

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports - Restated

For the Year Ended June 30, 2006

COUNTY OF SAN DIEGO, CALIFORNIA
Single Audit Reports
For the Year Ended June 30, 2006

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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, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 8, 2006. We did not audit the financial statements of the First Five Commission of San Diego (Commission), the discretely presented component unit, and the San Diego County Employees Retirement Association (SDCERA), which represents 67%, 69%, and 7% of the assets, net assets/fund balances and revenues, respectively, of the aggregate remaining fund information as of and for the year ended June 30, 2006. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission and SDCERA, is based on the reports of the 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.

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 opinions on the financial statements and not to provide an opinion 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 that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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.

Compliance and Other Matters

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 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*.

We noted certain matters that we have reported to management of the County in a separate letter dated December 8, 2006.

This report is intended solely for the information of the Board of Supervisors, the County's Audit Committee, County management 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

Los Angeles, California
December 8, 2006



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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,
THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH
OMB CIRCULAR A-133 AND THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES
OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS**

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, 2006. 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, 2006. However, the results of our audit 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 06-01, 06-02 and 06-03.

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 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the 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 the 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 conditions are described in the accompanying schedule of findings and questioned costs as items 06-01, 06-02 and 06-03.

A material weakness is a reportable 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 noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud 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 the internal control over compliance would not necessarily disclose all matters in the 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.

Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs

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, 2006, and have issued our report thereon dated December 8, 2006. We did not audit the financial statements of the First Five Commission of San Diego (Commission), the discretely presented component unit, and the San Diego County Employees Retirement Association (SDCERA), which represents 67%, 69%, and 7% of the assets, net assets/fund balances and revenues, respectively, of the aggregate remaining fund information as of and for the year ended June 30, 2006. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission and SDCERA, is based on the reports of the other auditors. 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) and supplementary schedule of expenditures of the Office of Emergency Services (OES) grant programs are presented for purposes of additional analysis as required by OMB Circular A-133 and OES, 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.

As discussed in Note 12 to the SEFA, certain errors in the SEFA were discovered subsequent to the issuance of the June 30, 2006 SEFA. Accordingly, the SEFA has been restated to reflect the correction of such errors.

This report is intended solely for the information and use of the Board of Supervisors, the County's Audit Committee, County management 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

Los Angeles, California

January 31, 2007 except for the report on the Housing Opportunity for Persons with Aids grant as to which the date is January 24, 2008 and except for the Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the Office of Emergency Services Grant Programs, as to which the date is December 8, 2006 .

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u>					
<u>Passed Through City of San Diego</u>					
High Intensity Drug Trafficking	I	07.PSCP501Z	15PSCP575	269,553	-
<u>Passed Through California Border Alliance Group</u>					
High Intensity Drug Trafficking	I	07.PSCP501Z	16PSCP501Z	480,065	-
TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY				749,618	-
<u>DEPARTMENT OF AGRICULTURE</u>					
<u>Passed Through California Department of Education</u>					
National School Breakfast Nutrition	I	10.553	37-34371-9003328-01	\$ 481,954	-
National School Lunch Nutrition	I	10.555	FF-0203-23	786,345	-
HHS Polinsky School Lunch	I	10.555	N/A	134,230	-
Summer Food Service Program	I	10.559	CDE SFSP 5009	6,000	-
<u>Passed Through California Department of Social Services</u>					
Food Stamps	I	10.551	N/A	95,320,560	-
HHS CEC Food Stamp ET	I	10.561	N/A	320,121	-
CECC Non Assistance Food Stamps	I	10.561	Subvention	11,286,833	-
CALWIN-WCDS Replacement	I	10.561	N/A	5,381,249	-
<u>Passed Through California Department of Aging</u>					
Senior Farmers Market Voucher	I	10.576	AP-0506-23	29,700	29,700
TOTAL - DEPARTMENT OF AGRICULTURE				113,746,992	29,700
<u>DEPARTMENT OF EDUCATION</u>					
<u>Direct Programs</u>					
Safe & Drug Free Schools and Communities	D	84.186	SDF 03-22	191,877	191,877
Fund for Improvement of Education	D	84.215	PO45216	119,040	-
Family TIES	D	84.255	Q255A030010	481,264	437,477
TOTAL - DEPARTMENT OF EDUCATION				792,181	629,354
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Direct Programs</u>					
Demonstration Project for Medical Reserve Corp	D	93.008	MRCSG030153	73,491	27,750
Tuberculosis Control Program & AIDS	D	93.116	U52CCU900452	1,907,734	288,825
San Diego Dependency Court Recovery Proj enhanced	D	93.243	5H79TI14333-03-1	335,001	335,001
San Diego Dependency Court Recovery Proj enhanced	D	93.243	4H79TI14333-03-1	21,799	21,799
Local Public Health Preparedness/Cities Readiness Initiative	D	93.283	N/A	5,574,376	1,470,013
Adolescent Viral Hepatitis Prevention Program	D	93.283	U50CCU92281	121,556	85,020
			Subtotal - 93,283	5,695,932	1,555,033
AR MM SVCS	D	93.778	N/A	301,239	-
Health Care and Other Facilities	D	93.887	N/A	497,983	-
Ryan White Care Act TITLE I	D	93.914	H89HA00001	9,358,263	7,641,357
Special Proj. for National Importance	D	93.928	N/A	50,000	-
Safe And Bright Futures For Children	D	93.990	N/A	69,036	-
Bioterrorism Training and Curriculum Development Program (BTCOP)	D	93.996	N/A	278,932	81,353
TOTAL - DIRECT PROGRAMS				18,589,410	9,951,118

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 -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through California Emergency Medical Services Authority</u>					
EMSA Trauma And Burn Supply	I	93.003	N/A	763,246	725,062
<u>Passed Through California Department of Social Services</u>					
Adult Protective Services (APS)	I	93.041	N/A	3,229,501	97,682
Ombudsman Elder Abuse TVIIB	I	93.041	AP-0506-23	43,878	-
			Subtotal - 93.041	3,273,379	97,682
Emergency Assistance- Foster Care	I	93.556	N/A	2,942,005	-
CEC PSSF	I	93.556	N/A	2,623,948	2,596,274
CalWORKS Assistance	I	93.558	N/A	134,606,112	-
TANF CAL Learn	I	93.558	Subvention	804,601	-
TANF CALWORKS Administration	I	93.558	Subvention	17,800,722	-
CALWORKS Performance Incentives	I	93.558	N/A	4,873,506	4,395,425
Child Care Health and Safety	I	93.558	N/A	650,002	-
Child Care CALWORKS Stage One	I	93.558	N/A	19,809,356	-
CALWORKS Fraud Incentives	I	93.558	N/A	23,078	-
TANF Emergency Assistance	I	93.558	Subvention	19,939,153	-
TANF Welfare to Work	I	93.558	N/A	23,178,561	212,825
Kinship Guardianship Assistance	I	93.558	N/A	305,997	-
			Subtotal - 93.558	221,991,088	4,608,250
Title IV-D Administrative Claim	I	93.563	VW99190370	35,591,870	-
Refugee Targeted Assistance	I	93.584	TAF00404 &0503	892,186	-
CAP Refugee Employment	I	93.584	TAF00404 &0503	91,313	-
			Subtotal - 93.584	983,499	-
CWS Title IV-B	I	93.645	Subvention	2,807,715	-
Foster Care Federal Assistance	I	93.658	Subvention	25,573,002	-
Foster Parent Training	I	93.658	Subvention	93,142	29,319
AFDC Foster Care	I	93.658	N/A	3,200,911	-
CCI Foster Family Homes	I	93.658	Subvention	772,227	-
Child Welfare SVCS Health Related	I	93.658	N/A	4,516,143	515,933
Child Welfare SVCS TITLE IVE	I	93.658	Subvention	26,959,275	163,538
Foster Care Eligibility	I	93.658	Subvention	183,173	-
Family Preservation Program	I	93.658	Subvention	1,356,855	-
Group Home Visit	I	93.658	N/A	305,386	-
HIV Infant	I	93.658	Subvention	194,250	29,439
Kinship and Foster Care Emergency	I	93.658	N/A	13,474	-
Title IV-E Foster Care	I	93.658	N/A	43,692	-
Title IV-E Foster Care	I	93.658	N/A	11,354,091	-
Foster Care Assistance Trust Fund	I	93.658	N/A	1,352,486	-
Adoption Assistance	I	93.659	Subvention	20,296,617	-
Adoptions	I	93.659	N/A	2,986,956	-
			Subtotal - 93.659	23,283,573	-
CCL TITLE XX	I	93.667	Subvention	369,603	-
Child Welfare SVCS TITLE XX	I	93.667	Subvention	4,866,059	-
			Subtotal - 93.667	5,235,662	-
Independent Living Skill Program	I	93.674	Subvention	1,080,730	963,239
In-Home Supportive Services (PCSP)	I	93.778	N/A	4,502,819	-
Child Health Disability Prevention	I	93.778	N/A	851,244	125,000
CEC IHSS Health Related	I	93.778	N/A	8,006,018	-
			Subtotal-93.778	13,360,081	125,000

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 -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through California Department of Aging</u>					
TITLE VII-A Ombudsman	I	93.042	N/A	102,725	-
TITLE III-Part D Preventive Health	I	93.043	AP-0506-23	207,451	-
TITLE III-B Supportive Services	I	93.044	AP-0506-23	2,417,331	1,457,589
TITLE III-C Senior Nutrition Program	I	93.045	AP-0506-23	3,612,132	3,612,132
TITLE III-Family Caregiver	I	93.052	AP-0506-23	1,107,263	1,107,263
Senior Nutrition Program	I	93.053	AP-0506-23	762,014	762,014
Health Insurance Counseling Advocacy Prog. (HICAP)	I	93.779	HI-0506-23	202,484	103,766
Long term Integration - CMS	I	93.779	CT-0405-18	79,088	-
			Subtotal - 93.779	281,572	103,766
<u>Passed Through California Department of Health Services</u>					
Long Term Integration ADRC	I	93.048	CT-0405-18	171,243	-
Pediatric Immunization Program	I	93.268	05-45423	1,631,295	1,397,700
Refugee Cash Assistance	I	93.566	N/A	18,175	-
Refugee Cash Assistance	I	93.566	N/A	479,616	324,408
			Subtotal - 93.566	497,791	324,408
Healthcare for Children in Foster Care	I	93.658	N/A	29,230	-
Healthy Families TITLE XXI	I	93.767	N/A	688,591	2,399
Child Health and Disability Prevention	I	93.778	N/A	1,637,958	99,028
Foster Care- Admin	I	93.778	N/A	155,442	-
Health Care Program for Children In Foster Care	I	93.778	N/A	1,034,252	-
Black Infant Health Program	I	93.778	N/A	528,307	502,109
Fetal Infant Mortality Review	I	93.778	N/A	12,031	12,031
Maternal & Child Health Program	I	93.778	N/A	1,487,575	187,180
California Children Services- MEDI-CAL	I	93.778	N/A	2,622,795	8,118
MEDI-CAL Program	I	93.778	N/A	42,039,540	-
Multi-purpose Senior Service Prog.	I	93.778	MS-0506-23	1,262,820	494,879
Medical Administrative MAA	I	93.778	N/A	4,292,143	-
Medical Administrative TCM	I	93.778	N/A	1,636,164	-
Lead Poisoning Case Management	I	93.778	05-45163	203,955	23,904
MEDI CAL Administrative Activities	I	93.778	N/A	416,639	-
MEDI CAL Administrative Activities	I	93.778	N/A	354,956	-
MEDI CAL Administrative Activities	I	93.778	N/A	30,483	-
Targeted Case Management	I	93.778	N/A	704,590	-
National Bioterrorism Hospital Preparedness	I	93.889	N/A	2,595,488	2,347,879
TB Epidemiologic and Operational Research	I	93.947	N/A	29,146	-
<u>Passed Through California Department of Mental Health</u>					
Project for Assistance in Transition for the Homeless	I	93.150	N/A	598,452	-
SAMHSA Block Grant	I	93.958	N/A	3,733,292	-
<u>Passed Through California Department of Alcohol and Drug Programs</u>					
Binge and Underage Drinking Initiative	I	93.243	SIG 04-10	317,771	317,771
AD 45848 CDCI	I	93.556	N/A	197,484	197,484
Drug MEDI-CAL	I	93.778	NNA37	512,877	512,877
Perinatal Drug Medical	I	93.778	NNA37	190,100	190,100
State and Federal Block Grant-Alcohol & Drug Services	I	93.959	N/A	16,831,958	16,561,958
SATTA	I	93.959	N/A	44,587	-
			Subtotal - 93.959	16,876,545	16,561,958
<u>Passed Through California Department of Community Services And Development</u>					
County Services Block Grant -CEC	I	93.569	N/A	4,285	-
Community Services Block Grant- CAP	I	93.569	05F-4637	1,818,897	-
Community Services Block Grant- CAP	I	93.569	06F-4738	1,569,819	-
			Subtotal - 93.569	3,393,001	-

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 -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through California Department of Education</u>					
Child Care Fed Alternative Payment	I	93.596	CAPP5058	2,285,219	-
Child Care Stage Two	I	93.596	CAPP5052	5,945,328	-
Child Care Stage Three	I	93.596	CAP5054	3,419,747	-
			Subtotal - 93.596	11,650,294	-
<u>Passed Through Governor's Office of Emergency Services</u>					
Child Abuse and Neglect	I	93.643	EN04020370	42,342	16,453
Child Abuse and Neglect	I	93.643	EN05030370	45,222	6,057
			Subtotal - 93.643	87,564	22,510
<u>Passed Through National Hansen's Disease Program</u>					
Hansen's Disease Program	I	93.846	N/A	136,584	-
<u>Passed Through Arizona Department of Health Services</u>					
Tuberculosis Control Program & AIDS	I	93.116		15,000	
<u>Passed Through University of California at San Francisco</u>					
Tuberculosis Control Program & AIDS	I	93.116		10,546	
			Subtotal - 93.116	25,546	-
TOTAL - INDIRECT PROGRAMS				500,127,335	40,098,835
TOTAL - DEPARTMENT OF HEALTH & HUMAN SERVICES				518,716,745	50,049,953
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Passed Through Corporation for National and Community Service</u>					
Retired Senior Volunteer Program	I	94.002	05-SA027	126,796	-
SUBTOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				126,796	-
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Passed Through City of San Diego Office of Homeland Security</u>					
RCS Regional Radio Cache Project	I	97.008	2005-15	156,318	-
Urban Area Security Inative 03	I	97.008	2003-023	1,370,596	-
Urban Area Security Inative 04	I	97.008	2004-0014	311,508	-
Urban Area Security Inative 05	I	97.008	2005-15	1	-
			Subtotal - 97.008	1,838,423	-
<u>Passed Through Governor's Office of Emergency Services</u>					
FEMA Pre-Disaster Mitigation	I	97.017	EMF-2004-PC-0002	372,370	-
2005 February Winter Storms	I	97.036	N/A	2,356,682	-
2005 January Winter Storms	I	97.036	N/A	600,098	-
			Subtotal - 97.036	2,956,780	-
Emergency Management-Civil Defense	I	97.042	2004-0402	333,548	-
<u>Passed Through Governor's Office of Homeland Security</u>					
Citizen Corps	I	97.053	2004-0045	59,609	48,323
State Homeland Security Grant FY 05	I	97.067	2005-015	174,519	21,970
Metropolitan Medical Response System	I	97.071	EMW-2004-GR-0668	79,850	27,450
State Homeland Security Grant FY 04	I	97.073	2004-0045	1,567,372	-
State Homeland Security Grant 03 Part I	I	97.073	2003-167	1,833,662	97,204
State Homeland Security Grant 03 Part II	I	97.073	2003-35	4,269,246	-
State Domestic Preparedness Eqpt Grant	I	97.073	N/A	6,102,908	-
			Subtotal - 97.073	13,773,188	97,204
Law Enforcement Terrorism Prevention Program (LETPP)	I	97.074	2004-0045	305,349	-
TOTAL DEPARTMENT OF HOMELAND SECURITY				19,893,636	194,947

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 -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<u>Direct Programs</u>					
Community Dev.Block Grant (CDBG Cluster)	D	14.218	B03-UC-06-0501; B04-UC-06-0501;B05-UC-06-0501	7,726,145	4,722,562
Emergency Shelter Grant	D	14.231	S-04-UC-06-0501 and S-05-UC-06-0501	149,288	149,288
Emergency Shelter Grant	D	14.231	S-04-UC-06-0501 and S-05-UC-06-0501	10,445	-
			Subtotal - 14.231	159,733	149,288
Supportive Housing Program	D	14.235	VARIOUS	2,818,619	2,818,619
Supportive Housing Program	D	14.235	VARIOUS	94,746	-
			Subtotal - 14.235	2,913,365	2,818,619
Shelter Plus Care Grant	D	14.238	CA16C410001;CA16C410011 and CA16C910002	412,972	412,972
Shelter Plus Care Grant	D	14.238	CA16C410001;CA16C410011 and CA16C910002	30,176	-
			Subtotal - 14.238	443,148	412,972
Home Investment Partnership Act.	D	14.239	M02 to M03DC060534	5,605,605	5,069,094
Housing Opportunities for Persons with AIDS	D	14.241	VARIOUS	226,787	226,787
Housing Opportunities for Persons with AIDS (City)	D	14.241	H04CA04F008 and H05CA05F008	2,223,367	2,223,367
Housing Opportunities for Persons with AIDS (County)	D	14.241	H04CA04F008 and H05CA05F008	320,988	-
			Subtotal 14.241	2,771,142	2,450,154
Performance Funding Syst. Oper. Subsidy	D	14.850	CA108-001-06J and CA108-001-06D	145,667	-
Section 8 Moderate Rehabilitation Prog (Project#3)	D	14.856	CA108MR0003	180,086	-
Section 8 Moderate Rehabilitation Prog (Project#4)	D	14.856	CA108MR0004	543,701	-
			Subtotal - 14.856	723,787	-
Resident Opport & Self Sufficiency	D	14.870	CA108REF004A004	25,081	-
Resident Opport & Self Sufficiency	D	14.870	CA02RSE108P104	26,732	-
			Subtotal - 14.870	51,813	-
Section 8 Voucher	D	14.871	CA108VO and CA108DV0001	98,722,548	-
Public Housing Captial Fund	D	14.872	VARIOUS	178,214	-
TOTAL - DEPT. OF HOUSING & URBAN DEVELOPMENT				119,441,167	15,622,689
<u>DEPARTMENT OF INTERIOR</u>					
<u>Direct Programs</u>					
Planning of Natural Communities ConservationProgram #7	D	15.615	1148-11430-97-J192	114,205	-
Planning of Natural Communities ConservationProgram #8	D	15.615	1148-11430-97-J192	104,273	-
			Subtotal - 15.615	218,478	-
<u>Passed Through California State Parks</u>					
Lake Morena Trail (1008289)	I	15.916	RT-37-022	3,348	-
Felicita Park Trail Improvement (1008290)	I	15.916	06-01563	16,243	-
Guajome Regional Park Playground (KN3415)	I	15.916	06-01523	58,121	-
			Subtotal - 15.916	77,712	-
TOTAL - DEPARTMENT OF INTERIOR				296,190	-

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 -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs</u>					
Sheriff Asset Forfeiture Program	D	16.000	FY06	892,719	4,000
Comprehensive Approaches To Sex Offender Management Discretionary (CASOM)	D	16.203	N/A	105,489	-
San Diego Regional Anti Trafficking Task Force	D	16.320	2005VTBX0001	46,356	-
DNA ENH Program 04 Grant	D	16.560	2004DNBXX070	89,063	5,559
DNA ENH Program 05 Grant	D	16.560	2005DABXX081	118,602	-
Forensic Casework Grant 04	D	16.560	2004DNBXX150	112,829	-
Solving Cases With DNA Grant	D	16.560	2005DNBXX035	224,372	-
Marijuana Eradication Prog. 2005	D	16.579	SF5A0400 2005-34	153,825	20,808
Marijuana Eradication Prog. 2006	D	16.579	SF6A41060035 2006-35	34,612	32,228
			Subtotal - 16.579	188,437	53,036
FY 2003 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	D	16.590	2003WEBX0056	338,800	220,513
State Criminal Alien Assistance Program	D	16.606	FY06	1,500,000	-
COPS More 2001	D	16.710	2001CLWX0019	64,028	-
COPS Supplemental Grant	D	16.710	2001ULWX0018	75,000	-
COPS 2003 Technology	D	16.710	2003CKWX0019	285,037	-
COPS 2005 Technology	D	16.710	2005CKWX0068	491,361	-
COPS Universal 95	D	16.710	1995CCWX0476	71,695	-
			Subtotal - 16.710	987,121	-
Total Direct Programs				4,603,788	283,108
<u>Passed Through Corrections Standard Authority</u>					
Juvenile Accountability Incentive Block Grant	I	16.523	151-04	236,603	-
<u>Passed Through City of San Diego</u>					
Internet Crime Against Children Grant	I	16.542	2000-MC-CX-K013	49,578	-
<u>Passed Through Governor's Office of Emergency Services</u>					
COVERDELL 04	I	16.560	CQ04030370	28,655	-
COVERDELL 05	I	16.560	CQ05040370	19,648	-
Elder Abuse Advocacy Outreach Prog.	I	16.575	EA04070370	46,327	-
Elder Abuse Advocacy Outreach Prog.	I	16.575	EA05080370	97,467	-
Victim-Witness Assistance Project	I	16.575	VW05240370	534,888	-
			Subtotal - 16.575	678,682	-
Domestic Violence Stalking	I	16.588	VV05010370	89,155	-
Domestic Violence Stalking	I	16.588	VV04060370	57,823	-
			Subtotal - 16.588	146,978	-
S.D. County Reg. Drug Enf. Prog. (JUDGE)	I	16.738	DC-05180370	954,760	277,443
<u>Passed Through Corrections Standard Authority</u>					
TITLE V Community Prevention	I	16.548	CSA 403-06	398,077	-
<u>Passed Through Bureau of Justice Assistance</u>					
Local Law Enforcement Block Grant	I	16.592	N/A	9,956	-
Gang Resistance Education and Training Program	I	16.737	2004-JV-FX-0134	61,713	-
Total Indirect Programs				2,584,650	277,443
TOTAL - DEPARTMENT OF JUSTICE				7,188,438	560,551
<u>DEPARTMENT OF LABOR</u>					
<u>Passed Through California Department of Aging</u>					
Senior Employment (TITLE V)	I	17.235	TV-0506-23	452,217	450,505
TOTAL - DEPARTMENT OF LABOR				452,217	450,505

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 -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>DEPARTMENT OF TRANSPORTATION</u>					
<u>Direct Programs</u>					
Borrego - Rehabilitate Runway 07/25 and Taxiway	D	20.106	AIP 03-06-0027-10	59,150	-
Borrego - Rehabilitate Runway 07/25 and Taxiway, Phase II	D	20.106	AIP 03-06-0027-11	94,244	-
Fallbrook Rehab Transient Ramp	D	20.106	AIP 03-06-0078-02	250,755	-
Gillespie Field (Rehab. R/W27R.)	D	20.106	AIP 03-06-0212-07	99,730	-
Gillespie Airport (Rehab 27R)	D	20.106	AIP 03-06-0212-08	1,163,797	-
Gillespie Field (acquire power sweeper)	D	20.106	AIP 03-06-0212-09	3,750	-
Gillespie Field Rehabilitate RW 09-R-2L; 09L-27R	D	20.106	AIP 03-06-0212-10	38,188	-
Gillespie Field: Rehabilitation of RW 17/35	D	20.106	AIP 03-06-0212-11	274,699	-
McCellan-Palomar Airport (Acquire Land Development)	D	20.106	AIP 3-06-0036-19	463,907	-
Palomar ARFF Vehicle + RSA 6/24, Phase I	D	20.106	AIP 03-06-0036-20	1,550,595	-
Palomar Airport: Construction of Apron & Taxiway	D	20.106	AIP 03-06-0036-21	5,727,942	-
RNM Construct Service/Access Rd ... and Acquire Land for Environmental Mitigation	D	20.106	AIP 03-06-0192-10	84,551	-
			Subtotal - 20.106	9,811,308	-
Crash Injury Research and Engineering	D	20.600	DTNH-05H-21001	501,339	347,740
TOTAL DIRECT PROGRAMS				10,312,647	347,740
<u>Passed Through California Department of Transportation</u>					
Bradley Ave. Interchanges (1C1005)	I	20.205	STPL-5957(054)	250,294	-
Collier Way Over Harbison Cyn Creek (1C2000)	I	20.205	BRLO-5957(056)	147,883	-
Willows Rd over Sweetwater Bridge (1C3008)	I	20.205	BHLSCR-5957(062)	73,471	-
Lawson Valley Road (2C3000)	I	20.205	BRLO-5957(057)	101,551	-
Viejas Bridge Over Sweetwater (1C8397)	I	20.205	BRL-5957(039)	107,597	-
Blk. Canyon Rd. (2C4002)	I	20.205	BRL-5957(019)	145,800	-
Valley Center Rd. Bridges (2C5001)	I	20.205	BRL-5957(020)	78,326	-
Guardrail East Del Dios Hway (1005391)	I	20.205	STPLH-5957(061)	112,860	-
Reactivation Of Four Traffic Signal	I	20.205	CMLG-5759(065)	77,396	-
2005 Winter Storms	I	20.205	ER-4212(001-055)	1,975,864	-
			Subtotal - 20.205	3,071,042	-
<u>Passed Through California Department of Alcoholic Beverage Control</u>					
ABC Minor Decoy	I	20.600	01MDG-15	18,065	-
<u>Passed Through California Office of Traffic Safety</u>					
San Diego County Dream Team	I	20.600	AL0631	143,066	-
Sobriety 2005 Vista	I	20.600	AM05123	3,542	-
Sobriety 2005 San Marcos	I	20.600	AM05065	13,132	-
Sobriety 2005 Santee	I	20.600	AM05130	22,741	-
Sobriety 2005 Lemon Grove	I	20.600	AM05031	13,442	-
Sobriety 2005 Imperial Beach	I	20.600	AM05124	30,663	-
California Seat Belt Compliance Campaign 2006 Lemon Grove	I	20.600	IN63703	13,950	-
<u>Passed Through California Highway Patrol</u>					
CHP San Marcos Substation	I	20.600	4C650006	1,842	-
TOTAL INDIRECT PROGRAMS				3,331,485	-
TOTAL - DEPARTMENT OF TRANSPORTATION				13,644,132	347,740
<u>DEPARTMENT OF TREASURY</u>					
<u>Direct Program</u>					
Federal Equitable Sharing Program	D	21.000	CA037013G	86,846	-
TOTAL - DEPARTMENT OF TREASURY				86,846	-

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 -- RESTATED
FOR THE YEAR ENDED JUNE 30, 2006

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>Direct Programs</u>					
Air Pollution Control Prog-EPA	D	66.001	A-009059-05-0	397,788	-
Air Pollution Control Prog-EPA	D	66.001	A-009059-06-0	1,182,897	-
			Subtotal - 66.001	1,580,685	
CAA Sect. 103- Special Monitoring	D	66.034	XA-99999401-4	6,789	-
CAA Sect. 103- Special Monitoring	D	66.034	XA-96918401-1	160,241	-
Monitoring Network	D	66.034	PM-97951201-2	312,742	-
			Subtotal - 66.034	479,772	
Special Monitoring Homeland Security Grant	D	66.500	BW-97964501-1	333,087	-
International Financial Assistance Projects	D	66.931	USEPA X4-96910201	29,809	-
TOTAL DIRECT PROGRAMS				2,423,353	-
<u>Passed Through California Department of Health Services</u>					
BEACH Act Grant	I	66.472	DHS 05-45936	16,108	-
<u>Passed Through California Department of Toxic Substance Control</u>					
State Toxic Substance	I	66.701	DTSC-04-T8217	71,184	-
<u>Passed Through California Water Resources Control Board</u>					
Local Oversight Program (LOP)	I	66.805	SWRCB-04-039-250-0 and SWRCB 05-013-250-0	1,593,385	-
TOTAL INDIRECT PROGRAMS				1,680,677	-
TOTAL - ENVIRONMENTAL PROTECTION AGENCY				4,104,030	-
<u>GENERAL SERVICES ADMINISTRATION</u>					
<u>Passed Through California Secretary of State</u>					
Election Reform Payments	I	39.011		2,026,256	-
TOTAL - GENERAL SERVICES ADMINISTRATION				2,026,256	-
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>					
<u>Passed Through California State Library</u>					
Public Library Staff Education Program	I	45.310	LSTA E-47 #40-6459	11,139	-
TOTAL - INSTITUTE OF MUSEUM & LIBRARY SERVICES				11,139	-
GRAND TOTAL				\$ 801,276,383	\$ 67,885,439

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, 2006

The following represents grant expenditures for Department of Justice grants passed through the State of California Office of Emergency services for the fiscal year ended June 30, 2006.

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Coverdell 04	CQ04030370					
Personal Services	16.560	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		29,275	28,655	-	28,655	620
Equipment		-	-	-	-	-
Total		<u>\$ 29,275</u>	<u>\$ 28,655</u>	<u>\$ -</u>	<u>\$ 28,655</u>	<u>\$ 620</u>
Coverdell 05	CQ05040370					
Personal Services	16.560	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		46,293	19,648	-	19,648	26,645
Equipment		-	-	-	-	-
Total		<u>\$ 46,293</u>	<u>\$ 19,648</u>	<u>\$ -</u>	<u>\$ 19,648</u>	<u>\$ 26,645</u>
Domestic Violence Stalking (DA)	VV05010370					
Personal Services	16.588	\$ 118,872	\$ 89,155	\$ 29,717	\$ 118,872	\$ -
Operating Expenses		1,128	-	-	-	1,128
Equipment		-	-	-	-	-
Total		<u>\$ 120,000</u>	<u>\$ 89,155</u>	<u>\$ 29,717</u>	<u>\$ 118,872</u>	<u>\$ 1,128</u>
Domestic Violence Stalking (DA)	VV04060370					
Personal Services	16.588	\$ 74,597	\$ 55,948	\$ 18,649	\$ 74,597	\$ -
Operating Expenses		2,500	1,875	625	2,500	-
Equipment		-	-	-	-	-
Total		<u>\$ 77,097</u>	<u>\$ 57,823</u>	<u>\$ 19,274</u>	<u>\$ 77,097</u>	<u>\$ -</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, 2006

Grant expenditures for Department of Justice grants passed through the State of California Office of Emergency services for the fiscal year ended June 30, 2006 (Continued).

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Drug Endangered Children (DEC) Yr. 2	EN04020370					
Personal Services	93.643	\$ 27,147	\$ 24,968	\$ -	\$ 24,968	\$ 2,179
Operating Expenses		118,740	17,374	-	17,374	101,366
Equipment		18,650	-	-	-	18,650
Total		<u>\$ 164,537</u>	<u>\$ 42,342</u>	<u>\$ -</u>	<u>\$ 42,342</u>	<u>\$ 122,195</u>
Drug Endangered Children (DEC) Yr. 3	EN05030370					
Personal Services	93.643	\$ 38,297	\$ 38,297	\$ -	\$ 38,297	\$ -
Operating Expenses		93,058	6,925	-	6,925	86,133
Equipment		-	-	-	-	-
Total		<u>\$ 131,355</u>	<u>\$ 45,222</u>	<u>\$ -</u>	<u>\$ 45,222</u>	<u>\$ 86,133</u>
Elder Abuse Advocacy Outreach Prog.	EA04070370					
Personal Services	16.575	\$ 53,800	\$ 43,040	\$ 10,760	\$ 53,800	\$ -
Operating Expenses		4,482	3,287	822	4,109	373
Equipment		-	-	-	-	-
Total		<u>\$ 58,282</u>	<u>\$ 46,327</u>	<u>\$ 11,582</u>	<u>\$ 57,909</u>	<u>\$ 373</u>
Elder Abuse Advocacy Outreach Prog.	EA05080370					
Personal Services	16.575	\$ 119,034	\$ 95,227	\$ 23,807	\$ 119,034	\$ -
Operating Expenses		2,800	2,240	560	2,800	-
Equipment		-	-	-	-	-
Total		<u>\$ 121,834</u>	<u>\$ 97,467</u>	<u>\$ 24,367</u>	<u>\$ 121,834</u>	<u>\$ -</u>
	DC05180370					
Personal Services	16.738	\$ 771,205	\$ 757,725	\$ -	\$ 757,725	\$ 13,480
Operating Expenses		298,950	197,035	-	197,035	101,915
Equipment		-	-	-	-	-
Total		<u>\$ 1,070,155</u>	<u>\$ 954,760</u>	<u>\$ -</u>	<u>\$ 954,760</u>	<u>\$ 115,395</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, 2006

Grant expenditures for Department of Justice grants passed through the State of California Office of Emergency services for the fiscal year ended June 30, 2006 (Continued).

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance Program (DA)	VW05240370					
Personal Services	16.575	\$ 1,195,701	\$ 1,191,372	\$ -	\$ 1,191,372	\$ 4,329
Operating Expenses		12,836	12,836	-	12,836	-
Equipment			-	-	-	-
Total		<u>\$ 1,208,537</u>	<u>\$ 1,204,208</u>	<u>\$ -</u>	<u>\$ 1,204,208</u>	<u>\$ 4,329</u>

(Note: For grant VW05240370, \$534,888 of the non-match expenditures is reported as federal expenditures under 16.575. The remaining \$669,320 represents state grants)

The following represents the State of California Office of Emergency Services summary grant expenditures for the fiscal year ended June 30, 2006. This information is included in the County's single audit report at the request of the State of California's Office of Emergency Services.

Program Title and Expenditure Category	Grant Award Number	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
High Tech Identity Theft Program (DA)	HD05050370					
Personal Services		\$ 325,790	\$ 216,734	\$ 109,052	\$ 325,786	\$ 4
Operating Expenses		357,354	315,618	25,319	340,937	16,417
Equipment		17,150	14,746	2,404	17,150	-
Total		<u>\$ 700,294</u>	<u>\$ 547,098</u>	<u>\$ 136,775</u>	<u>\$ 683,873</u>	<u>\$ 16,421</u>
High Tech Theft and Prosecution (DA)	HT05050370					
Personal Services		\$ 1,394,100	\$ 1,043,977	\$ 349,929	\$ 1,393,906	\$ 194
Operating Expenses		919,424	792,254	127,170	919,424	-
Equipment		113,824	105,492	8,332	113,824	-
Total		<u>\$ 2,427,348</u>	<u>\$ 1,941,723</u>	<u>\$ 485,431</u>	<u>\$ 2,427,154</u>	<u>\$ 194</u>
Vertical Prosecution Block Program	VB05030370					
Personal Services		\$ 341,758	\$ 342,470	\$ -	\$ 342,470	\$ (712)
Operating Expenses		712	-	-	-	712
Equipment		-	-	-	-	-
Total		<u>\$ 342,470</u>	<u>\$ 342,470</u>	<u>\$ -</u>	<u>\$ 342,470</u>	<u>\$ -</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 the Office of
Emergency Services Grant Programs - Restated
For the Year Ended June 30, 2006

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards 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 GRANT PROGRAMS

At the request of the State of California Office of Emergency Services, the schedule of expenditures is also included as a supplementary schedule on pages 14 - 16.

6. FOOD STAMPS

Food stamps expenditures of \$96,157,123 represent the face value of food stamps distributed to program participants. They do not represent cash expenditures in the County's basic financial statements for the fiscal year ended June 30, 2006.

Federal Expenditures	State Expenditures	Total Food Stamp Expenditures
\$95,320,560	\$836,472	\$96,157,123

7. SENIOR FARMERS MARKET VOUCHER

Senior farmers' market vouchers of \$29,700 represent the face value of vouchers distributed to program participants. They do not represent cash expenditures in the County's basic financial statement for the fiscal year ended June 30, 2006.

8. PASS-THROUGH AWARDS TO SUBRECIPIENTS

Included in the Schedule of Expenditures of Federal Awards are the amounts passed through to subrecipients.

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of
Emergency Services Grant Programs - Restated (Continued)
For the Year Ended June 30, 2006

9. DEPARTMENT OF AGING FEDERAL/STATE SHARE

Beginning with the fiscal year ended June 30, 2006, 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>
	93.041	\$ 43,878	\$ 1,700
	93.042	102,725	15,184
	93.043	207,451	6,726
	93.044	2,417,331	409,950
	93.045	3,612,132	549,054
	93.052	1,107,263	-
	93.053	762,014	-
	93.778	1,262,820	1,262,820
	10.576	29,700	-
Community Based Services Program	NO CFDA #	-	518,094
Ombudsman Volunteer Recruitment Initiative	NO CFDA #	-	108,731
	Total CDA funding	<u>\$ 9,545,314</u>	<u>\$ 2,872,259</u>

10. OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2006

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):

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Prior Year Loans with Continuing Compliance Requirements</u>	<u>New Loans</u>
14.218	Community Development Block Grant	\$ 22,888,111	\$ 20,263,088	\$ 3,610,072
14.239	HOME Investment Partnership	17,189,060	14,986,388	2,563,951
14.241	Housing Opportunities for Persons with Aids	4,805,916	4,405,916	400,000
14.235	Supportive Housing Program	\$ 480,000	\$ 480,000	\$ -

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of
Emergency Services Grant Programs - Restated (Continued)
For the Year Ended June 30, 2006

11. PROGRAM/CLUSTER TOTALS

The schedule of expenditures of federal awards does not summarize programs that cross agency funding. The schedule also does not summarize clusters. The following summarizes those programs that cross agency funding and clusters:

CFDA No.	Federal Program	Pass Through Agency	Amount
10.551	Food Stamps	California Department of Social Services	\$ 95,320,560
10.561	HHS CEC Food Stamp ET CECC Non Assistance Food Stamps CALWIM-WCDS Replacement	California Department of Social Services	320,121 11,286,833 5,381,249
		Program Total	<u>16,988,203</u>
		Food Stamps Cluster Total	<u>\$ 112,308,763</u>
10.553	National School Breakfast Nutrition	California Department of Education	\$ 481,954
10.555	National School Lunch Nutrition HHS Polinsky School Lunch	California Department of Education	786,345 134,230
		Program Total	<u>920,575</u>
10.559	Summer Food Service Program	California Department of Education	<u>6,000</u>
		Child Nutrition Cluster Total	<u>\$ 1,408,529</u>
07.PSC P501Z	High Intensity Drug Trafficking	City of San Diego	\$ 269,553
07.PSC P501Z	High Intensity Drug Trafficking	California Border Alliance Group	480,065
		Program Total	<u>\$ 749,618</u>
16.560	DNA EHN Program, Forensic Casework, and Solving Cases with DNA Grants	N/A (Direct Program)	\$ 544,866
16.560	COVERDELL 04 and 05	Governor's Office of Emergency Services	<u>48,303</u>
		Program Total	<u>\$ 593,169</u>
20.600	ABC Minor Decoy	California Department of Alcoholic Beverage Control	\$ 18,065
20.600	San Diego Dream Team Sobriety 2005 (Vista, San Marcos, Santee, Lemon Grove, Imperial Beach)	California Office of Traffic Safety	143,066
	California Seat Belt Compliance Campaign 2006		83,520
20.600	CHP San Marcos Substation	California Highway Patrol	13,950
20.600	Crash Injury Research and Engineering	N/A (Direct Program)	1,842
			501,339
		Program Total	<u>\$ 761,782</u>

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of
Emergency Services Grant Programs - Restated (Continued)
For the Year Ended June 30, 2006

11. PROGRAM/CLUSTER TOTALS (Continued)

CFDA No.	Federal Program	Pass Through Agency	Amount
93.044	TITLE III-B Supportive Services	California Department of Aging	\$ 2,417,331
93.045	TITLE III-C Senior Nutrition Program	California Department of Aging	3,612,132
93.053	Senior Nutrition Program	California Department of Aging	762,014
		Aging Cluster Total	\$ <u>6,791,477</u>
93.042	TITLE VII-A Ombudsman	California Department of Aging	\$ 102,725
93.043	TITLE III-Part D Preventive Health	California Department of Aging	\$ 207,451
93.052	TITLE III-Family Caregiver	California Department of Aging	\$ 1,107,263
93.779	Health Insurance Counseling Advocacy Program Long term Integration - CMS	California Department of Aging	\$ 202,484
		Program Total	\$ <u>79,088</u> <u>281,572</u>
93.116	Tuberculosis Control Program & AIDS	N/A (Direct Program)	\$ 1,907,734
93.116	Tuberculosis Control Program & AIDS	Arizona Department of Health Services	15,000
93.116	Tuberculosis Control Program & AIDS	University of California San Francisco	10,546
		Program Total	\$ <u>1,933,280</u>
93.243	San Diego Dependency Court Recovery Proj. enhanced	N/A (Direct Program)	\$ 356,800
93.243	Binge and Underage Drinking Initiative	California Department of Alcohol and Drug Programs	317,771
		Program Total	\$ <u>674,571</u>
93.556	Emergency Assistance-Foster Care CEC PSSF	California Department of Social Services	\$ 2,942,005 2,623,948
93.556	AD 45848 CDCI	California Department of Alcohol and Drug Programs	197,484
		Program Total	\$ <u>5,763,437</u>
93.658	Foster Care Programs, Child Welfare and HIV Infant	California Department of Social Services	\$ 75,918,107
93.658	Healthcare for Children in Foster Care	California Department of Health Services	29,230
		Program Total	\$ <u>75,947,337</u>
93.778	Medical Assistance Program	California Department of Social Services	\$ 13,360,081
93.778	Medical Assistance Program	California Department of Health Services	58,419,650
93.778	Medical Assistance Program	California Department of Alcohol and Drug Programs	702,977
93.778	AR MM SVCS	N/A (Direct Program)	301,239
		Program Total	\$ <u>72,783,947</u>

COUNTY OF SAN DIEGO, CALIFORNIA

Note to Schedule of Expenditures of Federal Awards and Supplementary Schedule of the Office of
Emergency Services Grant Programs - Restated (Continued)
For the Year Ended June 30, 2006

12. RESTATEMENT

Subsequent to the original issuance of the SEFA the following restatements were made:

Food Stamps	10.551	as originally reported	\$ 96,157,123
Restatement			(836,563)
As restated			<u>\$ 95,320,560</u>
Ombudsman Elder Abuse TVIIB	93.041	as originally reported	\$ 35,000
Restatement			8,878
As restated			<u>\$ 43,878</u>
Title III-Part D Preventive Health	93.043	as originally reported	\$ 172,465
Restatement			34,986
As restated			<u>\$ 207,451</u>
Title III-B Supportive Services	93.044	as originally reported	\$ 2,410,000
Restatement			7,331
As restated			<u>\$ 2,417,331</u>
Title III-C Senior Nutrition Program	93.045	as originally reported	\$ 4,140,391
Restatement			(528,259)
As restated			<u>\$ 3,612,132</u>
Title III-Family Caregiver	93.052	as originally reported	\$ 1,225,769
Restatement			(118,506)
As restated			<u>\$ 1,107,263</u>
Tuberculosis Control program and AIDS	93.116	as originally reported	\$ 1,907,734
Restatement			25,546
As restated			<u>\$ 1,933,280</u>
Multi-purpose Senior Service Program	93.778	as originally reported	\$ 2,434,181
Restatement			(1,171,361)
As restated			<u>\$ 1,262,820</u>
High Intensity Drug Trafficking (1)	07.PSCP501Z	as originally reported	\$ -
Restatement			749,618
As restated			<u>\$ 749,618</u>

(1) This is a restatement in CFDA # because in the prior years, this program was misclassified as 16.001 under the Department of Justice and is actually under the Office of National Drug Control Policy as 07.PSCP01Z.

COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Findings and Questioned Costs - Restated
 For the Year Ended June 30, 2006

Section I Summary of Auditor's Results

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
◆ Reportable condition(s) 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
◆ Reportable condition(s) identified that are not considered to be material weaknesses?	Yes
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</u>
14.871	Section 8 Housing Choice Vouchers
93.958	Block Grants for Community Mental Health Services
93.558	Temporary Assistance for Needy Families
93.569	Community Service Block Grant
20.205	Highway Planning and Construction
14.241	Housing Opportunities for Persons with AIDS.

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 – Restated (Continued)
For the Year Ended June 30, 2006

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

Finding 06-01:	Special Tests and Provisions, Income Eligibility and Verification System
Federal Agency:	Department of Health and Human Services
Program Name:	Temporary Assistance for Needy Families (TANF)
CFDA # and Program Expenditures	#93.558\$221,991,088
Award Year	June 30, 2006

Condition:

In accordance with the *OMB A-133 Compliance Supplement Part IV* for CFDA #93.558, TANF/CalWorks cases subject to the Income Eligibility and Verification System (IEVS) should use the IEVS to determine eligibility in accordance with the State Plan by properly considering the information obtained from the data matching in determining eligibility and the amount of TANF benefits.

Per the State Plan, the current federal rule prescribes that the IEVS match follow-up shall be completed within 45 days of the date the state agency completes the match. During our audit test work performed to determine whether the County has implemented the required IEVS for employment data matching, and verification and use of such data, we noted the following in our sample of forty (40) participant files:

- A) Nine (9) ESC 155 Reports were not reviewed within a 45 day period.
- B) One (1) NHR 410 Reports did not indicate the date of the review or include the reviewer's signature.
- C) Two (2) folders did not contain an NHR 410 Reports.

Questioned Cost:

Not determinable

Recommendation:

TANF's CalWORKs Employment Case Review should comply with the State's case review policy, that is, the County must use the IEVS to determine eligibility, and the County worker must conduct and complete each case review with the proper documentation by the 45th day after the Match Date. Additionally, all files should include the New Hire Form -NHR 410. If the staff member in-charge is out of the office, there should be someone else who can perform these same responsibilities in a timely manner.

Management Response and Corrective Action Plan:

We concur with the findings. The County will reinforce their policies and procedures pertaining to the documentation requirements in order to demonstrate compliance with these requirements.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs – Restated (Continued)
For the Year Ended June 30, 2006

Finding 06-02:	Eligibility
Federal Agency:	Department of Housing and Urban Development (HUD)
Program Name:	Housing Opportunities for Persons with AIDS (HOPWA)
CFDA # and Program Expenditures	#14.241\$2,771,142
Award Year	June 30, 2006

Condition:

In accordance with the *OMB A-133 Compliance Supplement* Part IV for CFDA #14.241, except for persons in short-term supportive housing, each person receiving rental assistance under the HOPWA Program must not pay as rent in excess of: 30 % of the family's monthly adjusted gross income (24 CFR section 574.310). During the performance of our procedures, we noted that out of 40 participants selected for testing, 8 participants paid monthly rent (including utilities) in excess of 30 % of their monthly adjusted gross income.

Questioned Cost:

Not applicable.

Recommendation:

We recommend that the County implement procedures to ensure that the amount of rent (including utilities) paid by HOPWA participants does not exceed 30 % of the participants monthly adjust gross income.

Management Response and Corrective Action Plan:

Currently and on a go-forward basis, all participants of HOPWA rent calculations will be verified to ensure that no participant pays more than 30% of their monthly-adjusted gross income for rent. Upon verification, computer generated rent calculations will be verified manually to ensure accuracy. Adjustments and rent credits will be applied accordingly.

Finding 06-03:	Reporting
Federal Agency:	Department of Housing and Urban Development (HUD)
Program Name:	Housing Opportunities for Persons with AIDS (HOPWA)
CFDA # and Program Expenditures	#14.241\$2,771,142
Award Year	June 30, 2006

Condition:

During the performance of our procedures, we noted that the original Consolidated Annual Performance and Evaluation Report (CAPER) submitted contained calculation errors. We also noted that this report did not capture all expenditures for the June 30, 2006 year end time period.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs – Restated (Continued)
For the Year Ended June 30, 2006

Questioned Cost:

Not applicable.

Recommendation:

We recommend the County implement quality control procedures such as reconciling the two program reporting systems (IDIS and Oracle) with each other to confirm the accuracy of all calculations before submitting the CAPER to HUD.

Management Response and Corrective Action Plan:

Program staff will ensure expenditures reported in future CAPER reports represent expenditures that have been reconciled between IDIS and Oracle before submittal to HUD. The County has submitted a corrected CAPER to HUD for 05-06. Future CAPER reports will receive a secondary review to ensure proper calculations.

COUNTY OF SAN DIEGO, CALIFORNIA

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2006

Finding 05-01: **Special Tests and Provisions, Income Eligibility and Verification System**
Federal Agency: **Department of Health and Human Services**
Program Name: **Temporary Assistance for Needy Families (TANF)**
CFDA # and Program Expenditures **#93.558\$224,893,481**
Award Year **June 30, 2005**

Corrective action has not been taken. See Finding 06-01 Special Tests and Provisions, Income Eligibility and Verification System.

Finding 05-02: **Special Tests and Provisions, Child Support Non-Cooperation**
Federal Agency: **Department of Health and Human Services**
Program Name: **Temporary Assistance for Needy Families (TANF)**
CFDA # and Program Expenditures **#93.558\$224,893,481**
Award Year **June 30, 2005**

Corrective action has been taken.