

**COUNTY OF SAN DIEGO, CALIFORNIA**

Single Audit Reports

For the Year Ended June 30, 2008

**COUNTY OF SAN DIEGO, CALIFORNIA  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2008**

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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 10, 2008. We did not audit the financial statements of the First Five Commission of San Diego (Commission), the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based on the report of the other auditors. Our report also includes an explanatory paragraph indicating that the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, GASB Statement No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues, and GASB Statement No. 50, Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27, effective July 1, 2007. 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 as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

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

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

*Compliance and Other Matters*

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

We noted certain matters that we have reported to management of the County in a separate letter dated December 10, 2008.

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 Fini & O'Connell LLP*

Certified Public Accountants

San Diego, California  
December 10, 2008



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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, THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS AND THE COMMUNITY ACTION PARTNERSHIP SUPPLEMENTAL SCHEDULES OF REVENUE AND EXPENDITURES**

*Compliance*

We have audited the compliance of the County of San Diego, California (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. 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, 2008.

### *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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

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

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, 2008, and have issued our report thereon dated December 10, 2008. We did not audit the financial statements of the First Five Commission of San Diego (Commission), the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based on the report of the other auditors. Our report also includes an explanatory paragraph indicating that the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, GASB Statement No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues, and GASB Statement No. 50, Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27, effective July 1, 2007. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards (SEFA), supplementary schedule of expenditures of the Office of Emergency Services (OES) grant programs and the Community

Action Partnership supplemental schedules of revenues and expenditures prepared by the County's Health & Human Services Agency are presented for purposes of additional analysis as required by OMB Circular A-133, OES and California Department of Community Services and Development, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

San Diego, California

February 27, 2009, except for the paragraph on the schedule of expenditures of federal awards, the supplementary schedule of expenditures of the Office of Emergency Services grant programs, and the Community Action Partnership supplemental schedules of revenues and expenditures prepared by the County's Health & Human Services Agency, as to which the date is December 10, 2008

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
<b><u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u></b>					
<b><u>Direct Programs</u></b>					
High Intensity Drug Trafficking	D	07.I7PSCP501Z	I7PSCP501Z	\$ 5,952,342	\$ -
<b>TOTAL - OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				<b>5,952,342</b>	<b>-</b>
<b><u>DEPARTMENT OF AGRICULTURE</u></b>					
<b><u>Direct Programs</u></b>					
Rural Rental Assistance	D	10.427	N/A	322,142	-
2007 Firestorm- NRCS	D	10.904	N/A	1,066,228	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>1,388,370</b>	<b>-</b>
<b><u>Passed Through California Department of Education</u></b>					
National School Breakfast Nutrition	I	10.553	37-34371-9003328-01	536,365	-
National School Lunch Nutrition	I	10.555	FF-0203-23	834,865	-
Polinsky National School Lunch Program Fed	I	10.555	N/A	68,097	-
<b>Subtotal - 10.555</b>				<b>902,962</b>	<b>-</b>
Summer Food Service Program	I	10.559	CN077038	6,050	-
<b><u>Passed Through California State Department of Social Services</u></b>					
Food Stamps	I	10.551	N/A	129,848,410	-
CEC FSET Fed	I	10.561	N/A	305,189	-
CEC Non Assistance Food Stamps Fed	I	10.561	Subvention	13,664,359	-
CALWIN Fed CALWORKS Information Network	I	10.561	3764901	2,684,994	-
<b>Subtotal - 10.561</b>				<b>16,654,542</b>	<b>-</b>
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>147,948,329</b>	<b>-</b>
<b>TOTAL - DEPARTMENT OF AGRICULTURE</b>				<b>149,336,699</b>	<b>-</b>
<b><u>DEPARTMENT OF EDUCATION</u></b>					
<b><u>Direct Programs</u></b>					
Safe & Drug Free Schools	D	84.186	SDF 03-22	95,000	95,000
FIE Fund for the Improvement of Education Program	D	84.215	PO45216	124,263	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>219,263</b>	<b>95,000</b>
<b>TOTAL - DEPARTMENT OF EDUCATION</b>				<b>219,263</b>	<b>95,000</b>
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<b><u>Direct Programs</u></b>					
Family Integrated Treatment Program	D	93.087	N/A	89,196	75,865
Tuberculosis Control Program and Aids	D	93.116	US2CCU900452	1,836,850	185,736
Adolescent Viral Hepatitis Program	D	93.283	UC0 CCU92281	25,082	20,702
National Hansen's Disease Program	D	93.846	H258200730011C	135,419	-
Ryan White Care Act PartA	D	93.914	H89HA00001	10,095,561	8,963,167
Minority AIDS Initiative Programs for Part A Grantees	D	93.914	H3MHA08445	269,530	225,082
<b>Subtotal - 93.914</b>				<b>10,365,091</b>	<b>9,188,249</b>
<b>TOTAL - DIRECT PROGRAMS</b>				<b>12,451,638</b>	<b>9,470,552</b>

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



COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
<b><u>Passed Through California Department of Child Support Services</u></b>					
Title IV-D Administrative Claim	I	93.563	VW99190370	33,509,789	-
<b><u>Passed Through California Department of Social Services</u></b>					
CEC PSSF Fed	I	93.556	N/A	2,213,585	2,213,585
Assistance for CALWORKS	I	93.558	N/A	153,299,000	-
CEC Cal learn Svcs Fed	I	93.558	Subvention	839,022	817,081
CEC CALWORKS Fed	I	93.558	Subvention	17,403,198	-
CEC CAL WORKS Child Care Stage One Fed	I	93.558	N/A	20,227,551	-
CEC CALWORKS Fraud Incentives Fed	I	93.558	N/A	269,173	-
CEC TANF EA Fed	I	93.558	Subvention	19,428,897	-
CEC CALWORKS WTW Fed	I	93.558	N/A	30,728,673	12,473,678
CEC Fed CALWORKS Performance Incentives	I	93.558	N/A	2,441,740	2,441,740
			<b>Subtotal - 93.558</b>	<b>244,637,254</b>	<b>15,732,499</b>
CAP Refugee and Entrance Assistance	I	93.566	RESS	9,545	8,114
SB-163 Wraparound	I	93.568	N/A	168,005	168,005
CAP Refugee Employment Assistance Repatriate	I	93.576	TARL	21,929	20,889
	I	93.579	N/A	5,026	-
CAP Refugee Targeted Assistance	I	93.584	TAFO	781,017	663,873
CEC CWS Title IV-B Fed	I	93.645	Subvention	2,788,935	-
Assistance Title IVE AFDC FC	I	93.658	Subvention	21,441,489	-
CEC Foster Parent Training and Recruitment Fed	I	93.658	Subvention	75,940	1,974
CEC Foster Care Fed	I	93.658	N/A	2,763,998	-
CEC CCL Foster Family Homes Fed	I	93.658	Subvention	755,686	-
CEC CWS Title IV-E Fed Admin	I	93.658	Subvention	23,922,506	-
CEC FPP Fed	I	93.658	Subvention	1,443,480	-
CEC Group Home Monthly Visits Fed	I	93.658	N/A	356,820	-
CEC SA HIV Infant Fed	I	93.658	Subvention	136,846	-
CEC Kinship and FC Emergency Fed	I	93.658	N/A	17,371	-
CEC CWSOIP Fed	I	93.658	N/A	105,304	105,304
Foster Care Title IV-E	I	93.658	N/A	12,769,708	-
Group Home Vist SB 933	I	93.658	579-059	21,780	-
			<b>Subtotal - 93.658</b>	<b>63,810,928</b>	<b>107,278</b>
Assistance Fed Adoption	I	93.659	Subvention	22,741,343	-
CEC Fed Adoption Assistance Title IV-E	I	93.659	N/A	735,666	-
CEC Adoptions Fed	I	93.659	N/A	3,236,634	-
			<b>Subtotal - 93.659</b>	<b>26,713,643</b>	-
CEC CWS Title XX Fed	I	93.667	Subvention	1,641,595	-
CEC Fed CWS Augmentation Title XX	I	93.667	Subvention	645,288	-
CEC Fed CALWORKS Single Title XX CC	I	93.667	Subvention	5,635,588	-
			<b>Subtotal - 93.667</b>	<b>7,922,471</b>	-
CEC ILP Fed	I	93.674	Subvention	862,995	862,995
CCS Healthy Families	I	93.767	N/A	955,446	5,382

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

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008**

Federal Grantor/Pass-Through 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
IHSS Public Authority PCSP	I	93.778	N/A	5,173,401	3,799,453
IHSS Public Authority Waiver Plus	I	93.778	N/A	467,565	465,389
CEC FPP Health Related	I	93.778	N/A	156,257	-
CEC CSBG Health Related	I	93.778	N/A	121	-
CEC CWS Health Related	I	93.778	N/A	10,944,035	-
CEC IHSS Health Related	I	93.778	N/A	8,681,860	-
CEC APS Health Related Fed	I	93.778	N/A	3,286,586	-
			<b>Subtotal - 93.778</b>	<b>28,709,825</b>	<b>4,264,842</b>
<b><u>Passed Through California Department of Aging</u></b>					
TITLE VII B Prevention of Abuse	I	93.041	AP-0708-23	38,105	-
TITLE VII-A Ombudsman	I	93.042	AP-0708-23	110,080	-
TITLE III- D Disease Prevention	I	93.043	AP-0708-23	155,350	53,524
TITLE III-B Supportive Services	I	93.044	AP-0708-23	2,493,083	1,221,299
TITLE III C 1 & C 2 Nutrition	I	93.045	AP-0708-23	3,821,303	3,369,193
TITLE III E Family Caregiver Support	I	93.052	AP-0708-23	1,114,594	864,801
Nutrition Services Incentive Program C-1 & C-2	I	93.053	AP-0708-23	731,040	731,040
TITLE XIX Multipurpose Senior Services Program	I	93.778	MS-0708-07	1,471,898	296,537
Health Insurance Counseling Advocacy Program	I	93.779	HI-0708-23	117,514	106,029
<b><u>Passed Through California Department of Health Services</u></b>					
Pediatric Immunization	I	93.268	05-45423	1,658,648	878,171
Local Public Health Preparedness	I	93.283	N/A	3,851,941	341,575
Refugee Preventive Health Program	I	93.566	07-37-90841-1A	76,097	63,097
Refugee Health Assessment Program	I	93.566	07-37-90840-1A	820,065	518,443
			<b>Subtotal - 93.566</b>	<b>896,162</b>	<b>581,540</b>
Public Health Nurse EPSDT	I	93.778	N/A	100,313	-
Medical Assistance Program AFS	I	93.778	N/A	233,757	-
Medical Assistance Program P36	I	93.778	N/A	83,448	-
Medical Assistance Program Reflection	I	93.778	N/A	41,731	-
Medical Assistance Program	I	93.778	N/A	136,682	-
Maternal child and Adolescent Health-Black Infant Health	I	93.778	2007-37	254,335	205,090
Lead Poisoning Case Management Program	I	93.778	05-45163	202,297	42,853
CEC Fed Medical Admin	I	93.778	N/A	43,011,774	-
Maternal Child and Adolescent Health	I	93.778	2007-37	1,110,786	63,097
Child Health and Disability Prevention - EPSDT	I	93.778	N/A	2,487,874	524,025
Child Health and Disability Prevention	I	93.778	N/A	731,989	38,472
Lead Poisoning Case Management Program	I	93.778	05-45163	59,424	1,987
Health Care Program for Children in Foster Care	I	93.778	N/A	914,389	-
CCS Medical	I	93.778	N/A	3,194,559	15,884
Medi-Cal Administrative Activities	I	93.778	N/A	1,215,666	-
			<b>Subtotal - 93.778</b>	<b>53,779,024</b>	<b>891,408</b>
Health Resources Services Administration	I	93.889	N/A	1,784,759	833,951
Maternal Child & Adolescent Health - Black Infant Health Progr	I	93.994	2007-37	275,496	199,660
Maternal Child & Adolescent Health - Fetal Infant Mortality Revi	I	93.994	2007-37	32,307	19,841
Maternal Child & Adolescent Health	I	93.994	2007-37	216,292	-
			<b>Subtotal - 93.994</b>	<b>524,095</b>	<b>219,501</b>
<b><u>Passed Through California Department of Mental Health</u></b>					
Project for Assistance in Transition from Homelessness	I	93.150	N/A	590,307	487,815
Substance Abuse & Mental Health Services Admin Block Grant	I	93.958	N/A	2,877,220	803,360

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

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
<b><u>Passed Through California Department of Alcohol and Drug Programs</u></b>					
BINGE Safe Incentive Grant	I	93.243	SIG 04-10	131,211	131,211
CASBIRT Program	I	93.243	SBR06-04	2,378,318	2,142,629
<b>Subtotal - 93.243</b>				<b>2,509,529</b>	<b>2,273,840</b>
CDCI-PSSF	I	93.556	CDCI 07/08-37	118,771	118,771
SAPT SATT A Drug Testing	I	93.959	N/A	336,732	311,556
SAPT Club Live	I	93.959	N/A	30,000	30,000
SAPT Friday Night Live	I	93.959	N/A	30,000	30,000
SAPT HIV	I	93.959	N/A	1,164,330	1,122,919
SAPT Perinatal Set Aside	I	93.959	N/A	1,854,636	1,854,636
SAPT Discretionary	I	93.959	N/A	10,134,854	9,342,538
SAPT Adolescent and Youth Treatment Program	I	93.959	N/A	549,059	549,053
SAPT Prevention Set Aside	I	93.959	N/A	3,714,869	3,377,154
SATTA	I	93.959	N/A	48,647	-
<b>Subtotal - 93.959</b>				<b>17,863,127</b>	<b>16,617,856</b>
<b><u>Passed Through California Department of Community Services And Development</u></b>					
CAP Community Services Block Grant	I	93.569	06F-4738	1,263,369	704,626
CAP Community Services Block Grant	I	93.569	08F-4937	1,293,952	1,226,828
CAP Community Services Block Grant	I	93.569	08F-4977	25,000	25,000
CAP Community Services Block Grant	I	93.569	07F-4875	24,500	24,500
<b>Subtotal - 93.569</b>				<b>2,606,821</b>	<b>1,980,954</b>
<b><u>Passed Through California Department of Education</u></b>					
CAPP Child Care	I	93.596	CAPP7057	4,322,910	-
Stage Two Child Care	I	93.596	C2AP7051	2,698,437	-
Stage Three Child Care	I	93.596	C3AP7052	5,052,913	-
<b>Subtotal - 93.596</b>				<b>12,074,260</b>	<b>-</b>
<b><u>Passed Through University of California- San Diego</u></b>					
Tuberculosis Trials Consortium	I	93.116	200-2002-00677	36,413	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>524,334,437</b>	<b>56,718,627</b>
<b>TOTAL - DEPT. HEALTH &amp; HUMAN SERVICES</b>				<b>536,786,075</b>	<b>66,189,179</b>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>					
<b><u>Direct Programs</u></b>					
Retired Senior Volunteer Program	D	94.002	08SRPCA006	128,967	-
<b><u>Passed Through University of Maryland</u></b>					
University of Maryland Americorps	I	94.006	Z-991709	55,828	55,828
<b>TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>184,795</b>	<b>55,828</b>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>					
<b><u>Direct Programs</u></b>					
Wildfire Outreach & Education Program	D	97.044	N/A	273,178	-
Metropolitan Medical Response System	D	97.071	EMW-2004-GR-0668	14,433	-
State Homeland Security Program (SHSP)	D	97.073	N/A	23,904	-
Special Monitoring Homeland Security Grant 103	D	97.091	2006-ST-091-000010	438,292	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>749,807</b>	<b>-</b>

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

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
<b><u>Passed Through City of San Diego Office of Homeland Security</u></b>					
Urban Area Security Initiative 05	I	97.008	N/A	30	30
Urban Area Security Initiative 06	I	97.008	N/A	399,128	399,128
Urban Area Security Initiative	I	97.008	2006-71	3,004	-
Urban Area Security Initiative	I	97.008	2007-0071	216,295	-
			<b>Subtotal - 97.008</b>	<b>618,457</b>	<b>399,158</b>
<b><u>Passed Through California Governor's Office of Emergency Services</u></b>					
2007 Firestorm -FEMA GF	I	97.036	N/A	3,368,168	-
2007 Firestorm - FEMA RF	I	97.036	N/A	828,535	-
2007 Firestorm - LAC	I	97.036	N/A	1,913	-
2005 Winterstorms - Feb	I	97.036	N/A	29,658	-
2005 Winterstorms - Jan	I	97.036	N/A	25,447	-
2005 Winterstorms - AEF	I	97.036	N/A	230,690	-
2005 Winterstorms - FPRD13A	I	97.036	N/A	32,543	-
			<b>Subtotal - 97.036</b>	<b>4,516,954</b>	<b>-</b>
Emergency Management Prevention Grant 06	I	97.042	N/A	733,672	142,627
Metropolitan Medical Response System	I	97.071	N/A	112,347	-
State Homeland Security Grant Program	I	97.073	N/A	2,006,117	795,219
State Homeland Security Grant Program	I	97.073	2007-0008	19,542	-
State Homeland Security Grant Law Enforcement Terrorism Prev	I	97.073	FY06 SHSP 2006-0071	31,501	-
			<b>Subtotal - 97.073</b>	<b>2,057,160</b>	<b>795,219</b>
State Homeland Security Grant Law Enforcement Terrorism Prev	I	97.074	2007-0008	211,612	-
State Homeland Security Grant Law Enforcement Terrorism Prev	I	97.074	2006-0071	694,175	-
State Homeland Security Grant 05 Law Enforcement Terrorism P	I	97.074	N/A	38,064	-
State Homeland Security Grant 06 Law Enforcement Terrorism P	I	97.074	N/A	2,683,073	1,251,393
			<b>Subtotal - 97.074</b>	<b>3,626,924</b>	<b>1,251,393</b>
Buffer Zone Protection Program (BZPP)	I	97.078	N/A	141,177	3,734
<b><u>Passed Through Federal Emergency Management Agency</u></b>					
Disaster Housing Assistance	I	97.109	CA108FE	75,497	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>11,882,188</b>	<b>2,592,131</b>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<b>12,631,995</b>	<b>2,592,131</b>
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
<b><u>Direct Programs</u></b>					
Community Dev.Block Grant (CDBG Cluster)	D	14.218	Various	6,343,408	1,183,036
Emergency Shelter Grant	D	14.231	Various	14,201	-
Emergency Shelter Grant	D	14.231	Various	157,066	157,066
			<b>Subtotal - 14.231</b>	<b>171,267</b>	<b>157,066</b>
Supportive Housing Program	D	14.235	Various	70,069	-
Supportive Housing Program	D	14.235	Various	2,319,637	2,319,637
			<b>Subtotal - 14.235</b>	<b>2,389,706</b>	<b>2,319,637</b>
Shelter Plus Care Grant	D	14.238	Various	63,606	-
Shelter Plus Care Grant	D	14.238	Various	643,172	643,172
			<b>Subtotal - 14.238</b>	<b>706,778</b>	<b>643,172</b>
Home Investment Partnership Act.	D	14.239	Various	2,845,800	1,133,105

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

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
Housing Opportunities for Persons with AIDS	D	14.241	Various	306,480	-
Housing Opportunities for Persons with AIDS	D	14.241	Various	2,197,179	2,197,179
Housing Opportunities for Persons with AIDS	D	14.241	Various	251,637	251,637
			<b>Subtotal - 14.241</b>	<b>2,755,296</b>	<b>2,448,816</b>
Federal and HUD Congressional Appropriations	D	14.251	N/A	247,500	-
Performance Funding Syst. Oper. Subsidy	D	14.850	Various	148,725	-
Section 8 Moderate Rehabilitation Program	D	14.856	CA108MR0003	206,280	-
Section 8 Moderate Rehabilitation Program	D	14.856	CA108MR0004	611,492	-
			<b>Subtotal - 14.856</b>	<b>817,772</b>	<b>-</b>
Resident Opport & Self Sufficiency	D	14.870	CA108REF004A004	83,836	-
Section 8 Voucher	D	14.871	CA108	97,050,132	-
Public Housing Captial Fund	D	14.872	CA16P108501-04	4,232	-
Public Housing Captial Fund	D	14.872	CA16P108501-05	58,692	-
Public Housing Captial Fund	D	14.872	CA16P108501-06	1,984	-
Public Housing Captial Fund	D	14.872	CA16P108501-07	4,274	-
			<b>Subtotal - 14.872</b>	<b>69,182</b>	<b>-</b>
Mainstream Vouchers	D	14.879	CA108DV	381,352	-
<b>TOTAL - DIRECT PROGRAMS</b>				<b>114,010,754</b>	<b>7,884,832</b>
<b><u>Passed Through City of Chula Vista</u></b>					
Community Development Block Grant	I	14.218	N/A	3,000	3,000
<b><u>Passed Through City of San Diego</u></b>					
Community Development Block Grant	I	14.218	N/A	30,150	30,150
<b><u>Passed Through St. Vincent De Paul Villages</u></b>					
Supportive Housing Program	I	14.235	33-0492302	40,554	-
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>73,704</b>	<b>33,150</b>
<b>TOTAL - DEPT. OF HOUSING &amp; URBAN DEVELOPMENT</b>				<b>114,084,458</b>	<b>7,917,982</b>
<b><u>DEPARTMENT OF INTERIOR</u></b>					
<b><u>Passed Through California Department of Parks and Recreation</u></b>					
Lake Morena Trail (1008289)	I	15.916	RT-37-022	134,565	-
Felicita Park Trail Improvement (1008290)	I	15.916	06-01563	33,195	-
			<b>Subtotal - 15.916</b>	<b>167,760</b>	<b>-</b>
<b>TOTAL - DEPARTMENT OF INTERIOR</b>				<b>167,760</b>	<b>-</b>
<b><u>DEPARTMENT OF JUSTICE</u></b>					
<b><u>Direct Programs</u></b>					
District Attorney Asset Forefiture Program	D	16.000	CA037023A	689,784	-
Probation Asset Forefiture Program	D	16.000	CA037013G	53,382	-
Sheriff Asset Forefiture Program	D	16.000	CA0370000	615,914	-
			<b>Subtotal - 16.000</b>	<b>1,359,080</b>	<b>-</b>

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

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
San Diego Regional Anti Trafficking Task Force	D	16.320	2005VTBX0001	188,304	-
Solving Cases With DNA Grant	D	16.560	2005DNBXX035	92,313	-
Domestic Cannabis Erradication Supression Program	D	16.579	SF8A410839	307,689	-
Forensic DNA Backlog Reducation Program	D	16.580	2007DDBX0634	166,567	-
FY 2005 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	D	16.590	2005WEAX0125	423,538	-
Safe Neighborhood Grant	D	16.609	N/A	72,691	45,995
COPS More 2001	D	16.710	2001CLWX0019	89,319	-
COPS 2003 Technology	D	16.710	2003CKWX0019	25,281	-
COPS 2006 Technology	D	16.710	2006CKWX0254	6,976	-
			<b>Subtotal - 16.710</b>	<b>121,576</b>	-
Safe Start	D	16.730	2005-JW-FX-K008	176,687	75,296
Gang Resistance Education and Training Program	D	16.737	2004-JV-FX-0134	9,000	-
Justice Assistance Grant Program	D	16.738	N/A	132,639	-
Forensic Casework DNA Backlog Reduction Program	D	16.741	2005DNBXX125	25,927	-
Forensic Casework DNA Backlog Reduction Program	D	16.741	2007DNBXX071	276,911	-
			<b>Subtotal - 16.741</b>	<b>302,838</b>	-
<b>Total Direct Progrms</b>				<b>3,352,922</b>	<b>121,291</b>
<b><u>Passed Through City of San Diego</u></b>					
Internet Crimes Against Children	I	16.540	2005MCCXK016	118,069	-
<b><u>Passed Through City of Vista</u></b>					
Gang Resistance Education and Training Program	I	16.737	2007JVFX0204	4,953	-
<b><u>Passed Through Corrections Standard Authority</u></b>					
Juvenile Accountability Incentive Block Grant	I	16.523	151-06	199,493	-
Disproportionate Minority Contract (DMC)	I	16.540	N/A	123,800	-
<b><u>Passed Through Governor's Office of Emergency Services</u></b>					
Elder Abuse Advocacy Outreach Program	I	16.575	EA06090370	37,462	-
Elder Abuse Advocacy Outreach Program	I	16.575	EA07100370	110,466	-
Victim-Witness Assistance Project	I	16.575	VW07260370	438,918	-
			<b>Subtotal - 16.575</b>	<b>586,846</b>	-
Victim/Witness Assistance Program (DA)	I	16.588	VW07260370	100,159	-
Domestic Violence Stalking	I	16.588	VV07030370	167,902	-
			<b>Subtotal - 16.588</b>	<b>268,061</b>	-
Byrne Memorial Justice Assistance	I	16.738	DC07200370	1,293,731	400,043
COVERDELL 06	I	16.742	CQ05040370	28,894	-
COVERDELL 07	I	16.742	CQ07050370	33,243	-
			<b>Subtotal - 16.742</b>	<b>62,137</b>	-
<b><u>Passed Through Corrections Standard Authority</u></b>					
Title V Delinquency Prevention Program	I	16.548	CSA 403-06	377,529	-
<b><u>Passed Through California Border Alliance Group</u></b>					
High Intensity Drug Trafficking	I	16.579	N/A	534,840	-
<b>TOTAL INDIRECT PROGRAMS</b>				<b>3,569,459</b>	<b>400,043</b>
<b>TOTAL - DEPARTMENT OF JUSTICE</b>				<b>6,922,381</b>	<b>521,334</b>

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

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
<b><u>DEPARTMENT OF LABOR</u></b>					
<b><u>Passed Through California Department of Aging</u></b>					
Senior Employment Program (TITLE V)	I	17.235	TV-0708-23	523,368	523,368
<b>TOTAL - DEPARTMENT OF LABOR</b>				<b>523,368</b>	<b>523,368</b>
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>					
<b><u>Direct Programs</u></b>					
Airports Capital Improvements Program	D	20.106	VARIOUS	9,027,698	-
<b>TOTAL DIRECT PROGRAMS</b>				<b>9,027,698</b>	<b>-</b>
<b><u>Passed Through California Department of Transportation</u></b>					
Bradley Ave. Interchanges	I	20.205	STPL-5957(054)	15,000	-
Collier Way Bridge	I	20.205	BRLO-5957(056)	96,732	-
Willows Rd Bridge	I	20.205	BHLSR-5957(062)	33,037	-
Lawson Valley Rd Bridge	I	20.205	BRLO-5957(057)	18,754	-
Viejas Blvd Bridge	I	20.205	BRL-5957(039)	158,745	-
Black Canyon Rd	I	20.205	BRL-5957(019)	261,537	-
Valley Center Rd Bridge	I	20.205	BRL-5957(020)	103,829	-
2007 Firestorm - FHWA	I	20.205	ER-4602 (001-010)	2,158,006	-
<b>Subtotal - 20.205</b>				<b>2,845,640</b>	<b>-</b>
<b><u>Passed Through California Department of Transportation</u></b>					
Osborne - Hutchison	I	20.600	STPLH-5957 (075)	546,954	-
<b><u>Passed Through California Office of Traffic Safety</u></b>					
ABC Minor Decoy Vista	I	20.600	06MDG-23	11,338	-
ABC Minor Decoy Santee	I	20.600	06MDG-22	8,512	-
ABC Minor Decoy Poway	I	20.600	06MDG-21	8,528	-
Sobriety Checkpoint Program Encinitas	I	20.600	SC08130	19,536	-
Sobriety Checkpoint Program Imperial Beach	I	20.600	SC08188	13,486	-
Sobriety Checkpoint Program Lemon Grove	I	20.600	SC08223	11,160	-
Sobriety Checkpoint Program San Marcos	I	20.600	SC08377	11,593	-
Sobriety Checkpoint Program Santee	I	20.600	SC08395	5,569	-
Sobriety Checkpoint Program Vista	I	20.600	SC08450	10,345	-
Click It Or Ticket Imperial Beach	I	20.600	CT08188	2,068	-
Click It Or Ticket Lemon Grove	I	20.600	CT08223	8,804	-
Click It Or Ticket Poway	I	20.600	CT08330	7,448	-
Click It Or Ticket Vista	I	20.600	CT08450	8,805	-
Arive Alive DUI Corridor	I	20.600	AL0740	11,799	-
DUI Enforcement and Awareness	I	20.600	AL0811	84,160	-
Office of Traffic Safety Program	I	20.600	AL0699	470,542	-
<b>Subtotal - 20.600</b>				<b>693,693</b>	<b>-</b>
<b><u>Passed Through National Highway Traffic Safety Administration</u></b>					
Crash Injury Research and Engineering Network	I	20.600	DTNH22-05H-21001	551,866	502,816
<b>TOTAL INDIRECT PROGRAMS</b>				<b>4,638,153</b>	<b>502,816</b>
<b>TOTAL - DEPARTMENT OF TRANSPORTATION</b>				<b>13,665,851</b>	<b>502,816</b>

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

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through 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
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>					
<b><u>Direct Programs</u></b>					
Air Pollution Control Prog-EPA	D	66.001	A-00905908-0	1,575,325	-
Air Pollution Control Prog-EPA	D	66.001	A-009059-07-0	184,769	-
			<b>Subtotal - 66.001</b>	<b>1,760,094</b>	<b>-</b>
CAA Sect. 103- Special Monitoring	D	66.034	XA-96918401-1	36,744	-
CAA Sect. 103- Special Monitoring	D	66.034	XA-96963001-0	332,134	-
Monitoring Network 103	D	66.034	PM-98956601-0	115,286	-
Monitoring Network 103	D	66.034	PM-97951201-2	379,851	-
			<b>Subtotal - 66.034</b>	<b>864,015</b>	<b>-</b>
Exchange Network Implementation Grant	D	66.608	0S-83196001-1	25,076	-
International Financial Assistance Projects	D	66.931	X4-96910001-1	25,389	-
<b>TOTAL DIRECT PROGRAMS</b>				<b>2,674,574</b>	<b>-</b>
<b><u>Passed Through California Department of Health Services</u></b>					
BEACH Act Grant	I	66.472	07-65562	24,664	-
<b><u>Passed Through California Department of Toxic Substance Control</u></b>					
State Toxic Substance	I	66.701	06-T3122	55,370	-
<b>TOTAL INDIRECT PROGRAMS</b>				<b>80,034</b>	<b>-</b>
<b>TOTAL - ENVIRONMENTAL PROTECTION AGENCY</b>				<b>2,754,608</b>	<b>-</b>
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>					
<b><u>Passed Through California Security of State Election Reforms</u></b>					
Election Reform Payments	I	90.401	N/A	4,430,853	-
<b>TOTAL - ELECTION ASSISTANCE COMMISSION</b>				<b>4,430,853</b>	<b>-</b>
<b>GRAND TOTAL</b>				<b>\$ 847,660,448</b>	<b>\$ 78,397,638</b>

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



**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

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, 2008

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Coverdell 06	CQ05040370					
Personal Services	<b>16.742</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		28,902	28,894	-	28,894	8
Equipment		-	-	-	-	-
Total		<u>\$ 28,902</u>	<u>\$ 28,894</u>	<u>\$ -</u>	<u>\$ 28,894</u>	<u>\$ 8</u>
Coverdell 07	CQ07050370					
Personal Services	<b>16.742</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		58,418	33,243	-	33,243	25,175
Equipment		-	-	-	-	-
Total		<u>\$ 58,418</u>	<u>\$ 33,243</u>	<u>\$ -</u>	<u>\$ 33,243</u>	<u>\$ 25,175</u>
Domestic Violence Stalking (DA)	VV07030370					
Personal Services	<b>16.588</b>	\$ 238,013	\$ 167,902	\$ 55,968	\$ 223,870	\$ 14,143
Operating Expenses		1,987	-	-	-	1,987
Equipment		-	-	-	-	-
Total		<u>\$ 240,000</u>	<u>\$ 167,902</u>	<u>\$ 55,968</u>	<u>\$ 223,870</u>	<u>\$ 16,130</u>
Victim Witness Assistance Program	VW07260370					
Personal Services	<b>16.588</b>	\$ 100,159	\$ 100,159	\$ -	\$ 100,159	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 100,159</u>	<u>\$ 100,159</u>	<u>\$ -</u>	<u>\$ 100,159</u>	<u>\$ -</u>
Elder Abuse Advocacy Outreach Prog.	EA06090370					
Personal Services	<b>16.575</b>	\$ 43,050	\$ 37,462	\$ 9,366	\$ 46,828	\$ (3,778)
Operating Expenses		700	-	-	-	700
Equipment		-	-	-	-	-
Total		<u>\$ 43,750</u>	<u>\$ 37,462</u>	<u>\$ 9,366</u>	<u>\$ 46,828</u>	<u>\$ (3,078)</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**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2008**

Grant expenditures for Department of Justice grants passed through the State of California Office of Emergency services for the fiscal year ended June 30, 2008 (Continued).

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Elder Abuse Advocacy Outreach Prog.	EA07100370					
Personal Services	<b>16.575</b>	\$ 128,400	\$ 108,402	\$ 27,099	\$ 135,501	\$ (7,101)
Operating Expenses		2,850	2,064	516	2,580	270
Equipment		-	-	-	-	-
Total		<u>\$ 131,250</u>	<u>\$ 110,466</u>	<u>\$ 27,615</u>	<u>\$ 138,081</u>	<u>\$ (6,831)</u>
Anti Drug Abuse Enforcement Program	DC06190370					
Personal Services	<b>16.738</b>	\$ 893,688	\$ 893,688	\$ -	\$ 893,688	\$ -
Operating Expenses		400,043	400,043	-	400,043	-
Equipment		-	-	-	-	-
Total		<u>\$ 1,293,731</u>	<u>\$ 1,293,731</u>	<u>\$ -</u>	<u>\$ 1,293,731</u>	<u>\$ -</u>
Victim/Witness Assistance Program (DA)	VW07260370					
Personal Services	<b>16.575</b>	\$ 438,918	\$ 438,918	\$ -	\$ 438,918	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 438,918</u>	<u>\$ 438,918</u>	<u>\$ -</u>	<u>\$ 438,918</u>	<u>\$ -</u>

The following represent the State of California Office of Emergency Services summary grant expenditures for the fiscal year ended June 30, 2008. This information is included in the County of San Diego's single audit report at the request of the State of California's Office of Emergency Services.

High Tech Identity Theft Program (DA)	HD07070370					
Personal Services		\$ 354,509	\$ 214,033	\$ 140,476	\$ 354,509	\$ -
Operating Expenses		347,870	335,571	-	335,571	12,299
Equipment		-	-	-	-	-
Total		<u>\$ 702,379</u>	<u>\$ 549,604</u>	<u>\$ 140,476</u>	<u>\$ 690,080</u>	<u>\$ 12,299</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**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2008**

The following represent the State of California Office of Emergency Services summary grant expenditures for the fiscal year ended June 30, 2008 (Continued). This information is included in the County of San Diego'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 Theft and Prosecution (DA)	HT07070370					
Personal Services		\$ 1,387,167	\$ 900,252	\$ 486,916	\$ 1,387,168	\$ (1)
Operating Expenses		1,047,409	1,047,321	-	1,047,321	88
Equipment		-	-	-	-	-
Total		<u>\$ 2,434,576</u>	<u>\$ 1,947,573</u>	<u>\$ 486,916</u>	<u>\$ 2,434,489</u>	<u>\$ 87</u>
Vertical Prosecution Block Program	VB07050370					
Personal Services		\$ 763,060	\$ 495,694	\$ -	\$ 495,694	\$ 267,366
Operating Expenses		66,949	57,408	-	57,408	9,541
Equipment		-	-	-	-	-
Total		<u>\$ 830,009</u>	<u>\$ 553,102</u>	<u>\$ -</u>	<u>\$ 553,102</u>	<u>\$ 276,907</u>
Multi-Jurisdictional Enforcement Team	MH06010370					
Personal Services		\$ 127,058	\$ 127,690	\$ -	\$ 127,690	\$ (632)
Operating Expenses		146,882	111,204	-	111,204	35,678
Equipment		290,167	299,030	-	299,030	(8,863)
Total		<u>\$ 564,107</u>	<u>\$ 537,924</u>	<u>\$ -</u>	<u>\$ 537,924</u>	<u>\$ 26,183</u>
Multi-Jurisdictional Enforcement Team	MH07010370					
Personal Services		\$ 168,385	\$ 129,589	\$ -	\$ 129,589	\$ 38,796
Operating Expenses		421,953	276,553	-	276,553	145,400
Equipment		159,662	140,206	-	140,206	19,456
Total		<u>\$ 750,000</u>	<u>\$ 546,348</u>	<u>\$ -</u>	<u>\$ 546,348</u>	<u>\$ 203,652</u>
Parole Advocacy Program	PA06010370					
Personal Services		\$ 167,807	\$ 117,693	\$ -	\$ 117,693	\$ 50,114
Operating Expenses		53,306	23,039	-	23,039	30,267
Equipment		33,500	20,906	-	20,906	12,594
Total		<u>\$ 254,613</u>	<u>\$ 161,638</u>	<u>\$ -</u>	<u>\$ 161,638</u>	<u>\$ 92,975</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 FEDERAL AWARDS AND SUPPLEMENTARY**  
**SCHEDULE OF THE OFFICE OF EMERGENCY SERVICES GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

**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 (OES) GRANT PROGRAMS**

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

**6. FOOD STAMPS**

Food stamps expenditures of \$130,890,363 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, 2008.

Federal Expenditures	State Expenditures	Total Food Stamp Expenditures
\$129,848,410	\$1,041,953	\$130,890,363

**7. 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**  
**FOR THE YEAR ENDED JUNE 30, 2008**

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

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

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	\$ 38,105	\$ 1,696
93.042	110,080	20,498
93.043	155,350	6,697
93.044	2,493,083	409,867
93.045	3,821,303	477,478
93.052	1,114,594	-
93.053	731,040	-
93.778	1,471,898	1,471,898
17.235	523,368	217,915
93.779	117,514	473,176
Community Based Services		
Program - NO CFDA #	-	537,421
Ombudsman Volunteer Recruitment		
Initiative - NO CFDA #	-	108,731
<b>Total CDA funding</b>	<u>\$ 10,576,335</u>	<u>\$ 3,725,377</u>

Multipurpose Senior Services Program (MSSP) CFDA #93.778:

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

**9. OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2008**

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	\$ 18,245,655	\$ 17,754,791	\$ 587,840
14.239	HOME Investment Partnership	16,322,826	15,198,591	1,727,525
14.241	Housing Opportunities for Persons with Aids	4,805,916	4,805,916	-
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**  
**FOR THE YEAR ENDED JUNE 30, 2008**

**11. PROGRAM/CLUSTER TOTALS**

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

<b>CFDA No.</b>	<b>Federal Program</b>	<b>Pass Through Agency</b>	<b>Amount</b>
10.551	Food Stamps	California Department of Social Services	\$ 129,848,410
10.561	HHS CEC Food Stamp ET	California Department of Social Services	305,189
	CECC Non Assistance Food Stamps		13,664,359
	CALWIN-WCDS Replacement		2,684,994
		Program Total	<u>16,654,542</u>
		Food Stamps Cluster Total	<u>\$ 146,502,952</u>
10.553	National School Breakfast Nutrition	California Department of Education	\$ 536,365
10.555	National School Lunch Nutrition	California Department of Education	834,865
	HHS Polinsky School Lunch		68,097
		Program Total	<u>902,962</u>
10.559	Summer Food Service Program	California Department of Education	6,050
		Child Nutrition Cluster Total	<u>\$ 1,445,377</u>
14.218	Community Development Block Grant	N/A (Direct Program)	\$ 6,343,408
14.218	Community Development Block Grant	City of Chula Vista	3,000
14.218	Community Development Block Grant	City of San Diego	30,150
		Program Total	<u>\$ 6,376,558</u>
16.540	Internet Crimes against Children	City of San Diego	\$ 118,069
16.540	Disproportionate Minority Contract	Corrections Standard Authority	123,800
			<u>\$ 241,869</u>
16.579	Domestic Cannabis Eradication Suppression Program	N/A (Direct Program)	\$ 307,689
16.579	High Intensity Drug Trafficking	California Border Alliance Group	534,840
			<u>\$ 842,529</u>
16.737	Gang Resistance Education and Training Program	N/A (Direct Program)	\$ 9,000
16.737	Gang Resistance Education and Training Program	City of Chula Vista	4,953
		Program Total	<u>\$ 13,953</u>
16.738	Byrne Memorial Justice Assistance	N/A (Direct Program)	\$ 132,639
16.738	Byrne Memorial Justice Assistance	Governor's Office of Emergency Services	1,293,731
		Program Total	<u>\$ 1,426,370</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**  
**FOR THE YEAR ENDED JUNE 30, 2008**

**11. PROGRAM/CLUSTER TOTALS (Continued)**

CFDA No.	Federal Program	Pass Through Agency	Amount
20.600	Osborne-Hutchinson	California Department of Transportation	\$ 546,954
20.600	Office of Traffic Safety Programs	California Office of Traffic Safety	693,693
20.600	Crash Injury Research and Engineering	National Highway Traffic Safety Administration	551,866
		Program Total	<u>\$ 1,792,513</u>
93.044	TITLE III-B Supportive Services	California Department of Aging	\$ 2,493,083
93.045	TITLE III-C Senior Nutrition Program	California Department of Aging	3,821,303
93.053	Senior Nutrition Program	California Department of Aging	731,040
		Aging Cluster Total	<u>\$ 7,045,426</u>
93.116	Tuberculosis Control Program & AIDS	N/A (Direct Program)	\$ 1,836,850
93.116	USCS TB Trials Consortium	University of California San Diego	36,413
		Program Total	<u>\$ 1,873,263</u>
93.283	Local Public Health Preparedness	N/A (Direct Program)	\$ 25,082
93.283	Cities Preparedness Initiative	California Department of Health Services	3,851,941
		Program Total	<u>\$ 3,877,023</u>
93.556	Promoting Safe and Stable Families	California Department of Social Services	\$ 2,213,585
93.556	Comprehensive Drug Court Implementation Program	California Department of Alcohol and Drug Programs	118,771
		Program Total	<u>\$ 2,332,356</u>
93.566	CAP Refugee and Entrance Assistance	California Department of Social Services	\$ 9,545
93.566	Refugee Preventive Health Program	California Department of Health Services	76,097
	Refugee Health Assessment Program		820,065
		Program Total	<u>\$ 905,707</u>
93.778	Medical Assistance Program	California Department of Social Services	\$ 28,709,825
93.778	Medical Assistance Program	California Department of Health Services	53,779,024
93.778	Medical Assistance Program	California Department of Aging	1,471,898
		Program Total	<u>\$ 83,960,747</u>
97.071	Metropolitan Medical Response System	N/A (Direct Program)	\$ 14,433
97.071	Metropolitan Medical Response System	Governor's Office of Emergency Services	112,347
		Program Total	<u>\$ 126,780</u>
97.073	State Homeland Security Program	N/A (Direct Program)	\$ 23,904
97.073	State Homeland Security Program	Governor's Office of Emergency Services	2,057,160
		Program Total	<u>\$ 2,081,064</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENT SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 06F-4738  
For the year ended June 30, 2008**

CFDA # 93.569

	Jan 1, 2007 through June 30, 2007	Jul 1, 2007 through June 30, 2008	Total Audited	Total Reported	Total Budget
<b>Revenues:</b>					
Grant Revenue	\$ 1,735,483	\$ 1,229,562	\$ 2,965,045	\$ 2,965,045	\$ 2,965,045
Other Income-Interest	-	33,807	33,807	33,807	
<b>Total Revenues</b>	<u>1,735,483</u>	<u>1,263,369</u>	<u>2,998,852</u>	<u>2,998,852</u>	<u>2,965,045</u>
<b>Expenditures:</b>					
<b>Personnel Costs</b>					
Salaries & Wages	174,715	305,230	479,945	479,945	458,647
Fringe benefits	102,610	179,262	281,872	281,872	269,363
<b>Subtotal Personnel Costs</b>	<u>277,325</u>	<u>484,492</u>	<u>761,817</u>	<u>761,817</u>	<u>728,010</u>
<b>Non-Personnel Costs</b>					
Travel	3,879	5,409	9,288	9,288	9,288
Facilities/Space	20,702	25,624	46,326	46,326	46,325
Consumable Supplies	14,282	14,249	28,531	28,531	28,531
Equipment Lease/Purchase	4,713	25,925	30,638	30,638	30,639
Consultant Services	-	132,650	132,650	132,650	132,650
Contractor Services	200	-	200	200	200
Subcontractors	1,411,096	571,976	1,983,072	1,983,072	1,983,072
Other Costs	3,286	3,044	6,330	6,330	6,330
<b>Subtotal Non Personnel Costs</b>	<u>1,458,158</u>	<u>778,877</u>	<u>2,237,035</u>	<u>2,237,035</u>	<u>2,237,035</u>
<b>Total expenditures</b>	<u>\$ 1,735,483</u>	<u>\$ 1,263,369</u>	<u>\$ 2,998,852</u>	<u>\$ 2,998,852</u>	<u>\$ 2,965,045</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.



**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENT SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 08F-4937  
For the year ended June 30, 2008**

CFDA # 93.569

	Jan 1, 2008 through June 30, 2008	Total Audited	Total Reported	Total Budget
<b>Revenues:</b>				
Grant Revenue	\$ 1,633,050	\$ 1,633,050	\$ 1,633,050	\$ 2,965,045
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>1,633,050</u>	<u>1,633,050</u>	<u>1,633,050</u>	<u>2,965,045</u>
<b>Expenditures:</b>				
<b>Personnel Costs</b>				
Salaries & Wages	213,632	213,632	213,632	499,593
Fringe benefits	125,466	125,466	125,466	287,663
<b>Subtotal Personnel Costs</b>	<u>339,098</u>	<u>339,098</u>	<u>339,098</u>	<u>787,256</u>
<b>Non-Personnel Costs</b>				
Travel	5,104	5,104	5,104	7,900
Facilities/Space	22,823	22,823	22,823	70,507
Consumable Supplies	11,965	11,965	11,965	18,238
Equipment Lease/Purchase	22,196	22,196	22,196	46,689
Consultant Services	-	-	-	-
Contractor Services	-	-	-	-
Subcontractors	1,226,828	1,226,828	1,226,828	2,025,435
Other Costs	5,035	5,035	5,035	9,020
<b>Subtotal Non Personnel Costs</b>	<u>1,293,951</u>	<u>1,293,951</u>	<u>1,293,951</u>	<u>2,177,789</u>
<b>Total expenditures</b>	<u>\$ 1,633,049</u>	<u>\$ 1,633,049</u>	<u>\$ 1,633,049</u>	<u>\$ 2,965,045</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.

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENT SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 08F-4977  
For the year ended June 30, 2008**

CFDA # 93.569

	Jan 1, 2008 through June 30, 2008	Total Audited	Total Reported	Total Budget
<b>Revenues:</b>				
Grant Revenue	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Income				
<b>Total Revenue</b>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Expenditures:</b>				
<b>Non-Personnel Costs</b>				
Subcontractors	25,000	25,000	25,000	25,000
Other Costs	-	-	-	-
<b>Subtotal Non Personnel Costs</b>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Total expenditures</b>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</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.

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENT SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 07F-4875  
For the year ended June 30, 2008**

CFDA # 93.569

	Jan 1, 2008 through June 30, 2008	Total Audited	Total Reported	Total Budget
<b>Revenues:</b>				
Grant Revenue	\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500
Other Income	-	-	-	-
<b>Total Revenue</b>	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>
<b>Expenditures:</b>				
<b>Non-Personnel Costs</b>				
Subcontractors	24,500	24,500	24,500	24,500
<b>Subtotal Non Personnel Costs</b>	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>
<b>Total expenditures</b>	<u>\$ 24,500</u>	<u>\$ 24,500</u>	<u>\$ 24,500</u>	<u>\$ 24,500</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.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2008**

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

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**FINANCIAL STATEMENTS**

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

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted?      No

**FEDERAL AWARDS**

Internal control over major programs:

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

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?      No

Identification of major programs:

<b>CFDA number(s)</b>	<b>Name of Federal Program</b>
10.551/10.561	Food Stamp Cluster
14.218	Community Development Block Grant/Entitle Grants
14.235	Supportive Housing Program
14.239	Home Investment Partnership Program
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program
20.106	Airport Improvement Program
93.044/93.045/93.053	Aging Cluster
93.283	Local Public Health Emergency Preparedness
93.563	Child Support Enforcement
93.558	Temporary Assistance for Needy Families
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.914	HIV Emergency Relief
93.959	State and Federal Block Grant – Alcohol and Drugs
97.036	Public Assistance Grants
97.074	Law Enforcement Terror Prevention

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

Auditee qualified as a low-risk auditee?      Yes

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2008**

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**Section II      Financial Statement Findings**

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No matters were reported.

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**Section III      Federal Award Findings and Questioned Costs**

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No matters were reported.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2008**

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**Finding 07-01:** Subrecipient Monitoring  
**Federal Agency:** Department of Health and Human Services  
**Program Name:** Temporary Assistance for Needy Families (TANF)  
**CFDA # and Program Expenditures** #93.558 \$209,397,740  
**Award Year** June 30, 2008

**Federal Agency:** Department of Health and Human Services  
**Program Name:** Aging Cluster  
**CFDA # and Program Expenditures** #93.044/045/053 \$6,978,946  
**Award Year** June 30, 2008

**Federal Agency:** Department of Health and Human Services  
**Program Name:** Local Public Health Preparedness  
**CFDA # and Program Expenditures** #93.283 \$4,436,180  
**Award Year** June 30, 2008

**Federal Agency:** Department of Homeland Security  
**Program Name:** Urban Areas Security Initiative (UASI)  
**CFDA # and Program Expenditures** #97.008 \$9,300,218  
**Award Year** June 30, 2008

**Federal Agency:** Department of Homeland Security  
**Program Name:** Law Enforcement Terror Prevention Program (LETPP)  
**CFDA # and Program Expenditures** #97.074 \$3,801,957  
**Award Year** June 30, 2008

Corrective action has been taken.

**Finding 07-02:** Davis-Bacon Act  
**Federal Agency:** Department of Housing and Urban Development (HUD)  
**Program Name:** Community Development Block Grant/Entitlement Grant (CDBG)  
**CFDA # and Program Expenditures** #14.218 \$3,650,391  
**Award Year** June 30, 2008

Corrective action has been taken.

**Finding 07-03:** Reporting  
**Federal Agency:** Department of Health and Human Services  
**Program Name:** Ryan White Care Act Title I  
**CFDA # and Program Expenditures** #93.914 \$9,687,592  
**Award Year** June 30, 2008

**Program Name:** Aging Cluster  
**CFDA # and Program Expenditures** #93.044/045/053 \$6,978,946  
**Award Year** June 30, 2008

**Program Name:** Local Public Health Preparedness

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2008**

<b>CFDA # and Program Expenditures</b>	<b>#93.283</b>	<b>\$4,436,180</b>
<b>Award Year</b>	<b>June 30, 2008</b>	

Corrective action has been taken.