

Clark County, Nevada
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
Passed Through Nevada Department of Agriculture:				
Special Milk Program For Children	10.556	Agreement #M-102500-11	\$ 10,287	\$ -
Total Child Nutrition Cluster			<u>10,287</u>	
Direct:				
Cooperative Forestry Assistance	10.664	16-LE-11041705-005	8,432	-
Cooperative Forestry Assistance	10.664	16-LE-11041705-005	6,207	-
			<u>14,639</u>	<u>-</u>
Forest Service Schools and Roads Cluster				
Passed Through the State of Nevada, Office of the Controller:				
Schools and Roads - Grants to States - Title I	10.665	Public Law 106-393	163,762	-
Schools and Roads - Grants to States - Title III	10.665	Public Law 106-393	28,899	-
Total Forest Service Schools and Roads Cluster			<u>192,661</u>	<u>-</u>
Direct:				
Spring Mountain Youth Camp Forestry Program	10.U01	17-PA-11401705-005	3,180	-
Total Department of Agriculture			<u>220,767</u>	<u>-</u>
DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT				
Direct:				
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	HQ00051810011	5,695	-
Total Department of Defense, Office of Economic Adjustment			<u>5,695</u>	<u>-</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Direct Program:				
CDBG Entitlement Grants:				
Neighborhood Stabilization Program 1	14.218	B-08-UN-32-0001	79,532	-
Neighborhood Stabilization Program 3	14.218	B-11-UN-32-0001	68,308	68,185
Recaptured NSP Funds	14.218		36,000	-
Community Development Block Grant	14.218	B-14-UC-32-0001	1,022,161	45,564
Community Development Block Grant	14.218	B-15-UC-32-0001	2,129,924	593,498
Community Development Block Grant	14.218	B16-UC-32-0224	6,233,313	4,201,620
Community Development Block Grant	14.218	B17-UC-32-0001	3,089,061	2,105,489
Program Income CDBG	14.218		116,353	116,353
			<u>12,774,652</u>	<u>7,130,709</u>
Passed Through Nevada Housing Division:				
CDBG Entitlement Grants:				
Neighborhood Stabilization Program 1	14.218	B-08-DN-32-0001	153,435	153,435
Total CDBG-Entitlement Grants Cluster			<u>12,928,087</u>	<u>7,284,144</u>
Direct Program:				
Emergency Solutions Grant Program	14.231	E16-UC-32-0001	79,525	74,879
Emergency Solutions Grant Program	14.231	E17-UC-32-0001	627,431	595,628
			<u>706,956</u>	<u>670,507</u>
Passed Through Nevada Housing Division:				
Emergency Solutions Grant Program	14.231	Agreement	50,291	-
			<u>757,247</u>	<u>670,507</u>
Direct Program:				
Supportive Housing Program	14.235	NV0061L9T001604	255,294	-
Supportive Housing Program	14.235	NV0096L9T021601	78,341	-
Supportive Housing Program	14.235	NV0094L9T011601	122,822	-
			<u>456,457</u>	<u>-</u>
Direct Program:				
Home Investment Partnerships Program	14.239	M13-DC320224	346,098	346,098
Home Investment Partnerships Program	14.239	M14-DC320224	1,446,940	1,359,172
Home Investment Partnerships Program	14.239	M15-DC320224	74,583	74,583
Home Investment Partnerships Program	14.239	M16-DC320224	613,092	613,092
Home Investment Partnerships Program	14.239	B-17-UC-32-0001	94,270	-
Recaptured Home Funds	14.239		138,336	138,336
			<u>2,713,319</u>	<u>2,531,281</u>

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2018

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)				
Passed Through Nevada Housing Division:				
Home Investment Partnerships Program	14.239	M13-SG-32-0100	\$ 528,165	\$ 528,165
Home Investment Partnerships Program	14.239	M14-SG-32-0100	611,559	611,559
Home Investment Partnerships Program	14.239	M15-SG-32-0100	386,203	386,203
Home Investment Partnerships Program	14.239	M16-SG-32-0100	235,567	235,567
Recaptured Home Funds	14.239		20,879	20,879
			<u>1,782,373</u>	<u>1,782,373</u>
			<u>4,495,692</u>	<u>4,313,654</u>
Direct Program:				
Continuum of Care Program	14.267	NV0093L9T001500	63,025	-
Continuum of Care Program	14.267	NV0078L9T001604	1,212,313	333,830
Continuum of Care Program	14.267	NV0071L9T001502	65,533	64,827
Continuum of Care Program	14.267	NV0071L9T001603	445,174	441,745
Continuum of Care Program	14.267	NV0087L9T001501	393,817	-
Continuum of Care Program	14.267	NV0087L9T001602	605,899	-
Continuum of Care Program	14.267	NV0099L9T001500	109,759	-
Continuum of Care Program	14.267	NV0099L9T001601	321,857	-
Continuum of Care Program	14.267	NV0100L9T001500	70,553	-
Continuum of Care Program	14.267	NV0100L9T001601	67,662	-
			<u>3,355,592</u>	<u>840,402</u>
Total Department of Housing and Urban Development			<u>21,993,075</u>	<u>13,108,707</u>
DEPARTMENT OF INTERIOR				
Passed Through the State of Nevada, Office of the Controller:				
Distribution of Receipts to State and Local Governments	15.227	FLPMA of 1976	252	-
Direct Program:				
Southern Nevada Public Land Management	15.235	L14AC00133	13,074	-
Southern Nevada Public Land Management	15.235	L16AC00098	114,150	-
Southern Nevada Public Land Management	15.235	L16AC00099	97,521	-
Southern Nevada Public Land Management	15.235	L17AC00041	179,885	-
Southern Nevada Public Land Management	15.235	L17AC00040	224,286	-
Southern Nevada Public Land Management	15.235	L08AC13225	181,611	-
Southern Nevada Public Land Management	15.235	L14AC00244	13,645	-
Southern Nevada Public Land Management	15.235	L16AC00123	300,032	-
Southern Nevada Public Land Management	15.235	L16AC00125	17,420	-
Southern Nevada Public Land Management	15.235	L17AC00077	19,500	-
Southern Nevada Public Land Management	15.235	L17AC00076	24,000	-
			<u>1,185,124</u>	<u>-</u>
Direct Program:				
National Wildlife Refuge Fund	15.659	Congressional Appropriation	4,944	-
Total Department of Interior			<u>1,190,320</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Direct Program:				
Services for Trafficking Victims	16.320	2016-VT-BX-K009	172,216	-
Passed Through Nevada Department of Health and Human Services:				
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	2016-JF-FX-0060	43,162	-
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	2017-JF-FX-0048	106,170	-
			<u>149,332</u>	<u>-</u>
Direct Program:				
Missing Children's Assistance	16.543	2014-MC-CX-K045	252,841	91,510
Missing Children's Assistance	16.543	2017-MC-FX-K019	96,786	28,316
			<u>349,627</u>	<u>119,826</u>
Passed Through Nevada Department of Health and Human Services:				
Crime Victim Assistance	16.575	16-VOCA-17-006	203,754	-
Crime Victim Assistance	16.575	16575-18-008	1,655,970	-
Crime Victim Assistance	16.575	16-VOCA-17-018	79,755	-
Crime Victim Assistance	16.575	16575-16-024	110,553	-
			<u>2,050,032</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Crime Victim Assistance/Discretionary Grants	16.582	18-039	4,695	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2018

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF JUSTICE (Continued)				
Direct Program:				
Drug Court Discretionary Grant Program	16.585	2017-DC-BX-0044	\$ 9,101	\$ -
Passed Through Nevada Office of the Attorney General:				
Violence Against Women Formula Grants	16.588	2017-VAWA-02	19,668	-
Violence Against Women Formula Grants	16.588	2015-WF-AX-0030	447	-
Violence Against Women Formula Grants	16.588	2016-WF-AX-0033	20,418	-
Violence Against Women Formula Grants	16.588	2017-VAWA-35	40,000	-
			<u>80,533</u>	<u>-</u>
Direct Program:				
State Criminal Alien Assistance Program	16.606	2008-AP-BX-1670	210,696	-
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0348	594,768	-
			<u>805,464</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Enforcing Underage Drinking Laws Program	16.727	Agreement	5,835	-
Enforcing Underage Drinking Laws Program	16.727	Agreement	7,291	-
			<u>13,126</u>	<u>-</u>
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0554	57,468	8,948
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0997	385,523	146,332
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0412	410,855	184,903
			<u>853,846</u>	<u>340,183</u>
Passed Through Nevada Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	16-JAG-05	3,978	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-JAG-04	65,000	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	16-JAG-12 REVISED	89,272	-
			<u>158,250</u>	<u>-</u>
Passed Through Center for Court Innovation, New York:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DC-NY-K002	152,966	-
			<u>1,165,062</u>	<u>340,183</u>
Direct Program:				
DNA Backlog Reduction Program	16.741	2015-DN-BX-0112	92,524	-
DNA Backlog Reduction Program	16.741	2016-DN-BX-0141	183,510	-
DNA Backlog Reduction Program	16.741	2017-DN-BX-0110	46,027	-
			<u>322,061</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	15-FSI-02	1,514	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	17-FSI-02	13,236	-
			<u>14,750</u>	<u>-</u>
Passed through Nevada Department of Public Safety:				
Edward Byrne Memorial Competitive Grant Program	16.751	18-JAG-01E	1,000,000	-
Direct Program:				
Juvenile Justice Education Collaboration Assistance	16.829	2014-JZ-FX-K004	13,810	-
Passed Through Nevada Office of the Attorney General:				
National Sexual Assault Kit Initiative	16.833	2015-SAKI-01	676,738	-
National Sexual Assault Kit Initiative	16.833	Agreement	168,740	-
National Sexual Assault Kit Initiative	16.833	2016-AK-BX-K004	198,026	-
			<u>1,043,504</u>	<u>-</u>
Passed Through New York District Attorney:				
National Sexual Assault Kit Initiative	16.833	Agreement	1,059,040	-
			<u>2,102,544</u>	<u>-</u>
Direct Program:				
Equitable Sharing Program	16.922	Cooperative Agreement	288,550	-
Direct Program:				
ATF - Gang Task Force	16.U01	Agreement	4,220	-
ATF - Gang Task Force	16.U01	Agreement	23,809	-
DEA - So. NV Gang Task Force	16.U02	Agreement	7,641	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2018

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF JUSTICE (Continued)				
DEA - So. NV Gang Task Force	16.U02	Agreement	\$ 18,757	\$ -
DEA - Marijuana Eradication	16.U03	Agreement	2,115	-
DEA - Marijuana Eradication	16.U03	Agreement	12,037	-
DEA - Tactical Diversion Task Force	16.U04	Agreement	14,474	-
FBI - Criminal Apprehension Team	16.U05	Agreement	21,083	-
FBI - Criminal Apprehension Team	16.U05	Agreement	106,889	-
FBI - Joint Terrorism Task Force	16.U06	Agreement	24,539	-
FBI - Joint Terrorism Task Force	16.U06	Agreement	42,213	-
FBI - Las Vegas Safe Streets Gang Task Force	16.U07	Agreement	20,321	-
FBI - Las Vegas Safe Streets Gang Task Force	16.U07	Agreement	38,357	-
FBI - Cyber Task Force	16.U08	Agreement	5,409	-
FBI - Cyber Task Force	16.U08	Agreement	12,271	-
FBI - MS-13 Task Force	16.U09	Agreement	2,971	-
US Marshals - NV Fugitive Investigative Strike Team	16.U10	Agreement	26,794	-
US Marshals - NV Fugitive Investigative Strike Team	16.U10	Agreement	62,674	-
MPD - Child Exploitation Task Force	16.U11	Agreement	14,391	-
MPD - Child Exploitation Task Force	16.U11	Agreement	60,778	-
			<u>521,743</u>	<u>-</u>
Total Department of Justice			<u>9,062,646</u>	<u>460,009</u>
DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Passed Through Nevada Department of Transportation:				
Highway Planning and Construction	20.205	Agreement PR605-13-063	43,739	-
Highway Planning and Construction	20.205	Agreement PR606-13-063	200,193	-
Highway Planning and Construction	20.205	Agreement PR414-14-063	1,702,023	-
Highway Planning and Construction	20.205	Agreement P068.17.063	159,876	-
Highway Planning and Construction	20.205	Agreement P446-16-063	774,294	-
Highway Planning and Construction	20.205	P416-17-063	29,565	-
Highway Planning and Construction	20.205	P417-17-063	254,505	-
Total Highway Planning and Construction Cluster			<u>3,164,195</u>	<u>-</u>
Highway Safety Cluster				
Passed Through Nevada Department of Public Safety:				
National Priority Safety Programs	20.616	TS-2017-LVJC-00039	7,569	-
National Priority Safety Programs	20.616	TS-2018-LVJC-00075	40,789	-
National Priority Safety Programs	20.616	JF-2017-LVMPD-00003	62,285	-
National Priority Safety Programs	20.616	FJ-2018-LVMPD-00011	239,310	-
National Priority Safety Programs	20.616	TS-2017-LVMPD-00007	25,403	-
National Priority Safety Programs	20.616	TS-2018-LVMPD-00053	43,433	-
National Priority Safety Programs	20.616	TS-2017-LVMPD-00040	37,027	-
National Priority Safety Programs	20.616	TS-2018-LVMPD-00054	42,613	-
Total Highway Safety Cluster			<u>498,429</u>	<u>-</u>
Passed Through State Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	18-HMEP-03-01	14,022	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	18-HEMP-03-02	23,718	-
			<u>37,740</u>	<u>-</u>
Total Department of Transportation			<u>3,700,364</u>	<u>-</u>
DEPARTMENT OF THE TREASURY				
CDFI Cluster				
Direct Program:				
Community Development Financial Institutions Program	21.020	212882252	2,475	-
Community Development Financial Institutions Program	21.020	212882252	3,483	-
Total CDFI Cluster			<u>5,958</u>	<u>-</u>
Total Department of the Treasury			<u>5,958</u>	<u>-</u>
NATIONAL ENDOWMENT FOR THE ARTS				
Passed Through the Nevada Arts Council:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	PIE18:6:03	24,675	-
Total National Endowment for the Arts			<u>24,675</u>	<u>-</u>
ENVIRONMENTAL PROTECTION AGENCY				
Direct Program:				
Air Pollution Control Program Support	66.001	97914718	835,071	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2018

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
ENVIRONMENTAL PROTECTION AGENCY (Continued)				
Direct Program:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	99T08201	\$ 60,345	\$ -
Direct Program:				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	99T35801	109,329	-
Total Environmental Protection Agency			<u>1,004,745</u>	<u>-</u>
DEPARTMENT OF ENERGY				
Passed Through Nevada Department of Public Safety:				
Environmental Remediation and Waste Processing and Disposal	81.104	81104.17	67,379	-
Passed Through Nevada Department of Public Safety:				
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.502	81502.13A	572	-
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.502	82502.16A	17,339	-
Total Department of Energy			<u>17,911</u>	<u>-</u>
			<u>85,290</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Aging Cluster				
Passed Through Nevada Department of Health and Human Services:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	03-015-21-BX-18	135,975	-
Total Aging Cluster			<u>135,975</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Enhance Safety of Children Affected by Substance Abuse	93.087	RPG-17-002	378	-
Passed Through Nevada Department of Health and Human Services:				
Guardianship Assistance	93.090	G-1801NVGARD	335,705	-
Passed Through Nevada Department of Health and Human Services:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	1 NU17CE924856-02-00	15,315	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE924901-01-01	20,714	-
			<u>36,029</u>	<u>-</u>
Direct Program:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79T1026109-02	119,511	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79T1026109-03	244,756	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79T1025753-03	322,328	299,874
			<u>686,595</u>	<u>299,874</u>
Passed Through Nevada Department of Health and Human Services:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	9324316H	24,818	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	9324316H	21,410	21,410
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	9324316E	113,359	86,594
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	9324317H	20,730	-
			<u>180,317</u>	<u>108,004</u>
			<u>866,912</u>	<u>407,878</u>
Direct Program:				
Transitional Living for Homeless Youth	93.550	90CX6947-05-00	54,163	48,318
Transitional Living for Homeless Youth	93.550	90CX7187-01-00	109,056	99,140
			<u>163,219</u>	<u>147,458</u>
Passed Through Nevada Department of Health and Human Services:				
Promoting Safe and Stable Families	93.556	1701NVFPSS	196,342	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2018

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Promoting Safe and Stable Families	93.556	1701NVFPSS	\$ 284,995	\$ -
Promoting Safe and Stable Families	93.556	16-IVB2CW-17-001	25,158	-
Promoting Safe and Stable Families	93.556	93556-17-101	57,491	-
			<u>563,986</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Child Support Enforcement	93.563	Interlocal Agreement	1,473,765	-
Child Support Enforcement	93.563	Interlocal Agreement	19,377,596	-
Child Support Enforcement, FFY14 Incentive Award	93.563	Interlocal Agreement	1,247,285	-
Child Support Enforcement, FFY15 Incentive Award	93.563	Interlocal Agreement	465,194	-
			<u>22,563,840</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Grants to States for Access and Visitation Programs	93.597	1101NVSAVP	10,508	-
Grants to States for Access and Visitation Programs	93.597	1101NVSAVP	65,630	-
			<u>76,138</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption Incentive Payments	93.603	15-AI-17-002	331,497	-
Adoption Incentive Payments	93.603	93603-16-001	257,028	-
			<u>588,525</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Children's Justice Grants to States	93.643	03843-17-002	12,000	-
Passed Through Nevada Department of Health and Human Services:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1701NVCWSS	186,015	-
Passed Through Nevada Department of Health and Human Services:				
Foster Care Title IV-E	93.658	1801NVFOST	12,114,221	-
Foster Care Title IV-E	93.658	1801NVFOST	18,986,877	-
			<u>31,101,098</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption Assistance	93.659	1801NVADPT	1,313,095	-
Adoption Assistance	93.659	1801NVADPT	23,663,455	-
			<u>24,976,550</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Social Services Block Grant	93.667	Agreement	1,984,763	-
Passed Through Nevada Department of Health and Human Services:				
Chafee Foster Care Independence Program	93.674	G-1601NVCLIP	60,468	-
Chafee Foster Care Independence Program	93.674	1701NVCILP	587,227	-
			<u>647,695</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Mental and Behavioral Health Education and Training Grants	93.732	Agreement	2,729	-
Direct Program:				
HIV Emergency Relief Project Grants:				
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-12-00	327,894	327,894
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-13-00	94,787	94,787
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-12-00	5,147,501	4,604,102
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-13-00	1,250,808	980,320
			<u>6,820,990</u>	<u>6,007,103</u>
Direct Program:				
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	6 NU58DPC06127-01-01	3,653	-
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	6 NU58DP006127-03-01	39,934	-
			<u>43,587</u>	<u>-</u>
Total Department of Health and Human Services			<u>91,106,134</u>	<u>6,562,439</u>
CORPORATION FOR NATIONAL COMMUNITY SERVICE				
Passed Through Corporation for Supportive Housing:				
Social Innovation Fund Pay For Success	94.024	15-000-G	203	-
Total Corporation for National Community Service			<u>203</u>	<u>-</u>

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2018

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
EXECUTIVE OFFICE OF THE PRESIDENT				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G16NV0001A	\$ 884,491	\$ -
High Intensity Drug Trafficking Areas Program	95.001	G17NV0001A	1,809,897	-
High Intensity Drug Trafficking Areas Program	95.001	G18NV0001A	288,332	-
Total Executive Office of the President			<u>2,982,720</u>	<u>-</u>
DEPARTMENT OF HOMELAND SECURITY				
Direct Program:				
National Urban Search and Rescue Response System	97.025	EMW-2015-CA-00021-S01	77,346	-
National Urban Search and Rescue Response System	97.025	EMW-2016-CA-00026-S01	614,851	-
National Urban Search and Rescue Response System	97.025	EMW-2017-CA-00090-S01	524,632	-
National Urban Search and Rescue Response System	97.025	EMW-2013-CA-USR-0019	1,687,838	-
Recaptured National Urban Search and Rescue Response System Funds	97.025		392	-
			<u>2,905,059</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Emergency Management Performance Grants	97.042	9704217	467,604	-
Emergency Management Performance Grants	97.042	9704216	8,216	-
			<u>475,820</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Pre-Disaster Mitigation	97.047	9704716-3100	36,847	-
Homeland Security Grant Program:				
Passed Through Nevada Department of Public Safety:				
Homeland Security Grant Program:				
2015 Urban Area Security Initiative	97.067	97067-15	17,745	-
2015 Urban Area Security Initiative	97.067	97067-U15	10,806	-
2015 Urban Area Security Initiative	97.067	97067.15-3100	29,111	-
2015 Urban Area Security Initiative	97.067	97067-16-3100	2,574	-
2016 Urban Area Security Initiative	97.067	97067.16-3100	164,597	-
2016 Urban Area Security Initiative	97.067	97067-16-3100	22,628	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	7,890	-
2015 State Homeland Security Program	97.067	97067-H15	57,663	-
2016 State Homeland Security Program	97.067	97067-U14	196,205	-
2016 State Homeland Security Program	97.067	97067.16-3000	221,139	-
2016 State Homeland Security Program	97.067	97067.16-3000	71,989	-
2016 State Homeland Security Program	97.067	97067.16-3100	77,148	-
2016 State Homeland Security Program	97.067	97067.17-3000	3,192	-
2017 State Homeland Security Program	97.067	67067-HL5	170,575	-
2017 State Homeland Security Program	97.067	97067-U15	58,416	-
2017 State Homeland Security Program	97.067	97067.16-3000	253,320	-
2017 State Homeland Security Program	97.067	97067.17-3000	128,121	-
2017 State Homeland Security Program	97.067	97067.17-3000	129,307	-
2017 State Homeland Security Program	97.067	97067-17-3100	25,273	-
2017 State Homeland Security Program	97.067	97067.17-3100	167,512	-
Total Homeland Security Grant Program			<u>1,815,211</u>	<u>-</u>
Direct Program				
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2015-FF-00072	76,995	-
Direct Program:				
2016 US Customs - ICE	97.U01	LV02PR06LV0017	8,741	-
2017 US Customs - ICE	97.U02	LV02PR06LV0017	92,962	-
Secret Service Agreement	97.U03	INTERLOCAL AGREEMENT	29,273	-
Secret Service Agreement	97.U04	INTERLOCAL AGREEMENT	17,321	-
			<u>148,297</u>	<u>-</u>
Total Department of Homeland Security			<u>5,458,229</u>	<u>-</u>
TOTAL FEDERAL DISBURSEMENTS/EXPENDITURES			<u>\$ 136,840,821</u>	<u>\$ 20,131,155</u>

Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Clark County, Nevada
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of Federal financial assistance programs of Clark County, Nevada (the "County"). The County's reporting entity is defined in Note 1 to its basic financial statements. Federal award expenditures for the Clark County Department of Aviation, Clark County Water Reclamation District, Las Vegas Valley Water District, Big Bend Water District, Kyle Canyon Water District, University Medical Center of Southern Nevada, and Regional Transportation Commission of Southern Nevada, if any, are not included in this schedule, as they are audited separately. All other Federal financial assistance received by the County directly from Federal agencies as well as Federal financial assistance passed through other government agencies is included in the schedule.

2. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Clark County, Nevada, and is prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Clark County, Nevada received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

3. SIGNIFICANT ACCOUNTING POLICIES

Governmental fund types account for Clark County, Nevada's federal grant activity. Therefore, expenditures in the Schedule of Expenditures of Federal Awards are recognized on the modified accrual basis - when they become a demand on current available financial resources. Such expenditures are recognized following the cost principles contained in Subpart E - Cost Principles of the Uniform Guidance. The Clark County, Nevada's summary of significant accounting policies is presented in Note 1 in the Clark County, Nevada's basic financial statements.

The County has elected to use both the 10% de minimis indirect cost rate allowed under the Uniform Guidance and Federally negotiated indirect cost rates, where applicable.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Expenditures of Federal awards reported in the County's basic financial statements are as follows:

General fund	\$ 4,944
Special revenue funds	133,990,098
Capital projects funds	2,763,646
Agency funds	<u>82,133</u>
Total	<u>\$ 136,840,821</u>

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	Yes

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Continuum of Care Program	14.267
Edward Byrne Memorial Justice Assistance Grant Program	16.738
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243
Foster Care - Title IV-E	93.658
Adoption Assistance	93.659
High Intensity Drug Trafficking Areas Program	95.001

Dollar threshold used to distinguish between Type A and Type B programs	\$3,000,000
Auditee qualified as low-risk auditee	No

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

2018-001

Direct Program

Passed Through Nevada Department of Public Safety

Passed Through Center for Court Innovation, New York

Department of Justice

CFDA # 16.738

Edward Byrne Memorial Justice Assistance Grant Program (JAG)

Award #: 16-JAG-05, 17-JAG-04, 2014-DJ-BX-0554, 2015-DJ-BX-0997, 2016-DJ-BX-0412

Direct Program

Executive Office of the President

CFDA # 95.001

High Intensity Drug Trafficking Areas Program (HIDTA)

Award #: G16NV0001A, G17NV0001A

Allowable Costs

Material Weakness in Internal Control over Compliance

Criteria:

As a condition of receiving Federal awards, non-Federal entities agree to comply with laws, regulations, and the provisions of grant agreements and contracts, and to maintain internal control to provide reasonable assurance of compliance with these requirements.

Title 2, Subtitle A, Chapter II, Part 200 Subpart E, paragraph 430 of the Code of Federal Regulations stipulates that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities...;
- Encompass both Federally assisted, and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- Comply with the established accounting policies and practices of the non-Federal entity...

Condition:

JAG - Nine payroll transactions tested were not supported by appropriate documentation. We identified that the employee charged to the grant was different than the employees who signed Activity Reports verifying time and effort performance on the Grant. The District Attorney's office (DA) received authorization to swap senior personnel into the program in place of

Section III – Federal Award Findings and Questioned Costs

the less senior employees originally budgeted to the program per the grant agreements. The senior personnel then performed on the grant per the agreed upon terms of the grant. However, the DA’s office then charged the grant in the accounting system for the salary of the junior personnel rather than for the salaries of the senior personnel performing on the program. All time and effort requirements of the grant budget were satisfied by the work of the senior personnel, and the compensation for the employees performing the activities was in excess of the amount charged to the program, so we note no questioned costs related to this finding.

HIDTA - Eight payroll transactions tested were not supported by appropriate documentation. We identified that the employee charged to the grant was different than the employee who signed Certification Letters verifying time and effort performance on the Program. The DA received authorization to swap senior personnel into the program in place of the employees originally budgeted to the program per the grant agreements. The senior personnel then performed on the grant per the agreed upon terms of the grant. However, the DA’s office charged the grant in the accounting system for the salary of the originally budgeted employee rather than for the salaries of the senior personnel performing on the program. All time and effort requirements of the grant were satisfied by the work of the senior personnel, and the compensation for the employees performing the activities was in excess of the amount charged to the program, so we note no questioned costs related to this finding.

Cause: Controls over employee compensation charged to the Federal programs were not properly designed to ensure that the grant was only charged for the employee performing the work.

Effect: The Federal program could be charged for service time and employee effort which was not performed on the grant.

Questioned Costs: None reported

Context/Sampling: Nonstatistical sample of 12 payroll transactions from a complete population of 52 payroll transactions charged to the Justice Assistance Grant program was tested for compliance and control functionality.

A nonstatistical sample of 8 payroll transactions from a complete population of 27 payroll transactions charged to the High Intensity Drug Trafficking Program was tested for compliance and control functionality.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend management revise their process for charging salaries and wages to Federal programs so that such charges are for the exact employees who worked on the program.

Views of Responsible Officials: Agree

Office of the County Comptroller

500 South Grand Central Parkway 1st Floor • Box 551210 • Las Vegas NV 89155-1210
(702) 455-3895 • Fax (702) 455-5794

Anna Danchik, Comptroller

Management's Response to Auditor's Findings: Summary Schedule of Prior Audit Findings and Corrective Action Plan June 30, 2018

Prepared by Management of
Clark County, Nevada

BOARD OF COUNTY COMMISSIONERS

MARILYN KIRKPATRICK, Chair • LAWRENCE WEEKLY, Vice Chair
LARRY BROWN • JAMES B. GIBSON • JUSTIN C. JONES • MICHAEL NAFT • TICK SEGERBLOM
YOLANDA T. KING, County Manager



CLARK COUNTY
OFFICE OF THE DISTRICT ATTORNEY

Criminal Division

STEVEN B. WOLFSON
District Attorney

200 Lewis Avenue • Las Vegas, NV 89101 • 702-671-2500 • Fax: 702-455-2294 • TTY and/or other relay services: 711

MARY-ANNE MILLER
County Counsel

CHRISTOPHER LALLI
Assistant District Attorney

ROBERT DASKAS
Assistant District Attorney

JEFFREY J. WITTHUN
Director D.A. Family Support

BRIGID J. DUFFY
Director D.A. Juvenile

Corrective Action Plan

Finding 2018-001

Federal Agency Name: Department of Justice

*Program Name: Edward Byrne Memorial Justice Assistance Grant Program
CFDA# 16.738*

Federal Agency Name: Executive Office of the President

*Program Name: High Intensity Drug Trafficking Area Program
CFDA# 95.001*

Finding Summary:

On March 13, 2019, our Office was made aware of a Material Weakness in internal controls related to the administration of our Edward Byrne Memorial Justice Assistance Grant (JAG) Program and our High Intensity Drug Trafficking Area (HIDTA) Program. There are four affected positions within the Office.

Section III of the Schedule of Findings and Questioned Costs of the Audit pertaining to the JAG Grant identified that “the employee charged to the grant was different than the employees who signed Activity Reports verifying time and effort performance on the Grant.” As for the HIDTA Grant, “the employee charged to the grant was different than the employee who signed Certification Letters verifying time and effort performance on the Program.” Of significance, however, was the determination in both instances that there were “no questioned costs related to this finding.” In other words, the terms of both Grants are being fully complied with.

With respect to resolving the adverse finding, it was recommended that “management revise their process for charging salaries and wages to Federal programs so that such charges are for the exact employees who worked on the program.”

Corrective Action Plan:

The County will charge the JAG and HIDTA grants for the salary and benefits of the employees who are working on those respective programs. In addition, the County will augment the salary and benefits for each position by the amount available JAG and HIDTA Grant funds are exceeded. Finally, there will be a "Limited Permanent" position associated with each of the grant-funded positions to comply with the terms of the Agreement Between the County of Clark and the Clark County Prosecutors Association July 1, 2017, to June 30, 2020.

Anticipated Completion Date: June 2019.

Respectfully submitted,



CHRISTOPHER J. LALLI
Assistant District Attorney

None