



COUNTY OF SAN DIEGO, CALIFORNIA

Schedules of Expenditures of Federal and Selected Nonfederal
Awards for the Year Ended June 30, 2002
and Reports in Compliance with Office of Management
and Budget Circular A-133

Year ended June 30, 2002

COUNTY OF SAN DIEGO, CALIFORNIA

Schedules of Expenditures of Federal and Selected Nonfederal Awards for the Year Ended June 30, 2002 and Reports in Compliance with Office of Management and Budget Circular A-133

Table of Contents

	Page
Independent Auditors' Report on Supplementary Information	1
Supplementary Information:	
Schedule of Expenditures of Federal and Selected Nonfederal Awards	2
Schedule of Expenditures of Federal Awards by CFDA Number	8
Schedule of Expenditures of the Office of Criminal Justice and Planning Awards	13
Schedule of Revenues and Expenditures Community Services and Development Contract No. 01F-4037	14
Note to Supplementary Information	15
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	18
Schedule of OMB Circular A-133 Audit Findings and Questioned Costs	20
Management's Response and Corrective Action Plan (Unaudited)	22
Summary Schedule of Prior Audit Findings (Unaudited)	23



750 B Street
San Diego, CA 92101

Independent Auditors' Report on Supplementary Information

The Board of Supervisors
County of San Diego, California:

We have audited the basic financial statements of the County of San Diego, California (the County) as of and for the year ended June 30, 2002, and have issued our report thereon, dated February 14, 2003. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the County of San Diego, California, taken as a whole. The accompanying Schedule of Expenditures of Federal and Selected Nonfederal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards by CFDA Number, the Schedule of Expenditures of the Office of Criminal Justice and Planning Awards and the Schedule of Revenue and Expenditures of the Community Services and Development Contract No. 01F-4037 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

KPMG LLP

February 14, 2003



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COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Expenditures of Federal and Selected Nonfederal Awards
 Year ended June 30, 2002

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Clusters:						
Research and Development Cluster:						
Department of Health and Human Services:						
Hansen's Disease Program '01	93.846	2H2BCS00028-07	01/01/01-12/31/01	\$ 70,716	—	70,716
Hansen's Disease Program '02	93.846	2H2BCS00028-08	01/01/02-12/31/02	59,956	—	59,956
Total Research and Development Cluster				<u>130,672</u>	<u>—</u>	<u>130,672</u>
Child Nutrition Cluster:						
Department of Agriculture:						
Passed through State of California, California Department of Education:						
National School Breakfast Nutrition	10.553	37-34371-9003328-01	07/01/01-01/30/02	407,308	39,690	446,998
National School Lunch Program	10.555	37-34371-9003328-01	07/01/01-06/30/02	626,406	39,633	666,039
Total Child Nutrition Cluster				<u>1,033,714</u>	<u>79,323</u>	<u>1,113,037</u>
Food Stamp Cluster:						
Department of Agriculture:						
Passed through State of California, Department of Social Services:						
CALWIN-WCDS Replacement	10.561	3-764-901	02/01/00-05/30/08	6,146,360	103,114	6,249,474
Food Stamp Employment and Training Program	10.561	53-3198-2-64	07/01/01-06/30/02	383,556	—	383,556
Non Assistance Food Stamps Administration	10.561	Subvention	07/01/01-06/30/02	8,844,686	15,545,199	24,389,885
Total Food Stamp Cluster				<u>15,374,602</u>	<u>15,648,313</u>	<u>31,022,915</u>
Section 8 Tenant-Based Cluster:						
Department of Housing and Urban Development:						
Section 8 Voucher Program – Project 0026-0065	14.855	CA108V0	07/17/85-10/31/02	60,786,091	—	60,786,091
Section 8 Project-Based Cluster:						
Department of Housing and Urban Development:						
Section 8 Mod. Rehab. Program – (Project #3)	14.856	SF-518-CA108MR0003	03/01/90-06/30/02	196,635	—	196,635
Section 8 Mod. Rehab. Program – (Project #4)	14.856	SF-518-CA108MR0004	03/01/90-02/14/04	926,621	—	926,621
Total Section 8 Project-Based Cluster				<u>1,123,256</u>	<u>—</u>	<u>1,123,256</u>
Community Development Block Grant (CDBG) Cluster:						
Department of Housing and Urban Development:						
Community Development Block Grant (CDBG-COF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	1,110,804	—	1,110,804
Community Development Block Grant (CDBG-GF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	1,667,238	—	1,667,238
Community Development Block Grant (CDBG-HCD/SRF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	3,181,891	—	3,181,891
Community Development Block Grant (CDBG-RDF)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	1,103,296	—	1,103,296
Community Development Block Grant (CDBG-CO-LIB)	14.218	B75 through B98-UC-06-0501	07/01/75-completion	290,692	—	290,692
Total CDBG Cluster				<u>7,353,921</u>	<u>—</u>	<u>7,353,921</u>

COUNTY OF SAN DIEGO, CALIFORNIA
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 Year ended June 30, 2002

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Aging Cluster:						
Department of Health and Human Services:						
Passed through State of California, Department of Aging:						
Title III-B Social Services	93.044	FF-0102-23	07/01/01-06/30/02	\$ 2,521,082	590,694	3,111,776
Title III-C Nutrition Program	93.045	FF-0102-23	07/01/01-06/30/02	3,566,005	894,048	4,460,053
Total Aging Cluster				6,087,087	1,484,742	7,571,829
Child Care Cluster:						
Department of Health and Human Services:						
Passed through State of California, Department of Education:						
Child Care and Development Block Grant (CALWORKS 3 FED)	93.575	F3TO-0057	07/01/00-06/30/02	3,684,317	—	3,684,317
Child Care and Development Block Grant (CALWORKS 2 FED)	93.596	F2AP-0049	07/01/01-06/30/02	6,058,367	—	6,058,367
Child Care and Development Block Grant	93.596	FAAP-1052	07/01/01-06/30/02	2,815,677	—	2,815,677
Total Child Care Cluster				12,558,361	—	12,558,361
Highway Planning and Construction Cluster:						
Department of Transportation:						
Barrier Rails-Old Hwy 80 1C1009	20.205	STPLX-5957(50)	08/29/00-completion	220,241	69,778	290,019
Mission Rd. HR76 Heller Bend N. 5C1001	20.205	STPL-5957(047)	09/01/00-completion	2,610	728	3,338
Collier Way Over Harbison Canyon Creek (1C2000)	20.205	BRL0-595(056)	03/08/02-completion	6,952	8,947	15,899
Blk. Canyon Rd. 2C4002	20.205	BRL-5957(019)	10/14/99-completion	24,154	17,256	41,410
Bradley Ave. Interchanges 1C1005	20.205	STPL-5957(054)	10/05/01-completion	63,189	68,525	131,714
Bridge Barrier Rail 4C1011	20.205	STPLX-5957(047)	03/21/00-completion	270,124	67,980	338,104
Gird Rd. Bridges 2C8005	20.205	BRL-5957(034)	04/10/97-completion	67,213	40,814	108,027
Escondido Creek Acquisition (KA0551)	20.205	STPLER-5957(048)	02/25/00-completion	655,929	84,982	740,911
Fallbrook TS Interconnect 2T7000	20.205	CMLG-5957(038)	08/30/01-completion	38,380	8,087	46,467
Old Hwy 80 from Cattle Guard 2 to MP34 (5C1000)	20.205	STPL5957(041)	03/08/02-completion	5,983	4,881	10,864
Riverside Bridge Over Sweetwater	20.205	BRLRT-595(040)	03/16/00-completion	59,236	31,786	91,022
Santa Ysabel Acquisition (KA2972)	20.205	STEPEC-5957(051)	09/11/00-completion	3,000,000	6,100,000	9,100,000
Valley Center Rd. Bridges 2C5001	20.205	BRL-5957(020)	12/13/94-completion	100,040	45,426	145,466
Viejas Bridge Over Sweetwater 1C8397	20.205	BRLS-5957(039)	04/20/00-completion	89,437	50,772	140,209
W. Lilac Rd. Bridges 2C4028	20.205	BRL-5957(018)	12/13/94-completion	57,927	45,652	103,579
Total Highway Planning and Construction Cluster				4,661,415	6,645,614	11,307,029
Medicaid Cluster:						
Department of Health and Human Services:						
Direct:						
Medi-Cal Program	93.778	N/A	07/01/01-06/30/02	30,040,780	30,040,779	60,081,559
Passed through State of California, Department of Alcohol and Drug Services:						
Title XIX Federal Financial Participation of Medi-Cal Program	93.778	N/A	07/01/01-06/30/02	4,323,607	—	4,323,607
Total Medicaid Cluster				34,364,387	30,040,779	64,405,166
HIV Cluster:						
Department of Health and Human Services:						
Title I Formula Grant '91/01	93.915	2489HA0001-11	04/04/91-02/29/04	9,850,808	—	9,850,808
Total of program clusters				153,324,314	53,898,771	207,223,085

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Expenditures of Federal and Nonfederal Awards
 Year ended June 30, 2002

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Other Programs:						
Department of Agriculture:						
Passed through State of California, Department of Aging:						
Food Distribution (C-1 and C-2)	10.570	FF-0102-23	07/01/01-06/30/02	\$ 764,912	—	764,912
Food Safe School Program	10.560	N/A	07/01/01-06/30/02	4,019	—	4,019
Direct:						
Volcan Mountain Restoration	10.914	1160-8-J185	09/01/98-09/30/08	2,472	—	2,472
TJ River Project	10.914	72-9104-8-73	09/01/98-09/30/08	—	4,116	4,116
Total Department of Agriculture				771,403	4,116	775,519
Department of Housing and Urban Development:						
Direct:						
Performance Funding System Operator Subsidy	14.000	CA108-001-02J	07/01/01-06/30/02	190,692	—	190,692
Public Housing Development (Towncenter)	14.000	CA16P108002	07/01/01-06/30/02	191,715	—	191,715
Public Housing Development (L Street)	14.000	CA16P108005	07/01/01-06/30/02	22,500	—	22,500
Emergency Shelter Grant	14.231	S01UC060501	07/01/01-completion	86,255	—	86,255
Emergency Shelter Grant	14.231	S00UC060501	07/19/98-completion	152,072	—	152,072
Supportive Housing Program	14.235	CA16B110002,110009,110010	03/01/02-02/28/05	92,215	—	92,215
Supportive Housing Program	14.235	CA16B010011,CA16B010012	04/01/01-03/30/03	896,270	—	896,270
Supportive Housing Program	14.235	CA16B910006-910007	07/01/00-06/30/02	284,507	—	284,507
Supportive Housing Program	14.235	CA16B810001 VARIOUS	03/99-06/02	542,550	—	542,550
Supportive Housing Program (Disabilities) 1996	14.235	CA16B97-1011 VARIOUS	07/98-09/02	74,025	—	74,025
Supportive Housing Program (Focus)	14.235	CA16B960402	11/97 - 12/01	113,458	—	113,458
Shelter Plus Care Grant 06/02-05/02	14.238	CA16B960401	12/97 - 12/01	218,306	—	218,306
Shelter Plus Care Grant 11/00-10/05	14.238	CA16C110011	06/01/02-05/31/02	2,048	—	2,048
Shelter Plus Care Grant 08/94-06/02	14.238	CA16C910002	11/01/00-10/31/05	111,893	—	111,893
Home Investment Partnership Act.	14.238	CA16C93-1209	08/18/94-06/30/02	37,747	—	37,747
Housing Opportunity for persons with AIDS (City)	14.239	M92-M98-DC-060534	07/01/92-completion	1,727,904	—	1,727,904
Housing Opportunity for persons with AIDS (County)	14.241	CA16H96F077	06/28/98-completion	2,925,962	—	2,925,962
Housing Opportunity for persons with AIDS (County)	14.241	CAH010014	12/06/98-completion	3,959	—	3,959
Economic Dev't Initiative - Special Project Grant (EDI-SP)	14.241	CA16H97-0049	12/06/98-completion	64,707	—	64,707
Comprehensive Improvement Act (CIAP)	14.246	B01SPCA0099	08/22/01-06/30/03	9,896	—	9,896
Public Housing Drug Elimination	14.852	CA16P-108-903-99	08/25/99-09/30/02	98,863	—	98,863
Public Housing Drug Elimination	14.854	CA16DEP1080101	10/01/01-09/30/02	29,729	—	29,729
Public Housing Drug Elimination	14.854	CA16DEP1080100	10/01/01-12/31/01	29,356	—	29,356
Capital Fund Program 07/01-09/04	14.854	CA16DEP1080199	10/01/01-12/31/01	25,000	—	25,000
Capital Fund Program 07/00-09/03	14.872	CA16P108501-01	07/01/01-09/30/04	2,422	—	2,422
Lead Based Paint Hazard Control Program	14.872	CA16P108501-00	07/01/00-09/30/03	47,264	—	47,264
Total Department of Housing and Urban Development	14.900	CALHB0129-99	01/01/00-12/31/02	96,517	—	96,517
				8,077,832	—	8,077,832
Department of the Interior:						
NCCP Planning Grant	15.612	11430-4850-1001-411C	10/01/01-09/30/02	—	102,399	102,399
Dos Picos Picnic Area Improvement (KN1954)	15.916	06-01412	08/21/00-06/30/04	—	6,734	6,734
Fallbrook Community Center Playground (KN1533)	15.916	06-01410	08/21/00-06/30/04	—	22,220	22,220
Otay Lakes Phase II Dev't (KN7022)	15.916	06-01407	08/21/00-06/30/04	—	118,461	118,461
Total Department of the Interior				—	249,814	249,814
Department of Justice:						
Passed through State of California, Office of Criminal Justice Planning:						
Juvenile Accountability Incentive Block Grant 01-03	16.523	IP00010370	04/01/01-06/30/03	1,347,017	149,668	1,496,685
Elder Abuse Advocacy Outreach Program	16.575	EA98010370	06/01/99-06/30/03	171,213	42,805	214,018
Victim Witness Assistance Project	16.575	VW990980370	07/01/01-06/30/02	519,418	751,409	1,270,827
San Diego County Regional Drug Enforcement (JUDGE)	16.579	DC00130370	07/01/00-12/31/01	196,152	—	196,152
San Diego County Regional Drug Enforcement (JUDGE)	16.579	DC01140370	07/01/01-06/30/02	1,704,067	—	1,704,067
Passed through State of California, Board of Corrections:						
Domestic Violence Stalking	16.588	VV00030370	03/01/00-02/28/02	142,405	47,468	189,873

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 Year ended June 30, 2002

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Passed through State of California, Drug Enforcement Agency: Marijuana Eradication Program	16.579	2001-29	07/01/01-12/31/01	\$ 75,000	—	75,000
Passed through City of San Diego: HIDTA Grant (Sheriff) '01	16.000	11PSCP575	01/01/01-12/31/01	543,970	—	543,970
HIDTA Grant (Sheriff) '02	16.000	12PSCP575	01/01/02-12/31/02	545,708	—	545,708
HIDTA Grant (D.A./SDPD) '01	16.000	19PSCP575	01/01/01-12/31/01	305,729	—	305,729
HIDTA Grant (D.A./SDPD) '02	16.000	12PSCP575	01/01/02-12/31/02	283,807	—	283,807
Direct:						
Comprehensive Strategy Planning (Title 2 of Juv. Act 1974)	16.541	98-JS-FX-0010	07/01/01-09/30/02	40,000	35,000	75,000
Drug Court	16.585	DCVX0056	12/01/98-11/30/02	66,171	135,452	201,623
Violence Against Women Act	16.590	97-WE-VX-0013	01/03/97-11/30/01	795,634	—	795,634
Community Sex Offender Management Grant	16.591	N/A	10/01/01-09/30/03	34,471	15,028	49,499
Local Law Enforcement Block Grant	16.592	2001LB-VX-2883	03/08/01-03/07/03	139,343	15,482	154,825
Local Law Enforcement Block Grant	16.592	2000-LB-VX-1054	03/08/01-03/07/02	102,741	11,135	113,876
Local Law Enforcement Block Grant	16.592	1999-LB-VX-1054	03/08/01-03/07/02	126,573	14,554	141,127
COPS Ahead and Cops Universal	16.710	95-CC-WX-0476	04/01/95-12/31/02	578,327	—	578,327
COPS More 2000	16.710	2000CLWX0012	09/10/00-08/31/02	92,064	86,492	178,556
Community Prosecution Program	16.609	2001-PP-CX-0050	01/01/01-06/30/02	142,623	—	142,623
Federal Equitable Sharing	21.000	CA037013G	07/01/01-06/30/02	60,257	—	60,257
Off-Highway Motor Vehicle Recreation Grant	N/A	OHV OR457/458/459	01/01/01-01/30/02	141,136	—	141,136
Drug Endangered Children Program	16.597	DG01040370	01/01/02-12/31/02	57,322	—	57,322
Gang Resistance Education Training	21.053	ATC010183	01/16/01-01/15/02	29,037	—	29,037
Gang Resistance Education Training	21.053	ATC020192	01/16/02-01/15/03	42,388	—	42,388
Total Department of Justice				8,282,573	1,304,493	9,587,066
Department of Labor:						
Passed through State of California, Department of Aging: Title V Community Services Employment Project	17.235	FF-0102-23	07/01/01-06/30/02	393,034	50,855	443,889
Department of Transportation:						
Direct:						
Borrego Valley Airport – (SIGNAGE)	20.106	AIP 3-06-0027-07	09/01/01-completion	183	20	203
Fallbrook Community Airport	20.106	AIP 3-06-0078-15	07/01/99-completion	18,222	1,513	19,735
Gillespie Field (Rehab. R/W27R.)	20.106	AIP 3-06-0212-06	09/05/01-completion	1,476	164	1,640
Gillespie Field (AWOS/Runway Rehab.)	20.106	AIP 3-06-0212-06	09/05/00-completion	82,422	9,158	91,580
Gillespie Field (Master Plan)	20.106	AIP 3-06-0212-05	09/05/00-completion	80,560	7,971	88,531
McClellan-Palomar Airport – Noise Study	20.106	AIP 3-06-0036-14	03/29/99-completion	7,803	867	8,670
McClellan-Palomar Airport – (Alpha-Phase1)	20.106	AIP 3-06-0036-11	03/29/99-completion	246,557	27,395	273,952
Ramona Airport Runway – Taxiway Ext.	20.106	AIP 3-06-0192-07	07/01/99-completion	2,023,128	224,792	2,247,920
Ramona Airport Runway – Taxiway Ext.	20.106	AIP 3-06-0192-06	07/01/99-completion	2,183,373	242,606	2,425,979
Ramona Airport Runway – Taxiway Ext.	20.106	AIP 3-06-0192-05	07/01/99-completion	618,527	68,725	687,252
Total Department of Transportation				5,262,251	583,211	5,845,462

COUNTY OF SAN DIEGO, CALIFORNIA
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 Year ended June 30, 2002

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
Environmental Protection Agency:						
Direct:						
Air 10.3-PM 2.5 Monitoring Network	66.606	X-999921-01-0 & 999994-01-1	04/01/98-09/30/02	\$ 173,294	—	173,294
Air Pollution Control Program-EPA	66.001	A-009059-00-0	10/01/01-09/30/02	827,859	12,570,599	13,398,458
Drinking Water Sources Assessment	66.468	98-16088	07/01/01-06/30/02	21,712	—	21,712
State Toxic Substances	66.701	01-T2309	07/01/01-06/30/02	98,152	—	98,152
Local Oversight Program (LOP)	66.805	N/A	07/01/01-06/30/02	1,810,706	—	1,810,706
DTSC Vehicle Grant	66.809	N/A	07/01/01-06/30/02	8,114	—	8,114
CAA Sect. 103-Air Quality Alliance Project.	66.606	X999994-01-0 & 999994-01-1	10/01/99-10/15/02	27,653	—	27,653
CAA Sect. 103-Air Equipment Enhancement	66.606	X-989860001	07/01/01-06/30/02	49,728	49,728	99,456
CAA Sect. 103-Air Toxics Monitoring	66.606	X-98997101-0	07/01/01-06/30/02	75,000	—	75,000
Total Environmental Protection Agency				3,092,218	12,620,327	15,712,545
Department of Education:						
Passed through State of California, Department of Alcohol & Drug Services:						
Librarybooksales.org demonstration	45.310	LSTAR-3 #40-5525	03/04/02-09/30/02	11,192	5,766	16,958
Public Library Staff Education	45.310	LSTAE-30 #40-5479	10/05/01-09/30/02	6,269	3,229	9,498
State and Federal Block Grant-Alcohol & Drug Services	84.186	N/A	07/01/01-06/30/02	15,000	—	15,000
Total Department of Education				32,461	8,995	41,456
Department of Health and Human Services:						
Direct:						
Lead Poisoning Case Management	N/A	N/A	07/01/00-06/30/02	193,800	239,674	433,474
Viral Hepatitis Prevention Program	N/A	U50/CCU919053	09/30/00-09/29/03	161,602	—	161,602
S.D. County's System Care for Youth (HEARTBEAT)	93.104	HS5-SM52135-01	09/01/00-08/31/02	1,897,750	—	1,897,750
Kids Oral Healthcare Access	93.110	6H47MC0004-02	08/01/99-05/31/03	37,715	—	37,715
San Diego Kids Healthy Assurance Network	93.110	6H17MC00008-02-2	07/01/01-09/30/01	13,165	—	13,165
San Diego Kids Healthy Assurance Network	93.110	6H17MC00008-04	10/01/97-09/30/02	57,307	—	57,307
Tuberculosis Control Cooperative	93.116	U52/CCU900452-20	10/01/82-12/31/01	2,169,607	—	2,169,607
Project for Assistance in Transition for the Homeless	93.150	N/A	07/01/01-06/30/02	246,974	—	246,974
Childhood Lead Poisoning and Prevention	93.197	U57/CCU918462	08/01/00-06/30/02	325,313	—	325,313
TANF (PROBATION)	93.558	N/A	07/01/01-06/30/02	11,654,979	—	11,654,979
TANF AID PAYMENTS (CAL-Works Assist)	93.558	Subvention	07/01/01-06/30/02	130,728,935	26,520,562	157,249,497
AIDS Case Management	93.917	01-15727	07/01/01-06/30/02	98,741	—	98,741
Special Project for National Importance	93.928	1H97HA00188	07/01/00-06/30/05	23,892	—	23,892
TB Epidemiologic and Operational Research	93.947	U52/CCU919279	09/30/00-09/29/02	11,189	—	11,189
Block Grant (SAMHSA)	93.958	N/A	07/01/00-06/30/02	2,891,463	—	2,891,463
Passed through State of California, Department of Aging:						
Title VII-B Elder Abuse Prevention	93.041	FF-0102-23	07/01/01-06/30/02	40,154	6,747	46,901
Title VII-A Ombusman	93.042	FF-0102-23	07/01/01-06/30/02	72,521	15,185	87,706
Title III-F Preventive Health	93.043	FF-0102-23	07/01/01-06/30/02	207,611	58,133	265,744
Health Insurance Counseling Advocacy Program (HICAP)	93.779	CB-0102-23	07/01/01-06/30/02	63,876	326,769	390,645
Multi-purpose Senior Service Program	93.779	MS-0102-07	07/01/01-06/30/02	2,043,762	—	2,043,762
Passed through State of California, Department of Social Services:						
County Service Block Grant	93.000	N/A	07/01/01-06/30/02	131,291	170,951	302,242
Title III-E Caregiver	93.000	FC-0102-23	07/01/01-06/30/02	241,002	14,459	255,461
Promote Safe Stable Family	93.556	N/A	07/01/01-06/30/02	2,941,883	—	2,941,883
TANF CAL Learn	93.558	Subvention	07/01/01-06/30/02	1,789,545	446,877	2,236,422
TANF CALWORKS Administration	93.558	Subvention	07/01/01-06/30/02	14,447,987	14,989,224	29,437,211
TANF Welfare to Work	93.558	N/A	07/01/01-06/30/02	37,788,411	1,344,145	39,132,556
Child Care CALWORKS Stage1	93.558	N/A	07/01/01-06/30/02	36,542,777	2,302,225	38,845,002
Kin-GAP	93.558	N/A	07/01/01-06/30/02	1,316,353	595,620	1,911,973
TANF Emergency Assistance (ADMIN)	93.558	Subvention	07/01/01-06/30/02	19,879,141	4,054,519	23,933,660
TANF Emergency Assistance-Foster Care (PLACEMENT COST)	93.558	N/A	07/01/01-06/30/02	2,465,290	1,033,272	3,498,562

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Expenditures of Federal and Nonfederal Awards
 Year ended June 30, 2002

Grantor/pass-through grantor or cluster title	Federal CFDA number	Entity identifying number	Terms of assistance	Expenditures		
				Federal	Nonfederal	Total
RESS99 SET-ASIDE	93.566	G-97-AA-CA-9110	10/01/99-09/30/02	\$ 63,236	—	63,236
RESP-Refugee Employment Social Services	93.566	N/A	10/01/00-09/30/02	635,275	—	635,275
Refugee Cash Assistance	93.566	N/A	07/01/01-06/30/02	23,909	—	23,909
ELDERLY Discretionary – 00	93.576	TARL0008	09/30/00-09/29/02	69,020	—	69,020
TA Targeted Assistance	93.584	TAFO 0005	10/01/00-09/30/02	677,782	—	677,782
CWS Title IV-B	93.645	Subvention	07/01/01-06/30/02	2,879,489	19,283,963	22,163,452
Foster Parent Training/Recruitment	93.658	N/A	07/01/01-06/30/02	108,484	173,227	281,711
Group Home Monthly Visit	93.658	N/A	07/01/01-06/30/02	255,952	455,666	711,618
Options for Recovery	93.658	N/A	07/01/01-06/30/02	162,258	1,010,999	1,173,257
Title IV-E Foster Care (Probation-Placement Cost)	93.658	N/A	07/01/01-06/30/02	1,367,970	8,540,936	9,908,906
Foster Home Licensing	93.658	N/A	07/01/01-06/30/02	739,482	1,159,188	1,898,670
Title IV-E Foster Care (CWS)	93.658	Subvention	07/01/01-06/30/02	27,757,294	27,504,583	55,261,877
Title IV-E Foster Care (FPP)	93.658	Subvention	07/01/01-06/30/02	657,678	2,073,582	2,731,260
Title IV-E Foster Care (ADMIN)	93.658	N/A	07/01/01-06/30/02	2,466,365	2,356,885	4,823,250
Title IV-E Foster Care (PROBATION ADMIN)	93.658	N/A	07/01/01-06/30/02	7,520,348	—	7,520,348
Title IV-E Foster Care (Aids Pmt.)	93.658	Subvention	07/01/01-06/30/02	24,946,933	55,405,457	80,352,390
Adoption Assistance	93.659	Subvention	07/01/01-06/30/02	14,203,930	22,310,916	36,514,846
Adoption Assistance 1VE	93.659	Subvention	07/01/01-06/30/02	4,294,396	4,868,441	9,162,837
Independent Living Skills Program	93.674	Subvention	07/01/01-06/30/02	1,357,290	1,196,955	2,554,245
Passed through State of California, Department of Health Services:						
Health Incentive Program 314(d) '00/01	93.991	FED 314 (d)	10/01/00-09/30/01	3,765	—	3,765
Health Incentive Program 314(d) '01/02	93.991	FED 314 (d)	10/01/01-09/30/02	11,295	—	11,295
Passed through State of California, Department of Community and Economic Development:						
Community Services Block Grant	93.569	01F-4037	01/01/01-12/31/01	1,449,390	82,884	1,532,274
Community Services Block Grant	93.569	02F-4237	01/01/01-12/31/02	1,292,732	—	1,292,732
Passed through State of California, Department of Alcohol & Drug Services:						
State and Federal Block Grant – Alcohol & Drug Services	93.959	N/A	07/01/01-06/30/02	17,923,827	33,075,010	50,998,837
Total Department of Health and Human Services				381,352,136	231,617,054	612,969,190
Department of Child Support Services	93.563	Subvention	07/01/01-06/30/02	32,684,888	18,013,266	50,698,154
Federal Emergency Management Agency:						
Passed through State of California, Office of Emergency Services:						
Emergency Management – Civil Defense:	83.505	EMF-6-0045 82-15	07/01/82-completion	406,178	—	406,178
Corporation for National and Community Service:						
Retired Senior Volunteer Program	94.002	44OP118/08	07/01/01-06/30/02	115,014	54,602	169,616
Total federal financial assistance				\$ 593,794,302	318,405,504	912,199,806

See accompanying note to supplementary information and independent auditors' report on supplementary information.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2002

U.S. Department	Federal CFDA number	Total federal expenditures
Department of Agriculture:		
National School Breakfast Nutrition	10.553	\$ 407,308
National School Lunch Nutrition	10.555	626,406
Food Distribution	10.570	764,912
Volcan Mountain Restoration (KN9021)	10.914	2,472
Food Safe School Program	10.560	4,019
CALWIN-WCDS Replacement	10.561	6,146,360
Food Stamp Employment and Training Program	10.561	383,556
Non Assistance Food Stamps Administration	10.561	8,844,686
Department of Agriculture Totals		17,179,719
Department of Housing & Urban Development:		
Community Development Block Grant (CDBG-COF)	14.218	1,110,804
Community Development Block Grant (CDBG-GF)	14.218	1,667,238
Community Development Block Grant (CDBG-HCD/SRF)	14.218	3,181,891
Community Development Block Grant (CDBG-RDF)	14.218	1,103,296
Community Development Block Grant (CDBG-CO-LIB)	14.218	290,692
Emergency Shelter Grant	14.231	86,255
Emergency Shelter Grant	14.231	152,072
Supportive Housing Program	14.235	92,215
Supportive Housing Program	14.235	896,270
Supportive Housing Program	14.235	284,507
Supportive Housing Program	14.235	542,550
Supportive Housing Program	14.235	74,025
Supportive Housing Program (Disabilities) 1996	14.235	113,458
Supportive Housing Program (Focus)	14.235	218,306
Shelter Plus Care Grant 06/02-05/03	14.238	2,048
Shelter Plus Care Grant 11/00-10/05	14.238	111,893
Shelter Plus Care Grant 08/94-06/02	14.238	37,747
Home Investment Partnership Act.	14.239	1,727,904
Housing Opportunities Persons with AIDS (City)	14.241	2,925,962
Housing Opportunities Persons with AIDS (County)	14.241	3,959
Housing Opportunities Persons with AIDS (County)	14.241	64,707
Economic Development Initiative – Special Project Grant (EDI-SP)	14.246	9,896
Comprehensive Improvement Act (CIAP)	14.852	98,863
Section 8 Voucher Program-Project	14.855	60,786,091
Public Housing Drug Elimination	14.854	29,729
Public Housing Drug Elimination	14.854	29,356
Public Housing Drug Elimination	14.854	25,000
Section 8 Moderate Rehabilitation Program (Project#4)	14.856	926,621
Section 8 Moderate Rehabilitation Program (Project#3)	14.856	196,635
Capital Fund Program 07/01-09/04	14.872	2,422
Capital Fund Program 07/00-09/03	14.872	47,264
Lead Base Paint Hazard Control Program	14.900	96,517
Performance Funding Syst. Oper. Subsidy	14.000	190,692
Public Housing Dev. (Towncenter)	14.000	191,715
Public Housing Dev. (L St.)	14.000	22,500
Department of Housing and Urban Development Totals		77,341,100

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2002

U.S. Department	Federal CFDA number	Total federal expenditures
Department of Justice:		
HIDTA Grant (Sheriff) '02	16.000	\$ 545,708
HIDTA Grant (Sheriff) '01	16.000	543,970
High Intensity Drug Trafficking Area (DA/SDPD)'01	16.000	305,729
High Intensity Drug Trafficking Area (DA/SDPD)'02	16.000	283,807
Juvenile Accountability Incentive Block Grant 01-03 (P)	16.523	1,347,017
Comprehensive Strategy Planning (Title 2 of Juv. Act 1974) (P)	16.541	40,000
Elder Abuse Advocacy Outreach Program (DA)	16.575	171,213
Victim Witness Assistance Project	16.575	519,418
Marijuana Eradication Program	16.579	75,000
Off-Hwy Motor Vehicle Rec. Grant	N/A	141,136
San Diego County Regional Drug Enforcement (JUDGE)	16.579	1,704,067
San Diego County Regional Drug Enforcement (JUDGE)	16.579	196,152
Drug Court	16.585	66,171
Drug Endangered Children Program	16.579	57,322
Domestic Violence Stalking	16.588	142,405
Violence Against Women Act	16.590	795,634
Community Sex Offender Management Grant (P)	16.591	34,471
Local Law Enforcement Block Grant 2001LBVX2883	16.592	139,343
Local Law Enforcement Block Grant 2000LBVX2883	16.592	102,741
Local Law Enforcement Block Grant 1999LBVX1054	16.592	126,573
Community Prosecution	16.609	142,623
COPS Ahead & COPS Universal	16.710	578,327
COPS More 2000	16.710	92,064
Federal Equitable Sharing	21.000	60,257
Gang Resistance Education Training 02-03	21.053	42,388
Gang Resistance Education Training 01-02	21.053	29,037
Department of Justice Totals		<u>8,282,573</u>
Department of Labor:		
Title V Community Services Employment Project	17.235	<u>393,034</u>
Department of Transportation:		
Borrego Valley Airport – (SIGNAGE)	20.106	183
Fallbrook Community Airport	20.106	18,222
Gillespie Field (Rehab. R/W27R.)	20.106	1,476
Gillespie Field (AWOS/Runway Rehab.)	20.106	82,422
Gillespie Field (Master Plan)	20.106	80,560
McClellan-Palomar Airport – Noise Study	20.106	7,803
McClellan-Palomar Airport – (Alpha-Phase1)	20.106	246,557
Ramona Airport Runway – Taxiway Ext.	20.106	2,023,128

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2002

<u>U.S. Department</u>	<u>Federal CFDA number</u>	<u>Total federal expenditures</u>
Ramona Airport Runway – Taxiway Ext.	20.106	\$ 2,183,373
Ramona Airport Runway – Taxiway Ext.	20.106	618,527
Barrier Rails-Old Hwy 80 1C1009	20.205	220,241
Mission Rd. HR76 Heller Bend N. 5C1001	20.205	2,610
Blk. Canyon Rd. 2C4002	20.205	24,154
Bradley Ave. Interchanges 1C1005	20.205	63,189
Bridge Barrier Rail 4C1011	20.205	270,124
Collier Way Over Harbison Cyn Creek (1C2000)	20.205	6,952
Gird Rd. Bridges 2C8005	20.205	67,213
Escondido Creek Acquisition (KA0551)	20.205	655,929
Fallbrook TS Interconnect 2T7000	20.205	38,380
Old Hwy 80 from Cattle Guard 2 to MP34 (5C1000)	20.205	5,983
Riverside Bridge Over Sweetwater	20.205	59,236
Santa Ysabel Acquisition (KA2972)	20.205	3,000,000
Valley Center Rd. Bridges 2C5001	20.205	100,040
Viejas Bridge Over Sweetwater 1C8397	20.205	89,437
W. Lilac Rd. Bridges 2C4028	20.205	57,927
Department of Transportation Totals		<u>9,923,666</u>
Environmental Protection Agency:		
Air 10.3-PM 2.5 Monitoring Network	66.606	173,294
Air Pollution Control Program – EPA	66.001	827,859
Drinking Water Sources Assessment	66.468	21,712
State Toxic Substances	66.701	98,152
Local Oversight Program (LOP)	66.805	1,810,706
DTSC Vehicle Grant	66.809	8,114
CAA Sect. 103-Air Quality Alliance Project	66.606	27,653
CAA Sect. 103-Air Equipment Enhancement	66.606	49,728
CAA Sect. 103-Air Toxics Monitoring	66.606	75,000
Environmental Protection Agency Totals		<u>3,092,218</u>
Federal Emergency Management Agency:		
Emergency Management – Civil Defense	83.505	406,178
Department of Education:		
Librarybooksales.org demonstration	45.310	11,192
Public Library Staff Education	45.310	6,269
State and Federal Block Grant – Alcohol & Drug Services	84.186	15,000
Department of Education Totals		<u>32,461</u>
Department of Health and Human Services:		
County Service Block Grant	93.000	131,291
Title III-E Caregiver	N/A	241,002
Title VII-B Elder Abuse Prevention	93.041	40,154
Title VII-A Ombusman	93.042	72,521
Title III-F Preventive Health	93.043	207,611
Title III-B Social Services	93.044	2,521,082
Title III-C Nutrition Program	93.045	3,566,005

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2002

U.S. Department	Federal CFDA number	Total federal expenditures
S.D. County's System Care for Youth (HEARTBEAT)	93.104	\$ 1,897,750
Kids Oral Healthcare Access	93.110	37,715
San Diego Kids Healthy Assurance Network	93.110	13,165
San Diego Kids Healthy Assurance Network	93.110	57,307
Tuberculosis Control Cooperative	93.116	2,169,607
Project for Assistance in Transition for the Homeless	93.150	246,974
Childhood Lead Poisoning & Prevention	93.197	325,313
Lead Poisoning Case Management	N/A	193,800
Promote Safe Stable Family	93.556	2,941,883
Child Care CALWORKS Stage 1	93.558	36,542,777
Kin-GAP	93.558	1,316,353
TANF CAL Learn	93.558	1,789,545
TANF CALWORKS Administration	93.558	14,447,987
TANF Welfare to Work	93.558	37,788,411
TANF (PROBATION)	93.558	11,654,979
TANF AID PAYMENTS (CAL-Works Assist)	93.558	130,728,935
TANF Emergency Assistance (ADMIN)	93.558	19,879,141
TANF Emergency Assistance-Foster Care (PLACEMENT COST)	93.558	2,465,290
Refugee Cash Assistance	93.566	23,909
RESS99 SET-ASIDE	93.566	63,236
RESP-Refugee Employment Social Services	93.566	635,275
Community Services Block Grant	93.569	1,292,732
Community Services Block Grant	93.569	1,449,390
ELDERLY Discretionary - 00	93.576	69,020
TA Targeted Assistance	93.584	677,782
Child Care and Development Block Grant	93.596	2,815,677
Child Care and Dev. Block Grant Exp. (CALWORKS 2 FED)	93.596	6,058,367
Child Care and Dev. Block Grant Exp. (CALWORKS 3 FED)	93.575	3,684,317
CWS Title IV-B	93.645	2,879,489
Foster Home Licensing	93.658	739,482
Foster Parent Training/Recruitment	93.658	108,484
Group Home Monthly Visit	93.658	255,952
Options for Recovery	93.658	162,258
Title IV-E Foster Care (Probation-Placement Cost)	93.658	1,367,970
Title IV-E Foster Care (CWS)	93.658	27,757,294
Title IV-E Foster Care (FPP)	93.658	657,678
Title IV-E Foster Care (ADMIN)	93.658	2,466,365
Title IV-E Foster Care (Aids Pmt.)	93.658	24,946,933
Title IV-E Foster Care (PROBATION ADMIN)	93.658	7,520,348
Adoption Assistance	93.659	14,203,930
Adoption Assistance 1VE	93.659	4,294,396
Independent Living Skills Program	93.674	1,357,290
Title XIX Fed. Financial Part. MEDI-CAL Program	93.778	4,323,607
MEDI-CAL Program	93.778	30,040,780

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of Federal Awards by CFDA Number

Year ended June 30, 2002

<u>U.S. Department</u>	<u>Federal CFDA number</u>	<u>Total federal expenditures</u>
Health Insurance Counseling Advocacy Program (HICAP)	93.779	\$ 63,876
Multi-purpose Senior Service Program	93.779	2,043,762
Hansen's Disease Program '02	93.846	59,956
Hansen's Disease Program '01	93.846	70,716
Title I Formula Grant '91/01	93.915	9,850,808
AIDS Case Management	93.917	98,741
Special Project for National Importance	93.928	23,892
Viral Hepatitis Prevention Program	N/A	161,602
TB Epidemiologic and Operational Research	93.947	11,189
Block Grant (SAMHSA)	93.958	2,891,463
State and Federal Block Grant – Alcohol & Drug Services	93.959	17,923,827
Health Incentive Program 314(d) '01/02	93.991	11,295
Health Incentive Program 314(d) '00/01	93.991	3,765
Retired Senior Volunteer Program	94.002	115,014
Department of Health and Human Services Totals		<u>444,458,465</u>
Department of Child Support Services:		
Title IV-D Administrative Claim	93.563	<u>32,684,888</u>
Total federal financial assistance		<u>\$ 593,794,302</u>

See accompanying note to supplementary information and independent auditors' report on supplementary information.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of Expenditures of the Office of Criminal Justice and Planning Awards

Year ended June 30, 2002

Grant/pass-through grantor or cluster title	Assistance number	Term of assistance	Expenditures				Total actual expenditures
			Budgeted amount	Personal services	Equipment	Operating expenses	
State Office of Criminal Justice and Planning (OCJP) financial assistance:							
High Tech Theft and Prosecution (DA)	HT00010370	06/15/01-06/30/02	\$ 2,359,296	584,632	326,860	500,801	1,412,293 (a)
Victim Witness Assistance Project (DA)	VW99190370	07/01/01-06/30/02	1,208,537	1,058,105	33,113	179,609	1,270,827 (b)
Career Criminal Prosecution Program (DA)	CP01120370	07/01/01-06/30/03	338,555	338,555	—	—	338,555
Statutory Rape Vertical Prosecution (DA)	SR01050370	07/01/01-06/30/02	300,000	286,639	—	13,361	300,000
High Tech Theft and Prosecution (DA)	HT99010370	05/01/01-11/30/01	352,510	(14,746)	141,657	177,851	304,762 (c)
Law Enf. Adolescents Parents Schools (Sheriff)	JJ99010370	05/31/01-06/30/02	600,000	193,593	—	—	193,593
Elder Abuse (Nursing Home) Prosecution (DA)	EB99010370	04/01/00-03/31/03	180,000	166,852	3,042	6,030	175,924
Major Narcotics Vendors Prosecution (DA)	NV01030700	07/01/01-06/30/02	164,344	164,344	—	—	164,344
Child Abuse and Neglect Law Enforcement (Sheriff)	SU00010370	06/30/01-06/29/02	230,650	74,571	—	—	74,571
Cold Hit Program (Sheriff)	CG00010370	10/01/00-09/30/02	180,675	65,505	—	—	65,505
High Tech Identity Theft Program (DA)	HD01010370	01/01/02-06/30/03	712,500	23,551	23,917	9,850	57,318 (d)
Local Forensic Lab. Improvement Program (Sheriff)	LF01010370	11/01/01-04/30/03	3,000,000	15,936	—	—	15,936
Total State OCJP financial assistance			\$ 9,627,067	2,957,537	528,589	887,502	4,373,628
Federal OCJP financial assistance:							
Domestic Violence Stalking (DA)	VV00030370	03/01/00-06/30/02	\$ 61,694	189,186	—	687	189,873 (e)
Drug Endangered Children (DA)	DG01040370	01/01/02-12/31/02	71,883	53,942	—	3,380	57,322
Elder Abuse Advocacy Outreach Program (DA)	EA98010370	06/01/99-09/30/03	175,000	208,046	—	5,972	214,018
Juvenile Accountability Incentive Block Grant (PROB)	IP00010370	04/01/01-06/30/03	2,379,907	1,496,685	—	—	1,496,685 (f)
San Diego County Regional Drug Enf. Prog. (DA)	DC01140370	07/01/01-06/30/02	1,704,067	1,087,753	—	616,314	1,704,067 (g)
San Diego County Regional Drug Enf. Prog. (DA)	DC00130370	07/01/00-12/31/01	65,000	37,872	—	158,280	196,152
Total federal OCJP financial assistance			\$ 4,457,551	3,073,484	—	784,633	3,858,117

- (a) Includes \$282,458 of County matching funds
- (b) Includes \$519,418 of Federal matching funds
- (c) Includes \$60,962 of County matching funds
- (d) Includes \$11,464 of County matching funds
- (e) Includes \$47,468 of County matching funds
- (f) Includes \$149,668 of County matching funds
- (g) Includes \$47,468 of County matching funds

See accompanying note to supplementary information and independent auditors' report on supplementary information.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Revenues and Expenditures
Community Services and Development Contract No. 01F-4037
Year ended June 30, 2002

	<u>January 1, 2001 through June 30, 2001</u>	<u>July 1, 2001 through December 1, 2001</u>	<u>Total audited costs</u>	<u>Total reported expenses</u>	<u>Total budget</u>
Revenue:					
Grant revenue	\$ 1,645,466	1,286,307	2,931,773	2,931,773	2,931,773
Interest income	47,932	34,952	82,884	82,884	—
Other income	—	—	—	—	—
Total revenue	<u>1,693,398</u>	<u>1,321,259</u>	<u>3,014,657</u>	<u>3,014,657</u>	<u>2,931,773</u>
Expenditures:					
Personnel costs:					
Salaries and wages	367,229	127,363	494,592	494,592	494,592
Fringe benefits	125,355	50,494	175,849	175,849	175,849
Subtotal personnel costs	<u>492,584</u>	<u>177,857</u>	<u>670,441</u>	<u>670,441</u>	<u>670,441</u>
Nonpersonnel costs:					
Travel	12,000	—	12,000	12,000	12,000
Facilities/space	—	—	—	—	—
Consumable supplies	6,064	936	7,000	7,000	7,000
Equipment lease/purchase	2,091	66,053	68,144	68,144	68,144
Consultant services	20,000	—	20,000	20,000	20,000
Contractor services	17,963	—	17,963	17,963	17,963
Subcontractors	925,693	1,284,813	2,210,506	2,210,506	2,121,225
Other costs	5,988	2,615	8,603	8,603	15,000
Subtotal Nonpersonnel costs	<u>989,799</u>	<u>1,354,417</u>	<u>2,344,216</u>	<u>2,344,216</u>	<u>2,261,332</u>
Total costs	<u>1,482,383</u>	<u>1,532,274</u>	<u>3,014,657</u>	<u>3,014,657</u>	<u>2,931,773</u>
Revenue over (under) costs	<u>\$ 211,015</u>	<u>(211,015)</u>	<u>—</u>	<u>—</u>	<u>—</u>

(1) Please note that the supplemental statement should be based on the budget line items contained in the contract, and will need to be adjusted to incorporate the line items applicable to specific contracts.

See accompanying note to supplementary information and independent auditors' report on supplementary information.

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Supplementary Information

Year ended June 30, 2002

(1) Summary of Significant Accounting Policies

Basis of Presentation

The accompanying Supplementary Schedules as listed on the table of contents are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations and State Guidelines*. Therefore, some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Because the schedule presents only a selected portion of the activities of the County, they are not intended to and do not present either the financial position or changes in financial position of the County.



750 B Street
San Diego, CA 92101

**Report on Compliance and on Internal Control over Financial Reporting
Based on an Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

The Board of Supervisors
County of San Diego, California:

We have audited the basic financial statements of the County of San Diego, California (the County) as of and for the year ended June 30, 2002, and have issued our report thereon, dated February 14, 2003. Our report also reflects the implementation of the provisions of Governmental Accounting Standards Board (GASB) Statements No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus*, and No. 38, *Certain Financial Statement Note Disclosures*. 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.

Compliance

As part of obtaining reasonable assurance about whether the County’s basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we have noted other matters involving internal control over financial reporting which we have reported to management of the County in a separate letter dated February 14, 2003.



This report is intended solely for the information and use of the board of supervisors and management of the County of San Diego, California and its 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.

KPMG LLP

February 14, 2003



750 B Street
San Diego, CA 92101

Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

The Board of Supervisors
County of San Diego, California:

Compliance

We have audited the compliance of the County of San Diego, California (the 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 as of and for the year ended June 30, 2002. The County's major federal programs are identified in the summary of auditors' results section of the Schedule of OMB Circular A-133 Audit 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 Nonprofit 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 on 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 its major federal programs for the year ended June 30, 2002.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 requirements that could have a direct and material effect on its major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.



We noted certain matters involving internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of OMB Circular A-133 Audit Findings and Questioned Costs as Finding 2002-1.

A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control over compliance would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the board of supervisors and management of the County of San Diego, California and its 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.

KPMG LLP

February 14, 2003

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of OMB Circular A-133 Audit Findings and Questioned Costs

Year ended June 30, 2002

(1) Summary of Auditors' Results:

- (a) The type of report issued on the financial statements: **Unqualified opinion on the basic financial statements. Our report also reflects the implementation of the provisions of Governmental Accounting Standards Board (GASB) Statements No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, and No. 38, *Certain Financial Statement Note Disclosures*.**
- (b) Reportable conditions in internal control disclosed by the audit of the financial statements: **None reported**. Material weaknesses: **None**.
- (c) Noncompliance which is material to the financial statements: **No**.
- (d) Reportable conditions in internal control over major programs: **Yes – See Finding 2002-1**. Material weaknesses: **None**.
- (e) The type of report issued on compliance for major programs: **Unqualified opinion**.
- (f) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **No**.
- (g) Major programs:

Department of Transportation:

Airport Improvement Program	20.106
Highway Planning and Construction Cluster	20.205

Department of Agriculture:

Food Stamp Cluster	10.561
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Department of Health and Human Services:

Temporary Assistance for Needy Families (TANF)	93.558
Aging Cluster	93.044 and 93.045
Alcohol and Drug Services Block Grant	93.959
Adoption Assistance	93.659
Child Support Enforcement	93.563

- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**.
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **Yes**.

COUNTY OF SAN DIEGO, CALIFORNIA

Schedule of OMB Circular A-133 Audit Findings and Questioned Costs

June 30, 2002

(2) **Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:**

None.

(3) **OMB Circular A-133 Audit Findings and Questioned Costs:**

Inventory of Fixed Assets

Finding 2002-1

Programs affected:

Aging Cluster (CFDA #93.044 and 93.045)

Condition:

KPMG noted that the last physical inventory of fixed assets was conducted more than two years ago.

Criteria:

Per the March 2002 A-133 Compliance Supplement for federal programs, a required physical inventory of equipment acquired under federal awards is to be taken every two years.

Recommendations:

We recommend the revision of County-wide procedures to perform the required physical inventory every two years for assets acquired under federal awards, and the proper utilization/implementation of financial systems to separately track fixed assets acquired with federal funds.



County of San Diego

MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN

Finding 2002-1

County Response:

Contact Person

Shirley A. Ramsay, Manager

Controller Branch Office

The County of San Diego will revise County-wide procedures to perform the required physical inventory every two years for assets acquired under federal awards. With the implementation of Oracle Fixed Assets, the County will be able to separately monitor and track fixed assets acquired with federal funds in order to insure that we meet the funding requirements.



County of San Diego

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

01-1 Corrective action was taken.