



CDSS

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**DEPARTMENT OF SOCIAL SERVICES**  
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EDMUND G. BROWN JR.  
GOVERNOR

September 13, 2013

COUNTY FISCAL LETTER (CFL) NO. 13/14-16

TO: COUNTY FISCAL OFFICERS  
COUNTY WELFARE DIRECTORS  
CHIEF PROBATION OFFICERS  
COUNTY AUDITOR CONTROLLERS

SUBJECT: MATCHING CODES USED FOR FEDERAL FUNDS

REFERENCE: [CFL NO. 12/13-11E, DATED NOVEMBER 21, 2012](#)  
[CFL NO. 12/13-16, DATED SEPTEMBER 26, 2012](#)  
[CFL NO. 11/12-39, DATED FEBRUARY 17, 2012](#)  
[CFL NO. 11/12-18, DATED SEPTEMBER 16, 2011](#)  
[SENATE BILL \(SB\) 1020, \(CHAPTER 40, STATUTES OF 2012\),](#)  
[SECTION 4\(F\); GOVERNMENT CODE 30026.5\(A\) AND \(F\)](#)

This CFL provides information regarding non-federal program codes which have historically been used to match federal grants, as outlined in CFL No. 12/13-11E. Match requirements are met utilizing the sharing ratios of program codes on the County Expense Claim (CEC) or by other non-federal program expenditures to meet the match requirements for specific federal grants. The non-federal share used as a federal match is subject to the same rules of allowability, reasonableness and necessity that apply to the federal share. Costs cannot be used as match for more than one federal program.

Prior to Realignment 2011, the California Department of Social Services (CDSS) would ensure the non-federal match requirement was met using eligible state and county funds reported to non-federal program codes on the CEC. Since there was not as much flexibility in how the funds could be spent, CDSS was able to ensure that these CEC expenditures were eligible to be used as match and that adequate expenditures existed to meet the entire federal match requirement.

With the implementation of Realignment 2011 and the flexibility afforded to counties on how to spend their Local Revenue Funds (LRF), there is a possibility that some counties may opt to not fully spend the amount of non-federal expenditures used as match for the federal funds. Counties must now ensure that the appropriate amount of non-federal cost is expended and claimed on the CEC in order to qualify to draw down the same level of federal funds that were accessed pre-Realignment.

If adequate match funds are not expended, some or all of the federal grant funds may be forfeited, according to the [Terms and Conditions](#) for each federal grant administered by CDSS.

Counties are still allowed flexibility regarding how the non-federal funds are spent. However, the spending levels will need to be consistent with the Fiscal Year 2010-11 levels and counties will be responsible for tracking the expenditures to ensure compliance with federal match requirements.

As stated in SB 1020 and Government Code section 30026.5(f), any decision by the county board of supervisors to eliminate or significantly reduce optional or discretionary child welfare services funded with allocations through the Support Services Account of the LRF 2011 must be made in open session, as an action item, at a duly noticed meeting of the board. A "significant reduction" is defined as a ten percent reduction in funding in any one year or a cumulative 25 percent reduction over the previous three years.

The information below displays the program codes and the federal grant and corresponding match program.

- CFDA No.: 93.556 and 93.648  
Federal Grant: Promoting Safe and Stable Families (PSSF) and Child Welfare Research Training or Demonstration (also known as California Partners for Permanency [CAPP])  
Match Program: State Family Preservation Program (FPP)  
Program Code: 175 (FPP-SERVICES/NONFEDERAL) (LRF)  
  
Non-federal Match Requirement: 25 percent (PSSF) and 13.56 percent for FY 2012-13 (CAPP)
- CFDA No.: 93.590  
Federal Grant: Community-Based Child Abuse Prevention (CBCAP) Grants  
Match Program: Child Abuse Prevention, Intervention and Treatment Program (CAPIT)  
Program Code: 167 (CAPIT) (LRF)  
  
Non-federal Match Requirement: 20 percent (CBCAP)
- CFDA No.: 93.599  
Federal Grant: Chafee Education and Training Vouchers Program  
Match Program: Emancipated Youth Stipend

Program Code: 111 (EMANCIPATED YOUTH STIPENDS) (LRF)

Non-federal Match Requirement: 20 percent

- CFDA No.: 93.674  
Federal Grant: Chafee Foster Care Independence Program  
Match Program: Independent Living Program (ILP)  
Program Code: 182 (ILP-CASE MANAGEMENT) (Federal)  
184 (ILP-SERVICES) (Federal)  
745 (ILP NONRELATIVE NONFED-CM) (LRF)  
746 (ILP NONRELATIVE NONFED-SVCS) (LRF)

Non-federal Match Requirement: 20 percent

Note: For ILP, counties claim costs to Program Codes (PCs) 182 and 184. Once the federal funds are exhausted, State Use Only code (SUO) 237 shifts the costs from federal to state. The SUO 810 shifts all state costs to county only since ILP non-federal state costs have been realigned to the LRF.

In accordance with CFL No. 12/13-11E, CDSS reviewed all program codes and was unable to identify other codes that could be used for the match and/or Maintenance of Effort (MOE) for the federal PSSF grant if PC 175 expenditures are not sufficient. The counties and CDSS will continue to monitor spending levels to ensure match requirements are being met. Additional discussions will be held to explore other potential alternatives that could be used for the match if CDSS determines county funding will not meet the non-federal match spending and/or the MOE requirement of any of the above federal grants. During closeout, adjustments may be made by moving expenditures from federal to county funding, if other alternatives are not identified.

If you have any questions, please direct them to [fiscal.systems@dss.ca.gov](mailto:fiscal.systems@dss.ca.gov) and indicate in the subject line of the e-mail that the questions are related to this CFL.

Sincerely,

***Original Document Signed By:***

FRAN MUELLER  
Deputy Director  
Administration Division