

**COUNTY OF SAN DIEGO, CALIFORNIA**

Single Audit Reports

For the Year Ended June 30, 2010

**COUNTY OF SAN DIEGO, CALIFORNIA  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2010**

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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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 22, 2010. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the First 5 Commission of San Diego (Commission), the discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Internal Control Over Financial Reporting***

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

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

***Compliance and Other Matters***

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

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

*Macias Jini & O'Connell LLP*  
Certified Public Accountants

San Diego, California  
November 22, 2010

Board of Supervisors  
County of San Diego, California

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, THE SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT PROGRAMS AND THE COMMUNITY ACTION PARTNERSHIP SUPPLEMENTAL SCHEDULES OF REVENUE AND EXPENDITURES**

*Compliance*

We have audited the County of San Diego's, California (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2010. 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. 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 10-01, 10-02 and 10-03.

### *Internal Control Over Compliance*

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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 California Emergency Management Agency 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, as of and for the year ended June 30, 2010, and have issued our report thereon dated November 22, 2010. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the First 5 Commission of San Diego, the discretely presented component unit, as described in our report on the County's financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards, supplementary schedule of expenditures of the California Emergency Management Agency (CEMA) grant programs and the Community Action Partnership supplemental schedules of revenue and expenditures are presented for purposes of additional analysis as required by OMB Circular A-133, CEMA and the California Department of Community Services and Development, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

*Macias Jini & O'Connell LLP*  
Certified Public Accountants

San Diego, California

February 24, 2011, except for the paragraph on the Schedule of Expenditures of Federal Awards, the Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs, and the Community Action Partnership Supplemental Schedules of Revenue and Expenditures, as to which the date is November 22, 2010

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>DEPARTMENT OF AGRICULTURE</u></b>					
<b><u>Direct Programs</u></b>					
Public Housing Firebird	D	10.427	956,000,934.000	\$ 278,307	\$
Integrated Pest Control	D	10.914	7291046A953	47,466	
<b>TOTAL - DIRECT PROGRAMS</b>				<b>325,773</b>	
<b><u>Passed Through California State Department of Aging</u></b>					
Senior Farmers Market Nutrition Program	I	10.576	N/A	48,900	
<b><u>Passed Through California State Department of Education</u></b>					
School Nutrition Program - Breakfast	I	10.553	N/A	525,560	
Polinsky National School Lunch Program	I	10.555	02406-SN-37-R	69,614	
School Nutrition Program - Lunch Probation	I	10.555	N/A	807,068	
<b>Subtotal - 10.555</b>				<b>876,682</b>	
Summer Food Service Program	I	10.559	CN090089	11,170	
Summer Food Service Program	I	10.559	CN090485	800	
<b>Subtotal - 10.559</b>				<b>11,970</b>	
<b><u>Passed Through California State Department of Food and Agriculture</u></b>					
Plant Health & Pest Prevention	I	10.025	09-0457	310,068	
Plant Health & Pest Prevention	I	10.025	09-0192	1,050,893	
Plant Health & Pest Prevention	I	10.025	09-0421	624,786	
Plant Health & Pest Prevention	I	10.025	09-0719	532,471	
Plant Health & Pest Prevention	I	10.025	09-0698	246,278	
Plant Health & Pest Prevention	I	10.025	09-0601	106,154	
<b>Subtotal - 10.025</b>				<b>2,870,650</b>	
Agricultural Standards	I	10.477	09-0369	12,950	
ARRA San Diego Weed Management Area	I	10.688	09-0609	28,483	
<b><u>Passed Through California State Department of Social Services</u></b>					
ARRA Food Stamp Supplemental Nutrition Assistance Program (SNAP)	I	10.561	PC 880,881	501,809	
CalWORKS Information Network (CalWIN)	I	10.561	3764901	2,269,021	
Electronic Benefit Transfer Project Implementation	I	10.561	CFL No. 09/10-31	55,835	
Food Stamp Employment and Training Fed Admin	I	10.561	CEC LEDGER 028,030	403,650	
Non Assistance Food Stamps Fed Admin	I	10.561	Subvention	20,992,701	
<b>Subtotal - 10.561</b>				<b>24,223,016</b>	
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>28,598,211</b>	
<b>TOTAL - DEPARTMENT OF AGRICULTURE</b>				<b>28,923,984</b>	
<b><u>DEPARTMENT OF COMMERCE</u></b>					
<b><u>Passed Through City of San Diego Department of Homeland Security</u></b>					
Public Safety Interoperable Communications City Of San Diego Office of Homeland Security	I	11.555	073-66000	895,083	
<b>TOTAL - DEPARTMENT OF COMMERCE</b>				<b>895,083</b>	
<b><u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
<b><u>Direct Programs</u></b>					
Community Development Block Grants/ Entitlement Grants	D	14.218	B08UC060501	4,253,234	707,834
Neighborhood Stabilization Program I Round I (Housing Economic Recovery Act (HERA) - Federal)	D	14.218	B-08-UN-06-0506	3,162,557	
<b>Subtotal - 14.218</b>				<b>7,415,791</b>	<b>707,834</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.



COUNTY OF SAN DIEGO, CALIFORNIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
Emergency Shelter Grant	D	14.231	S-08-UC-06-0501	113,357	103,033
Emergency Shelter Grant	D	14.231	S-08-UC-06-0502	131,323	131,323
			<b>Subtotal - 14.231</b>	<b>244,680</b>	<b>234,356</b>
Shelter Plus Care	D	14.238	CA0690C90100800	7,636	7,636
Shelter Plus Care	D	14.238	CA0693C9D100801	122,558	122,558
Shelter Plus Care	D	14.238	CA0694C9D100801	275,884	275,884
Shelter Plus Care	D	14.238	CA16C410001	93,890	93,890
Shelter Plus Care	D	14.238	CA16C510002	95,227	95,227
Shelter Plus Care	D	14.238	CA16C610001	98,619	98,619
Shelter Plus Care	D	14.238	CA16C710001	84,023	84,023
Shelter Plus Care	D	14.238	CA16C710024	73,570	67,432
			<b>Subtotal - 14.238</b>	<b>851,407</b>	<b>845,269</b>
HOME Investment Partnerships Program	D	14.239	M01DC060534	7,587	7,587
HOME Investment Partnerships Program	D	14.239	M02DC060534	104,591	104,591
HOME Investment Partnerships Program	D	14.239	M04DC060534	80,872	80,869
HOME Investment Partnerships Program	D	14.239	M06DC060534	360,238	360,238
HOME Investment Partnerships Program	D	14.239	M07DC060534	114,955	114,943
HOME Investment Partnerships Program	D	14.239	M08DC060534	2,016,986	971,164
HOME Investment Partnerships Program	D	14.239	M09DC060534	1,297,630	962,623
			<b>Subtotal - 14.239</b>	<b>3,982,859</b>	<b>2,602,015</b>
Housing Opportunities for Persons with AIDS	D	14.241	CAH07F008	21,727	9,862
Housing Opportunities for Persons with AIDS	D	14.241	CAH08F008	216,837	12,380
Housing Opportunities for Persons with AIDS	D	14.241	CAH09F009	3,851,048	2,323,447
			<b>Subtotal - 14.241</b>	<b>4,089,612</b>	<b>2,345,689</b>
Federal Section 6 Acquisition Program	D	14.251	CFDA 14.251	244,719	
ARRA Community Development Block Grant - ARRA Entitlement Grants - Recovery Act Funded	D	14.253	B-09-UY-06-0501	800,409	70,798
ARRA Homelessness Prevention and Rapid Re-Housing Program	D	14.257	S09-UY-06-0501	651,343	581,029
Public Housing	D	14.850	CA10800109D	105,929	
Public Housing	D	14.850	CA10800110D	86,367	
			<b>Subtotal - 14.850</b>	<b>192,296</b>	
Residential Rehabilitation Program 3	D	14.856	CA108MR0003	213,920	
Residential Rehabilitation Program 4	D	14.856	CA108MR0004	715,671	
			<b>Subtotal - 14.856</b>	<b>929,591</b>	
Resident Opportunity and Supportive Services - Family and Homeownership	D	14.870	CA108REF089A007	46,942	
Section 8 Housing Choice Vouchers	D	14.871	CA108AF	10,003,189	
Section 8 Housing Choice Vouchers	D	14.871	CA108VO	100,660,298	
			<b>Subtotal - 14.871</b>	<b>110,663,487</b>	
Public Housing Capital Fund Program	D	14.872	CA16P-108-501-06	17,462	
Public Housing Capital Fund Program	D	14.872	CA16P-108-501-07	57,286	
Public Housing Capital Fund Program	D	14.872	CA16P-108-501-08	28,359	
Public Housing Capital Fund Program	D	14.872	CA16P-108-501-09	429	
Public Housing Capital Fund Program	D	14.872	CA16P-108-502-06	3,972	
			<b>Subtotal - 14.872</b>	<b>107,508</b>	
Resident Opportunity and Supportive Services - Elderly	D	14.876	CA108REL058A007	53,604	
Mainstream Voucher	D	14.879	CA108DV	435,114	
ARRA Public Housing Capital Fund Stimulus (Formula) Recovery Act Funded	D	14.885	CA16S-108-501-09	31,735	
<b>TOTAL - DIRECT PROGRAMS</b>				<b>130,741,097</b>	<b>7,386,990</b>
<b><u>Passed State of California Department of Housing and Community Development</u></b>					
Neighborhood Stabilization Program 1 Round 2 (HERA - State)	I	14.228	09-NSPI-6265	19,095	
<b><u>Passed Through City of San Diego</u></b>					
Community Action Partnership Faith with San Diego City	I	14.218	C-15068	25,000	25,000

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>Passed Through St. Vincent De Paul Villages</u></b>					
Homeless Tuberculosis Patients	I	14.235	33-0492302	80,610	
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>124,705</b>	<b>25,000</b>
<b>TOTAL - DEPT. OF HOUSING AND URBAN DEVELOPMENT</b>				<b>130,865,802</b>	<b>7,411,990</b>
<b><u>DEPARTMENT OF INTERIOR</u></b>					
<b><u>Passed Through State of California Wildlife Conservation Board</u></b>					
Multi-Species Conservation Program - Helix Lambron	I	15.615	SG-7004PD	2,600,000	
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>2,600,000</b>	
<b>TOTAL - DEPARTMENT OF INTERIOR</b>				<b>2,600,000</b>	
<b><u>DEPARTMENT OF JUSTICE</u></b>					
<b><u>Direct Programs</u></b>					
District Attorney Asset Forfeiture Program	D	16.000	CA037023A	469,484	
Domestic Cannabis Eradication Suppression Program Drug Enforcement Agency (DEA)	D	16.000	2009-41	201,406	
Domestic Cannabis Eradication Suppression Program DEA	D	16.000	2010-44	47,285	
Probation Asset Forfeiture DEA	D	16.000	CA037013G	56,776	
Probation Asset Forfeiture United States Postal Service (USPS)	D	16.000	CA037013G	7,897	
Safe Street Task Force	D	16.000	2009-2010	229,597	
Sheriff Asset Forfeiture Program	D	16.000	CA0370000	677,948	
<b>Subtotal - 16.000</b>				<b>1,690,393</b>	
San Diego Regional Anti Trafficking Task Force	D	16.320	2005-VT-BX-0001	1,014	
San Diego Regional Anti Trafficking Task Force	D	16.580	2005-VT-BX-0001	88,143	
Domestic Violence - North County Family Violence Prevention Center	D	16.590	2005-WE-AX-0125	81,344	
Office On Violence Against Women North County Family Violence Prevention Center	D	16.590	2005-WE-AX-0125	557,767	557,767
<b>Subtotal - 16.590</b>				<b>639,111</b>	<b>557,767</b>
State Criminal Alien Assistance Program	D	16.606	N/A	2,877,186	
Project Safe Neighborhood Grants- Gangs	D	16.609	2006-PG-BX-0096	5,778	
COPS TECH 2008	D	16.710	2008-CK-WX-0298	237,170	
San Diego Sexual Assault Felony Enforcement Task Force FBI	D	16.710	2008-CS-WX-0002	20,271	
<b>Subtotal - 16.710</b>				<b>257,441</b>	
Safe Start Program	D	16.730	2005-JW-FX-K008	152,669	55,036
Forensic DNA Backlog Reduction Program	D	16.741	2008-DN-BX-K096	359,037	
Forensic DNA Backlog Reduction Program	D	16.741	2009-DN-BX-K048	293,394	
<b>Subtotal - 16.741</b>				<b>652,431</b>	
Southwest Border Prosecution Initiative 07/08	D	16.755	N/A	2,304,319	
Southwest Border Prosecution Initiative 08/09	D	16.755	N/A	1,069,272	
<b>Subtotal - 16.755</b>				<b>3,373,591</b>	
ARRA Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States- SHF	D	16.809	2009-SS-B9-0037	1,736,437	
ARRA Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States- DA	D	16.809	2009-SS-B9-0037	92,562	
<b>Subtotal - 16.809</b>				<b>1,828,999</b>	
<b>Total Direct Programs</b>				<b>11,566,756</b>	<b>612,803</b>
<b><u>Passed Through California State Department of Justice</u></b>					
California Criminalistics Institute DNA, Firearms & Toolmarks Academies	I	16.560	2007-DN-BX-K206	3,004	
Child Sexual Predator Program	I	16.710	2008-CS-WX-0002	69,505	
<b><u>Passed Through California State Corrections Authority</u></b>					
Title V Delinquency Prevention Program DMC	I	16.548	CSA 410-09	48,302	47,902

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>Passed Through California State Emergency Management Agency</u></b>					
Elder Abuse Advocacy Outreach Program	I	16.575	EA08110370	42,577	
Elder Abuse Advocacy Outreach Program	I	16.575	EA09120370	81,089	
Victim-Witness Assistance Program Victims of Crime Act (VOCA)	I	16.575	VW09280370	299,167	
			<b>Subtotal - 16.575</b>	<b>422,833</b>	
Victim Witness Assistance Program Violence Against Women Act (VAWA)	I	16.588	VW09280370	243,689	
ARRA Victim Witness Assistance Recovery Act VAWA	I	16.588	RV09010370	28,462	
ARRA Specialized Units Recovery Act Program	I	16.588	PR09010370	40,671	
			<b>Subtotal - 16.588</b>	<b>312,822</b>	
Jurisdictions Unified For Drug Gang Enforcement- DA	I	16.738	DC09220370	1,256,903	
Jurisdictions Unified For Drug Gang Enforcement- Probation	I	16.738	DC09220370	125,692	
Jurisdictions Unified For Drug Gang Enforcement- Sheriff	I	16.738	DC09220370	141,403	
			<b>Subtotal - 16.738</b>	<b>1,523,998</b>	
Paul Coverdell Forensic Sciences Improvement Grant	I	16.742	CQ08060370	64,679	
ARRA Victim Witness Assistance Recovery Act VOCA	I	16.801	VS09010370	31,871	
ARRA Evidence Based Probation Supervision Program	I	16.803	ZP09010370	40,531	28,739
ARRA Justice Assistance Grant- Health and Human Services Agency (HHS)	I	16.803	ZO09010370	1,217,848	1,140,994
			<b>Subtotal - 16.803</b>	<b>1,258,379</b>	<b>1,169,733</b>
ARRA Jurisdictions Unified for Drug Gang Enforcement	I	16.804	ZA09010370	27,205	
<b><u>Passed Through City of Chula Vista</u></b>					
ARRA Combating Criminal Narcotics Activity Stemming From the Southern Border of the United States Chula Vista Police Department (CVPD)	I	16.809	2009-SS-B9-0051	161,110	
ARRA Combating Criminal Narcotics Activity Stemming From the Southern Border of the United States	I	16.809	2009-SS-B9-0051	267,109	
			<b>Subtotal - 16.809</b>	<b>428,219</b>	
<b><u>Passed Through City of San Diego</u></b>					
Justice Assistance Block Grant	I	16.738	07-DJ-BX-0312/2008-DJ-BX-00	117,001	
Justice Assistance Block Grant	I	16.738	2009-DJ-BX-0247	92,839	
			<b>Subtotal - 16.738</b>	<b>209,840</b>	
ARRA Justice Assistance Grant	I	16.804	2009-SB-B9-0784	198,774	
<b><u>Passed Through City of San Marcos</u></b>					
ARRA Edward Byrne Justice Assistance Formula Grant City of San Marcos	I	16.804	2009-SS-B9-0784	24,022	
<b><u>Passed Through City of Vista</u></b>					
ARRA Edward Byrne Justice Assistance Formula Grant City of Vista	I	16.804	2009-SS-B9-0784	75,174	
<b><u>Passed Through Corrections Standard Authority</u></b>					
Anger Mgmt Youth Violence Prevention Training Grant	I	16.523	CSA 151-09 AMYVPT	1,241	
Juvenile Accountability Block Grant	I	16.523	CSA 151-09	200,411	
			<b>Subtotal - 16.523</b>	<b>201,652</b>	
Disproportionate Minority Contract	I	16.540	CSA 339-08/339-09	168,255	121,426
<b><u>Passed Through University of Cincinnati</u></b>					
Drug Court Discretionary Grant Program	I	16.585	2007-DC-BX-0016	18,276	
<b>TOTAL INDIRECT PROGRAMS</b>				<b>5,086,810</b>	<b>1,339,061</b>
<b>TOTAL - DEPARTMENT OF JUSTICE</b>				<b>16,653,566</b>	<b>1,951,864</b>
<b><u>DEPARTMENT OF LABOR</u></b>					
<b><u>Passed Through California State Department of Aging</u></b>					
ARRA Senior Employment Program	I	17.235	ES-0809-23	111,281	111,015
Senior Employment Program	I	17.235	TV-0708-23	586,985	564,670
			<b>Subtotal - 17.235</b>	<b>698,266</b>	<b>675,685</b>
<b>TOTAL - DEPARTMENT OF LABOR</b>				<b>698,266</b>	<b>675,685</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>					
<b><u>Direct Programs</u></b>					
Airport Improvement Program	D	20.106	AIP 3-06-0027-013	8,676	
Airport Improvement Program	D	20.106	AIP 3-06-0036-024	2,215,911	
Airport Improvement Program	D	20.106	AIP 3-06-0036-025	14,285	
Airport Improvement Program	D	20.106	AIP 3-06-0036-026	2,260,802	
Airport Improvement Program	D	20.106	AIP 3-06-0036-027	6,346,101	
Airport Improvement Program	D	20.106	AIP 3-06-0078-003	326,470	
Airport Improvement Program	D	20.106	AIP 3-06-0192-012	123,694	
Airport Improvement Program	D	20.106	AIP 3-06-0192-013	1,211,466	
Airport Improvement Program	D	20.106	AIP 3-06-0212-018	1,139,344	
ARRA Airport Improvement Program	D	20.106	AIP 3-06-0212-017	1,580,178	
			<b>Subtotal - 20.106</b>	<b>15,226,927</b>	
National Highway Traffic Safety Administration	D	20.600	DTNH22-05H-21001	499,249	421,765
<b>TOTAL DIRECT PROGRAMS</b>				<b>15,726,176</b>	<b>421,765</b>
<b><u>Passed Through California Emergency Management Agency</u></b>					
HazMat Emergency Preparedness	I	20.703	HM-HMP-0039-09-01-00	729	
Pesticide Regulation Program	I	20.703	HM-HMP-0039-09-01-00	2,145	
			<b>Subtotal - 20.703</b>	<b>2,874</b>	
<b><u>Passed Through California Office of Traffic Safety</u></b>					
Avoid the 14 Driving Under the Influence (DUI) Campaign Grant	I	20.600	AL0939	344,013	
Click It Or Ticket Encinitas	I	20.600	CT10 130	9,836	
Click It Or Ticket Imperial Beach	I	20.600	CT10 188	9,111	
Click It Or Ticket Lemon Grove	I	20.600	CT10 223	12,826	
Click It Or Ticket Poway	I	20.600	CT10 330	14,526	
Click It Or Ticket San Marcos	I	20.600	CT09 377	10,423	
Click It Or Ticket Vista	I	20.600	CT10 450	13,230	
Community Action Partnership Keep Em Safe	I	20.600	OP1001	153,151	148,292
Driving Under The Influence Awareness And Enforcement Program	I	20.600	AL0919	133,671	
Driving Under The Influence Awareness And Enforcement Program	I	20.600	AL1041	362,241	
Repeat Driving Under the Influence Offender Program	I	20.600	AL0962	589,710	
Sobriety Checkpoint Mini Grant - Encinitas	I	20.600	SC09 130	15,545	
Sobriety Checkpoint Mini Grant - Imperial Beach	I	20.600	SC09 188	7,249	
Sobriety Checkpoint Mini Grant - Imperial Beach	I	20.600	SC10 188	23,387	
Sobriety Checkpoint Mini Grant - Vista	I	20.600	SC09 450	14,468	
Sobriety Checkpoint Mini Grant - Vista	I	20.600	SC10 450	10,686	
Sobriety Checkpoint Mini Grant- Lemon Grove	I	20.600	SC09 223	7,768	
Sobriety Checkpoint Mini Grant- Lemon Grove	I	20.600	SC10 223	21,001	
Sobriety Checkpoint Mini Grant- Poway	I	20.600	SC10 330	14,138	
Sobriety Checkpoint Mini Grant- Santee	I	20.600	SC09 395	6,664	
			<b>Subtotal - 20.600</b>	<b>1,773,644</b>	<b>148,292</b>
<b><u>Passed Through California State Department of Transportation</u></b>					
2007 Firestorm - Federal Highway Administration (FHWA)	I	20.205	ER-4602(001-010)	626,846	
Black Canyon Road	I	20.205	BRL-5957(019)	964,938	
Bridge Preventative Maintenance Plan	I	20.205	BPMP-5957(073)	2,201	
Buckman Springs Road Bridge	I	20.205	BRLS-5957(084)	11,222	
Emergency Services - 2005 Winter Storm	I	20.205	ER-4212(045)	222,006	
HR3 Grant Rumblestrip	I	20.205	HRRRL-5957(079)	53,659	
Lawson Valley Road Bridge	I	20.205	BRLO-5957(057)	210,198	
Lonestar Road	I	20.205	HPLU-5957(087)	48,000	
Old Hwy 80 Bridge	I	20.205	BHLS-5957(080)	81,336	
Scour POA 8 Bridge	I	20.205	SPOA-5957(089)	20,927	
Valley Center Rd Bridge	I	20.205	BRL-5957(020)	3,474,162	
Viejas Blvd Bridge	I	20.205	RBRLS-5957(039)	992,348	
Willows Road Bridge	I	20.205	BHLSCR-5957(062)	90,125	
Winter Gardens Sidewalk	I	20.205	SRTSL-5957(077)	215,757	
			<b>Subtotal - 20.205</b>	<b>7,013,725</b>	

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>Passed Through California State Highway Patrol</u></b>					
California Highway Patrol SR 67 Arrive Alive Coalition	I	20.600	AL0930	14,504	
California Highway Patrol SR 67 Arrive Sober Coalition	I	20.600	AL0930	18,264	
			<b>Subtotal - 20.600</b>	<b>32,768</b>	
<b><u>Passed Through Chula Vista Police Department</u></b>					
Crackdown On Illegal Street Racing	I	20.600	PT0901	38,835	
Driving Under The Influence Prosecution and Awareness	I	20.600	AL0948	17,183	
			<b>Subtotal - 20.600</b>	<b>56,018</b>	
<b>TOTAL INDIRECT PROGRAMS</b>				<b>8,879,029</b>	<b>148,292</b>
<b>TOTAL - DEPARTMENT OF TRANSPORTATION</b>				<b>24,605,205</b>	<b>570,057</b>
<b><u>NATIONAL FOUNDATION FOR THE ARTS</u></b>					
<b><u>Passed Through California State Department of Public Health</u></b>					
The Big Read	I	45.024	57762	20,000	
<b>TOTAL - NATIONAL FOUNDATION FOR THE ARTS</b>				<b>20,000</b>	
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>					
<b><u>Direct Programs</u></b>					
AIR Pollution Control Program-Environmental Protection Agency (EPA)	D	66.001	A-00905908-0	422,751	
AIR Pollution Control Program-EPA	D	66.001	A-00905910-0	1,258,875	
			<b>Subtotal - 66.001</b>	<b>1,681,626</b>	
PM2.5 Monitoring Network	D	66.034	PM-98956601-0	265,980	
Special Purpose Air Toxics Monitoring	D	66.034	XA-96963001-0	121,992	
United States-Mexico Clean Diesel Demo Program	D	66.034	XA-96918401-1	143,458	
			<b>Subtotal - 66.034</b>	<b>531,430</b>	
ARRA National Clean Diesel Grant	D	66.039	2A-00T13501-1	374,832	
ARRA DERA State Clean Diesel Grant	D	66.040	G08-DERA-05	168,192	
Exchange Network Implementation Grant	D	66.608	0S-83196001-1	7,150	
Border Environment Cooperation Commission (BECC) - BADGER	D	66.931	TAA10-013	839	
<b>TOTAL DIRECT PROGRAMS</b>				<b>2,764,069</b>	
<b><u>Passed Through California State Department of Public Health</u></b>					
Beaches Environmental Assessment and Coastal Health (BEACH) Act Grant	I	66.472	08-85536	3,859	
BEACH Act Grant	I	66.472	09-11379	25,000	
			<b>Subtotal - 66.472</b>	<b>28,859</b>	
<b><u>Passed Through California State Department of Toxic Substance Control</u></b>					
Toxic Substances Control	I	66.701	08-T3547 A-2	44,169	
<b>TOTAL INDIRECT PROGRAMS</b>				<b>73,028</b>	
<b>TOTAL - ENVIRONMENTAL PROTECTION AGENCY</b>				<b>2,837,097</b>	
<b><u>DEPARTMENT OF ENERGY</u></b>					
<b><u>Direct Programs</u></b>					
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-01/EECBG	30,171	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-02/EECBG	79,993	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-03/EECBG	14,358	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-04/EECBG	103,219	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-05/EECBG	109,575	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-06/EECBG	2,036	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-07/EECBG	1,102	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-08/EECBG	5,291	

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-09/EECBG	1,710	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-10/EECBG	58,244	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-11/EECBG	1,569	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-12/EECBG	509	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-14/EECBG	2,178	
ARRA Energy Efficiency and Conservation and Block Grant	D	81.128	DE-EE0000902-15/EECBG	1,886	
			<b>Subtotal - 81.128</b>	<b>411,841</b>	
<b>TOTAL - DEPARTMENT OF ENERGY</b>				<b>411,841</b>	
<b><u>DEPARTMENT OF EDUCATION</u></b>					
<b><u>Direct Programs</u></b>					
Fund for the Improvement of Education	D	84.215	po45216	10,675	
<b>TOTAL - DIRECT PROGRAMS</b>				<b>10,675</b>	
<b><u>Passed Through San Diego County Department of Education</u></b>					
San Diego County Of Education (SDCOE) IDEA	I	84.027	MOU	4,030,591	4,030,591
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>4,030,591</b>	<b>4,030,591</b>
<b>TOTAL - DEPARTMENT OF EDUCATION</b>				<b>4,041,266</b>	<b>4,030,591</b>
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>					
<b><u>Passed Through California Security of State</u></b>					
Help America Vote Act (HAVA)	I	90.401	09G30356	13,126	
<b>TOTAL - ELECTION ASSISTANCE COMMISSION</b>				<b>13,126</b>	
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<b><u>Direct Programs</u></b>					
Public Health Info System (Earmark Grant)	D	93.061	1H75HK000095-01	200,000	
Family Integrated Treatment Grant	D	93.087	90CU0048	399,699	343,629
Tuberculosis Control	D	93.116	US2CCU900452	1,781,790	40,060
ARRA Communities Putting Prevention to Work	D	93.724	1U58DP002496-01	357,759	11,518
National Hansen's Disease Program	D	93.846	HSH258201000011C	138,574	
Federal Grant Health Resources & Services Administration (HRSA) Equipment 637	D	93.887	1956000934B5	171,908	
Federal Grant Health Resources & Services Administration (HRSA) Equipment 638	D	93.887	1956000934B5	106,272	
Local Medical-based Departmental Operations Center-Medical Operations Center	D	93.887	C76HF09410	247,596	
			<b>Subtotal - 93.887</b>	<b>525,776</b>	
Minority Acquired Immune Deficiency Syndrome (AIDS) Initiative Program	D	93.914	H3MHA08445	682,098	621,743
Ryan White Care Act Part A	D	93.914	H89HA00001	10,756,379	8,735,103
			<b>Subtotal - 93.914</b>	<b>11,438,477</b>	<b>9,356,846</b>
Bionet	D	93.996	N6311604MD40014	1,823	
<b>TOTAL - DIRECT PROGRAMS</b>				<b>14,843,898</b>	<b>9,752,053</b>
<b><u>Passed Through California Security of State</u></b>					
Help America Vote Act (HAVA)	I	93.617	09G26137	5,000	
<b><u>Passed Through California State Department of Aging</u></b>					
Title VII-B Elder Abuse	I	93.041	AP-0708-23	26,808	
Title VII-A Ombudsman	I	93.042	AP-0708-23	88,397	
Title III-D Health Prevention	I	93.043	AP-0708-23	153,689	73,246
Title III-B Supportive Services	I	93.044	AP-0708-23	2,468,962	1,187,638
Title III-C Senior Nutrition	I	93.045	AP-0708-23	4,542,269	3,850,268
Title III-E Family Caregiver	I	93.052	AP-0708-23	1,191,323	1,062,102
Nutrition Services Incentive Program-Nutrition	I	93.053	AP-0708-23	834,708	834,708
Medicare Improvements for Patients and Providers Act - Area Agency on Aging	I	93.071	MI-0910-23	24,853	
ARRA Nutrition C2	I	93.705	NS-0809-23	156,945	140,926
ARRA Nutrition C1	I	93.707	NS-0809-23	331,675	295,937
Multi Purpose Senior Services Program	I	93.778	MS-0708-07	1,324,065	

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COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.779	HI-0708-23	203,165	203,165
Medicare Improvements for Patients and Providers Act - Aging & Disability Resource Connection Enhancement And Health Insurance Counseling and Advocacy Program	I	93.779	MI-0910-23	49,781	9,864
			<b>Subtotal - 93.779</b>	<b>252,946</b>	<b>213,029</b>
<b><u>Passed Through California State Department of Alcohol and Drug Programs</u></b>					
California Screening Brief Intervention Referral and Treatment Program	I	93.243	SBR06-04	1,888,145	1,704,608
Substance Abuse Treatment and Testing Accountability- Probation	I	93.959	N/A	7,000	
Substance Abuse Prevention & Treatment Substance Abuse Testing & Treatment Accountability ( Drug Testing)	I	93.959	NNA37	799,092	716,096
Substance Abuse Prevention & Treatment Club Live	I	93.959	NNA37	29,793	29,793
Substance Abuse Prevention & Treatment Friday Night Live	I	93.959	NNA37	29,793	29,793
Substance Abuse Prevention & Treatment Human Immunodeficiency Virus (HIV)	I	93.959	NNA37	1,101,038	1,101,038
Substance Abuse Prevention & Treatment Perinatal Set-Aside	I	93.959	NNA37	1,542,352	1,542,352
Substance Abuse Prevention & Treatment Prevention Set-Aside	I	93.959	NNA37	4,143,434	3,713,087
Substance Abuse Prevention & Treatment Discretionary	I	93.959	NNA37	9,735,414	8,729,494
Substance Abuse Prevention & Treatment Adolescent and Youth Treatment Program	I	93.959	NNA37	705,272	705,272
			<b>Subtotal - 93.959</b>	<b>18,093,188</b>	<b>16,566,925</b>
<b><u>Passed Through California State Department of Child Support Services</u></b>					
ARRA Title IV-D Administrative Claim	I	93.563	1004CA4002	5,116,861	
Title IV-D Administrative Claim	I	93.563	N/A	26,997,641	
			<b>Subtotal - 93.563</b>	<b>32,114,502</b>	
<b><u>Passed Through California State Department of Community Services And Development</u></b>					
Community Action Partnership Community Svc Block Grant	I	93.569	08F-4993	14,708	14,708
Community Action Partnership Community Svc Block Grant	I	93.569	08F-4937	1,586,396	870,729
Community Action Partnership Community Svc Block Grant	I	93.569	10F-4038	1,899,024	1,394,962
			<b>Subtotal - 93.569</b>	<b>3,500,128</b>	<b>2,280,399</b>
ARRA Community Action Partnership Community Svcs Block Grant	I	93.710	09F-5138	2,238,409	2,238,409
<b><u>Passed Through California State Department of Education</u></b>					
Child Care Salary Retention Training	I	93.575	CRET9034	952,405	924,495
Child Care Stage Three	I	93.575	C3AP9048	504,516	
Child Care Stage Two	I	93.575	C2AP9050	13,247	
Federal Child Care Local Planning Council	I	93.575	CLPC9035	138,671	138,671
			<b>Subtotal-93.575</b>	<b>1,608,839</b>	<b>1,063,166</b>
Child Care Alternative Payment Program	I	93.596	CAPP9054	1,158,357	
Child Care Stage Three	I	93.596	C3AP9048	267,703	
			<b>Subtotal - 93.596</b>	<b>1,426,060</b>	
<b><u>Passed Through California State Department of Health Care Services</u></b>					
California Children Services Healthy Families	I	93.767	CMS information notice 09-09	965,157	5,178
ARRA Federal Edgemoor Supplemental Payment Amendment (SPA)	I	93.778	N/A	532,364	
California Children Services Medi-cal/Pediatric Palliative Care	I	93.778	CMS information notice 09-09	3,468,125	16,477
Child Health and Disability Prevention	I	93.778	Program Letter 09-08	630,271	
Child Health and Disability Prevention County match	I	93.778	Program Letter 09-08	1,912,082	158,276
Health Care Program for Children in Foster Care	I	93.778	Program Letter 09-10	887,465	
Medi-Cal Administrative Activities	I	93.778	08-85128	2,113,705	
			<b>Subtotal - 93.778</b>	<b>9,544,012</b>	<b>174,753</b>
<b><u>Passed Through California State Department of Health Services</u></b>					
Pediatric Immunization	I	93.268	05-45423	2,122,683	
Local Public Health Preparedness Program/ Cities Readiness Initiative	I	93.283	EPO-09-37	3,753,072	85,923
Lead Poisoning Case Management Program	I	93.778	05-45163	224,842	52,963
Medical Assistance Program Proposition 36	I	93.778	N/A	38,378	
MediCal Fed Admin	I	93.778	PC 215.271.350	40,189,522	
Probation Child Health and Disability Prevention-County Match	I	93.778	N/A	90,974	

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Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
Probation Medical Assistance Program Reflections Program	I	93.778	N/A	58,573	
Probation Medical Assistance Program-Adult Field Services Supervision Unit	I	93.778	N/A	173,405	
			<b>Subtotal - 93.778</b>	<b>40,775,694</b>	<b>52,963</b>
Aging & Disability Resource Connection Enhancement (ADRC)	I	93.779	09-H9006	2,060	
Hospital Preparedness Programs Yr8/Yr7/Pandemic Flu	I	93.889	EPO-09-37	1,436,938	1,135,173
<b><u>Passed Through California State Department of Mental Health</u></b>					
Project for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM060005-09	808,856	712,497
ARRA Federal Short Doyle Medi-Cal	I	93.778	N/A	5,394,016	
Community Mental Health Block Grant	I	93.958	3B09SM010005-10-S1	3,260,796	831,104
<b><u>Passed Through California State Department of Public Health</u></b>					
Public Health Emergency Response (H1N1)	I	93.069	EPO P3-37	3,448,009	
Center for Disease Fall Prevention	I	93.136	09-11711	48,318	
Federal Immunization Tracking	I	93.268	09-11336	81,989	62,448
Refugee Health Assessment Program	I	93.566	09-37-90840	1,084,656	781,312
Refugee Preventive Health Program	I	93.576	09-37-90841	84,559	79,000
ARRA Immunization Tracking	I	93.712	09-11366	537,627	454,426
ARRA Pediatric Immunization	I	93.712	09-11293	671,500	660,000
			<b>Subtotal - 93.712</b>	<b>1,209,127</b>	<b>1,114,426</b>
Black Infant Health	I	93.778	2009-37	226,669	195,130
Maternal, Child & Adolescent Health	I	93.778	2009-37	905,402	20,928
			<b>Subtotal - 93.778</b>	<b>1,132,071</b>	<b>216,058</b>
Hospital Preparedness Program -H1N1	I	93.889	EPO-09-37	533,567	128,955
High Acuity - Case Management Program	I	93.917	07-65076	303,070	269,974
Human Immunodeficiency Virus Care Program	I	93.917	07-65076	551,884	504,785
Minority AIDS Initiative-Supplement	I	93.917	07-65076	89,563	80,904
Ryan White Part B	I	93.917	07-65076	1,487,603	1,352,097
			<b>Subtotal - 93.917</b>	<b>2,432,120</b>	<b>2,207,760</b>
Human Immunodeficiency Virus - Men Sleeping with Men Services	I	93.940	07-65076	98,197	50,000
Human Immunodeficiency Virus - Parner Services	I	93.940	07-65076	144,283	
Human Immunodeficiency Virus -Prevention Program	I	93.940	07-65076	733,361	615,742
Human Immunodeficiency Virus-Counseling and Testing	I	93.940	07-65076	337,435	
			<b>Subtotal - 93.940</b>	<b>1,313,276</b>	<b>665,742</b>
Chlamydia Testing Program	I	93.977	09-11145 A01	48,034	
Gonococcal Surveillance	I	93.977	09-11145 A01	9,669	
Syphilis Elimination Project	I	93.977	09-11145 A01	159,999	150,000
			<b>Subtotal - 93.977</b>	<b>217,702</b>	<b>150,000</b>
Black Infant Health	I	93.994	2009-37	213,721	194,766
Fetal Infant Mortality Rate	I	93.994	2009-37	35,896	
Maternal, Child & Adolescent Health	I	93.994	2009-37	195,859	
			<b>Subtotal - 93.994</b>	<b>445,476</b>	<b>194,766</b>
<b><u>Passed Through California State Department of Social Services</u></b>					
Promoting Safe and Stable Families Fed Admin	I	93.556	CEC LEDGER 055	2,385,632	2,278,239
Cal-Learn Services Fed Admin	I	93.558	Subvention	786,704	734,640
California Work Opportunities and Responsibility to Kids (CALWORKS) Assistance Program	I	93.558	Subvention	105,930,969	
CALWorks Child Care Stage 1 Fed Admin	I	93.558	CEC LEDGER 076	766,188	
CALWorks Child Care Stage 1 Fed Admin	I	93.558	CEC LEDGER 076	16,314,354	
CALWorks Fed Admin	I	93.558	Subvention	21,747,939	13,135
CalWORKS Welfare to Work Fed Admin	I	93.558	CEC LEDGER 076	26,851,434	8,792,906
Temporary Assistance for Needy Families Emergency Assistance Fed Admin	I	93.558	Subvention	19,368,503	
			<b>Subtotal - 93.558</b>	<b>191,766,091</b>	<b>9,540,681</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.



COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
Recoveries of Aid	I	93.566	Subvention	3,281	
Refugee Social Services	I	93.566	RESS	1,034,784	975,876
			<b>Subtotal - 93.566</b>	<b>1,038,065</b>	<b>975,876</b>
Community Action Partnership Refugee Employment	I	93.576	TARL	26,659	25,060
Repatriated Americans	I	93.579	Subvention	1,048	
Community Action Partnership Refugee Targeted Assistance	I	93.584	TAFO	514,708	483,624
Community Based Child Abuse Prevention	I	93.590	CBCAP	324,497	324,497
Child Welfare Services Title IV-B Fed Admin	I	93.645	Subvention	3,365,694	555,715
ARRA Child Welfare Services Wraparound Services	I	93.658	Subvention	4,478	
ARRA Federal Foster Care Assistance	I	93.658	Subvention	2,176,168	
ARRA Federal Medical Assistance Program Foster Care Probation	I	93.658	N/A	319,271	
Child Welfare Services Outcome Improvement Project Fed Admin	I	93.658	CEC LEDGER 144	164,558	
Child Welfare Services Title IV-E Fed Admin	I	93.658	Subvention	17,679,747	
Community Care Licensing Foster Family Homes Fed Admin	I	93.658	Subvention	545,541	
Emergency Assistance Foster Care-Assistance	I	93.658	Subvention	2,724,102	
Family Preservation Program Fed Admin	I	93.658	Subvention	1,495,926	
Foster Care - Probation	I	93.658	N/A	1,537,913	
Foster Care Fed Admin	I	93.658	CEC LEDGER 078	2,535,437	
Foster Parent Training and Recruitment Admin	I	93.658	Subvention	61,176	
Group Home Monthly Visits Fed Admin	I	93.658	CEC LEDGER 118	298,015	
Kinship and Foster Care Emergency Fed Admin	I	93.658	CEC LEDGER 139	18,556	
Probation Group Home Visits	I	93.658	579-059	40,838	
Substance Abuse /Human Immunodeficiency Virus Infant Fed Admin	I	93.658	Subvention	147,287	
Title IV-E - Probation	I	93.658	N/A	10,723,818	
Title IV-E Foster Care Assistance	I	93.658	Subvention	18,080,477	
			<b>Subtotal - 93.658</b>	<b>58,553,308</b>	
Adoption Assistance	I	93.659	Subvention	24,700,668	
Adoption Assistance Title IV-E Fed Admin	I	93.659	CEC LEDGER 078	724,129	
Adoptions Fed Admin	I	93.659	CEC LEDGER 004	2,869,521	
ARRA Federal Adoption Assistance	I	93.659	Subvention	3,046,276	
			<b>Subtotal - 93.659</b>	<b>31,340,594</b>	
CalWORKS Single Title XX Child Care Fed Admin	I	93.667	Subvention	4,196,425	
Child Welfare Services Augmentation Title XX Fed Admin	I	93.667	Subvention	640,313	
Child Welfare Services Title XX Fed Admin	I	93.667	Subvention	2,528,602	
			<b>Subtotal - 93.667</b>	<b>7,365,340</b>	
Independent Living Program Fed Admin	I	93.674	Subvention	858,916	858,916
Adult Protective Services Health Related Admin	I	93.778	PC571,572,573,574	2,551,599	
Anti-Fraud and Program Integrity In Home Support Services Admin	I	93.778	CFL 09/10-40	348,997	
ARRA In-Home Supportive Services Program	I	93.778	Subvention	25,731,037	
ARRA Public Authority	I	93.778	SOC 448 San Diego	978,220	
ARRA Public Authority Waiver	I	93.778	SOC 448 San Diego	1,103,885	
Child Welfare Services Health Related Admin	I	93.778	PC138,144	14,386,281	1,360,806
In Home Support Services Health Related Admin	I	93.778	PC103,003,023,102,272	8,195,584	
Public Authority	I	93.778	SOC 448 San Diego	5,244,446	
Public Authority	I	93.778	SOC 448 San Diego	673,118	
			<b>Subtotal - 93.778</b>	<b>59,213,167</b>	<b>1,360,806</b>
<b><u>Passed Through National Association of County and City Health Officials</u></b>					
National Association of County and City Health Officials -Medical Reserve Corps	I	93.008	MRC07367	351	

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
<b><u>Passed Through Public Health Foundation Enterprises, Inc</u></b>					
Border Infectious Disease Surveillance	I	93.283	MOA CY JAN-DEC	15,572	
Gonococcal Surveillance LAB	I	93.977	10-9440	2,204	
<b><u>Passed Through University of California- San Diego</u></b>					
Tuberculosis Trials	I	93.116	200-2002-00677	5,764	
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>509,142,675</b>	<b>56,512,833</b>
<b>TOTAL - DEPT. HEALTH AND HUMAN SERVICES</b>				<b>523,986,573</b>	<b>66,264,886</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	122,237	
<b><u>Passed Through University of Maryland</u></b>					
University of Maryland Americorps	I	94.006	Z-991709	53,499	53,499
<b>TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>175,736</b>	<b>53,499</b>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>					
<b><u>Direct Programs</u></b>					
High Intensity Drug Trafficking Areas	D	95.001	G09SC001A	4,280,134	3,718,762
High Intensity Drug Trafficking Areas- DA	D	95.001	G09SC001A	495,510	
High Intensity Drug Trafficking Areas	D	95.001	I5PSCP501Z	21,859	21,859
High Intensity Drug Trafficking Areas	D	95.001	I6PSCP501Z	43,349	43,349
High Intensity Drug Trafficking Areas	D	95.001	I7PSCP501Z	150,951	150,951
High Intensity Drug Trafficking Areas	D	95.001	I8PSCP501Z	306,488	306,488
High Intensity Drug Trafficking Areas	D	95.001	I8PSCP505Z	432,888	432,888
<b>TOTAL- EXECUTIVE OFFICE OF THE PRESIDENT</b>			<b>Subtotal - 95.001</b>	<b>5,731,179</b>	<b>4,674,297</b>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>					
<b><u>Direct Programs</u></b>					
Special Monitoring Homeland Security	D	97.091	2006-ST-091-000010	454,758	
Disaster Housing Assistance Program	D	97.109	CA108FE	9,151	
<b>TOTAL - DIRECT PROGRAMS</b>				<b>463,909</b>	
<b><u>Passed Through California Emergency Management Agency</u></b>					
Emergency Services - 2005 Winter Storm	I	97.036	11-5957	158,990	
Emergency Management Performance Grants	I	97.042	2009-15	446,897	138,614
County ArcGIS Server Batch	I	97.067	N/A	15,069	
Emergency Services	I	97.067	2009-0019	19,037	
Homeland Security Grant Program	I	97.067	2009-0019	87,709	30,000
Homeland Security Grant Program (SHSGP)	I	97.067	2009-019	3,237,325	1,654,485
Operation Stonegarden	I	97.067	2008-SG-T8-0001	7,484,694	
State Homeland Security Grant Program	I	97.067	SHSG09 2009-0019	5,108	
State Homeland Security Grant Program	I	97.067	SHSG08 2008-0006	261,031	
State Homeland Security Program	I	97.067	2008-0006	891,966	
State Homeland Security Program	I	97.067	2009-0019	31,405	
			<b>Subtotal - 97.067</b>	<b>12,033,344</b>	<b>1,684,485</b>
Metropolitan Medical Response System	I	97.071	2007-0008	93,557	

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2010

Federal Grantor County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-through Awards to Subrecipients
State Homeland Security Program (SHSP)	I	97.073	2007-2008	230,424	198,896
Law Enforcement Terrorism Prevention Program (LETPP)	I	97.074	2007-2008	91,926	91,926
Law Enforcement Terrorism Prevention Program CA Office of Homeland	I	97.074	2007-0008	281,932	
			<b>Subtotal - 97.074</b>	<b>373,858</b>	<b>91,926</b>
<b><u>Passed Through City of San Diego</u></b>					
Domestic Nuclear Detection West Coast Maritime Pilot	I	97.121	FY10 DNDO WCMP SD	7,399	
<b><u>Passed Through City of San Diego Office of Homeland Security</u></b>					
Urban Area Security Initiative	I	97.008	2007-0008	164,192	
Urban Area Security Initiative	I	97.008	2008-0006	664,935	
Urban Areas Security Initiative (UASI)	I	97.008	2008-2006	25,507	
Urban Area Security Initiative	I	97.008	2009-0019	270,341	
Urban Area Security Initiative	I	97.008	UASI FY09 2008-0006	8,105	
			<b>Subtotal - 97.008</b>	<b>1,133,080</b>	
<b>TOTAL - INDIRECT PROGRAMS</b>				<b>14,477,549</b>	<b>2,113,921</b>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<b>14,941,458</b>	<b>2,113,921</b>
<b>GRAND TOTAL</b>				<b>\$ 757,400,182</b>	<b>\$ 87,746,790</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

**COUNTY OF SAN DIEGO**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE CALIFORNIA EMERGENCY MANAGEMENT**  
**AGENCY GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

The following represents grant expenditures for Department of Justice grants passed through the State of California Emergency Management Agency for the year ended June 30, 2010. This information is included in the County of San Diego's single audit report at the request of the State of California Emergency Management Agency (CEMA)

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Jurisdictions Unified For Drug Gang Enforcement	DC09220370					
Personal Services	<b>16.738</b>	\$ 691,296	\$ 691,296	\$ -	\$ 691,296	\$ -
Operating Expenses		832,702	832,702	-	832,702	-
Equipment		-	-	-	-	-
Total		<u>\$ 1,523,998</u>	<u>\$ 1,523,998</u>	<u>\$ -</u>	<u>\$ 1,523,998</u>	<u>\$ -</u>
ARRA Jurisdictions Unified for Drug Gang Enforcement	ZA09010370					
Personal Services	<b>16.804</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		27,205	27,205	-	27,205	-
Equipment		-	-	-	-	-
Total		<u>\$ 27,205</u>	<u>\$ 27,205</u>	<u>\$ -</u>	<u>\$ 27,205</u>	<u>\$ -</u>
Paul Coverdell Forensic Sciences Improvement Grant	CQ08060370					
Personal Services	<b>16.742</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		87,306	64,679	-	64,679	22,627
Equipment		-	-	-	-	-
Total		<u>\$ 87,306</u>	<u>\$ 64,679</u>	<u>\$ -</u>	<u>\$ 64,679</u>	<u>\$ 22,627</u>
Elder Abuse Advocacy Outreach Program	EA08110370					
Personal Services	<b>16.575</b>	\$ 43,767	\$ 35,014	\$ 8,753	\$ 43,767	\$ -
Operating Expenses		9,454	7,563	1,891	9,454	-
Equipment		-	-	-	-	-
Total		<u>\$ 53,221</u>	<u>\$ 42,577</u>	<u>\$ 10,644</u>	<u>\$ 53,221</u>	<u>\$ -</u>
Elder Abuse Advocacy Outreach Program	EA09120370					
Personal Services	<b>16.575</b>	\$ 91,615	\$ 73,291	\$ 18,324	\$ 91,615	\$ -
Operating Expenses		9,747	7,798	1,949	9,747	-
Equipment		-	-	-	-	-
Total		<u>\$ 101,362</u>	<u>\$ 81,089</u>	<u>\$ 20,273</u>	<u>\$ 101,362</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

**COUNTY OF SAN DIEGO**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF CALIFORNIA EMERGENCY MANAGEMENT**  
**AGENCY GRANT PROGRAMS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2010**

Grant expenditures for Department of Justice grants passed through the State of California Emergency Management Agency for the year ended June 30, 2010 (Continued).

Program Title and Expenditure Category	Grant Award Number / CFDA	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Evidence Based Probation Supervision Program	ZP09010370					
Personal Services	<b>16.803</b>	\$ 241,821	\$ 12,265	\$ -	\$ 12,265	\$ 229,556
Operating Expenses		607,292	28,266	-	28,266	579,026
Equipment		-	-	-	-	-
Total		<u>\$ 849,113</u>	<u>\$ 40,531</u>	<u>\$ -</u>	<u>\$ 40,531</u>	<u>\$ 808,582</u>
ARRA Specialized Units Recovery Act Program	PR09010370					
Personal Services	<b>16.588</b>	\$ 141,794	\$ 30,317	\$ 19,772	\$ 50,089	\$ 91,705
Operating Expenses		116,796	10,354	866	11,220	105,576
Equipment		-	-	-	-	-
Total		<u>\$ 258,590</u>	<u>\$ 40,671</u>	<u>\$ 20,638</u>	<u>\$ 61,309</u>	<u>\$ 197,281</u>
ARRA Justice Assistance Grant- Health and Human Services Agency	ZO09010370					
Personal Services	<b>16.803</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		1,016,417	1,217,848	-	1,217,848	(201,431)
Equipment		-	-	-	-	-
Total		<u>\$ 1,016,417</u>	<u>\$ 1,217,848</u>	<u>\$ -</u>	<u>\$ 1,217,848</u>	<u>\$ (201,431)</u>
Victim Witness Assistance Program VOCA (DA)	VW09280370					
Personal Services	<b>16.575</b>	\$ 299,167	\$ 299,167	\$ -	\$ 299,167	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 299,167</u>	<u>\$ 299,167</u>	<u>\$ -</u>	<u>\$ 299,167</u>	<u>\$ -</u>
Victim Witness Assistance Program VAWA (DA)	VW09280370					
Personal Services	<b>16.588</b>	\$ 243,689	\$ 243,689	\$ -	\$ 243,689	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 243,689</u>	<u>\$ 243,689</u>	<u>\$ -</u>	<u>\$ 243,689</u>	<u>\$ -</u>
ARRA Victim Witness Assistance VAWA	RV09010370					
Personal Services	<b>16.588</b>	\$ 40,768	\$ 28,462	\$ 7,841	\$ 36,303	\$ 4,465
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 40,768</u>	<u>\$ 28,462</u>	<u>\$ 7,841</u>	<u>\$ 36,303</u>	<u>\$ 4,465</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

**COUNTY OF SAN DIEGO**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE CALIFORNIA EMERGENCY MANAGEMENT**  
**AGENCY GRANT PROGRAMS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2010**

The following represent the State of California Emergency Management Agency summary grant expenditures for the year ended June 30, 2010 (Continued).

Program Title and Expenditure Category	Grant Award Number	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
ARRA Victim Witness Assistance VOCA	VS0910370					
Personal Services	<b>16.801</b>	\$ 45,398	\$ 31,871	\$ 7,967	\$ 39,838	\$ 5,560
Operating Expenses		11,350	-	-	-	11,350
Equipment		-	-	-	-	-
Total		<u>\$ 56,748</u>	<u>\$ 31,871</u>	<u>\$ 7,967</u>	<u>\$ 39,838</u>	<u>\$ 16,910</u>

The following CEMA grants represent state only grants and do not include a federal award component.

High Tech Theft and Prosecution (DA)	HT08090370					
Personal Services		\$ 1,299,414	\$ 920,667	\$ 149,875	\$ 1,070,542	\$ 228,872
Operating Expenses		1,332,367	560,616	196,973	757,589	574,778
Equipment		-	-	-	-	-
Total		<u>\$ 2,631,781</u>	<u>\$ 1,481,283</u>	<u>\$ 346,848</u>	<u>\$ 1,828,131</u>	<u>\$ 803,650</u>

Vertical Prosecution Block Program	VB08060370					
Personal Services		\$ 719,844	\$ 719,844	\$ -	\$ 719,844	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>\$ 719,844</u>	<u>\$ 719,844</u>	<u>\$ -</u>	<u>\$ 719,844</u>	<u>\$ -</u>

Multi-Jurisdictional Enforcement Team	MH08030370					
Personal Services		\$ 9,796	\$ 85,619	\$ -	\$ 85,619	\$ (75,823)
Operating Expenses		510,230	507,898	-	507,898	2,332
Equipment		81,832	70,228	-	70,228	11,604
Total		<u>\$ 601,858</u>	<u>\$ 663,745</u>	<u>\$ -</u>	<u>\$ 663,745</u>	<u>\$ (61,887)</u>

Victim/Witness Assistance Program VWAO (DA)	VW09280370					
Personal Services		\$ 667,624	\$ 667,624	\$ -	\$ 667,624	\$ -
Operating Expenses		1,836	1,836	-	1,836	-
Equipment		-	-	-	-	-
Total		<u>\$ 669,460</u>	<u>\$ 669,460</u>	<u>\$ -</u>	<u>\$ 669,460</u>	<u>\$ -</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards and Supplementary Schedule of Expenditures of the California Emergency Management Agency Grant Programs.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**1. GENERAL**

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

**2. BASIS OF ACCOUNTING**

The accompanying SEFA and Supplementary Schedule of Expenditures of the California Emergency Management Agency (CEMA schedule) are 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. There are however certain Health & Human Services Agency (HHSA) programs that are reported on a cash basis in accordance with guidance provided by the State of California HHSA.

**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. CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CEMA) GRANT PROGRAMS**

At the request of the State of California Emergency Management Agency, a schedule of expenditures of CEMA grants is also included as a supplementary schedule on pages 18 - 20.

**6. SOUTHWEST BORDER PROSECUTION INITIATIVE**

The County participates in the Southwest Border Prosecution Initiative (SWBPI). The County submitted claims during FY 09-10 in the amount of \$13.6 million. The reimbursement of claims is based on available funds, therefore the County cannot estimate with any certainty the amount of expenditures that will be eligible and reimbursed annually by this grant. However, in FY 09-10, the County received \$3.4 million in reimbursements related to FY 07-08 (\$2.3 million) and FY 08-09 (\$1.1 million) expenditures, which are reported under the CFDA 16.755.

**7. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)**

The County administered SNAP program is supervised by the State of California. According to guidance provided by the funding agency, no expenditures are reported in the County's SEFA except those related to administration of the program. In FY 09-10 the State distributed \$283,827,047 in federal SNAP benefits on behalf of the County.

**COUNTY OF SAN DIEGO, CALIFORNIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE  
CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT PROGRAMS  
FOR THE YEAR ENDED JUNE 30, 2010**

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

Beginning with the 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 SEFA or disclose them in the notes as shown below:

	<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
	10.576	\$ 48,900	\$ -
	17.235	586,985	-
American Recovery and Reinvestment Act (ARRA)	<b>17.235</b>	111,281	-
	93.041	26,808	-
	93.042	88,397	-
	93.043	153,689	-
	93.044	2,468,962	-
	93.045	4,542,269	347,039
	93.052	1,191,323	-
	93.053	834,708	-
	93.071	24,853	-
<b>ARRA</b>	<b>93.705</b>	156,945	-
<b>ARRA</b>	<b>93.707</b>	331,675	-
	93.778	1,324,065	1,324,065
	93.779	252,946	484,059
Community Based Services Program - NO CFDA #		-	123,243
Ombudsman Volunteer Recruitment Initiative - NO CFDA #		-	239,030
<b>Total CDA funding</b>		<u>\$ 12,143,806</u>	<u>\$ 2,517,436</u>

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

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



**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**9. OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2010**

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. All loans are provided by the U.S. Department of Housing and Urban Development (HUD):

CFDA No.	Federal Program	Outstanding Loans	Prior Year Loans with Continuing Compliance Requirements	New Loans
14.218	Community Development Block Grant (Includes Neighborhood Stabilization Program)	\$ 22,340,773	\$ 19,984,598	\$ 2,998,788
14.235	Supportive Housing Program	480,000	480,000	-
14.239	HOME Investment Partnerships Program	21,055,346	20,428,232	776,462
14.241	Housing Opportunities for Persons with Aids	4,805,916	4,805,916	-

**10. PROGRAM/CLUSTER TOTALS**

The SEFA does not summarize programs that cross agency funding, nor does it summarize clusters. The following summarizes those programs that cross agency funding and clusters:

CFDA No.	Federal Program	Pass-Through Agency	Amount
10.561	ARRA Food Stamp SNAP	California Department of Social Services	\$ 501,809
	CalWORKS Information Network (CalWIN)		2,269,021
	Electronic Benefits Transfer – Project Implementation		55,835
	Food Stamp Employment and Training Fed Admin		403,650
	Non Assistance Food Stamps Fed Admin		20,992,701
		SNAP Cluster Total	\$ <u>24,223,016</u>
10.553	School Nutrition Program - Breakfast	California Department of Education	\$ <u>525,560</u>
10.555	Polinsky National School Lunch	California Department of Education	69,614
	School Nutrition Program - Lunch Probation	California Department of Education	<u>807,068</u>
		Program Total	<u>876,682</u>
10.559	Summer Food Service Program	California Department of Education	11,170
	Summer Food Service Program	California Department of Education	800
		Program Total	<u>11,970</u>
		Child Nutrition Cluster Total	\$ <u>1,414,212</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

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

<b>CFDA No.</b>	<b>Federal Program</b>	<b>Pass-Through Agency</b>	<b>Amount</b>
14.218	Community Development Block Grants/Entitlement Grants	N/A (Direct Program)	\$ 4,253,234
14.218	Neighborhood Stabilization Program 1 Round 1 (HERA - Federal)	N/A (Direct Program)	3,162,557
14.218	Community Action Partnership Faith with San Diego City	City of San Diego	25,000
		Program Total	<u>7,440,791</u>
14.253	ARRA Community Development Block Grant ARRA Entitlement Grants- Recovery Act Funded	N/A (Direct Program)	800,409
		CDBG – Entitlement Grants Cluster Total	<u>\$ 8,241,200</u>
14.228	Neighborhood Stabilization Program 1 Round 2 (HERA - State)	State of California Department of Housing and Community Development	\$ 19,095
		CDBG – State-Administered Small Cities Program Cluster Total	<u>\$ 19,095</u>
14.872	Public Housing Capital Fund	N/A (Direct Program)	\$ 107,508
14.885	ARRA Public Housing Capital Fund Stimulus (Formula) Recovery Act Funded	N/A (Direct Program)	31,735
		CFP Cluster Total	<u>\$ 139,243</u>
16.710	COPS TECH 2008	N/A (Direct Program)	\$ 237,170
16.710	San Diego Sexual Assault Felony Enforcement Task Force FBI	N/A (Direct Program)	20,271
16.710	Child Sexual Predator Program	California State Department of Justice	69,505
		Program Total	<u>\$ 326,946</u>
16.738	Jurisdiction Unified For Drug Gang Enforcement	California State Emergency Management Agency	\$ 1,523,998
16.738	Justice Assistance Block Grant	City of San Diego	209,840
		Program Total	<u>\$ 1,733,838</u>
16.804	ARRA Jurisdictions Unified for Drug Gang Enforcement	California State Emergency Management Agency	\$ 27,205
16.804	ARRA Edward Byrne Justice Assistance Formula Grant	City of San Diego	198,774
16.804	ARRA Edward Byrne Justice Assistance Formula Grant	City of San Marcos	24,022
16.804	ARRA Edward Byrne Justice Assistance Formula Grant	City of Vista	75,174
		Program Total	<u>\$ 325,175</u>
16.809	ARRA Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States	N/A (Direct Program)	\$ 1,828,999
16.809	ARRA Combating Criminal Narcotics Activity Stemming From the Southern Border of the United States	City of Chula Vista	428,219
		Program Total	<u>\$ 2,257,218</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

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

<b>CFDA No.</b>	<b>Federal Program</b>	<b>Pass Through Agency</b>	<b>Amount</b>
20.600	Office of Traffic Safety Programs	California Office of Traffic Safety	\$ 1,773,644
20.600	California Highway Patrol SR 67 Arrive Alive/Sober Coalition	California State Highway Patrol	32,768
20.600	Crackdown On Illegal Street Racing	Chula Vista Police Department	38,835
20.600	DUI Prosecution and Awareness	Chula Vista Police Department	17,183
20.600	National Highway Traffic Safety Administration	National Highway Traffic Safety Administration	499,249
		Highway Safety Cluster Total	\$ 2,361,679
93.044	TITLE III-B Supportive Services	California State Department of Aging	\$ 2,468,962
93.045	TITLE III-C Senior Nutrition Program	California State Department of Aging	4,542,269
93.053	Nutrition Services Incentive Program	California State Department of Aging	834,708
93.705	ARRA Nutrition C2	California State Department of Aging	156,945
93.707	ARRA Nutrition C1	California State Department of Aging	331,675
		Aging Cluster Total	\$ 8,334,559
84.027	San Diego County Of Education (SDCOE) IDEA	San Diego County Department of Education	\$ 4,030,591
		Special Education Cluster	\$ 4,030,591
93.268	Pediatric Immunization	California State Department of Health Services	\$ 2,122,683
93.268	Federal Immunization Tracking	California State Department of Public Health	81,989
		Program Total	2,204,672
93.712	ARRA Pediatric Immunization	California State Department of Public Health	1,209,127
		Immunization Cluster Total	\$ 3,413,799
93.116	Tuberculosis Control	N/A (Direct Program)	\$ 1,781,790
93.116	Tuberculosis Trials	University of California – San Diego	5,764
		Program Total	\$ 1,787,554
93.283	Local Public Health Preparedness Program/ Cities Readiness Initiative	California State Department of Health Services	\$ 3,753,072
93.283	Local Public Health Preparedness Program/ Cities Readiness Initiative	Public Health Foundation Enterprises, Inc	15,572
		Program Total	\$ 3,768,644
93.569	Community Action Partnership Community Services Block Grant	California State Department of Community Services And Development	\$ 3,500,128
93.710	ARRA Community Action Partnership Community Services Block Grant	California State Department of Community Services And Development	2,238,409
		CSBG Cluster Total	\$ 5,738,537
93.575	Child Care Grants	California State Department of Education	\$ 1,608,839
93.596	Child Care Mandatory and Matching Funds of CCDF	California State Department of Education	1,426,060
		CCDF Cluster Total	\$ 3,034,899

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND**  
**SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF THE**  
**CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

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

<b>CFDA No.</b>	<b>Federal Program</b>	<b>Pass Through Agency</b>	<b>Amount</b>
93.566	Refugee Health Assessment Program	California State Department of Public Health	\$ 1,084,656
93.566	Refugee Social Services/Recoveries of Aid	California State Department of Social Services	1,038,065
		Program Total	<u>\$ 2,122,721</u>
93.576	Refugee Preventive Health Program	California State Department of Public Health	\$ 84,559
93.576	Community Action Partnership Refugee Employment	California State Department of Social Services	26,659
		Program Total	<u>\$ 111,218</u>
93.778	Multipurpose Senior Services Program	California State Department of Aging	\$ 1,324,065
93.778	Medical Assistance Program	California State Department of Health Care Services	9,544,012
93.778	Medical Assistance Program	California State Department of Health Services	40,775,694
93.778	Medical Assistance Program	California State Department of Mental Health	5,394,016
93.778	Medical Assistance Program	California State Department of Public Health	1,132,071
93.778	Medical Assistance Program	California State Department of Social Services	59,213,167
		Medicaid Cluster Total	<u>\$ 117,383,025</u>
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	California State Department of Aging	\$ 252,946
93.779	Aging & Disability Resource Connection Enhancement (ADRC)	California State Department of Health Services	2,060
		Program Total	<u>\$ 255,006</u>
93.889	Hospital Preparedness Programs Yr8/Yr7/Pandemic Flu	California State Department of Health Services	\$ 1,436,938
93.889	Hospital Preparedness Program -H1N1	California State Department of Public Health	533,567
		Program Total	<u>\$ 1,970,505</u>
93.977	Preventive Health Services - Sexually Transmitted Diseases Control Grants	California State Department of Public Health	\$ 217,702
93.977	Gonococcal Surveillance LAB	Public Health Foundation Enterprises, Inc	2,204
		Program Total	<u>\$ 219,906</u>
97.067	Homeland Security Grant Program	California Emergency Management Agency	\$ 12,033,344
		Homeland Security Cluster Total	<u>\$ 12,033,344</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 08F-4993 (Program Year 2009 extended through September 2009)  
For the Year Ended June 30, 2010**

CFDA# 93.569

	Oct 1, 2008 through June 30, 2009	July 1, 2009 through Sept 30, 2009	Total Audited	Total Reported	Total Budget	Fiscal Year 2010 Reported
<b>Revenue:</b>						
Grant Revenue	\$ 5,663	\$ 14,708	\$ 20,371	\$ 20,371	\$ 25,000	\$ 14,708
Other Income	-	-	-	-	-	-
Total Revenue	<u>5,663</u>	<u>14,708</u>	<u>20,371</u>	<u>20,371</u>	<u>25,000</u>	<u>14,708</u>
<b>Expenditures:</b>						
<b>Personnel Costs</b>						
Salaries & Wages	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Subtotal Personnel Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-Personnel Costs</b>						
Travel	-	-	-	-	-	-
Facilities/Space	-	-	-	-	-	-
Consumable Supplies	-	-	-	-	-	-
Equipment Lease/Purchase	-	-	-	-	-	-
Consultant Services	-	-	-	-	-	-
Contractor Services	-	-	-	-	-	-
Subcontractors	5,663	14,708	20,371	20,371	25,000	14,708
Other Costs	-	-	-	-	-	-
Subtotal Non-Personnel Costs	<u>5,663</u>	<u>14,708</u>	<u>20,371</u>	<u>20,371</u>	<u>25,000</u>	<u>14,708</u>
Total Expenditures	<u>\$ 5,663</u>	<u>\$ 14,708</u>	<u>\$ 20,371</u>	<u>\$ 20,371</u>	<u>\$ 25,000</u>	<u>\$ 14,708</u>

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**HEALTH AND HUMAN SERVICES AGENCY**  
**COMMUNITY ACTION PARTNERSHIP**  
**SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES**  
**CSD CONTRACT NO. 08F-4937 (Program Year 2009, extended through March 2010)**  
**For the Year Ended June 30, 2010**

CFDA# 93.569

	Jan 1, 2009 through June 30, 2009	July 1, 2009 through Dec 1, 2009	Jan 1, 2010 through March 31, 2010	Total Audited	Total Reported	Total Budget	Fiscal Year 2010 Reported
<b>Revenue:</b>							
Grant Revenue	\$ 1,661,713	\$ 1,313,960	\$ 203,650	\$ 3,179,323	\$ 3,179,323	\$ 3,179,323	\$ 1,517,610
Other Income	-	-	68,786	68,786	68,786	-	68,786
Total Revenue	<u>1,661,713</u>	<u>1,313,960</u>	<u>272,436</u>	<u>3,248,109</u>	<u>3,248,109</u>	<u>3,179,323</u>	<u>1,586,396</u>
<b>Expenditures:</b>							
<b>Personnel Costs</b>							
Salaries & Wages	258,331	357,459	-	615,790	615,790	498,206	357,459
Fringe benefits	151,719	209,941	-	361,660	361,660	289,050	209,941
Subtotal Personnel Costs	<u>410,050</u>	<u>567,400</u>	<u>-</u>	<u>977,450</u>	<u>977,450</u>	<u>787,256</u>	<u>567,400</u>
<b>Non-Personnel Costs</b>							
Travel	8,580	3,928	-	12,508	12,508	10,420	3,928
Facilities/Space	18,356	34,462	-	52,818	52,818	70,507	34,462
Consumable Supplies	5,156	5,714	-	10,870	10,870	18,238	5,714
Equipment Lease/Purchase	23,900	20,869	-	44,769	44,769	46,689	20,869
Consultant Services	-	-	-	-	-	-	-
Contractor Services	-	-	82,833	82,833	82,833	84,000	82,833
Subcontractors	1,190,922	681,126	189,603	2,061,651	2,061,651	2,155,713	870,729
Other Costs	4,749	461	-	5,210	5,210	6,500	461
Subtotal Non-Personnel Costs	<u>1,251,663</u>	<u>746,560</u>	<u>272,436</u>	<u>2,270,659</u>	<u>2,270,659</u>	<u>2,392,067</u>	<u>1,018,996</u>
Total Expenditures	<u>\$ 1,661,713</u>	<u>\$ 1,313,960</u>	<u>\$ 272,436</u>	<u>\$ 3,248,109</u>	<u>\$ 3,248,109</u>	<u>\$ 3,179,323</u>	<u>\$ 1,586,396</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 10F-4038 (Program Year 2010)  
For the Year Ended June 30, 2010**

CFDA# 93.569

	Jan 1, 2010 through June 30, 2010	Total Audited	Total Reported	Total Budget	Fiscal Year 2010 Reported
<b>Revenue:</b>					
Grant Revenue	\$ 1,899,024	\$ 1,899,024	\$ 1,899,024	\$ 3,179,323	\$ 1,899,024
Other Income	-	-	-	-	-
Total Revenue	<u>1,899,024</u>	<u>1,899,024</u>	<u>1,899,024</u>	<u>3,179,323</u>	<u>1,899,024</u>
<b>Expenditures:</b>					
Personnel Costs					
Salaries & Wages	272,382	272,382	272,382	634,816	272,382
Fringe benefits	159,971	159,971	159,971	380,913	159,971
Subtotal Personnel Costs	<u>432,353</u>	<u>432,353</u>	<u>432,353</u>	<u>1,015,729</u>	<u>432,353</u>
Non-Personnel Costs					
Travel	2,150	2,150	2,150	7,900	2,150
Facilities/Space	30,636	30,636	30,636	72,570	30,636
Consumable Supplies	6,391	6,391	6,391	18,238	6,391
Equipment Lease/Purchase	27,664	27,664	27,664	43,860	27,664
Consultant Services	-	-	-	-	-
Contractor Services	-	-	-	-	-
Subcontractors	1,394,962	1,394,962	1,394,962	2,012,006	1,394,962
Other Costs	4,868	4,868	4,868	9,020	4,868
Subtotal Non-Personnel Costs	<u>1,466,671</u>	<u>1,466,671</u>	<u>1,466,671</u>	<u>2,163,594</u>	<u>1,466,671</u>
Total Expenditures	<u>\$ 1,899,024</u>	<u>\$ 1,899,024</u>	<u>\$ 1,899,024</u>	<u>\$ 3,179,323</u>	<u>\$ 1,899,024</u>

**COUNTY OF SAN DIEGO, CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
COMMUNITY ACTION PARTNERSHIP  
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 09F-5138 (CSBG-ARRA) (Program Year 2010)  
For the Year Ended June 30, 2010**

CFDA# 93.710

	July 1, 2009 through Dec 31, 2009	Jan 1, 2010 through June 30, 2010	Total Audited	Total Reported	Total Budget	Fiscal Year 2010 Reported
Revenue:						
Grant Revenue	\$ 34,587	\$ 2,203,822	\$ 2,238,409	\$ 2,238,409	\$ 5,366,465	\$ 2,238,409
Other Income	-	-	-	-	-	-
Total Revenue	<u>34,587</u>	<u>2,203,822</u>	<u>2,238,409</u>	<u>2,238,409</u>	<u>5,366,465</u>	<u>2,238,409</u>
Expenditures:						
Personnel Costs						
Salaries & Wages	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Subtotal Personnel Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Personnel Costs						
Travel	-	-	-	-	-	-
Facilities/Space	-	-	-	-	-	-
Consumable Supplies	-	-	-	-	-	-
Equipment Lease/Purchase	-	-	-	-	-	-
Consultant Services	-	-	-	-	-	-
Contractor Services	-	-	-	-	-	-
Subcontractors	34,587	2,203,822	2,238,409	2,238,409	5,366,465	2,238,409
Other Costs	-	-	-	-	-	-
Subtotal Non-Personnel Costs	<u>34,587</u>	<u>2,203,822</u>	<u>2,238,409</u>	<u>2,238,409</u>	<u>5,366,465</u>	<u>2,238,409</u>
Total Expenditures	<u>\$ 34,587</u>	<u>\$ 2,203,822</u>	<u>\$ 2,238,409</u>	<u>\$ 2,238,409</u>	<u>\$ 5,366,465</u>	<u>\$ 2,238,409</u>



**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2010**

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

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**FINANCIAL STATEMENTS**

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

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted? No

**FEDERAL AWARDS**

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
14.218/14.253	Community Development Block Grants- Entitlement Grants Cluster
14.257	Homelessness Prevention and Rapid Re-housing Program (HPRP) (Recovery Act Funded)
14.871	Housing Voucher Cluster
16.755	Southwest Border Prosecution Initiative Program
16.803	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
16.809	ARRA – Assistance Combating Criminal Narcotic Act
17.235	Senior Community Service Employment Program
93.069	Public Health Emergency Preparedness
93.268/93.712	Immunization Cluster
93.556	Promoting Safe and Stable Families
93.563	Child Support Enforcement
93.569/93.710	Community Services Block Grant (CSBG) Cluster
93.575/93.596	Child Care and Development Fund (CCDF) Cluster
93.645	Child Welfare Services
93.778	Medical Assistance Program
95.001	High Intensity Drug Trafficking Areas

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, 2010**

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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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<b>Finding 10-01:</b>	<b>Reporting</b>	
<b>Federal Agency:</b>	<b>Department of Health and Human Services</b>	
<b>Program Name:</b>	<b>Supplemental Nutrition Assistance Program (SNAP) Cluster</b>	
<b>CFDA # and Program Expenditures</b>	<b>#10.561</b>	<b>\$24,223,016</b>
<b>Award Year</b>	<b>June 30, 2010</b>	

**Criteria**

In accordance with Part 3 of the OMB Circular A-133 compliance supplement for the reporting compliance requirement; Audit Objectives; "...required reports for Federal awards include all activity of the reporting period, are supported by applicable accounting or performance records.."

**Condition**

During the performance of our procedures over the Reporting compliance requirement, we noted that 2 out of 10 FNS209 reports selected for testing each had an incidence of a data entry error.

**Effect**

The reports identified that were prepared by the County did not accurately reflect the claims against households who received SNAP benefits. These errors caused an overstatement of \$511,179 in the County's December 31, 2009 report and an understatement of \$10,000 in the June 30, 2010 report.

**Questioned Cost:**

Not applicable.

**Recommendation**

The County should include additional procedures to certify that the FNS209 forms are accurate. A secondary review of each report could include a recalculation of the entirety of each report.

**Response**

HHSA agrees with the recommendation. We will revise the FNS209 reports for the quarters ended December 2009 and June 2010 and will submit to the State in January 2011. We will also revise our current procedures to ensure that the FNS209 forms are properly completed and reviewed by the senior accountant.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2010**

<b>Finding 10-02:</b>	<b>Allowable Costs/Cost Principles</b>
<b>Federal Agency:</b>	<b>Department of Health and Human Services</b>
<b>Program Name:</b>	<b>Child Care and Development Fund Cluster</b>
<b>CFDA # and Program Expenditures</b>	<b>#93.575/93.596                      \$3,034,899</b>
<b>Award Year</b>	<b>June 30, 2010</b>

**Criteria**

In accordance with OMB A-87; Part C. Basic Guidelines “1. *Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria: ... j. Be adequately documented.*”

**Condition**

During the performance of our testwork on Allowable Costs/Cost Principles, we noted that out of a sample of forty (40) expenditures selected for testing, one (1) of the expenditures was not adequately documented. The amount of expenditure paid was not supported by an attendance sheet that is required to be signed by the Parent and Childcare provider to be acceptable for payment.

**Effect**

The County is not in compliance with the Allowable Costs/Cost Principles requirements.

**Questioned Cost:**

\$2,417

**Recommendation**

We recommend that the County establish procedures such as scanning supporting documentation and storing them electronically to ensure that supporting documentation for all such similar programs will not be lost.

**Response**

We agree with the recommendation. Unfortunately, we have been unable to locate the attendance sheet for this expenditure. This program was terminated by the County of San Diego after the fiscal year ended and we feel that the attendance sheet was misplaced in the transfer of files to long-term storage.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2010**

<b>Finding 10-03:</b>	<b>Subrecipient Monitoring</b>	
<b>Federal Agency:</b>	<b>Department of Health and Human Services</b>	
<b>Program Name:</b>	<b>Child Welfare Services</b>	
<b>CFDA # and Program Expenditures</b>	<b>#93.645</b>	<b>\$3,365,694</b>
<b>Award Year</b>	<b>June 30, 2010</b>	
<b>Federal Agency:</b>	<b>Department of Health and Human Services</b>	
<b>Program Name:</b>	<b>Child Care and Development Fund Cluster</b>	
<b>CFDA # and Program Expenditures</b>	<b>#93.575/93.596</b>	<b>\$3,034,899</b>
<b>Award Year</b>	<b>June 30, 2010</b>	

**Criteria**

In accordance with **OMB A-133; Subpart D—Federal Agencies and Pass-through Entities; §\_\_.400 “Responsibilities. (d) Pass-through entity responsibilities;** *A pass-through entity shall perform the following for the Federal awards it makes: (1) Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, and name of Federal agency. When some of this information is not available, the pass-through entity shall provide the best information available to describe the Federal award. (2) Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity...(4) Ensure that subrecipient expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year have met the audit requirements of this part for that fiscal year. (5) Issue a management decision on audit findings within six months after receipt of the subrecipient’s audit report and ensure that the subrecipient takes appropriate and timely corrective action.*

**Condition**

Child Welfare Services

During the performance of our procedures testing Subrecipient monitoring, we noted that out of the sample of 5 vendors selected, we noted that for 5 vendors, that there was no evidence that the CFDA number, federal award name and/or federal requirements were communicated prior to June 30, 2010. We did however note that at the time of the award, there was no federal funding related to this grant, but subsequent to the award and prior to June 30, 2010 there was a re-programming of funding that resulted in federal funding being allocated to this grant. We also note that the funding of the subrecipients relating to the grant ended in December 2009.

Child Care and Development Fund

During the performance of our procedures on Subrecipient Monitoring, we noted that out of the sample selected of 2 subrecipients, for both subrecipients, at the time of award the County HHSA department did not send award notification letter to subrecipients to identify Federal award information, including CFDA title and number, award name and number, name of Federal awarding agency and applicable compliance requirements. The County had considered them to be vendors and therefore did not apply the procedures the County has in place for subrecipients.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2010**

**Effect**

The Health and Human Services Agency, Child Welfare Services Program and Child Care and Development fund, were not in compliance with the subrecipient requirements under OMB Circular A-133.

**Questioned Cost:**

Not applicable

**Recommendation**

Child Welfare Services

As soon as the County's Health and Human Services department is aware of any re-programming of funds, they should develop a method of communication to all of its subgrantees notifying subrecipients of their re-programmed federal funding.

Child Care and Development Fund

The County's Health and Human Services department should develop additional controls in its procurement function to more accurately distinguish between vendors and subrecipients. This will ensure that required communications will be made to subrecipients.

**Response**

Child Welfare Services

We agree with the recommendation. Federal funding letters with the CFDA #, award name and award amount will be sent to subrecipients receiving CWS Title IV-B funding prior to the award. This is a part of the policy of HHSA and is followed in normal contract operations and awards. It is monitored both by Financial Services, Contract Support, and program.

In this particular case, we did not originally directly award federal funds to this contractor. We awarded funds to this contractor, which we considered to be State of California General funds. In the second quarter of the fiscal year, in December 2009, we reported the expenditure of the State General funds in our County Expense Claim to the State and the State performed a reallocation of these funds to the Federal funding source. We were not aware of the State's action until mid February of 2010.

We substantially met all of the requirements of monitoring the vendors as subrecipients in the general course of our work that year and we did notify the vendors of the receipt of Federal funds after the year end. We feel that the notification of the receipt of federal funds after the year end is sufficient to satisfy the requirements of A-133 in this case since we felt we were awarding the vendors State General funds at the beginning of the year.

Child Care and Development Fund

We agree with the recommendation. Federal funding letters with the CFDA #, award name and award amount should be sent timely to subrecipients receiving CCDF funding. This is a part of the policy of HHSA and is followed in normal contract operations and awards. It is monitored both by Financial Services, Contract Support, and program.

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2010**

In this particular case, we did not send the notification letters timely because the contractors were considered vendors instead of subrecipients. After reviewing the subrecipient questionnaire from the auditors, there was a consensus reached between program and fiscal staff that the vendors should be considered subrecipients. This is the reason the award notification letters were sent out late. Also, funding for the CRET program was State funded in prior years. Fiscal Year 09/10 was the first time that the State shifted funding to Federal.

**COUNTY OF SAN DIEGO, CALIFORNIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2010**

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**Finding 09-01:** Special Tests and Provisions - Child Support Services for Interstate Cases  
**Federal Agency:** Department of Health and Human Services  
**Program Name:** Child Support Enforcement  
**CFDA # and Program Expenditures** #93.563 \$32,691,376  
**Award Year** June 30, 2009

Corrective action has been taken.

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

Corrective action has been taken.