

**COUNTY OF SAN DIEGO, CALIFORNIA**

Single Audit Reports

For the Year Ended June 30, 2009

**COUNTY OF SAN DIEGO, CALIFORNIA  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2009**

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**CENTURY CITY**

**NEWPORT BEACH**

Board of Supervisors  
County of San Diego, California

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (County), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 20, 2009. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the First 5 Commission of San Diego (Commission), the discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting on compliance and other matters that are reported on separately by those auditors.

*Internal Control Over Financial Reporting*

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Supervisors, the County's Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Macias Jini & O'Connell LLP*

Certified Public Accountants

San Diego, California  
November 20, 2009



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Board of Supervisors  
County of San Diego, California

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB A-133, THE SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS, THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE  
OF EMERGENCY SERVICES GRANT PROGRAMS AND THE COMMUNITY ACTION  
PARTNERSHIP SUPPLEMENTAL SCHEDULES OF REVENUE AND EXPENDITURES**

*Compliance*

We have audited the compliance of the County of San Diego, California (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. The results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 09-01 and 09-02.

#### *Internal Control Over Compliance*

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

*Schedule of Expenditures of Federal Awards, Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs and the Community Action Partnership Supplemental Schedules of Revenue and Expenditure*

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (County), as of and for the year ended June 30, 2009, and have issued our report thereon dated November 20, 2009. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the First 5 Commission of San Diego (Commission), the discretely presented component unit, as described in our report on the County's financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards (SEFA), supplementary schedule of expenditures of the Office of Emergency Services (OES) grant programs and the Community Action Partnership supplemental schedules of revenue and expenditures are presented for purposes of additional analysis as required by OMB Circular A-133, OES and the California Department of Community Services and Development, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Supervisors, the County's Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Macias Fini & O'Connell LLP*

Certified Public Accountants

San Diego, California

March 18, 2010, except for the paragraph on the Schedule of Expenditures of Federal Awards, the Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs, and the Community Action Partnership Supplemental Schedules of Revenue and Expenditures, as to which the date is November 20, 2009

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u></b>					
<b><u>Direct Programs</u></b>					
High Intensity Drug Trafficking	D	07.GS09SC001A	GS09SC001A	5,121,405	4,616,691
<b>TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				<b>5,121,405</b>	<b>4,616,691</b>
<b><u>DEPARTMENT OF AGRICULTURE</u></b>					
<b><u>Direct Programs</u></b>					
Rural Rental Assistance payments	D	10.427	N/A	277,356	-
Integrated Pest Control	D	10.914	N/A	23,004	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>300,360</b>	<b>-</b>
<b><u>Passed Through California State Department of Aging</u></b>					
Senior Farmer's Market Program	I	10.576	N/A	45,300	-
<b><u>Passed Through California State Department of Education</u></b>					
National School Breakfast Program	I	10.553	N/A	539,033	-
Polinsky National School Lunch Program	I	10.555	N/A	91,489	-
National School Lunch Program	I	10.555	N/A	830,504	-
<b>Subtotal - 10.555</b>				<b>921,993</b>	<b>-</b>
Summer Food Service Program A35 1002257	I	10.559	CN088039	7,900	-
<b><u>Passed Through California State Department of Food and Agriculture</u></b>					
Plant Health and Pest Prevention	I	10.025	N/A	2,493,207	-
Agricultural Standards	I	10.477	N/A	12,784	-
<b><u>Passed Through California State Department of Social Services</u></b>					
Supplemental Nutrition Assistance Program	I	10.551	N/A	183,441,334	-
County Expense Claim (CEC) Food Stamp Employment and Training Program (FSET) Federal	I	10.561	N/A	276,671	-
CEC Non Assistance Supplemental Nutrition Assistance Program (SNAP) Fed Social Security Administration California Work Opportunity and Responsibility to Information Network (CALWIN) Computer Replacement	I	10.561	Subvention	16,661,863	-
Electronic Benefit Transfer - Project Transition	I	10.561	3764901	2,208,649	-
	I	10.561	N/A	196,316	-
<b>Subtotal - 10.561</b>				<b>19,343,499</b>	<b>-</b>
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>206,805,050</b>	<b>-</b>
<b>TOTAL - DEPARTMENT OF AGRICULTURE</b>				<b>207,105,410</b>	<b>-</b>
<b><u>DEPARTMENT OF COMMERCE</u></b>					
<b><u>Passed Through City of San Diego Department of Homeland Security</u></b>					
Public Safety Interoperable Communications City Of SD OHS	I	11.555	2007-2008	156,584	-
<b>TOTAL - DEPARTMENT OF COMMERCE</b>				<b>156,584</b>	<b>-</b>
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
<b><u>Direct Programs</u></b>					
Community Development Block Grants/Entitlement Grants	D	14.218	B-07-UC-06-0501	4,729,295	3,192,166
Community Development Block Grants/Entitlement Grants	D	14.218	B-08-UC-06-0501	917,986	578,636
Neighborhood Stabilization Program	D	14.218	N/A	72,704	-
<b>Subtotal - 14.218</b>				<b>5,719,985</b>	<b>3,770,802</b>
Emergency Shelter Grants Program	D	14.231	S-07-UC-06-0501	130,798	121,938
Emergency Shelter Grants Program	D	14.231	S-08-UC-06-0501	94,241	92,903
<b>Subtotal - 14.231</b>				<b>225,039</b>	<b>214,841</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
Supportive Housing Program	D	14.235	CA16B310001	21,116	21,116
Supportive Housing Program	D	14.235	CA16B410003	322,128	314,739
Supportive Housing Program	D	14.235	CA16B410004	27,488	26,774
Supportive Housing Program	D	14.235	CA16B410006	27,598	27,598
Supportive Housing Program	D	14.235	CA16B410009	14,465	14,325
Supportive Housing Program	D	14.235	CA16B510005	36,454	35,317
Supportive Housing Program	D	14.235	CA16B510011	21,961	21,961
Supportive Housing Program	D	14.235	CA16B610005	13,968	12,967
			<b>Subtotal - 14.235</b>	<b>485,178</b>	<b>474,797</b>
Shelter Plus Care	D	14.238	CA16C410001	93,287	93,188
Shelter Plus Care	D	14.238	CA16C510002	101,973	101,973
Shelter Plus Care	D	14.238	CA16C610001	100,573	100,573
Shelter Plus Care	D	14.238	CA16C610013	19,389	19,389
Shelter Plus Care	D	14.238	CA16C610014	100,197	87,910
Shelter Plus Care	D	14.238	CA16C710001	62,153	62,095
Shelter Plus Care	D	14.238	CA16C710024	257,945	239,031
Shelter Plus Care	D	14.238	CA16C710025	131,345	129,425
			<b>Subtotal - 14.238</b>	<b>866,862</b>	<b>833,584</b>
HOME Investment Partnership Program	D	14.239	M-01-DC-060534	30,329	30,329
HOME Investment Partnership Program	D	14.239	M-02-DC-060534	70,358	70,358
HOME Investment Partnership Program	D	14.239	M-03-DC-060534	36,620	36,620
HOME Investment Partnership Program	D	14.239	M-04-DC-060534	121,709	121,709
HOME Investment Partnership Program	D	14.239	M-05-DC-060534	27,524	27,524
HOME Investment Partnership Program	D	14.239	M-06-DC-060534	1,908,006	1,908,006
HOME Investment Partnership Program	D	14.239	M-07-DC-060534	4,039,670	3,949,063
HOME Investment Partnership Program	D	14.239	M-08-DC-060534	1,120,245	917,398
			<b>Subtotal - 14.239</b>	<b>7,354,461</b>	<b>7,061,007</b>
Housing Opportunities for Persons with AIDS	D	14.241	CAH06F008	187,467	186,826
Housing Opportunities for Persons with AIDS	D	14.241	CAH07F008	2,636,938	2,355,737
Housing Opportunities for Persons with AIDS	D	14.241	CAH08F008	11,481	11,481
			<b>Subtotal - 14.241</b>	<b>2,835,886</b>	<b>2,554,044</b>
Public and Indian Housing Operating Fund	D	14.850	CA108-001-08D	90,641	-
Public and Indian Housing Operating Fund	D	14.850	CA108-001-09D	97,750	-
Public and Indian Housing Development Fund	D	14.850	CA16P108002	107,238	-
			<b>Subtotal - 14.850</b>	<b>295,629</b>	<b>-</b>
Section 8 Moderate Rehabilitation 3	D	14.856	N/A	144,061	-
Section 8 Moderate Rehabilitation 4	D	14.856	N/A	742,745	-
			<b>Subtotal - 14.856</b>	<b>886,806</b>	<b>-</b>
Resident Opportunity and Self Sufficiency	D	14.870	N/A	106,059	71,066
Section 8 Housing Choice Vouchers	D	14.871	N/A	96,036,794	-
Public Housing Capital Fund	D	14.872	CA16P-108-501-06	116,970	-
Public Housing Capital Fund	D	14.872	CA16P-108-501-07	22,725	-
Public Housing Capital Fund	D	14.872	CA16P-108-501-05	76,456	-
Public Housing Capital Fund	D	14.872	CA16P-108-501-08	4,173	-
			<b>Subtotal - 14.872</b>	<b>220,324</b>	<b>-</b>
Resident Opportunity and Self Sufficiency	D	14.876	N/A	30,946	24,936
Mainstream Vouchers	D	14.879	N/A	418,116	-
American Recovery and Reinvestment Act (ARRA) Research and Related Activities Public Housing Capital Fund Recovery Grant	D	14.885	N/A	1,251	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>115,483,336</b>	<b>15,005,077</b>
<b>Passed Through City of San Diego</b>					
CAP Interfaith Shelter Network	I	14.218	N/A	29,578	29,578
<b>Passed Through St. Vincent De Paul Villages</b>					
Non-Infectious Tuberculosis (TB) Homeless Persons	I	14.235	33-0492302	90,124	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>119,702</b>	<b>29,578</b>
<b>TOTAL - DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>115,603,038</b>	<b>15,034,655</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>DEPARTMENT OF INTERIOR</u></b>					
<b><u>Passed Through State of California Parks &amp; Recreation</u></b>					
Multiple Species Conservation Program - Ramona Grasslands	I	15.615	RT-37-022	4,750,000	-
<b><u>Passed Through State of California Wildlife Conservation Board</u></b>					
Lake Morena Pacific Crest Trail	I	15.916	SG-7004PD	26,087	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>4,776,087</b>	<b>-</b>
<b>TOTAL - DEPARTMENT OF INTERIOR</b>				<b>4,776,087</b>	<b>-</b>
<b><u>DEPARTMENT OF JUSTICE</u></b>					
<b><u>Direct Programs</u></b>					
District Attorney Asset Forfeiture Program	D	16.000	CA037023A	560,922	-
Probation Asset Forfeiture Program	D	16.000	CA037013G	74,957	-
Sheriff Asset Forfeiture Program	D	16.000	CA0370000-FY09	338,183	-
Domestic Cannabis Eradication Suppression Program DEA	D	16.000	2008-39	179,329	-
Domestic Cannabis Eradication Suppression Program DEA	D	16.000	2009-41	68,594	-
<b>Subtotal - 16.000</b>				<b>1,221,985</b>	<b>-</b>
San Diego Regional Anti Trafficking Task Force	D	16.320	2005VTBX0001	117,028	-
BYRNE - North County Gang Enforcement Collaborative	D	16.580	2007DDBX0634	801,118	-
Domestic Violence - North County Family Violence Prevention Center	D	16.590	2005WEAX0125	112,836	-
Project Safe Neighborhood Grants- Gangs	D	16.609	2006PGBX0096	146,491	-
Project Safe Neighborhood Grants	D	16.609	N/A	11,969	-
<b>Subtotal - 16.609</b>				<b>158,460</b>	<b>-</b>
Community Oriented Policing Services (COPS) Making Officer Redeployment Effective 2001	D	16.710	2001CLWX0019	49,468	-
COPS Technology 2008	D	16.710	2008CKWX0298	855,750	-
San Diego Sexual Assault Felony Enforcement Task Force FBI	D	16.710	N/A	3,092	-
<b>Subtotal - 16.710</b>				<b>908,310</b>	<b>-</b>
Department of Justice Safe Start	D	16.730	2005-JW-FX-K008	186,192	79,231
Gang Resistance Education And Training	D	16.737	2007JVFX0204	13,598	-
Forensic DNA Capacity Enhancement Program	D	16.741	2006-DN-BX-K069	95,249	-
Forensic DNA Capacity Enhancement Program	D	16.741	2007-DN-BX-K071	86,423	-
Forensic DNA Capacity Enhancement Program	D	16.741	2008-DN-BX-K096	38,733	-
<b>Subtotal - 16.741</b>				<b>220,405</b>	<b>-</b>
<b>TOTAL - DIRECT PROGRAMS</b>				<b>3,739,932</b>	<b>79,231</b>
<b><u>Passed Through California Border Alliance Group</u></b>					
High Intensity Drug Trafficking	I	16.579	SDDA-CBP-2008	166,307	-
High Intensity Drug Trafficking	I	16.579	SDDA-CBP-2009	314,532	-
<b>Subtotal - 16.579</b>				<b>480,839</b>	<b>-</b>
<b><u>Passed Through California State Department of Justice</u></b>					
California Criminalistics Institute DNA, Firearms, & Toolmarks Academies	I	16.560	2007DNBXXK206	12,687	-
<b><u>Passed Through California Emergency Management Agency</u></b>					
Paul Coverdell Forensic Sciences Improvement Grant	I	16.742	CQ07050370	24,010	-
Paul Coverdell Forensic Sciences Improvement Grant	I	16.742	CQ08060370	42,609	-
<b>Subtotal - 16.742</b>				<b>66,619</b>	<b>-</b>
<b><u>Passed Through California State Corrections Board</u></b>					
Title V Delinquency Prevention Program	I	16.548	CSA 403-06	4,959	-
<b><u>Passed Through California State Office of Emergency Services</u></b>					
Elder Abuse Advocacy Outreach Program	I	16.575	EA07100370	29,534	-
Elder Abuse Advocacy Outreach Program	I	16.575	EA08110370	74,930	-
Victim-Witness Assistance Project	I	16.575	VW08270370	375,970	-
<b>Subtotal - 16.575</b>				<b>480,434</b>	<b>-</b>
Victim Witness Assistance Program	I	16.588	VW08270370	97,269	-
Domestic Violence Stalking	I	16.588	VV08040370	180,000	-
<b>Subtotal - 16.588</b>				<b>277,269</b>	<b>-</b>
JUDGE - Jurisdictions United for Drug and Gang Enforcement	I	16.738	DC08210370	883,983	321,376
<b><u>Passed Through City of San Diego</u></b>					
Justice Assistance Grant (JAG)	I	16.738	N/A	132,094	-

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>Passed Through City of San Diego Police Department</u></b>					
Internet Crimes Against Children (ICAC)	I	16.540	2005MCCXK016	41,206	-
<b><u>Passed Through Corrections Standard Authority</u></b>					
Juvenile Accountability Incentive Block Grant	I	16.523	N/A	200,411	-
Disproportionate Minority Contract (DMC)	I	16.540	N/A	90,093	64,247
<b><u>Passed Through University of Cincinnati</u></b>					
Outcome and Process Evaluation of Juv Drug Court	I	16.585	N/A	23,681	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>2,694,275</b>	<b>385,623</b>
<b>TOTAL - DEPARTMENT OF JUSTICE</b>				<b>6,434,207</b>	<b>464,854</b>
<b><u>DEPARTMENT OF LABOR</u></b>					
<b><u>Passed Through California State Department of Aging</u></b>					
Aging and Independence Services (AIS) - Title V- Senior Employment Program	I	17.235	TV-0809-23	562,444	558,206
ARRA Senior Employment Program (Title V)	I	17.235	ES-0809-23	12,968	12,968
<b>Subtotal - 17.235</b>				<b>575,412</b>	<b>571,174</b>
<b>TOTAL - DEPARTMENT OF LABOR</b>				<b>575,412</b>	<b>571,174</b>
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>					
<b><u>Direct Programs</u></b>					
Airport Improvement Program	D	20.106	AIP 3-06-0027-13	32,012	-
Airport Improvement Program	D	20.106	AIP 3-06-0027-14	287,878	-
Airport Improvement Program	D	20.106	AIP 3-06-0027-15	308,652	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-21	201,154	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-22	47,324	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-23	462,246	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-24	8,554,302	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-25	727,321	-
Airport Improvement Program	D	20.106	AIP 3-06-0078-03	191,429	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-10	147,087	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-13	182,973	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-16	1,243,694	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-15	228,553	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-26	193,016	-
ARRA Airport Improvement Program	D	20.106	AIP 3-06-0212-17	32,596	-
<b>Subtotal - 20.106</b>				<b>12,840,237</b>	-
2005 Winter Storm	D	20.205	N/A	441,745	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>13,281,982</b>	-
<b><u>Passed Through California Office of Traffic Safety</u></b>					
Avoid The 14 Driving Under the Influence (DUI) Campaign Grant	I	20.600	AL0939	135,573	-
Click It Or Ticket Imperial Beach	I	20.600	CT08188	1,196	-
Click It Or Ticket Poway	I	20.600	CT08330	509	-
Click It Or Ticket San Marcos	I	20.600	CT08377	4,404	-
Click It Or Ticket San Marcos	I	20.600	CT09377	19,373	-
DUI Awareness And Enforcement Program	I	20.600	AL0811	70,179	-
DUI Awareness And Enforcement Program	I	20.600	AL0919	372,199	-
Sobriety Checkpoint Mini Grant - Vista	I	20.600	SC08450	11,665	-
Sobriety Checkpoint Mini Grant - Vista	I	20.600	SC09450	14,037	-
Sobriety Checkpoint Mini Grant- Encinitas	I	20.600	SC08130	23,277	-
Sobriety Checkpoint Mini Grant- Encinitas	I	20.600	SC09130	5,547	-
Sobriety Checkpoint Mini Grant - Imperial Beach	I	20.600	SC08188	14,002	-
Sobriety Checkpoint Mini Grant - Imperial Beach	I	20.600	SC09188	22,804	-
Sobriety Checkpoint Mini Grant- Lemon Grove	I	20.600	SC08223	12,768	-
Sobriety Checkpoint Mini Grant- Lemon Grove	I	20.600	SC09223	23,552	-
Sobriety Checkpoint Mini Grant- San Marcos	I	20.600	SC08377	7,242	-
Sobriety Checkpoint Mini Grant- Santee	I	20.600	SC08395	7,255	-
Sobriety Checkpoint Mini Grant- Santee	I	20.600	SC09395	7,408	-
Office of Traffic Safety Program (OTS)	I	20.600	N/A	525,165	-
<b>Subtotal - 20.600</b>				<b>1,278,155</b>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>Passed Through California State Department of Transportation</u></b>					
Willows Road	I	20.205	BHLSCR-5957(062)	59,601	-
Lawson Valley Rd Bridge	I	20.205	BRLO-5957(057)	212,977	-
Viejas Blvd Bridge	I	20.205	RBRLS-5957(039)	3,025,616	-
Black Canyon Rd	I	20.205	BRL-5957(019)	1,440,480	-
Valley Center Rd Bridge	I	20.205	BRL-5957(020)	847,282	-
Winter Gardens Blvd	I	20.205	SRTSL-5957(077)	52,000	-
South Grade Rumble Strips	I	20.205	HRRRL-5957(079)	4,184	-
Old Hwy 80 over Pine Valley Creek	I	20.205	BHLS-5957(080)	61,593	-
			<b>Subtotal - 20.205</b>	<b>5,703,733</b>	<b>-</b>
<b><u>Passed Through California State Highway Patrol</u></b>					
California Highway Patrol I-5 DUI Corridor	I	20.600	AL0740	5,632	-
<b><u>Passed Through Chula Vista Police Department</u></b>					
DUI Prosecution And Awareness	I	20.600	AL0948	7,721	-
<b><u>Passed Through National Highway Traffic Safety Administration</u></b>					
National Highway Traffic Safety Administration	I	20.600	DTNH22-05H-21001	455,763	350,613
<b><u>Passed Through San Diego Police Department</u></b>					
Avoid The 14 DUI Campaign Grant	I	20.600	AL0621	4,432	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>7,455,436</b>	<b>350,613</b>
<b>TOTAL - DEPARTMENT OF TRANSPORTATION</b>				<b>20,737,418</b>	<b>350,613</b>
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>					
<b><u>Direct Programs</u></b>					
FY09 Air Pollution Program	D	66.001	A-00905909-0	1,251,319	-
Special Purpose Section 103 Activities-Air Toxics Monitoring	D	66.034	XA-96963001-0	2,874	-
US-Mexico Border Clean Diesel Emission Demonstration Grant	D	66.034	XA-96918401-1	3,042	-
Section 103 PM2.5 Monitoring Network	D	66.034	PM-98956601-0	186,261	-
			<b>Subtotal - 66.034</b>	<b>192,177</b>	<b>-</b>
Information Exchange Network Implementation	D	66.608	0S-83196001-1	33,479	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>1,476,975</b>	<b>-</b>
<b><u>Passed Through California State Department of Health Services</u></b>					
BEACH Act Grant H87 1008265	I	66.472	07-65562	1,799	-
<b><u>Passed Through California State Department of Toxic Substance Control</u></b>					
Department of Toxic Substance Control V86 1002441	I	66.701	08-T3547	19,622	-
<b>TOTAL INDIRECT PROGRAMS</b>				<b>21,421</b>	<b>-</b>
<b>TOTAL - ENVIRONMENTAL PROTECTION AGENCY</b>				<b>1,498,396</b>	<b>-</b>
<b><u>DEPARTMENT OF EDUCATION</u></b>					
<b><u>Direct Programs</u></b>					
Fund for the Improvement of Education Grant	D	84.215	PO45216	179,232	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>179,232</b>	<b>-</b>
<b><u>Passed Through San Diego County Department of Education</u></b>					
Special Education Program for Children With Disabilities	I	84.027	N/A	4,030,591	4,030,591
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>4,030,591</b>	<b>4,030,591</b>
<b>TOTAL - DEPARTMENT OF EDUCATION</b>				<b>4,209,823</b>	<b>4,030,591</b>
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>					
<b><u>Passed Through California Secretary of State</u></b>					
Help America Vote Act - Section 301 Voting System Program	I	90.401	N/A	169,503	-
<b>TOTAL - ELECTION ASSISTANCE COMMISSION</b>				<b>169,503</b>	<b>-</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<b><u>Direct Programs</u></b>					
Family Integrated Treatment Grant	D	93.087	N/A	296,805	261,168
Tuberculosis Control	D	93.116	5U52PS900452	1,946,747	143,764
National Hansen's Disease Program	D	93.846	HSHS258200730011C	135,194	-
Medical Operation Center Upgrade	D	93.887	N/A	22,816	-
Ryan White Care Act Part A	D	93.914	H89HA00001	10,582,460	9,265,593
Minority AIDS Initiative	D	93.914	H3MHA08445	676,275	622,497
			<b>Subtotal - 93.914</b>	<b>11,258,735</b>	<b>9,888,090</b>
<b>TOTAL - DIRECT PROGRAMS</b>				<b>13,660,297</b>	<b>10,293,022</b>
<b><u>Passed Through California State Department of Aging</u></b>					
AIS- Title VIIB Elder Abuse Prevention	I	93.041	AP-0809-23	41,228	-
AIS- Title VIIA Ombudsman	I	93.042	AP-0809-23	7,574	-
AIS- Title IIID- Preventive Health	I	93.043	AP-0809-23	153,215	56,145
AIS- Title IIIB- Supportive Services	I	93.044	AP-0809-23	2,441,933	1,197,035
AIS- Title IIIC- Nutrition	I	93.045	AP-0809-23	4,169,336	3,689,964
AIS- Title IIIE- Family Caregiver Support Program	I	93.052	AP-0809-23	1,152,832	920,076
AIS- Nutrition Services Incentive Program	I	93.053	AP-0809-23	730,558	730,558
ARRA AIS- C2 Nutrition Home Delivered	I	93.705	NS-0809-23	81,520	73,692
ARRA AIS- C1 Nutrition Congregate	I	93.707	NS-0809-23	152,706	140,006
AIS- Multipurpose Senior Services Program	I	93.778	MS-0809-07	1,324,065	253,083
AIS- Health Insurance Counseling and Advocacy Program	I	93.779	HI-0809-23	227,835	204,781
<b><u>Passed Through California State Department of Alcohol and Drug Programs</u></b>					
California Screening, Brief Intervention, Referral and Treatment Services Program	I	93.243	SBR06-04	2,783,998	2,415,023
Comprehensive Drug Court Implementation - Promoting Safe and Stable Families (PSSF)	I	93.556	DDC-08-09-37	256,831	256,831
Substance Abuse Prevention and Treatment (SAPT) Substance Abuse Treatment and Testing Accountability (SATTA) Drug Testing	I	93.959	N/A	861,320	783,018
Substance Abuse Prevention and Treatment Club Live	I	93.959	N/A	29,993	29,993
Substance Abuse Prevention and Treatment Friday Night Live	I	93.959	N/A	29,993	29,993
Substance Abuse Prevention and Treatment HIV	I	93.959	N/A	1,335,847	1,335,847
Substance Abuse Prevention and Treatment Perinatal Set Aside	I	93.959	N/A	1,763,733	1,763,733
Substance Abuse Prevention and Treatment Prevention Set Aside	I	93.959	N/A	3,701,662	3,365,148
Substance Abuse Prevention and Treatment Discretionary	I	93.959	N/A	9,915,984	8,655,501
Substance Abuse Prevention and Treatment Adolescent and Youth Treatment Program	I	93.959	N/A	567,744	567,744
Substance Abuse Treatment and Testing Accountability	I	93.959	N/A	66,443	-
			<b>Subtotal - 93.959</b>	<b>18,272,719</b>	<b>16,530,977</b>
<b><u>Passed Through California State Department of Child Support Services</u></b>					
Title IV-D Administrative Claim	I	93.563	N/A	28,506,618	-
ARRA Title IV-D Administrative Claim	I	93.563	N/A	4,184,758	-
			<b>Subtotal - 93.563</b>	<b>32,691,376</b>	-
<b><u>Passed Through California State Department of Community Services And Development</u></b>					
Community Action Partnership (CAP) Community Services and Development	I	93.569	08F-4937	2,993,708	1,989,530
CAP Community Services and Dev	I	93.569	08F-4993	5,663	5,663
			<b>Subtotal - 93.569</b>	<b>2,999,371</b>	<b>1,995,193</b>
<b><u>Passed Through California State Department of Education</u></b>					
Child Care Local Planning Council	I	93.575	N/A	143,668	-
Federal Alternative Payment Program Greater Stage Three Fed	I	93.596	CAPP8055	2,156,441	-
Stage Three Child Care	I	93.596	C3AP8050	3,394,772	-
Stage Two Child Care Fed	I	93.596	C2AP8050	180,765	-
			<b>Subtotal - 93.596</b>	<b>5,731,978</b>	-
<b><u>Passed Through California State Department of Health Care Services</u></b>					
California Children's Services (CCS) Healthy Families	I	93.767	N/A	1,017,445	5,533
Child Care and Disability Prevention - Early Periodic Screening, Diagnosis, and Treatment (EPSDT)	I	93.778	N/A	2,421,412	262,801
Child Health and Disability Prevention	I	93.778	N/A	681,966	-
Health Care Program for Children in Foster Care	I	93.778	N/A	753,757	-
CCS Medi-Cal	I	93.778	N/A	3,346,716	15,908
			<b>Subtotal - 93.778</b>	<b>7,203,851</b>	<b>278,709</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009**

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>Passed Through California State Department of Health Services</u></b>					
Refugee Health Assessment	I	93.566	08-37-90840-A4	914,337	582,266
Refugee Preventive Health	I	93.566	08-37-90841-01	81,922	76,120
			<b>Subtotal - 93.566</b>	<b>996,259</b>	<b>658,386</b>
Medical Administrative Activities (MAA)	I	93.778	N/A	4,064,705	-
County Expense Claim (CEC) Fed Medical Admin	I	93.778	N/A	44,646,380	-
Maternal Child and Adolescent Health	I	93.778	2008-37	940,276	48,157
Black Infant Health	I	93.778	2008-37	242,939	220,596
Lead Poisoning Case Management Program	I	93.778	05-85084	254,989	51,117
Medical Assistance Program Probation Adult Field Serv	I	93.778	N/A	190,480	-
Medical Assistance Program Probation Prop 36	I	93.778	N/A	42,628	-
Medical Assistance Program Probation Reflections Program	I	93.778	N/A	49,274	-
Medical Assistance Program Probation Targeted Case Management	I	93.778	N/A	162,132	-
EPSDT Public Health Nurse	I	93.778	N/A	93,034	-
			<b>Subtotal - 93.778</b>	<b>50,686,837</b>	<b>319,870</b>
Black Infant Health	I	93.994	2008-37	268,615	222,035
Fetal Infant Mortality Rate	I	93.994	2008-37	45,871	-
Maternal Child and Adolescent Health	I	93.994	2008-37	257,593	982
			<b>Subtotal - 93.994</b>	<b>572,079</b>	<b>223,017</b>
<b><u>Passed Through California State Department of Mental Health</u></b>					
Project for Assistance in Transition from Homelessness	I	93.150	N/A	586,893	481,089
Substance Abuse Mental Health Services Admin	I	93.958	N/A	3,583,040	841,675
<b><u>Passed Through California State Department of Public Health</u></b>					
Pediatric Immunization	I	93.268	N/A	1,833,572	907,658
Immunization Tracking- Federal	I	93.268	N/A	132,000	132,000
			<b>Subtotal - 93.268</b>	<b>1,965,572</b>	<b>1,039,658</b>
Local Public Health Preparedness - Centers for Disease Control and Prevention (CDC)					
Base-Lab - Cities Readiness Initiative (BL-CRI) -Federal Pandemic	I	93.283	N/A	5,087,715	710,275
Hospital Preparedness Program	I	93.889	N/A	2,363,605	1,854,143
Men who have Sex with Men (MSM) - HIV Supplemental	I	93.940	N/A	88,047	50,000
<b><u>Passed Through California State Department of Social Services</u></b>					
CEC PSSF	I	93.556	N/A	2,440,552	2,127,905
CALWORKS Assistance Program	I	93.558	N/A	100,326,769	-
CEC Cal learn Svcs Fed	I	93.558	Subvention	872,736	826,431
CEC CALWORKS Fed	I	93.558	Subvention	19,598,987	-
CEC CAL WORKS Child Care Stage One Fed - Health & Safety Trustline	I	93.558	N/A	756,389	-
CEC CAL WORKS Child Care Stage One Fed	I	93.558	N/A	25,037,369	-
CEC TANF EA Fed	I	93.558	Subvention	19,376,051	-
CEC CalWORKS WTW Fed	I	93.558	N/A	26,629,699	8,404,832
CEC Fed CalWORKS Performance Incentives	I	93.558	N/A	2,600	-
			<b>Subtotal - 93.558</b>	<b>192,600,600</b>	<b>9,231,263</b>
CAP Refugee Employment	I	93.576	TARL	19,998	18,121
Repatriation Assistance	I	93.579	N/A	1,795	-
AIS- Repatriated Americans	I	93.579	N/A	4,382	-
			<b>Subtotal - 93.579</b>	<b>6,177</b>	-
CAP Refugee Employment Targeted Asst	I	93.584	TAFO	724,003	615,394
Community Based Child Abuse Prevention (CBCAP)	I	93.590	N/A	100,000	-
CEC Child Welfare Services (CWS) Title IV-B Fed	I	93.645	Subvention	2,986,350	-
Federal Foster Care Program	I	93.658	Subvention	19,658,445	-
CEC Foster Parent Training and Recruitment Fed	I	93.658	Subvention	71,277	-
CEC Foster Care Fed	I	93.658	N/A	2,492,080	-
CEC CCL Foster Family Homes Fed	I	93.658	Subvention	701,199	-
CEC CWS Title IV-E Fed Admin	I	93.658	Subvention	21,706,240	-
CEC Family Preservation Program (FPP) Fed	I	93.658	Subvention	1,497,421	-
CEC Group Home Monthly Visits Fed	I	93.658	N/A	433,250	-
CEC Substance Abuse (SA) HIV Infant Fed	I	93.658	Subvention	184,041	-
CEC Kinship and FC Emergency Fed	I	93.658	N/A	19,314	-
CEC Child Welfare Services Outcomes Improvement Project Fed	I	93.658	N/A	11,373	-
ARRA Federal Medical Assistance Percentages (FMAP) Federal Foster Care	I	93.658	N/A	1,517,068	-
ARRA HHS 45944 FED CWS Wraparound Svcs	I	93.658	N/A	5,754	-
Foster Care Title IV-E	I	93.658	N/A	1,354,943	-
Group Home Vista SB933	I	93.658	579-059	42,654	-
Title IV-E	I	93.658	N/A	11,999,958	-
			<b>Subtotal - 93.658</b>	<b>61,695,017</b>	-

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COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
Federal Adoption Assistance	I	93.659	Subvention	24,205,029	-
CEC Adoptions Fed	I	93.659	N/A	3,318,607	-
CEC Fed Adoption Assistance Title IV-E	I	93.659	N/A	679,845	-
ARRA FMAP Federal Adoption	I	93.659	N/A	1,747,379	-
<b>Subtotal - 93.659</b>				<b>29,950,860</b>	<b>-</b>
CEC CWS Title XX Fed	I	93.667	Subvention	2,268,437	-
CEC Fed CWS Augmentation Title XX	I	93.667	Subvention	620,551	-
CEC Fed CALWORKS Single Title XX CC	I	93.667	Subvention	5,726,017	-
<b>Subtotal - 93.667</b>				<b>8,615,005</b>	<b>-</b>
CEC Independent Living Program (ILP) Fed	I	93.674	Subvention	859,439	859,411
In-Home Supportive Services (IHSS) Public Authority	I	93.778	N/A	6,012,068	-
CEC Adult Protective Services (APS) Health Related Fed	I	93.778	N/A	3,197,464	-
CEC CWS Health Related	I	93.778	N/A	11,307,685	1,357,078
CEC IHSS Health Related	I	93.778	N/A	8,596,139	-
CEC FPP Health Related	I	93.778	N/A	555	-
ARRA IHSS Personal Care Services Program (PCSP) - FMAP	I	93.778	N/A	6,212,963	-
ARRA IHSS WAIVER - FMAP	I	93.778	N/A	519,675	-
<b>Subtotal - 93.778</b>				<b>35,846,549</b>	<b>1,357,078</b>
<b><u>Passed Through National Association of County and City Health Officials</u></b>					
Medical Reserve Corps - National Association of County and City Health Officials	I	93.008	N/A	3,073	-
<b><u>Passed Through Public Health Foundation Enterprises, Inc</u></b>					
Public Health Foundation Enterprises (PHFE) Shigella Testing	I	93.283	N/A	7,000	-
<b><u>Passed Through San Diego State University Research Foundation</u></b>					
Tuberculosis Regimens in High-Risk Youth	I	93.838	N/A	10,000	-
<b><u>Passed Through University of California- San Diego</u></b>					
Tuberculosis Trials Consortium	I	93.116	200-2002-00677	3,031	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>483,381,740</b>	<b>49,134,891</b>
<b>TOTAL - DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>497,042,037</b>	<b>59,427,913</b>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
<b><u>Direct Programs</u></b>					
AIS- Retired Senior Volunteer Program	D	94.002	08SRPCA006	123,275	-
<b><u>Passed Through University of Maryland</u></b>					
AIS- University of Maryland AMERICORPS	I	94.006	Z-991709	56,468	56,468
<b>TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>179,743</b>	<b>56,468</b>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>					
<b><u>Direct Programs</u></b>					
Flood Mitigation Assistance	D	97.029	N/A	43,400	-
Homeland Security Biowatch Program	D	97.091	2006-ST-091-000010	519,664	-
Disaster Housing Assistance Program	D	97.109	N/A	105,529	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>668,593</b>	<b>-</b>
<b><u>Passed Through California Emergency Management Agency</u></b>					
Emergency Management Performance Grants	I	97.042	N/A	446,897	136,199
Operation Stonegarden	I	97.067	2008SGT80001	2,145,060	-
State Homeland Security Grant Program	I	97.067	FY08 SHSGP	63,056	-
Homeland Security Grant	I	97.067	N/A	1,213,124	553,758
<b>Subtotal - 97.067</b>				<b>3,421,240</b>	<b>553,758</b>
Metropolitan Medical Response System	I	97.071	N/A	149,433	-

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COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
State Homeland Security Program	I	97.073	2007-0008	746,950	-
State Homeland Security Program	I	97.073	2008-0006	160,308	-
Office of the County Veterinarian	I	97.073	N/A	41,875	-
Emergency Services	I	97.073	N/A	21,757	-
State Homeland Security Program (SHSP)	I	97.073	N/A	2,238,817	605,963
			<b>Subtotal - 97.073</b>	<b>3,209,707</b>	<b>605,963</b>
Law Enforcement Terrorism Prevention Program	I	97.074	N/A	418,259	367,456
Law Enforcement Terrorism Prevention Program CA Office of Homeland	I	97.074	2006-0071	40,926	-
Law Enforcement Terrorism Prevention Program CA Office of Homeland	I	97.074	2007-0008	1,196,358	-
Operation Stonegarden	I	97.074	2007-1008	67,872	-
			<b>Subtotal - 97.074</b>	<b>1,723,415</b>	<b>367,456</b>
Buffer Zone Protection Program CA Office Of Homeland	I	97.078	2007-0008	124,213	-
<b><u>Passed Through City of San Diego Office of Homeland Security</u></b>					
Urban Area Security Initiative	I	97.008	2007-008	1,210,464	554,574
Urban Area Security Initiative	I	97.008	2008-006	168,687	-
Urban Area Security Initiative	I	97.008	FY07 UASI; FY08 UASI	68,585	-
			<b>Subtotal - 97.008</b>	<b>1,447,736</b>	<b>554,574</b>
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>10,522,641</b>	<b>2,217,950</b>
<b>TOTAL - DEPARTMENT OF HOMELAND SECURITY</b>				<b>11,191,234</b>	<b>2,217,950</b>
<b>GRAND TOTAL</b>				<b>874,800,297</b>	<b>86,770,909</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

**COUNTY OF SAN DIEGO**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

The following schedule represents grant expenditures for Department of Justice grants passed through the State of California Office of Emergency services for the year ended June 30, 2009. This information is included in the County of San Diego's single audit report at the request of the State of California Office of Emergency Services (OES.)

<u>Program Title and Expenditure Category</u>	<u>Grant Award Number / CFDA</u>	<u>Budget</u>	<u>Actual Non-Match</u>	<u>Actual Match</u>	<u>Actual Total</u>	<u>Variance</u>
Coverdell 07	CQ07050370					
Personal Services	<b>16.742</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		25,175	24,010	-	24,010	1,165
Equipment		-	-	-	-	-
Total		<u>\$ 25,175</u>	<u>\$ 24,010</u>	<u>\$ -</u>	<u>\$ 24,010</u>	<u>\$ 1,165</u>
Coverdell 08	CQ08060370					
Personal Services	<b>16.742</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		54,665	42,609	-	42,609	12,056
Equipment		-	-	-	-	-
Total		<u>\$ 54,665</u>	<u>\$ 42,609</u>	<u>\$ -</u>	<u>\$ 42,609</u>	<u>\$ 12,056</u>
Domestic Violence Stalking (DA)	VV08040370					
Personal Services	<b>16.588</b>	\$ 240,000	\$ 180,000	\$ 60,000	\$ 240,000	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 240,000</u>	<u>\$ 180,000</u>	<u>\$ 60,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Victim Witness Assistance Program	VW08270370					
Personal Services	<b>16.588</b>	\$ 97,269	\$ 97,269	\$ -	\$ 97,269	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 97,269</u>	<u>\$ 97,269</u>	<u>\$ -</u>	<u>\$ 97,269</u>	<u>\$ -</u>
Elder Abuse Advocacy Outreach Program	EA07100370					
Personal Services	<b>16.575</b>	\$ 42,800	\$ 28,558	\$ 7,141	\$ 35,699	\$ 7,101
Operating Expenses		950	976	244	1,220	(270)
Equipment		-	-	-	-	-
Total		<u>\$ 43,750</u>	<u>\$ 29,534</u>	<u>\$ 7,385</u>	<u>\$ 36,919</u>	<u>\$ 6,831</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

**COUNTY OF SAN DIEGO**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Elder Abuse Advocacy Outreach Program	EA08110370					
Personal Services	<b>16.575</b>	\$ 111,563	\$ 74,930	\$ 18,732	\$ 93,662	\$ 17,901
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 111,563</u>	<u>\$ 74,930</u>	<u>\$ 18,732</u>	<u>\$ 93,662</u>	<u>\$ 17,901</u>
Anti-Drug Abuse Enforcement Program	DC08210370					
Personal Services	<b>16.738</b>	\$ 555,907	\$ 555,907	\$ -	\$ 555,907	\$ -
Operating Expenses		328,076	328,076	-	328,076	-
Equipment		-	-	-	-	-
Total		<u>\$ 883,983</u>	<u>\$ 883,983</u>	<u>\$ -</u>	<u>\$ 883,983</u>	<u>\$ -</u>
Victim/Witness Assistance Program (DA)	VW08270370					
Personal Services	<b>16.575</b>	\$ 375,970	\$ 375,970	\$ -	\$ 375,970	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 375,970</u>	<u>\$ 375,970</u>	<u>\$ -</u>	<u>\$ 375,970</u>	<u>\$ -</u>
The following OES grants represent state only grants and do not include a federal award component.						
Victim/Witness Assistance Program (DA)	VW08260370					
Personal Services		\$ 664,893	\$ 664,893	\$ -	\$ 664,893	\$ -
Operating Expenses		4,567	4,567	-	4,567	-
Equipment		-	-	-	-	-
Total		<u>\$ 669,460</u>	<u>\$ 669,460</u>	<u>\$ -</u>	<u>\$ 669,460</u>	<u>\$ -</u>
High Tech Identity Theft Program (DA)	HD08080370					
Personal Services		\$ 241,376	\$ 161,429	\$ 79,947	\$ 241,376	\$ -
Operating Expenses		267,402	205,105	-	205,105	62,297
Equipment		-	-	-	-	-
Total		<u>\$ 508,778</u>	<u>\$ 366,534</u>	<u>\$ 79,947</u>	<u>\$ 446,481</u>	<u>\$ 62,297</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

**COUNTY OF SAN DIEGO**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Program Title and Expenditure Category	Grant Award Number	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
High Tech Theft and Prosecution (DA)	HT08090370					
Personal Services		\$ 2,415,759	\$ 829,989	\$ 286,356	\$ 1,116,345	\$ 1,299,414
Operating Expenses		1,991,886	530,649	59,832	590,481	1,401,405
Equipment		-	-	-	-	-
Total		<u>\$ 4,407,645</u>	<u>\$ 1,360,638</u>	<u>\$ 346,188</u>	<u>\$ 1,706,826</u>	<u>\$ 2,700,819</u>
Vertical Prosecution Block Program	VB08060370					
Personal Services		\$ 604,445	\$ 604,445	\$ -	\$ 604,445	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 604,445</u>	<u>\$ 604,445</u>	<u>\$ -</u>	<u>\$ 604,445</u>	<u>\$ -</u>
Multi-Jurisdictional Enforcement Team	MH07020370					
Personal Services		\$ 46	\$ 46	\$ -	\$ 46	\$ -
Operating Expenses		114,825	114,825	-	114,825	-
Equipment		88,780	88,779	-	88,779	1
Total		<u>\$ 203,651</u>	<u>\$ 203,650</u>	<u>\$ -</u>	<u>\$ 203,650</u>	<u>\$ 1</u>
Multi-Jurisdictional Enforcement Team	MH08030370					
Personal Services		\$ 137,796	\$ 45,401	\$ -	\$ 45,401	\$ 92,395
Operating Expenses		662,030	151,575	-	151,575	510,455
Equipment		81,832	-	-	-	81,832
Total		<u>\$ 881,658</u>	<u>\$ 196,976</u>	<u>\$ -</u>	<u>\$ 196,976</u>	<u>\$ 684,682</u>
Parole Advocacy Program	PA06010370					
Personal Services		\$ 96,621	\$ 74,602	\$ -	\$ 74,602	\$ 22,019
Operating Expenses		27,318	23,807	-	23,807	3,511
Equipment		-	-	-	-	-
Total		<u>\$ 123,939</u>	<u>\$ 98,409</u>	<u>\$ -</u>	<u>\$ 98,409</u>	<u>\$ 25,530</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs.

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE  
OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2009**

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the County of San Diego, California (County). Federal awards received directly from federal agencies as well as federal awards passed through other nonfederal agencies, primarily the State of California, are included on the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

**2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

**3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

**4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards are in material agreement with the amounts reported in the related federal financial reports for the federal award programs.

**5. OFFICE OF EMERGENCY SERVICES (OES) GRANT PROGRAMS**

At the request of the State of California Office of Emergency Services, a schedule of expenditures of OES grants is also included as a supplementary schedule on pages 15 - 17.

**6. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM**

Supplemental Nutrition Assistance Program (SNAP) expenditures of \$185,038,989 represent the face value of SNAP distributed to program participants. They do not represent cash expenditures in the County's basic financial statements for the year ended June 30, 2009.

Federal Expenditures	State Expenditures	Total SNAP Expenditures
\$183,441,334	\$1,597,655	\$185,038,989

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE  
OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2009**

**7. DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies that receive CDA funding to either display state funded expenditures discretely with federal expenditures in the Schedule of Expenditures of Federal Awards (SEFA) or disclose them in the Notes as shown below:

	<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
	10.576	\$ 45,300	\$ -
	17.235	562,444	-
American Recovery and Reinvestment Act (ARRA)	<b>17.235</b>	12,968	-
	93.041	41,228	-
	93.042	7,574	-
	93.043	153,215	-
	93.044	2,441,933	-
	93.045	4,169,336	361,533
	93.052	1,152,832	-
	93.053	730,558	-
<b>ARRA</b>	<b>93.705</b>	81,520	-
<b>ARRA</b>	<b>93.707</b>	152,706	-
	93.778	1,324,065	1,324,065
	93.779	227,835	471,845
Community Based Services Program - NO CFDA #		-	493,022
Ombudsman Volunteer Recruitment Initiative - NO CFDA #		-	109,382
<b>Total CDA funding</b>		<u>\$ 11,103,514</u>	<u>\$ 2,759,847</u>

Multipurpose Senior Services Program (MSSP) CFDA No. 93.778:

MSSP is a Medi-Cal program. Medi-Cal is administered via California Department of Health Services. California Department of Aging administers the "MSSP Program" and the funding comes from CDHS via EDS, the Medi-Cal Fiscal Intermediary. Half of the funding comes from the State General Fund and half comes from the U.S. Department of Health and Human Services and the money is paid to the County by CDHS through EDS.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**8. OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2009**

The following schedule presents the amount of outstanding loans by CFDA No. that have continuing compliance requirements. The County's loans are administered by the Housing and Community Development department and the Housing Authority department. All loans are provided by the U.S. Department of Housing and Urban Development (HUD):

CFDA No.	Federal Program	Outstanding Loans	Prior Year Loans with Continuing Compliance Requirements	New Loans
14.218	Community Development Block Grants/Entitlement Grants	\$ 19,985,272	\$ 18,245,655	\$ 2,151,209
14.235	Supportive Housing Program	480,000	480,000	-
14.239	HOME Investment Partnerships Program	20,428,232	16,322,826	4,322,237
14.241	Housing Opportunities for Persons with Aids	4,805,916	4,805,916	-

**9. SPECIAL PROGRAMS FOR PUBLIC ASSISTANCE GRANTS**

The County experienced various disasters that are subject to FEMA reimbursement under CFDA No. 97.036: Firestorm 2007 (DR 1731) and Winterstorms 2005 (DR 1577 and DR 1585). Costs of disaster response, repairs, and debris removal continue to be reimbursed through FEMA, State grants, insurance proceeds and general fund appropriations. The Department of Homeland Security Office of the Inspector General may conduct audits of federal disaster assistance provided to the County anytime until three years after grant closure as determined by FEMA. It is currently estimated that the County's FEMA eligible expenditures to be included in final claims (DR 1731) and final claims submitted but not closed (DR 1577 and 1585) to FEMA related to these disasters are \$21.4 million and \$4 million, respectively. Final claim amounts and grant closure are pending the outcome of FEMA eligibility appeals and final settlement of the County's insurance reimbursement. All FEMA reimbursable firestorm expenditures were incurred in FY 07-08. CFDA No. 97.036 was last tested as a major program in FY 07-08.

**10. PROGRAM/CLUSTER TOTALS**

The schedule of expenditures of federal awards does not summarize programs that cross agency funding, nor does it summarize clusters. The following summarizes those programs that cross agency funding and clusters:

CFDA No.	Federal Program	Pass Through Agency	Amount
10.551	Supplemental Nutrition Assistance Program (SNAP)	California Department of Social Services	\$ 183,441,334
10.561	CEC FSET	California Department of Social Services	276,671
	CEC Non Assistance SNAP		16,661,863
	Electronic Benefits Transfer – Project Transition		196,316
	SS Admin CALWIN Comp Replacement		2,208,649
		Program Total	<u>19,343,499</u>
		SNAP Cluster Total	<u>\$ 202,784,833</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**10. PROGRAM/CLUSTER TOTALS (CONTINUED)**

<b>CFDA No.</b>	<b>Federal Program</b>	<b>Pass Through Agency</b>	<b>Amount</b>
10.553	National School Breakfast Program	California Department of Education	\$ 539,033
10.555	Polinsky National School Lunch National School Lunch Program	California Department of Education	91,489 830,504
		Program Total	\$ 921,993
10.559	Summer Food Service Program	California Department of Education	7,900
		Child Nutrition Cluster Total	\$ 1,468,926
14.872	Public Housing Capital Fund	N/A (Direct Program)	\$ 220,324
14.885	ARRA Public Housing Capital Fund Recovery Grant	N/A (Direct Program)	1,251
		CFP Cluster Total	\$ 221,575
14.218	Community Development Block Grants/Entitlement Grants	N/A (Direct Program)	\$ 5,719,985
14.218	Community Development Block Grants/Entitlement Grants	City of San Diego	29,578
		Program Total	\$ 5,749,563
14.235	Supportive Housing Program	N/A (Direct Program)	\$ 485,178
14.235	Non-Infectious TB Homeless Persons	St. Vincent De Paul Villages	90,124
		Program Total	\$ 575,302
16.540	Internet Crimes against Children	City of San Diego Police Department	\$ 41,206
16.540	Disproportionate Minority Contract	Corrections Standard Authority	90,093
		Program Total	\$ 131,299
16.738	Justice Assistance Grant	City of San Diego	\$ 132,094
16.738	Jurisdictions United for Drug and Gang Enforcement	State Office of Emergency Services	883,983
		Program Total	\$ 1,016,077
20.205	2005 Winter Storm Grant	N/A (Direct Program)	\$ 441,745
20.205	Office of Transportation Programs	California Department of Transportation	5,703,733
		Program Total	\$ 6,145,478
20.600	Office of Traffic Safety Programs	California Office of Traffic Safety	\$ 1,278,155
20.600	CHP I-5 DUI Corridor	California State Highway Patrol	5,632
20.600	DUI Prosecution and Awareness	Chula Vista Police Department	7,721
20.600	National Highway Traffic Safety Administration Program	National Highway Traffic Safety Administration	455,763
20.600	Crash Injury Research and Engineering	San Diego Police Department	4,432
		Program Total	\$ 1,751,703

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**10. PROGRAM/CLUSTER TOTALS (CONTINUED)**

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Pass Through Agency</u>	<u>Amount</u>
93.044	TITLE III-B Supportive Services	California State Department of Aging	\$ 2,441,933
93.045	TITLE III-C Senior Nutrition Program	California State Department of Aging	4,169,336
93.053	Nutrition Services Incentive Program	California State Department of Aging	730,558
93.705	ARRA AIS- C2 Nutrition Home Delivered	California State Department of Aging	81,520
93.707	ARRA AIS- C1 Nutrition Congregate	California State Department of Aging	152,706
		Aging Cluster Total	\$ <u>7,576,053</u>
93.116	Tuberculosis Control	N/A (Direct Program)	\$ 1,946,747
93.116	Tuberculosis Trials Consortium	University of California - San Diego	3,031
		Program Total	\$ <u>1,949,778</u>
93.283	Local Public Health Preparedness – CDC – BL-CRI – Federal Pandemic	California State Department of Public Health	\$ 5,087,715
93.283	PHFE - Shigella Testing	Public Health Foundation Enterprises, Inc.	7,000
		Program Total	\$ <u>5,094,715</u>
93.556	Promoting Safe and Stable Families	California State Department of Social Services	\$ 2,440,552
93.556	Promoting Safe and Stable Families	California State Department of Alcohol and Drug Programs	256,831
		Program Total	\$ <u>2,697,383</u>
93.575	Child Care Local Planning Council	California State Department of Education	\$ 143,668
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	California State Department of Education	5,731,978
		Child Care and Development Fund Cluster Total	\$ <u>5,875,646</u>
93.778	Multipurpose Senior Services Program	California State Department of Aging	\$ 1,324,065
93.778	Medical Assistance Program	California State Department of Health Care Services	7,203,851
93.778	Medical Assistance Program	California State Department of Health Services	50,686,837
93.778	Medical Assistance Program	California State Department of Social Services	35,846,549
		Program Total	\$ <u>95,061,302</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 08F-4937 (Program Year 2008, extended through June 30, 2009)  
For the period January 1, 2008 through June 30, 2009**

CFDA# 93.569

	Jan 1, 2008 through June 30, 2008	July 1, 2008 through Dec. 31, 2008	Jan 1, 2009 through June 30, 2009	Total Audited	Total Reported	Total Budget	Fiscal year 2009 reported
<b>Revenue:</b>							
Grant Revenue	\$ 1,633,050	\$ 1,081,311	\$ 250,683	\$ 2,965,044	\$ 2,965,044	\$ 2,965,044	\$ 1,331,994
Other Income	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,633,050</b>	<b>1,081,311</b>	<b>250,683</b>	<b>2,965,044</b>	<b>2,965,044</b>	<b>2,965,044</b>	<b>1,331,994</b>
<b>Expenditures:</b>							
<b>Personnel Costs</b>							
Salaries & Wages	213,632	310,602	-	524,234	524,234	499,592	310,602
Fringe Benefits	125,466	182,417	-	307,883	307,883	287,663	182,417
<b>Subtotal Personnel Costs</b>	<b>339,098</b>	<b>493,019</b>	<b>-</b>	<b>832,117</b>	<b>832,117</b>	<b>787,255</b>	<b>493,019</b>
<b>Non-Personnel Costs</b>							
Travel	5,104	2,899	-	8,003	8,003	7,900	2,899
Facilities/Space	22,823	20,990	-	43,813	43,813	70,507	20,990
Consumable Supplies	11,965	1,014	-	12,979	12,979	18,238	1,014
Equipment Lease/Purchase	22,197	15,465	-	37,662	37,662	46,689	15,465
Consultant Services	-	-	-	-	-	-	-
Contractor Services	-	-	-	-	-	-	-
Subcontractors	1,226,828	547,924	250,683	2,025,435	2,025,435	2,025,435	798,607
Other Costs	5,035	-	-	5,035	5,035	9,020	-
<b>Subtotal Non-Personnel Costs</b>	<b>1,293,952</b>	<b>588,292</b>	<b>250,683</b>	<b>2,132,927</b>	<b>2,132,927</b>	<b>2,177,789</b>	<b>838,975</b>
<b>Total Expenditures</b>	<b>\$ 1,633,050</b>	<b>\$ 1,081,311</b>	<b>\$ 250,683</b>	<b>\$ 2,965,044</b>	<b>\$ 2,965,044</b>	<b>\$ 2,965,044</b>	<b>\$ 1,331,994</b>
Revenue Over (Under) Costs	-	-	-	-	-	-	-

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 08F-4937 (Program Year 2009)  
For the period January 1, 2009 through June 30, 2009**

CFDA# 93.569

	Jan 1, 2009 through June 30, 2009	Total Audited	Total Reported	Total Budget	Fiscal year 2009 reported
<b>Revenue:</b>					
Grant Revenue	\$ 1,661,714	\$ 1,661,714	\$ 1,661,714	\$ 3,179,323	\$ 1,661,714
Other Income	-	-	-	-	-
<b>Total Revenue</b>	<b>1,661,714</b>	<b>1,661,714</b>	<b>1,661,714</b>	<b>3,179,323</b>	<b>1,661,714</b>
<b>Expenditures:</b>					
<b>Personnel Costs</b>					
Salaries & Wages	258,331	258,331	258,331	498,206	258,331
Fringe Benefits	151,719	151,719	151,719	289,050	151,719
<b>Subtotal Personnel Costs</b>	<b>410,050</b>	<b>410,050</b>	<b>410,050</b>	<b>787,256</b>	<b>410,050</b>
<b>Non-Personnel Costs</b>					
Travel	8,580	8,580	8,580	10,420	8,580
Facilities/Space	18,356	18,356	18,356	70,507	18,356
Consumable Supplies	5,156	5,156	5,156	18,238	5,156
Equipment Lease/Purchase	23,900	23,900	23,900	46,689	23,900
Consultant Services	-	-	-	-	-
Contractor Services	-	-	-	-	-
Subcontractors	1,190,922	1,190,922	1,190,922	2,239,713	1,190,922
Other Costs	4,750	4,750	4,750	6,500	4,750
<b>Subtotal Non-Personnel Costs</b>	<b>1,251,664</b>	<b>1,251,664</b>	<b>1,251,664</b>	<b>2,392,067</b>	<b>1,251,664</b>
<b>Total Expenditures</b>	<b>\$ 1,661,714</b>	<b>\$ 1,661,714</b>	<b>\$ 1,661,714</b>	<b>\$ 3,179,323</b>	<b>\$ 1,661,714</b>
Revenue Over (Under) Costs	-	-	-	-	-

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 08F-4993  
For the year ended June 30, 2009**

CFDA# 93.569

	Jan 1, 2009 through June 30, 2009	Total Audited	Total Reported	Total Budget	Fiscal year 2009 reported
<b>Revenue:</b>					
Grant Revenue	\$ 5,663	\$ 5,663	\$ 5,663	\$ 25,000	\$ 5,663
Other Income	-	-	-	-	-
<b>Total Revenue</b>	<u>5,663</u>	<u>5,663</u>	<u>5,663</u>	<u>25,000</u>	<u>5,663</u>
<b>Expenditures:</b>					
<b>Personnel Costs</b>					
Salaries & Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
<b>Subtotal Personnel Costs</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-Personnel Costs</b>					
Travel	-	-	-	-	-
Facilities/Space	-	-	-	-	-
Consumable Supplies	-	-	-	-	-
Equipment Lease/Purchase	-	-	-	-	-
Consultant Services	-	-	-	-	-
Contractor Services	-	-	-	-	-
Subcontractors	5,663	5,663	5,663	25,000	5,663
Other Costs	-	-	-	-	-
<b>Subtotal Non-Personnel Costs</b>	<u>5,663</u>	<u>5,663</u>	<u>5,663</u>	<u>25,000</u>	<u>5,663</u>
<b>Total Expenditures</b>	<u>\$ 5,663</u>	<u>\$ 5,663</u>	<u>\$ 5,663</u>	<u>\$ 25,000</u>	<u>\$ 5,663</u>
Revenue Over (Under) Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2009**

**Section I Summary of Auditor's Results**

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**FINANCIAL STATEMENTS**

Type of auditor's report issued on the basic financial statements of the County: Unqualified

Internal control over financial reporting:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiencies identified that are not considered to be material weaknesses? None reported

Noncompliance material to the financial statements noted? No

**FEDERAL AWARDS**

Internal control over major programs:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiencies identified that are not considered to be material weaknesses? No

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes

Identification of major programs:

<u>CFDA number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
14.241	Housing Opportunities for Persons with AIDS
14.871	Section 8 Housing Choice Vouchers
15.615	Cooperative Endangered Species Conservation Fund
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
84.027	Special Education – Grants to State
93.044/93.045/93.053/93.705/93.707	Aging Cluster
93.283	Centers for Disease Control and Prevention – Investigations and Technical Assistance
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.569	Community Services Block Grant
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.778	Medical Assistance Program
93.914	HIV Emergency Relief Project Grants
93.958	Block Grants for Community Mental Health Services
97.067	Homeland Security Grant Program
97.073	State Homeland Security Grant Program
97.074	Law Enforcement Terrorism Prevention Program

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as a low-risk auditee? Yes



**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**Recommendation**

The County should establish additional procedures to ensure interstate requests are responded to within the County's established 30 day period.

**Response**

The County has approximately 6,000 cases identified as Interstate Responding cases that can result in this type of interstate request for information. The State of California has Child Support Enforcement Network (CSENet) agreements with many states where correspondence between the states occurs electronically, and is received through CCSAS. As a result of this electronic transmission, a control is in place that generates tasks that are assigned to the caseworker for review and response. The other option is to fax in or send paper correspondence to DCSS Interstate Unit. In this unique situation, the other state (the generating state) did not have a CSENet agreement with California. They faxed this request to an incorrect fax number that is provided for other types of correspondence, not Interstate requesting correspondence, and this resulted in a routing error. Faxes for interstate are to be sent to one number published and provided to all other jurisdictions. A desk aid listing the DCSS timelines that must be met (including this 30 day timeline) is on the intranet for caseworkers to refer to. The caseworkers prioritize their work according to these timelines.

In this unusual case, the fax was received in a unit not designated to process interstate responding requests. The request was faxed to the Ombudsman Unit in error from the Responding Jurisdiction on 1/28/09 requesting the dependent's social security number to enroll the dependent in the non-custodial parent's health insurance plan. The department did not take action on that request and a second fax to the correct fax number occurred on 3/3/2009. The information was sent within 10 days of the second request and 45 days of the original request on 3/13/09.

The department will take corrective action to conduct training for all the clerical supervisors and caseworker supervisors to train staff on the review and handling of time sensitive material and assigning priorities to that material to insure it is delivered timely and put into a priority mailbox for the unit. In addition, the department will include in the training instructions to implement tasking for correspondence with a due date to add an internal control to insure timelines are met for paper correspondence. Staff in all areas will be reminded that if correspondence not handled by their area is received in error, that it be forwarded consistent with the departments business practices and timeframes for compliance.

Since this error occurred, the department moved to a Case Management System in October 2009 to manage the over 104,000 cases in the Department. The caseworker's are each assigned a caseload of approximately 900 cases and have full responsibility for managing their caseload with customer walk ins, correspondence and phone calls. The system has controls, called tasks that alert the caseworker in advance when an action needs to occur, or that a case needs to be reviewed. CSENet will continue to be expanded to other states, increasing the internal controls in place.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2009**

<b>Finding 09-02:</b>	<b>Special Tests and Provisions - Securing and Enforcing Medical Support Obligations</b>	
<b>Federal Agency:</b>	<b>Department of Health and Human Services</b>	
<b>Program Name:</b>	<b>Child Support Enforcement</b>	
<b>CFDA # and Program Expenditures</b>	<b>#93.563</b>	<b>\$32,691,376</b>
<b>Award Year</b>	<b>June 30, 2009</b>	

**Criteria**

In accordance with: **45 CFR 303.31(b)(7)** *“If health insurance is available to the noncustodial parent at reasonable cost and has not been obtained at the time the order is entered, take steps to enforce the health insurance coverage required by the support order and provide the Medicaid agency with the information referred to in Sec. 303.30(a) of this part.”*

**Condition**

The process for securing and enforcing medical support obligations requires that Court orders for medical support obligations be obtained and sent to relevant Child Support Agencies for enforcement. The Child Support Agency Court Order Processing Team (COPT) will enter this court order into its California Child Support Automated System (CCSAS) and verify that all suppressions for enforcement on a case are reviewed and removed (if appropriate) during the court order entry process. This entry will result in the creation of a National Medical Support Notice (NMSN) that is sent to the non-custodial parent’s employer as part of the enforcement procedures.

During the performance of our procedures related to the County's compliance with the Special Tests and Provisions on Securing and Enforcing Medical Support Obligations, we noted that enforcement was not completed for one (1) out of forty (40) cases tested, where a medical support obligation enforcement was required. In this one (1) instance, the County’s COPT member failed to verify that all suppressions for enforcement were reviewed and removed, which caused the NMSN to not be sent to the Non-Custodial parents’ employer.

**Effect**

The Child Support Enforcement department is not in compliance with the Special Tests and Provisions on Securing and Enforcing Medical Support Obligations. The County could have medical support obligation court orders that are not being enforced due to COPT members not reviewing and removing suppressions.

**Questioned Cost:**

Not applicable.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2009**

**Recommendation**

The County should include additional procedures or additional reviews of the entries by COPT members to make sure that suppressions are reviewed and removed when appropriate.

**Response**

Our business process to update CCSAS with new or modified court order information is performed by the Court Order Processing Team (COPT). Controls in place are; the COPT Supervisor's weekly review of a random sampling of cases completed the previous week and caseworker case reviews, which include the most recent court orders, enforcement actions or lack of actions and determination of the next required action(s). Although the recommendation states that suppressions are to be reviewed and removed, that does not apply to this case.

Upon further review of this case, it was determined that there was an underlying problem in generating the NMSN. The court order included two substantive changes, a change to the arrears payback and a reinstatement of the non-custodial parent's obligation to provide health insurance. Action was taken to change the arrears payback amount, however, not on the health insurance requirement. Health insurance is usually coupled with a current child support obligation and not an arrears only case.

In light of this issue, the Department will be taking corrective action by taking the following steps, 1) review this occurrence with the COPT and case management teams and provide additional training on this scenario, 2) Insure caseworker reviews include a full review of court orders, and if necessary, take immediate corrective action, 3) Insure the COPT Supervisor's case review includes a review for this (and similar) scenarios to prevent errors. This is considered a rare error, as this error has not been identified during any of the supervisor's random reviews.

After the error occurred, the department moved to a Case Management System in October 2009. The caseworkers are each assigned a caseload and have full responsibility for performance and errors. The department also implemented a Caseload Management Tool in January 2010 to assist the managers, supervisors and caseworkers to manage caseloads and assist in identifying cases for reviews. The additional controls will reduce/eliminate random errors because the Caseload Management tool will assist the supervisors and workers to completed organized targeted reviews of cases and identify unique errors that may occur.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2009**

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No matters were reported