
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<tr>
<td>Adjustments</td>
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<td>$342,841</td>
<td>$446,661</td>
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<tr>
<td>Corrections</td>
<td>$9</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$2,693,326</td>
<td>$846,245</td>
<td>$1,245,651</td>
<td>$601,430</td>
</tr>
</tbody>
</table>

IMPORTANT INFORMATION: Figures may not total exactly due to rounding.

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It is our pleasure to acknowledge the valued efforts of your staff.

Please note that the warrant release date is in the middle of January 2017.
**AUDIT FINDINGS**

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**ADJUSTMENTS**

**CEC LEDGER TRACKING SYSTEM SHIFT REPORT**
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<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 44,483,473</td>
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</tr>
<tr>
<td>Adjustments</td>
<td>$ (148,865)</td>
<td>$ (937,640)</td>
<td>$ (4,810,638)</td>
<td>$ 5,599,413</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 44,483,473</td>
<td>$ 16,321,524</td>
<td>$ 20,191,630</td>
<td>$ 7,970,319</td>
</tr>
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CLAIM LETTER

TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Cristina Vazquez

COUNTY: Yolo

COUNTY EXPENSE CLAIM

PERIOD COVERED: July 1, 2016 through September 30, 2016
DATE: January 11, 2017

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<tbody>
<tr>
<td>Amount Claimed</td>
<td>$ 11,582,062</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$(73,840)</td>
<td>$(191,683)</td>
<td>$(1,045,034)</td>
<td>$ 1,162,877</td>
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<tr>
<td>Corrections</td>
<td>$ 0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 11,582,062</td>
<td>$ 4,669,736</td>
<td>$ 5,494,351</td>
<td>$ 1,417,975</td>
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<tr>
<td>Amount Claimed</td>
<td>$ 6,778,379</td>
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<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ (37,123)</td>
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<td>$ (586,559)</td>
<td>$ 751,940</td>
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<td>Corrections</td>
<td>$ (3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$ 6,778,376</td>
<td>$ 2,511,198</td>
<td>$ 3,279,542</td>
<td>$ 987,636</td>
</tr>
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**DFA 419 - CLAIM SUMMARY SHEET**
Per CFL No. 11/12-35 dated December 28, 2011, CFL No. 11/12-35E dated April 11, 2012, and the Fiscal Management and Control Handbook, 25-850.6, an explanatory data is required for any significant fluctuations. For Claim Summary purposes, a 15 percent change will be considered a significant fluctuation. Your county was contacted on November 16, 2016, to provide an explanation for variances 15 percent and over. We received your explanatory data on November 17, 2016.

**ADJUSTMENTS**

**CEC LEDGER TRACKING SYSTEM SHIFT REPORT**
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Racquel Flanagan, Manager  
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Fiscal Systems Bureau  
744 P Street, MS 9-5-01  
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Sincerely,

Racquel Flanagan, Manager
County Systems Section
Fiscal Systems Bureau
TO: COUNTY WELFARE DIRECTOR
COUNTY AUDITOR
COUNTY CONTACT PERSON: Sally Wang

COUNTY: Los Angeles DCFS

COUNTY EXPENSE CLAIM

PERIOD COVERED:
July 1, 2016 through September 30, 2016

DATE: January 11, 2017

Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<tr>
<td>Adjustments</td>
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<td>Corrections</td>
<td>$ -0-</td>
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<tr>
<td>Total Amount Allowed</td>
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<td>101,399,820</td>
<td>16,487,053</td>
<td>151,868,220</td>
</tr>
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</table>

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Sincerely,

Racquel Flanagan, Manager
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Fiscal Systems Bureau
Enclosed is a copy of the audited County Expense Claim (CEC) for the quarter ending September 30, 2016.

Claims approved are subject to future office and/or field audit verification.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TOTAL EXPENDITURES</th>
<th>FEDERAL SHARE</th>
<th>STATE SHARE</th>
<th>COUNTY SHARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Claimed</td>
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<td></td>
</tr>
<tr>
<td>Adjustments</td>
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<td>$(4,631,118)</td>
<td>$(6,899,596)</td>
<td>$10,676,847</td>
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<td>Corrections</td>
<td>$-0-</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total Amount Allowed</td>
<td>$29,072,552</td>
<td>$13,194,716</td>
<td>$1,623,167</td>
<td>$14,254,669</td>
</tr>
</tbody>
</table>

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RESUBMISSION OF DFA 325.5 EXPENDITURE CERTIFICATION
We required you to re-certify your CEC because we requested to correct the erroneous cost total input of $28,889,157 on the DFA 325.5. Your DFA 325.5 Expenditure Certification was originally received on October 27, 2016. We received your revised Certification on November 23, 2016.

CEC SYSTEM RECONCILIATION
All counties are required to submit their CEC with a balanced CEC System Reconciliation. Your CEC System Reconciliation was out of balance in the amount of $24,345. Corrections were made to the CEC after contacting your county staff on November 16, 2016.

DFA 419 - CLAIM SUMMARY SHEET
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<td>$ 9,681,267</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjustments</td>
<td>$ -0-</td>
<td>$ -0-</td>
<td>$ (3,603,464)</td>
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<tr>
<td>Corrections</td>
<td>$ -0-</td>
<td></td>
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<tr>
<td>Total Amount Allowed</td>
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<td>$ 7,864,302</td>
<td>$ 1,816,965</td>
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<tr>
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<tr>
<td>Adjustments</td>
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<td>Corrections</td>
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<tr>
<td>Total Amount Allowed</td>
<td>$ 2,981,393</td>
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<td>$ 2,349,580</td>
<td>$ 631,813</td>
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<tbody>
<tr>
<td>Amount Claimed</td>
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<td>Adjustments</td>
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<td>$(1,415,160)</td>
<td>$ 2,043,942</td>
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<td>$ 1,042,724</td>
<td>$ 15,441,147</td>
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***AUDIT FINDINGS***

**JE 171 & 173 Combination of Child Welfare Services (CWS) Title XX and Title XX Augment**

Title XX consists of funds transferred from the Temporary Assistance to Needy Families Block Grant and will be used in lieu of 2011 Realignment funds. Previously, these funds had been used in lieu of State General Fund. Due to the implementation of Assembly Bill (AB) 118 (Chapter 40, Statutes of 2011) and ABX1 16 (Chapter 13, First Extraordinary Session, Statutes of 2011), which realign the funding for the Adoption Services, Foster Care, CWS, and Adult Protective Services programs from the state to local government and redirect specified tax sources and other revenues to fund this effort, Title XX funds will now be used in lieu of 2011 Realignment funds. Previously, Ledger Number 148 controlled the Title XX CWS Augmentation. That ledger will no longer be used. Instead, the Title XX CWS Basic and CWS Augmentation will be combined, and Program Codes 171 – SUO CWS-Title XX To Ledgers, and 173 – SUO CWS-Title XX Funding, will be utilized to shift funds from county to federal in each of the four quarters. Please see County Fiscal Letter (CFL) No. 11/12-24 dated October 13, 2011, for more information regarding Title XX funding.

**CEC SYSTEM RECONCILIATION**

All counties are required to submit their CEC with a balanced CEC System Reconciliation. Your CEC System Reconciliation was out of balance in the amount of $476,072. Corrections were made to the CEC after contacting your county staff on November 17, 2016.

**TITLE IV-E PROBATION CERTIFICATION**

Per CFL No. 14/15-76 dated June 30, 2015, County Probation Departments are required to submit a certification (Probation Candidate Cases for Title IV-E Reimbursement) to claim eligible candidate cases for federal reimbursement. Your county was requested to submit the signed certification on November 17, 2016. We received the certification on November 17, 2016.

**ADJUSTMENTS**

**CEC LEDGER TRACKING SYSTEM SHIFT REPORT**

During this claiming quarter, shifts occurred to the ledgers. The shifts are due to either an allocation change for the program, exceeding the program allocation, a reduction in expenditures for the program or a policy change. Please refer to the Shift Report, Status Report, Funding Pages and the appropriate ledgers in the audited template.
**GENERAL REMINDERS**

- CDSS Regulations require that the signatures on the DFA 325.5 agree with the authorized signatures submitted by the county. Please refer to CFL No. 96/97-26 dated September 30, 1996, for additional information. If authorizations have changed, please submit a new letter identifying the new authorizations to:

  California Department of Social Services  
  Racquel Flanagan, Manager  
  County Systems Section  
  Fiscal Systems Bureau  
  744 P Street, MS 9-5-01  
  Sacramento, CA 95814

- The purpose of the DFA 419 is to provide explanatory data for any significant fluctuations in the various claiming areas between the current and prior quarter claiming. The completed form will aid in our audit process and provide support to the federal government concerning quarterly fluctuations on the claims. For claim summary purposes, a 15 percent change is considered a significant fluctuation with the claiming areas from the DFA 325.1 cost and time study categories (either positive or negative). Reference may be made to the Fiscal Management and Control Handbook, 25-820.6.

- Please submit your completed CEC files to the CDSS Extranet:

  https://secure.dss.cahwnet.gov/admin/finance/cec/

- Per CFL No. 02/03-14 dated September 20, 2002, please submit the DFA 325.5 Certification page with original signatures by facsimile to (916) 654-1056, for both the adjustment claims and the original claims. The original hard copy must be retained at the County Welfare Department accounting office.

- According to Regulation Section 25-250.42, if the county does not concur with this claim letter, a protest letter may be filed with CDSS within 60 days of its receipt. It must identify the specific adjustment(s) to which the county disagrees and must include full supporting data. Full supporting data consists of, but is not limited to: copies of appropriate letters, records, pertinent regulation sections, policy letter, and/or additional documentation, schedules and reference manual sections. Since only 60 days are allowed for the county to protest this claim adjustment letter, your immediate attention is required. Protests are not accepted after the 60-day time limit has expired, making such claim adjustments final.
If you choose to file a protest, it must be submitted to:

California Department of Social Services  
Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau  
744 P Street, MS 9-5-01  
Sacramento, CA 95814

If counties have any county fiscal related questions, please direct them to the Fiscal Policy Bureau at fiscal.systems@dss.ca.gov.

Sincerely,

Racquel Flanagan, Manager  
County Systems Section  
Fiscal Systems Bureau