

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports

For the Year Ended June 30, 2012

**COUNTY OF SAN DIEGO, CALIFORNIA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2012**

Table of Contents

	<i>Page(s)</i>
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 <i>Government Auditing Standards</i>	1-2
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, Internal Control over Compliance and the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133.....	3-4
Schedule of Expenditures of Federal Awards.....	5-19
Notes to Schedule of Expenditures of Federal Awards	20-30
Schedule of Findings and Questioned Costs.....	31-38
Summary Schedule of Prior Audit Findings	39

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, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 16, 2012. 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

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

A *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 previously.

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

San Diego, California
November 16, 2012

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,
INTERNAL CONTROL OVER COMPLIANCE AND THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

Compliance

We have audited the County of San Diego, 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, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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 of questioned costs as items 2012-01, 2012-02, 2012-03, and 2012-04.

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. Accordingly, we do not express 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 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. However, we identified certain deficiencies in internal control over compliance that we consider to significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2012-01, 2012-02, 2012-03, and 2012-04. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Schedule of Expenditures of Federal Awards

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, 2012, and have issued our report thereon dated November 16, 2012. 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 financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements 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 responses 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

San Diego, California
March 13, 2013

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<u>Direct Programs</u>					
Rural Rental Assistance Payments:					
Public Housing Firebird	D	10.427	04-037-592185452	\$ 250,666	-
Supplemental Nutrition Assistance Program, Outreach/Participation Program:					
Supplemental Nutrition Assistance Program (SNAP) Participation Grant Program	D	10.580	IA-FSPA-11-CA-01	309,165	-
Cooperative Forestry Assistance:					
USDA Forest Service	D	10.664	08-DG-11052012-169	1,692	-
USDA Forest Service	D	10.664	09-DG-11052012-154	175,374	-
			Subtotal - 10.664	177,066	-
Watershed Protection and Flood Prevention:					
Watershed Protection and Flood Prevention	D	10.904	1577 DR FEMA	230,594	-
Wildlife Habitat Incentive Program:					
Integrated Pest Control	D	10.914	7291046A953	24,550	-
TOTAL - DIRECT PROGRAMS				992,041	-
<u>Passed Through California Department of Education</u>					
School Nutrition Program Breakfast	I	10.553	N/A	487,301	-
National School Lunch Program:					
National Nutrition Program- Lunch	I	10.555	N/A	752,840	-
Polinsky Ctr School Lunch Program	I	10.555	NSLP	88,187	-
			Subtotal - 10.555	841,027	-
Summer Food Service	I	10.559	CN100494	9,750	-
Summer Food Service	I	10.559	CN110425	1,252	-
			Subtotal - 10.559	11,002	-
<u>Passed Through California State Department of Aging</u>					
Senior Farmer's Market Program	I	10.576	N/A	46,140	-
<u>Passed Through California Department of Food and Agriculture</u>					
Plant and Animal Disease, Pest Control, and Animal Care:					
Plant Health & Pest Prevention	I	10.025	10-0072-SF	87,920	-
Plant Health & Pest Prevention	I	10.025	10-0477-1	1,203,405	-
Plant Health & Pest Prevention	I	10.025	11-0207	511,357	-
Plant Health & Pest Prevention	I	10.025	11-0292-SF	31,431	-
Plant Health & Pest Prevention	I	10.025	11-0334-SF	598,790	-
Plant Health & Pest Prevention	I	10.025	11-0369-SF	35,085	-
Plant Health & Pest Prevention	I	10.025	11-0383-SF	530,000	-
Plant Health & Pest Prevention	I	10.025	11-0418-SF	16,528	-
Plant Health & Pest Prevention	I	10.025	11-0508-SF	56,324	-
Plant Health & Pest Prevention	I	10.025	11-0542-SF	77,240	-
			Subtotal - 10.025	3,148,080	-
Meat, Poultry, and Egg Products Inspection:					
Agricultural Standards	I	10.477	10-0459	3,217	-
Agricultural Standards	I	10.477	11-0441-SF	11,801	-
			Subtotal - 10.477	15,018	-
Forest Health Protection:					
Weed Management	I	10.680	SPF106937	10,644	-
Recovery Act of 2009 Wildlife Fire Management:					
ARRA - San Diego Weed Management Area	I	10.688	09-0609	99,330	-

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through California Department of Public Health</u>					
Supplemental Nutrition Assistance Program, Outreach/Participation Program:					
Supplemental Nutrition Assistance Program (SNAP) - ED	I	10.580	11-10769	110,674	-
<u>Passed Through California Department of Social Services</u>					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP):					
CalFresh Employment and Training Admin	I	10.561	CEC LEDGER 028.030	505,933	-
CalFresh Supplemental Nutrition Assistance Program (SNAP) Education Admin	I	10.561	CEC LEDGER 157	98,132	90,765
CalWORKS Information Network (CalWIN)	I	10.561	3764901	2,613,359	-
Non Assistance CalFresh Admin	I	10.561	Subvention	29,788,530	-
			Subtotal - 10.561	33,005,954	90,765
TOTAL - INDIRECT PROGRAMS				37,775,170	90,765
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				38,767,211	90,765
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<u>Direct Programs</u>					
Community Development Block Grants/Entitlement Grants:					
Community Development Block Grant	D	14.218	B-10-UC-06-0501	3,019,203	1,431,166
HERA Neighborhood Stabilization Program 1 Round 1	D	14.218	B-10-UC-06-0501	250,857	172,774
			Subtotal - 14.218	3,270,060	1,603,940
Emergency Shelter Grant	D	14.231	E11UC060501	185,051	177,515
Emergency Shelter Grant	D	14.231	S10UC060501	14,142	10,765
			Subtotal - 14.231	199,193	188,280
Shelter Plus Care	D	14.238	C16C410001	24,580	24,345
Shelter Plus Care	D	14.238	CA0689C9D100800	94,085	91,879
Shelter Plus Care	D	14.238	CA0690C9D100800	61,857	58,298
Shelter Plus Care	D	14.238	CA0693C9D100803	177,712	172,696
Shelter Plus Care	D	14.238	CA0694C9D100802	123,592	123,592
Shelter Plus Care	D	14.238	CA0694C9D101003	369,098	369,098
Shelter Plus Care	D	14.238	CA0880C9D100900	2,907	-
Shelter Plus Care	D	14.238	CA0881C9D100900	8,985	5,034
Shelter Plus Care	D	14.238	CA0945C9D101001	80,249	77,173
Shelter Plus Care	D	14.238	CA0946C9D101001	137,823	135,263
Shelter Plus Care	D	14.238	CA1024C9D101000	12,968	11,470
Shelter Plus Care	D	14.238	CA16C610001	101,334	97,529
Shelter Plus Care	D	14.238	CA16C710001	85,333	78,689
			Subtotal - 14.238	1,280,523	1,245,066
HOME Investment Partnerships Program	D	14.239	M06DC060534	927,890	927,890
HOME Investment Partnerships Program	D	14.239	M06DC060534	584,337	584,337
HOME Investment Partnerships Program	D	14.239	M07DC060534	499,158	499,158
HOME Investment Partnerships Program	D	14.239	M08DC060534	360,509	360,509
HOME Investment Partnerships Program	D	14.239	M09DC060534	221,294	205,427
HOME Investment Partnerships Program	D	14.239	M10DC060534	499,843	6,458
HOME Investment Partnerships Program	D	14.239	M11DC060534	309,166	32,052
			Subtotal - 14.239	3,402,197	2,615,831
Housing Opportunities for Persons with AIDS	D	14.241	CAH10F008	1,109,637	855,396
Housing Opportunities for Persons with AIDS	D	14.241	CAH11F008	2,282,911	1,969,505
			Subtotal - 14.241	3,392,548	2,824,901
ARRA - Community Development Block Grant Recovery	D	14.253	B09UY060501	42,469	42,455
ARRA - Homelessness Prevention and Rapid Re-Housing Program	D	14.257	S09UY060501	91,888	91,374
Public and Indian Housing:					
Public Housing	D	14.850	CA10800111D	73,695	-

COUNTY OF SAN DIEGO, CALIFORNIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Section 8 Project- Based Cluster: Lower Income Housing Assistance					
Program- Section 8 Moderate Rehabilitation:					
Moderate Rehabilitation 3	D	14.856	CA108MR0003	210,791	-
Moderate Rehabilitation 4	D	14.856	CA108MR0004	847,413	-
			Subtotal - 14.856	1,058,204	-
Resident Opportunity and Supportive Services - Family and Homeownership	D	14.870	CA108REF089A007	427	-
Section 8 Housing Choice Vouchers	D	14.871	CA108AF	9,666,785	-
Section 8 Housing Choice Vouchers	D	14.871	CA108VO	102,719,163	-
			Subtotal - 14.871	112,385,948	-
Public Housing Capital Fund (CFP):					
Public Housing Capital Fund 2008	D	14.872	CA16P10850108	114,614	-
Public Housing Capital Fund 2009	D	14.872	CA16P10850109	97,814	-
Public Housing Capital Fund 2010	D	14.872	CA16P10850110	33,282	-
Public Housing Capital Fund 2011	D	14.872	CA16PO10850111	16,520	-
Public Housing Capital Fund 2012	D	14.872	CA16PO10850112	2,174	-
			Subtotal - 14.872	264,404	-
Resident Opportunity and Supportive Services - Service Coordinators:					
Resident Opportunity and Supportive Services - Elderly and Disabled	D	14.876	CA108REL058A007	23,752	-
Mainstream Voucher	D	14.879	CA108DV	443,767	-
ARRA Public Housing Capital Fund Recovery Grant	D	14.885	CA16S10850109	13,765	-
TOTAL - DIRECT PROGRAMS				125,942,840	8,611,847
<u>Passed Through St. Vincent De Paul Villages</u>					
Supportive Housing Program:					
Tuberculosis Homeless	I	14.235	CA0543B9d011003	113,643	-
TOTAL - U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT				126,056,483	8,611,847
<u>U.S. DEPARTMENT OF INTERIOR</u>					
<u>Direct Programs</u>					
Cooperative Endangered Species Conservation Fund:					
MSCP Grant	D	15.615	1448 11430 97 J192	360	-
TOTAL - U.S. DEPARTMENT OF INTERIOR				360	-
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<u>Direct Programs</u>					
Domestic Cannabis Eradication and Suppression Program (DCE/SP)	D	16.000	2011-45	197,562	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP)	D	16.000	2012-41	21,958	-
FBI Cyber Crimes Task Force	D	16.000	CYBER CRIME TF	7,677	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.000	N/A	84,192	-
SAFE Streets - ECRGTF	D	16.000	SSTF	92,893	-
SAFE Streets - NCRGTF	D	16.000	SSTF	58,268	-
Violent Crime Task Force	D	16.000	SSTF	11,102	-
Violent Crimes Task Force (Fugitive Group)	D	16.000	MOU-SDFTF	83,302	-
			Subtotal - 16.000	556,954	-
Services for Trafficking Victims:					
San Diego Region Anti-Trafficking Task Force	D	16.320	2010-VT-BX-0025	20,726	-
National Institute of Justice Research, Evaluation, and Development Project Grants:					
Forensic Science Training Development and Delivery (FSTDD) Program	D	16.560	2010-DN-BX-K258	114,569	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:					
Violence Against Women Formula Grants	D	16.590	2005-WE-AX-0125	399,237	399,237

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
State Criminal Alien Assistance Program	D	16.606	2010-H3244-CA-AP	1,614,644	-
Bulletproof Vest Partnership Program:					
2007 Bulletproof Vest Partnership Program	D	16.607	BVP	109,488	-
2010 Bulletproof Vest Partnership Program	D	16.607	BVP	192,257	-
2011 Bulletproof Vest Partnership Program	D	16.607	BVP	74,035	-
Bulletproof Vest Partnership (BVP)	D	16.607	100400	18,512	-
			Subtotal - 16.607	394,292	-
Public Safety Partnership and Community Policing Grants:					
COPS 2008	D	16.710	2008-CK-WX-0298	5,564	-
COPS 2009	D	16.710	2009-CK-WX-0484	755,529	-
COPS 2010	D	16.710	2010-CS-WX-0470	242,628	-
COPS- Child Sexual Predator Program (CSPP)	D	16.710	2010-CS-WX-0019	318,192	-
			Subtotal - 16.710	1,321,913	-
Forensic DNA Backlog Reduction Program:					
Forensic DNA 2010 Backlog Reduction Program	D	16.741	2010-DN-BX-K077	246,556	-
FY2011 DNA Backlog Reduction Program	D	16.741	2011-DN-BX-K477	102,753	-
			Subtotal - 16.741	349,309	-
Congressionally Recommended Awards:					
San Diego County Regional Gang Enforcement Collaborative (SDCRGEC)	D	16.753	2010-DD-BX-0403	216,919	-
Witness Management	D	16.753	2010-DD-BX-0447	70,880	-
			Subtotal - 16.753	287,799	-
Southwest Border Prosecution Initiative PG	D	16.755	N/A	7,963,594	-
Recovery Act- State and Local Law Enforcement Assistance Program: Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States Competitive Grant Program:					
ARRA - Combating Criminal Narcotics Activity - SHF	D	16.809	2009-SS-B9-0037	871,425	-
ARRA - Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States- DA	D	16.809	2009-SS-B-0037	74,304	-
			Subtotal - 16.809	945,729	-
Equitable Sharing Program:					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	236,586	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	39,318	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	676,008	-
			Subtotal - 16.922	951,912	-
TOTAL - DIRECT PROGRAMS				14,920,678	399,237
<u>Passed Through Corrections Standard Authority</u>					
Juvenile Accountability Block Grant	I	16.523	151-11	322,326	-
Juvenile Justice and Delinquency Prevention- Allocation to State: Disproportionate Minority Contract	I	16.540	N/A	94,958	-
Title V - Delinquency Prevention Program: Title V Delinquency Prevention Program DMC	I	16.548	N/A	32,381	-
<u>Passed Through City of San Diego Police Department</u>					
Missing Children's Assistance: Internet Crimes Against Children	I	16.543	2009-MC-CX-K034	103,012	-
<u>Passed Through California Department of Justice, Bureau of Firearms</u>					
Recovery Act- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government: ARRA - Firearms Tracking Grant	I	16.804	ZF09019504	162,218	-
<u>Passed Through California Emergency Management Agency</u>					
Crime Victim Assistance: Crime Victim Assistance	I	16.575	VW11300370	399,319	-
Underserved Victim Advocacy And Outreach Program	I	16.575	UV10010370	98,703	-
			Subtotal - 16.575	498,022	-
Violence Against Women Formula Grants: Victim Assistance	I	16.588	VW11300370	334,967	-

COUNTY OF SAN DIEGO, CALIFORNIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Edward Byrne Memorial Justice Assistance Grant Program:					
Jurisdiction Unified For Drug Gang Enforcement (Anti Drug Abuse Program)- Sheriff	I	16.738	DC 11 24 0370	95,000	-
Jurisdiction Unified For Drug Gang Enforcement Grant- DA	I	16.738	DC 11 24 0370	739,104	-
Jurisdiction Unified For Drug Gang Enforcement- Probation	I	16.738	DC 11 24 0370	50,000	-
			Subtotal - 16.738	884,104	-
Paul Coverdell Forensic Sciences Improvement Grant Program:					
Coverdell 10	I	16.742	CQ10070370	23,874	-
Coverdell 11	I	16.742	CQ10070370	43,757	-
			Subtotal - 16.742	67,631	-
Recovery Act- Edward Byrne Memorial Justice Assistance Grants (JAG) Program/Grants to States and Territories:					
ARRA - Evidence Based Probation Supervision Program	I	16.803	ZP09010370	709,152	-
ARRA - Evidence Based Probation Supervision Program- HHSA	I	16.803	ZP09010370	1,106,052	1,053,383
ARRA - Justice Assistance Grant- HHSA	I	16.803	ZO09010370	14,305	14,304
ARRA - Offender Treatment Program - Probation	I	16.803	ZO09010370	9,157	-
ARRA - San Diego North County Regional Prostitution/Human Trafficking	I	16.803	ZH09010370	172,047	-
			Subtotal - 16.803	2,010,713	1,067,687
Recovery Act- Edward Byrne Memorial Justice Assistance Grants (JAG) Program/Grants to Units of Local Government:					
ARRA - Jurisdictions United for Drug Gang Enforcement	I	16.804	ZA09010370	117,186	-
ARRA - Justice Assistance Gang Program - DA	I	16.804	ZA09010370	72,240	-
			Subtotal - 16.804	189,426	-
<u>Passed Through City of Chula Vista</u>					
Recovery Act- State and Local Law Enforcement Assistance Program: Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States Competitive Grant Program:					
ARRA - Combating Criminal Narcotics Activity CVPD-SHF	I	16.809	2009-SS-B9-0051	105,339	-
ARRA - Combating Criminal Narcotics Activity Stemming From the Southern Border of the United States CVPD	I	16.809	2009-SS-B9-0051	92,254	-
			Subtotal - 16.809	197,593	-
<u>Passed Through City of San Diego</u>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Justice Assistance Block Grant	I	16.738	2009-DJ-BX-0247	231,412	-
Justice Assistance Block Grant	I	16.738	2011-DJ-BX-2878	118,083	-
			Subtotal - 16.738	349,495	-
Recovery Act- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA - Justice Assistance Grant	I	16.804	2009-SB-B9-0784	346,051	-
<u>Passed Through City of San Marcos</u>					
Recovery Act- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA - Byrne JAG - City of San Marcos	I	16.804	2009-SB-B9-0784	35,091	-
<u>Passed Through City of Imperial Beach</u>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Byrne Justice Assistance Grant (JAG) Program - Imperial Beach	I	16.738	2009-DJ-BX-0247	557	-
Recovery Act- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA - Byrne JAG- Imperial Beach	I	16.804	2009-SB-B9-0784	16,042	-
<u>Passed Through City of Lemon Grove</u>					
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA - Byrne JAG- Lemon Grove	I	16.804	2009-SB-B9-0784	32,343	-
<u>Passed Through City of Vista</u>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Byrne Justice Assistance Grant (JAG) Program - City of Vista	I	16.738	2010-DJ-BX-1376	77,526	-
Recovery Act- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government:					
ARRA - Byrne JAG- City of Vista	I	16.804	2009-SB-B9-0784	26,649	-

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through San Diego Association of Governments</u>					
Project Safe Neighborhoods:					
Project Safe Neighborhood	I	16.609	5001393	9,508	-
Project Safe Neighborhood	I	16.609	5001825	9,699	-
Project Safe Neighborhood- Gun Violence Suppression Project	I	16.609	MOA 5001434	10,916	-
Project Safe Neighborhood- Gun Violence Suppression Project	I	16.609	MOA 5001786	34,306	-
			Subtotal - 16.609	64,429	-
<u>Passed Through Superior Court</u>					
ARRA - Parolee Reentry Court Program	I	16.804	ZR09 01 8647	871,462	829,964
TOTAL INDIRECT PROGRAMS				6,716,996	1,897,651
TOTAL - U.S. DEPARTMENT OF JUSTICE				21,637,674	2,296,888
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>Passed Through California State Department of Aging</u>					
Senior Community Service Employment Program:					
Title V Senior Community Service Employment Program	I	17.235	TV-1112-23	477,314	477,314
TOTAL - U.S. DEPARTMENT OF LABOR				477,314	477,314
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Direct Programs</u>					
Airport Improvement Program	D	20.106	AIP 3-06-0036-024	2,501	-
Airport Improvement Program	D	20.106	AIP 3-06-0036-029	258,808	-
Airport Improvement Program	D	20.106	AIP 3-06-0078-004	119,735	-
Airport Improvement Program	D	20.106	AIP 3-06-0212-020	84,396	-
			Subtotal - 20.106	465,440	-
<u>Passed Through California Office of Traffic Safety</u>					
State and Community Highway Safety:					
Avoid the 14	I	20.600	AL0939	143,134	-
Office of Traffic Safety Keep Em Safe Program	I	20.600	OP1104	211,315	211,315
			Subtotal - 20.600	354,449	211,315
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:					
Avoid Driving Under The Influence Campaign	I	20.608	20434	207,005	-
Driving Under The Influence Enforcement & Awareness Program	I	20.608	20436	183,569	-
Driving Under The Influence Enforcement & Awareness Program	I	20.608	AL1167	176,036	-
Repeat Driving Under the Influence Offender Program	I	20.608	20283	467,892	-
			Subtotal - 20.608	1,034,502	-
<u>Passed Through California Department of Transportation</u>					
Highway Planning and Construction Cluster:					
Emergency Services-2005 Winter Storm	I	20.205	FHWA 2005 WINTER STORMS	137,513	-
HBP (Highway Bridge Program)	I	20.205	BHLS-5957(080)	36,249	-
HBP (Highway Bridge Program)	I	20.205	BHLSCR-5957(062)	46,561	-
HBP (Highway Bridge Program)	I	20.205	BPMPPL-5957(096)	83,049	-
HBP (Highway Bridge Program)	I	20.205	BPMPPL-5957(099)	47,175	-
HBP (Highway Bridge Program)	I	20.205	BPMPPL-5957(100)	76,003	-
HBP (Highway Bridge Program)	I	20.205	BPMPPL-5957(101)	93,725	-
HBP (Highway Bridge Program)	I	20.205	BRL-5957(019)	811,804	-
HBP (Highway Bridge Program)	I	20.205	BRL-5957(020)	26,504	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(057)	840,371	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(090)	65,819	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(095)	2,624	-
HBP (Highway Bridge Program)	I	20.205	BRLO-5957(108)	26,370	-
HBP (Highway Bridge Program)	I	20.205	BRLO-NBIL(515)	181,167	-
HBP (Highway Bridge Program)	I	20.205	BRLO-NBIL(520)	86,008	-

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
HBP (Highway Bridge Program)	I	20.205	BRLS-5957(084)	151,071	-
HBP (Highway Bridge Program)	I	20.205	BRLS-5957(094)	162,777	-
HBP (Highway Bridge Program)	I	20.205	BRLS-5957(105)	30,631	-
HPP (High Priority Project)	I	20.205	HPLU-5957(087)	52,248	-
HSIP (Highway Safety Improvement Program)	I	20.205	HSIPL-5957(097)	143,401	-
HSIP (Highway Safety Improvement Program)	I	20.205	HSIPL-5957(098)	169,884	-
HSIP (Highway Safety Improvement Program)	I	20.205	HSIPL-5957(107)	83,782	-
STP-Urbanized Areas with Pop >200,000	I	20.205	STPL-5957(102)	42,684	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	178,676	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(091)	7,609	-
Subtotal - 20.205				3,583,705	-
<u>Passed Through Chula Vista Police Department</u>					
State and Community Highway Safety:					
Driving Under The Influence Prosecution	I	20.600	AL1189	26,598	-
<u>Passed Through City of Vista</u>					
Alcohol Impaired Driving Countermeasures Incentive Grants					
Alcohol Beverage Control-0 ABC Minor Decoy/Shoulder Tap Program	I	20.601	11-MST24	5,000	-
<u>Passed Through University of California Berkley- Safe Transportation Research & Education Center</u>					
State and Community Highway Safety:					
Sobriety Checkpoint - City of Imperial Beach	I	20.600	SC11188	20,272	-
Sobriety Checkpoint - City of Imperial Beach	I	20.600	SC12188	16,693	-
Sobriety Checkpoint - City of Lemon Grove	I	20.600	SC11223	19,441	-
Sobriety Checkpoint - City of Poway	I	20.600	SC11330	32,560	-
Sobriety Checkpoint - City of San Marcos	I	20.600	SC11377	20,972	-
Sobriety Checkpoint - City of San Marcos	I	20.600	SC12377	17,211	-
Sobriety Checkpoint - City of Santee	I	20.600	SC11395	6,082	-
Sobriety Checkpoint - City of Santee	I	20.600	SC12395	6,098	-
Sobriety Checkpoint - City of Vista	I	20.600	SC11450	10,000	-
Sobriety Checkpoint - City of Vista	I	20.600	SC12450	25,253	-
Sobriety Checkpoint - City of Del Mar, City of Encinitas and City of Solana Beach	I	20.600	SC12524	6,772	-
Subtotal - 20.600				181,354	-
TOTAL INDIRECT PROGRAMS				5,185,608	211,315
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				5,651,048	211,315
<u>U.S. ENVIROMENTAL PROTECTION AGENCY</u>					
<u>Direct Programs</u>					
Air Pollution Control Program Support:					
Air Pollution Control Program Support-Section 105	D	66.001	A-009059110	1,595,774	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act:					
PM2.5 Monitoring Network	D	66.034	PM-98956601-4	331,563	-
Section 103 Lead NAAQA Airport Study	D	66.034	XA-00T73701-0	165,726	-
US-Mexico Border Clean Diesel EMS	D	66.034	XA-96918401-4	3,270	-
Subtotal - 66.034				500,559	-
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs:					
Border Environment Cooperation Commission BADGER	D	66.931	TAA10-011 PID 20127	58,400	-
TOTAL DIRECT PROGRAMS				2,154,733	-

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through California State Department of Health Services</u>					
Beach Monitoring and Notification Program Implementation Gr					
Beach Act Grant	I	66.472	10-95351	25,000	-
Beach Act Grant	I	66.472	11-10777	25,000	-
			Subtotal - 66.472	50,000	-
<u>Passed Through California State Department of Toxic Substance Control</u>					
Toxic Substance Compliance Monitoring Cooperative Agreements:					
State Toxic Substance	I	66.701	11-T1010	29,554	-
TOTAL INDIRECT PROGRAMS				79,554	-
TOTAL - U.S. ENVIROMENTAL PROTECTION AGENCY				2,234,287	-
<u>U.S. DEPARTMENT OF ENERGY</u>					
<u>Direct Program</u>					
Energy Efficiency and Conservation Block Grant Program (EECBG):					
ARRA - Advance Technology El Cajon, Rancho San Diego Libraries County Adoptions	D	81.128	DE-EE0000902	47,747	-
ARRA - Advance Technology Energy Efficient Equipment Various County Central Chiller Plants	D	81.128	DE-EE0000902	6,791	-
ARRA - Building Controls SE San Diego, El Cajon, Escondido, Oceanside Family Resource Regional Centers	D	81.128	DE-EE0000902	115,047	-
ARRA - Building Systems Controls Automation HOJ and SBRC	D	81.128	DE-EE0000902	19,100	-
ARRA - Climate Action Plan	D	81.128	DE-EE0000902	254,990	-
ARRA - Crime Laboratory Solar Electric System	D	81.128	DE-EE0000902	65,960	-
ARRA - Expedited Green Building Permit	D	81.128	DE-EE0000902	150,799	-
ARRA - Home and Business Audit and Retrofit Program	D	81.128	DE-EE0000902	45,784	-
ARRA - Photovoltaic Incentive Program	D	81.128	DE-EE0000902	490,412	-
ARRA - US DOE Energy Efficiency and Conservation Block Grant Fluorescent Lamp Recycling Activity 04	D	81.128	DE-EE0000902-07/EECBG	125,543	-
ARRA - US DOE Energy Efficiency and Conservation Block Grant Green Business Program Activity 12	D	81.128	DE-EE0000902-12/EECBG	37,486	-
TOTAL DIRECT PROGRAM			Subtotal - 81.128	1,359,659	-
<u>Passed Through California State Energy Resources Conservation and Development Commission</u>					
ARRA - Energy Efficiency and Conservation Block Grant	I	81.128	400-09-031	2,397,939	-
TOTAL - U.S. DEPARTMENT OF ENERGY				3,757,598	-
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
<u>Passed Through California Security of State</u>					
Help America Vote Act Requirement Payments:					
Help America Vote Act (HAVA)	I	90.401	11G30122	638,207	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				638,207	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Direct Programs</u>					
Postal Model for Medical Countermeasures Delivery and Distribution:					
Postal Grant	D	93.016	PMCEP110002-01-00	50,000	-
Innovations in Applied Public Health Research:					
Earmark Grant	D	93.061	1H75HK000095-01	51,918	-
Enhance Safety of Children Affected by Substance Abuse:					
Family Integrated Treatment Program	D	93.087	FIT	464,413	436,096
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Tuberculosis Prevention, Control, Training & Lab	D	93.116	2U52PS900452	1,923,602	20,000
Regional and National Significance:					
Substance Abuse and Mental Health Administration Jump Start Program	D	93.243	1H79TI023056 01	329,825	309,423
Strengthening Public Health Infrastructure for Improved Health Outcomes:					
Public Health Infrastructure	D	93.507	1956000934A2	85,296	-

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds					
Community Transformation Grant Initiative	D	93.531	1U58DP003716-01	555,593	-
ARRA - Prevention and Wellness- Communities Putting Prevention to Work Funding Opportunities Announcement (FOA):					
ARRA - Communities Putting Prevention to Work	D	93.724	1U58DP002496-01	9,359	-
ARRA - Communities Putting Prevention to Work Enhanced Evaluation- HHSA	D	93.724	3U58DP002496-01S1	1,211,957	610,436
ARRA - Communities Putting Prevention to Work- HHSA	D	93.724	1U58DP002496-01	9,078,578	7,304,227
ARRA - Communities Putting Prevention to Work San Diego Food System	D	93.724	1U58DP002496-01	15,347	-
ARRA - Prevention and Wellness	D	93.724	1U58DP002496-01	95,002	-
ARRA - Communities Putting Prevention to Work	D	93.724	1U58DP002496-01	160,361	-
ARRA - Prevention and Wellness- Communities Putting Prevention to Work FOA	D	93.724	1U58DP002496-01	32,271	-
Subtotal - 93.724				10,602,875	7,914,663
Arthritis, Musculoskeletal and Skin Diseases Research:					
National Hansen's Disease Program	D	93.846	HSH258201000011C	148,738	-
Health Care and Other Facilities:					
Edgemoor HRSA	D	93.887	1956000934B5	10,937	-
HIV Emergency Relief Project Grants:					
Minority AIDS Initiative	D	93.914	H89HA00001	657,010	587,334
Ryan White - Part A	D	93.914	H89HA00001	11,264,285	9,227,606
Subtotal - 93.914				11,921,295	9,814,940
TOTAL - DIRECT PROGRAMS				26,144,492	18,495,122
Passed Through California Secretary of State					
Voting Access for Individuals with Disabilities- Grants to States:					
Help America Vote Act (HAVA)	I	93.617	10G26106	86,984	-
Passed Through California Department of Aging					
Special Programs for the Aging- Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation:					
Title VII-B Elder Abuse	I	93.041	AP-1112-23	37,293	-
Special Programs for the Aging_ Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals:					
Title VII-A Ombudsman	I	93.042	AP-1112-23	93,550	-
Special Programs for the Aging_ Title III, Part D_ Disease Prevention and Health Promotion Services:					
Title III-D Health Prevention	I	93.043	AP-1112-23	161,120	78,192
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers:					
Title III-B Supportive Services	I	93.044	AP-1112-23	2,756,211	675,801
Special Programs for the Aging_ Title III, Part C_ Nutrition Services:					
Title III C1& C2 Senior Nutrition	I	93.045	AP-1112-23	4,451,746	3,822,497
National Family Caregiver Support, Title III, Part E:					
Title III-E Family Caregiver Program	I	93.052	AP-1112-23	1,144,646	945,386
Nutrition Services Incentive Program :					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-1112-23	845,056	845,056
Affordable Care Act - Medicare Improvements for Patients and Providers:					
Medicare Improvements for Patients and Providers Act (2MIPPA)	I	93.518	2M-1011-23	117,236	6,900
Medical Assistance Program (Medicaid):					
Multi-Purpose Senior Services Program (MSSP)	I	93.778	MS-1112-07	1,178,285	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:					
Health Insurance Counseling and Advocacy Program	I	93.779	HI-1112-23	202,304	183,667
Medicare Improvements for Patients and Providers Act (2MIPPA)	I	93.779	2M-1011-23	23,617	20,587
Subtotal - 93.779				225,921	204,254

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>Passed Through California State Department of Alcohol and Drug Programs</u>					
Block Grants for Prevention and Treatment of Substance Abuse:					
Substance Abuse Prevention & Treatment Adolescent and Youth Treatment Program	I	93.959	NNA-37	449,118	449,118
Substance Abuse Prevention & Treatment Discretionary	I	93.959	NNA-37	10,854,580	9,867,804
Substance Abuse Prevention & Treatment Friday Night Live	I	93.959	NNA-37	81,125	81,125
Substance Abuse Prevention & Treatment Human Immunodeficiency Virus (HIV)	I	93.959	NNA-37	1,135,441	1,135,441
Substance Abuse Prevention & Treatment Perinatal Set-Aside	I	93.959	NNA-37	1,400,111	1,400,111
Substance Abuse Prevention & Treatment Prevention Set-Aside	I	93.959	NNA-37	3,769,821	3,510,343
Subtotal - 93.959				17,690,196	16,443,942
<u>Passed Through California State Department of Child Support Services</u>					
Child Support Enforcement:					
Child Support Enforcement	I	93.563	N/A	31,775,058	-
<u>Passed Through California State Department of Community Services and Development</u>					
Community Services Block Grant:					
Community Service Block Grant	I	93.569	11F-4238	1,317,661	1,004,191
Community Service Block Grant	I	93.569	12F-4436	1,697,306	1,359,482
Subtotal - 93.969				3,014,967	2,363,673
<u>Passed Through California State Department of Health Care Services</u>					
Children's Health Insurance Program:					
California Children Services Healthy Families	I	93.767	CCS Information Notice	1,054,269	-
Medical Assistance Program (Medicaid):					
California Children Services Medi-cal	I	93.778	CCS Information Notice	3,854,867	-
California Children Services Pediatric Palliative Care	I	93.778	CCS Numbered Letter	110,904	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	648,160	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	2,100,143	177,120
Health Care Program for Children in Foster Care	I	93.778	CHDP Program Letter	663,708	-
Lead Poisoning Case Management Program	I	93.778	11-10543	194,598	55,590
Medical Assistance Program (Medicaid): Distinct Part Nursing Construction	I	93.778	N/A	13,289,721	-
ARRA - Medical Assistance Program (Medicaid): Distinct Part Nursing Construction	I	93.778	N/A	1,866,451	-
Medical Admin	I	93.778	PC 215,271,350	39,884,874	-
MediCal Administration Activities	I	93.778	08-85128	2,388,287	-
Probation Child Health and Disability Prevention-County Match	I	93.778	N/A	91,515	-
Probation Medical Assistance Program Juvenile Medical Referrals	I	93.778	N/A	21,890	-
Probation Medical Assistance Program Reflections	I	93.778	N/A	60,633	-
Probation Medical Assistance Program-Adult Supervision Services	I	93.778	N/A	65,405	-
Subtotal - 93.778				65,241,156	232,710
<u>Passed Through California State Department of Health and Human Services:</u>					
Special Programs for the Aging Title IV and Title II Discretionary Projects:					
Aging & Disability Resource Center (ADRC) Care Transition Intervention	I	93.048	11-H9006	30,000	-
Affordable Care Act - Medicare Improvements for Patients and Providers:					
Aging & Disability Resource Center (ADRC) Options Counseling	I	93.517	11-H9006	27,431	-
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance:					
Testing and Treatment History Information	I	93.944	10-95285	24,603	-
<u>Passed Through California Department of Mental Health</u>					
Project for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM060005-09	811,778	704,138
<u>Passed Through California Department of Public Health</u>					
Public Health Emergency Preparedness:					
Public Health Emergency Preparedness Base	I	93.069	EPO-11-37	1,286,656	-
Public Health Emergency Preparedness CRI	I	93.069	EPO-11-37	663,767	-
Public Health Emergency Preparedness Lab	I	93.069	EPO-11-37	165,540	-
Swine Flu Response (H1N1)	I	93.069	EPO 09-37	270,391	-
Subtotal - 93.069				2,386,354	-

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Injury Prevention and Control Research and State and Community Based Programs:					
Center for Disease Fall Prevention	I	93.136	09-11711	3,059	-
Immunization Cluster:					
Immunization Registry	I	93.268	11-10589	110,222	27,656
Pediatric Immunization	I	93.268	11-10329	1,751,193	906,099
			Subtotal - 93.268	1,861,415	933,755
Centers for Disease Control and Prevention- Investigations and Technical Assistance:					
Public Health Emergency Preparedness Base	I	93.283	EPO-10-37	264,988	-
Public Health Emergency Preparedness CRI	I	93.283	EPO-10-37	100,770	-
Public Health Emergency Preparedness Lab	I	93.283	EPO-10-37	100,947	-
			Subtotal - 93.283	466,705	-
Refugee and Entrant Assistance- State Administered Programs:					
Refugee Health Assessment	I	93.566	11-37-90842-00 & 11-37-90841/42-00	1,143,502	876,687
Refugee and Entrant Assistance- Discretionary Grants:					
Refugee Preventive Health	I	93.576	11-37-90841-00	4,337	-
Medical Assistance Program (Medicaid):					
Black Infant Health	I	93.778	2011-37	188,502	157,358
Maternal, Child & Adolescent Health Program	I	93.778	2011-37	815,448	44,872
			Subtotal - 93.778	1,003,950	202,230
National Bioterrorism Hospital Preparedness Program:					
Hospital Preparedness Program (HPP)	I	93.889	EPO-11-37	436,418	53,304
HIV Care Formula Grants:					
CARE- MAI Supplement	I	93.917	10-95285	95,541	86,472
CARE- Ryan White CARE Act Part B	I	93.917	10-95285	1,893,041	1,705,327
HIV High Acuity CMP	I	93.917	10-95285	390,345	345,790
			Subtotal - 93.917	2,378,927	2,137,589
HIV Prevention Activities_Health Department Based:					
HIV Expanded Testing	I	93.940	10-95285	517,120	448,472
HIV Prevention- Administration	I	93.940	10-95285	1,535,556	885,698
HIV Prevention- Partner Services	I	93.940	10-95285	128,827	-
			Subtotal - 93.940	2,181,503	1,334,170
Preventive Health Services_Sexually Transmitted Diseases Control Grants:					
Chlamydia Screening Project	I	93.977	11-10056	45,355	-
Gonococcal Isolate Surveillance Project	I	93.977	11-10056	10,000	-
Syphilis Elimination Project	I	93.977	11-10056	160,000	150,000
			Subtotal - 93.977	215,355	150,000
Maternal and Child Health Services Block Grant to the States:					
Black Infant Health	I	93.994	2011-37	299,630	231,367
California Home Visiting Program	I	93.994	2011-37	62,134	-
Maternal, Child & Adolescent Health Program	I	93.994	2011-37	201,005	-
			Subtotal - 93.994	562,769	231,367
<u>Passed Through California State Department of Social Services</u>					
Guardianship Assistance:					
KINGAP Title IVE Admin	I	93.090	CEC LEDGER 155	30,463	-
Kinship Guardianship Assistance	I	93.090	CEC LEDGER 155	470,928	-
			Subtotal - 93.090	501,391	-
Promoting Safe and Stable Families Admin	I	93.556	CEC LEDGER 055	2,217,298	2,076,922

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Temporary Assistance for Needy Families:					
CalWORKS Admin	I	93.558	Subvention	20,863,421	-
CALWORKS Assistance	I	93.558	Entitlement	97,677,615	-
CALWorks Child Care Stage 1 Fed Admin	I	93.558	CEC LEDGER 076	12,704,510	3,508,323
CalWORKS Welfare to Work Admin	I	93.558	CEC LEDGER 076	23,139,758	11,195,336
Temporary Assistance for Needy Families Emergency Assistance Admin	I	93.558	Subvention	19,379,468	-
Subtotal - 93.558				173,764,772	14,703,659
Refugee and Entrant Assistance - State Administered Programs:					
Refugee Admin	I	93.566	PC351	67,690	-
Refugee Cash Assistance (RCA) Program	I	93.566	Entitlement	97,927	-
Refugee Employment Social Services (RESS)	I	93.566	RESS	1,052,117	985,632
Subtotal - 93.566				1,217,734	985,632
Refugee and Entrant Assistance- Discretionary Grants:					
Refugee Discretionary	I	93.576	TARL	46,162	46,162
U.S. Repatriation:					
Repatriate Assistance	I	93.579	Entitlement	1,324	-
Repatriated Americans	I	93.579	Subvention	7,550	-
Subtotal - 93.579				8,874	-
Refugee and Entrant Assistance_Targeted Assistance Grants:					
Refugee Targeted Assistance	I	93.584	TAFO	1,462,044	1,384,176
Community Based Child Abuse Prevention Program	I	93.590	CBCAP	147,161	147,161
Stephanie Tubbs Jones Child Welfare Services Program:					
Child Welfare Services Title IV-B Admin	I	93.645	Subvention	3,365,683	11,859
Foster Care- Title IV-E:					
Child Welfare Services Outcome Improvement Project Admin	I	93.658	CEC LEDGER 144	238,817	103,871
Child Welfare Services Outcome Improvement Project Probation Admin	I	93.658	CEC LEDGER 150	50,745	21,453
Child Welfare Services Title IV-E Admin	I	93.658	Subvention	17,770,670	-
Community Care Licensing Foster Family Homes Admin	I	93.658	Subvention	457,332	-
Emergency Assistance-Foster Care	I	93.658	Entitlement	3,741,184	2,474,081
Family Preservation program Admin	I	93.658	Subvention	947,832	-
Foster Care - Probation	I	93.658	Entitlement	1,529,298	1,470,479
Foster Care Admin	I	93.658	CEC LEDGER 078	1,863,893	-
Foster Parent Training and Recruitment Admin	I	93.658	Subvention	47,117	-
Group Home Monthly Visits Admin	I	93.658	CEC LEDGER 118	338,232	-
Kinship and Foster Care Emergency Admin	I	93.658	CEC LEDGER 139	16,514	-
Public Agency IVE Fed Admin	I	93.658	PC119	161,505	161,505
SB933 Group Homes	I	93.658	579-059	33,836	-
Substance Abuse /Human Immunodeficiency Virus Infant Admin	I	93.658	Subvention	160,595	-
Title IV-E - Probation	I	93.658	N/A	10,501,069	-
Title IVE AFDC Foster Care Assistance	I	93.658	Entitlement	16,022,087	11,775,602
Subtotal - 93.658				53,880,726	16,006,991
Adoption Assistance:					
Adoption Assistance	I	93.659	Entitlement	27,791,923	2,539,744
Adoption Assistance Title IV-E Admin	I	93.659	CEC LEDGER 078	599,856	-
Adoptions Admin	I	93.659	CEC LEDGER 004	3,801,667	-
Subtotal - 93.659				32,193,446	2,539,744
Social Services Block Grant:					
CALWORKS Single Title XX Child Care Admin	I	93.667	Subvention	3,802,116	-
Child Welfare Services Title XX Admin	I	93.667	Subvention	3,223,197	-
Title XX Foster Care Assistance	I	93.667	Entitlement	983,687	983,687
Title XX Foster Care Assistance- Probation	I	93.667	Entitlement	88,006	77,182
Subtotal - 93.667				8,097,006	1,060,869

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF SAN DIEGO, CALIFORNIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Chafee Foster Care Independence Program:					
Independent Living Program Admin	I	93.674	Subvention	796,645	796,645
Medical Assistance Program (Medicaid):					
Adult Protective Services Health Related Admin	I	93.778	PC571, 572, 573, 574	2,754,095	-
Anti-Fraud and Program Integrity In Home Support Services Admin	I	93.778	CFL 09/10-40	701,354	-
Child Welfare Services Health Related Admin	I	93.778	PC 138,144	13,085,095	862,433
In Home Support Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	824,090	-
In Home Support Services Health Related Admin	I	93.778	PC 103,003,023,102,272	8,802,300	-
In Home Support Services Public Authority PCSP	I	93.778	SOC 448 San Diego	5,653,931	-
Subtotal - 93.778				31,820,865	862,433
<u>Passed Through Consumer Center for Health Education & Advocacy; Social Advocates for Youth</u>					
Block Grants for Community Mental Health Services:					
Block Grants for Community Mental Health Services- Substance Abuse and Mental Health Services Admin (SAMHSA)	I	93.958	3B09SM01005-09-S1	3,159,026	585,022
<u>Passed Through Michigan Technological University</u>					
Trans-NIH Recovery Act Research Support:					
ARRA - Wildfire Health Impact Program	I	93.701	090440Z2	10,571	-
<u>Passed Through National Association of County and City Health Officials</u>					
Medical Reserve Corps Small Grant Program:					
Medical Reserve Corps (MRC)/NACCHO	I	93.008	MRC 12 46	214	-
<u>Passed Through Partners In Care Foundation</u>					
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program:					
ARRA - Chronic Disease Self Management Program	I	93.725	CT-1011-15	28,066	-
<u>Passed Through Public Health Foundation Enterprises, Inc</u>					
Centers for Disease Control and Prevention_ Investigations and Technical Assistance:					
PHFE Shigella Antibiotic Resistance	I	93.283	0310.010.906-SD	3,410	-
<u>Passed Through San Diego City Office of Education</u>					
Child Care and Development Block Grant:					
Child Care Local Planning Council	I	93.575	CLPC	66,342	66,342
<u>Passed Through San Diego State University Research Foundation</u>					
Public Health Emergency Preparedness:					
Early Warning Infectious Disease Surveillance (EWIDS)	I	93.069	08-85629 A04	29,800	-
<u>Passed Through University of California- San Diego</u>					
ARRA- Health Information Technology- Beacon Communities:					
ARRA - Care Transitions Intervention- Beacon	I	93.727	90BC001501	285,022	-
ARRA - San Diego Beacon Project	I	93.727	90BC001501	44,096	-
Subtotal - 93.727				329,118	-
<u>Passed Through the Young Men's Christian Association (YMCA)</u>					
Child Care and Development Block Grant:					
Child Care Salary Retention Program	I	93.575	CRET	591,669	577,908
TOTAL - INDIRECT PROGRAMS				457,149,823	74,093,176
TOTAL - U.S. DEPT. HEALTH AND HUMAN SERVICES				483,294,315	92,588,298
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Direct Programs</u>					
Retired and Senior Volunteer Program					
	D	94.002	08SRPCA006	108,338	-
<u>Passed Through University of Maryland</u>					
AmeriCorps:					
University of Maryland Americorp	I	94.006	Z-991709	64,843	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				173,181	-

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>Direct Programs</u>					
High Intensity Drug Trafficking Areas Program:					
High Intensity Drug Trafficking Areas	D	95.001	G09SC0001A	267,831	267,831
High Intensity Drug Trafficking Areas	D	95.001	G10SC0001A	1,458,911	1,458,911
High Intensity Drug Trafficking Areas	D	95.001	G11SC0001A	3,179,771	3,179,771
High Intensity Drug Trafficking Areas	D	95.001	G12SC0001A	656,510	656,510
High Intensity Drug Trafficking Areas- DA	D	95.001	G10SC0001A	532,204	-
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				6,095,227	5,563,023
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Direct Programs</u>					
Homeland Security Biowatch Programs:					
Special Monitoring Homeland Security Grant 103	D	97.091	2006-ST-091-000010-06	542,702	-
<u>Passed Through California Emergency Management Agency</u>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
Emergency Services	I	97.036	1577 DR FEMA	31,025	-
Emergency Services- 2005 Winter Storm	I	97.036	1577 DR FEMA	100,405	-
Emergency Services- 2005 Winter Storm	I	97.036	1577 DR FEMA	39,363	-
Emergency Services- 2005 Winter Storm	I	97.036	1585 DR FEMA	122,471	-
Emergency Services- 2010 Winter Storm	I	97.036	1952DR FEMA	73,724	-
Winterstorm 2010	I	97.036	1952DR FEMA	221,327	-
Subtotal - 97.036				588,315	-
Emergency Management Performance Grants (EMPG)	I	97.042	2011-0048	310,213	43,974
Homeland Security Grant Program:					
State Homeland Security Grant FY08	I	97.067	2010 0085 CALEMA ID 073	2,168	-
California Volunteer Disaster Corp Grant (DCGP)	I	97.067	DVPO3Y1-03	170,741	-
Homeland Security Grant	I	97.067	2009 019	91,815	-
Operation Stonegarden (OPSG) 2009	I	97.067	2009-1004	3,039,730	-
Operation Stonegarden (OPSG) 2010	I	97.067	2010-1085	5,842,958	-
Operation Stonegarden (OPSG) 2011	i	97.067	2011-1077	2,419,502	-
State Homeland Security Grant 2009	I	97.067	SHSGP 2009-0019	38,403	-
State Homeland Security Grant 2009	I	97.067	2009-0019	1,458,002	-
State Homeland Security Grant 2010	I	97.067	SHSGP 2010-0085	120,907	-
State Homeland Security Grant FY08	I	97.067	2010 0085 CALEMA ID 073	126,796	-
State Homeland Security Program (SHSP)	I	97.067	2009 0019	1,537,136	823,766
State Homeland Security Program (SHSP)	I	97.067	2010 0085	1,940,584	1,381,167
State Homeland Security Program (SHSP)	I	97.067	2011 0077	53,430	53,430
State Homeland Security Program (SHSP) 2010	I	97.067	2010-0085	377,755	-
State Homeland Security Program (SHSP) 2011	I	97.067	2011-SS-0077	80,711	-
State of Homeland Security Grant (SHSGP)	I	97.067	2009-0019	828,972	118,000
Subtotal - 97.067				18,129,610	2,376,363
Buffer Zone Protection Program:					
Buffer Zone Protection Plan (BZPP)	I	97.078	2008-BZ-T8-0008	455,335	439,789
Buffer Zone Protection Plan (BZPP)	I	97.078	2009-BF-T9-0026	704,945	704,945
Subtotal - 97.078				1,160,280	1,144,734
<u>Passed Through City of San Diego</u>					
Radiological/Nuclear Detection Pilot Evaluations Program:					
West Coast Maritime Pilot San Diego 2010	I	97.121	FY10 DNDO WCMP SD	9,614	-
<u>Passed Through City of San Diego Office of Homeland Security</u>					
Homeland Security Grant Program:					
Urban Areas Security Initiative (UASI) 2009	I	97.067	2009-0019	2,922,640	-
Urban Areas Security Initiative (UASI) 2010	I	97.067	2010-0085	562,090	-

COUNTY OF SAN DIEGO, CALIFORNIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2012

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Catalog of Federal Domestic Assistance Number	Entity's Identifying Number	Federal Expenditures	Pass-thru Awards to Subrecipients
Urban Areas Security Initiative (UASI) 2011	I	97.067	2011-0077	21,133	-
Urban Areas Security Initiative (UASI) Grant FY08	I	97.067	2008 0006	529,979	-
Urban Areas Security Initiative 2010	I	97.067	UASI 2010-0085	5,822	-
			Subtotal - 97.067	4,041,664	-
TOTAL - INDIRECT PROGRAMS				24,239,696	3,565,071
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				24,782,398	3,565,071
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 713,565,303	\$ 113,404,521

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

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. Expenditures funded by the American Recovery and Reinvestment Act of 2009 are denoted by the prefix "ARRA" in the federal program title.

2. BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 1 to the County's basic financial statements. There are however certain Health and Human Services Agency (HHSA) programs that are reported on a cash basis in accordance with guidance provided by the State of California HHSA. There are also certain Department of Agriculture, Department of Justice, Department of Transportation and Department of Homeland Security programs that are reported on a cash basis in accordance with guidance provided by the California Emergency Management Agency.

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 SEFA are in material agreement with the amounts reported in the related federal financial reports for the federal award programs.

5. CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

6. SOUTHWEST BORDER PROSECUTION INITIATIVE

The County participates in the Southwest Border Prosecution Initiative (SWBPI). The County submitted claims during FY 11-12 in the amount of \$8.3 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 11-12, the County received \$7.96 million in reimbursements related to FY 09-10 expenditures, which are reported under the CFDA 16.755.

7. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

The County administered the CalFRESH program (federally known as the SNAP program) that 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 the administration of the program. As reported on the monthly DFA 256 report forms, during FY 11-12 the State distributed \$420,458,778 in federal SNAP benefits on behalf of the County.

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

8. DEPARTMENT OF AGING FEDERAL/STATE SHARE

Beginning with the year ended June 30, 2006, the California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under these grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.576	\$ 46,140	\$ -
17.235	477,314	-
93.041	37,293	-
93.042	93,550	-
93.043	161,120	-
93.044	2,756,211	-
93.045	4,451,746	484,970
93.052	1,144,646	-
93.053	845,056	-
93.518	117,236	-
93.778	1,178,285	1,178,285
93.779	225,921	483,787
N/A	-	243,994
	<u>\$ 11,534,518</u>	<u>\$ 2,391,036</u>

Multi-purpose Senior Services Program (MSSP) CFDA No. 93.778:

MSSP is a Medi-Cal program. Medi-Cal is administered via the California Department of Health Services (CDHS). The California Department of Aging administers the "MSSP Program" and receives funding from CDHS via Electronic Data Systems (EDS), the Medi-Cal Fiscal Intermediary. Half of the program funds received came from the State General Fund and half came from the Federal government, which the County receives from CDHS through EDS.

Federal and State expenditure amounts reported in the table were obtained from the closeout report. For CFDA No. 10.576, the \$46,140 reported in the table above represents the value of vouchers distributed to eligible recipients.

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

9. OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2012

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)	\$ 22,678,823	\$ 22,506,047	\$ 172,774
14.235	Supportive Housing Program	480,000	480,000	-
14.239	Home Investment Partnerships Program	23,972,500	23,612,971	359,529
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 Grantor County Program Name	Pass Through Agency	Amount
10.553	School Breakfast Program	California State Department of Education	\$ 487,301
10.555	National School Lunch Program	California State Department of Education	841,027
10.559	Summer Food Service Program for Children	California State Department of Education	11,002
	Child Nutrition Cluster		1,339,330
10.561	CalFresh Employment and Training Admin	California State Department of Social Services	505,933
10.561	CalFresh Supplemental Nutrition Assistance Program Education Admin	California State Department of Social Services	98,132
10.561	CalWORKS Information Network (CalWIN)	California State Department of Social Services	2,613,359
10.561	Non Assistance CalFresh Admin	California State Department of Social Services	29,788,530
	SNAP Cluster - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		33,005,954
14.218	Community Development Block Grant (CDBG)	N/A - Direct Program	3,019,203
14.218	HERA Neighborhood Stabilization Program 1 Round 1 (Federal)	N/A - Direct Program	250,857
	Community Development Block Grants/Entitlement Grants		3,270,060
14.253	Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)	N/A - Direct Program	42,469
	CDBG - Entitlement Grants Cluster		3,312,529

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

10. PROGRAM/CLUSTER TOTALS (CONTINUED)

CFDA No.	Federal Grantor County Program Name	Pass Through Agency	Amount
14.872	Public Housing Capital Fund (CFP)	N/A - Direct Program	\$ 264,404
	Public Housing Capital Fund Stimulus (Formula)		
14.885	Recovery Act Funded	N/A - Direct Program	13,765
	CFP Cluster		<u>278,169</u>
16.710	COPS	N/A - Direct Program	1,003,721
16.710	Child Sexual Predator Program Grant		
		N/A - Direct Program	318,192
	Public Safety Partnership and Community Policing Grants		<u>1,321,913</u>
	JAG Program Cluster:		
16.738	Jurisdiction Unified For Drug Gang Enforcement	California State Emergency Management Agency	884,104
16.738	Justice Assistance Block Grant	City of San Diego	349,495
16.738	Justice Assistance Block Grant	City of Imperial Beach	557
16.738	Justice Assistance Block Grant	City of Vista	77,526
	Edward Byrne Memorial Justice Assistance Grant Program		<u>1,311,682</u>
16.803	ARRA - Evidence Based Probation Supervision Program	California State Emergency Management Agency	709,152
16.803	ARRA - Evidence Based Probation Supervision Program - HHSA	California State Emergency Management Agency	1,106,052
16.803	ARRA - Justice Assistance Grant - HHSA	California State Emergency Management Agency	14,305
16.803	ARRA - Offender Treatment Program - Probation	California State Emergency Management Agency	9,157
16.803	ARRA - San Diego North County Regional Prostitution/Human Trafficking	California State Emergency Management Agency	172,047
	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories		<u>2,010,713</u>
16.804	ARRA - Firearms Tracking Grant	California State Department of Justice, Bureau of Firearms	162,218
16.804	ARRA - Jurisdictions United For Drug Gang Enforcement	California State Emergency Management Agency	117,186
16.804	ARRA - Justice Assistance Gang Program (JAG – DA)	California State Emergency Management Agency	72,240
16.804	ARRA - Justice Assistance Grant	City of San Diego	346,051
16.804	ARRA - Edward Byrne Justice Assistance Formula Grant	City of San Marcos	35,091
16.804	ARRA - Edward Byrne Justice Assistance Formula Grant	City of Imperial Beach	16,042
16.804	ARRA - Edward Byrne Justice Assistance Formula Grant	City of Lemon Grove	32,343

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

10. PROGRAM/CLUSTER TOTALS (CONTINUED)

CFDA No.	Federal Grantor County Program Name	Pass Through Agency	Amount
16.804	ARRA - Edward Byrne Justice Assistance Formula Grant	City of Vista	\$ 26,649
16.804	ARRA - Parolee Reentry Court Program	Superior Court	<u>871,462</u>
	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants To Units Of Local Government		<u>1,679,282</u>
	JAG Program Cluster		<u>5,001,677</u>
16.809	ARRA - Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States Competitive Grant Program	N/A - Direct Program	945,729
16.809	ARRA - Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States Competitive Grant Program	City of Chula Vista	<u>197,593</u>
	Recovery Act - State and Local Law Enforcement Assistance Program: Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States Competitive Grant Program		<u>1,143,322</u>
20.600	Avoid the 14	California Office of Traffic Safety	143,134
20.600	Office of Traffic Safety Keep 'Em Safe Program	California Office of Traffic Safety	211,315
20.600	Driving Under The Influence Prosecution	Chula Vista Police Department	26,598
20.600	Sobriety Checkpoints	University of California, Berkeley- Safe Transportation Research & Education Center	<u>181,354</u>
	Highway Safety Cluster - State and Community Highway Safety		<u>562,401</u>
93.041	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	California State Department of Aging	37,293
93.042	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	California State Department of Aging	93,550
93.043	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	California State Department of Aging	161,120
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	California State Department of Aging	2,756,211
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	California State Department of Aging	4,451,746
93.052	National Family Caregiver Support, Title III, Part E	California State Department of Aging	1,144,646
93.053	Nutrition Services Incentive Program	California State Department of Aging	<u>845,056</u>
	Aging Cluster (as determined by the California Department of Health and Human Services, Department of Aging)		<u>9,489,622</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012**

10. PROGRAM/CLUSTER TOTALS (CONTINUED)

CFDA No.	Federal Grantor County Program Name	Pass Through Agency	Amount
93.069	Immunization Tracking System	California State Department of Public Health	\$ 2,115,963
93.069	Swine Flu Response (H1N1)	California State Department of Public Health	270,391
93.069	Early Warning Infectious Disease Surveillance (EWIDS)	San Diego State University Research Foundation	<u>29,800</u>
	Public Health Emergency Preparedness		<u>2,416,154</u>
93.283	Public Health Emergency Preparedness BASE	California State Department of Public Health	264,988
93.283	Public Health Emergency Preparedness CRI	California State Department of Public Health	100,770
93.283	Public Health Emergency Preparedness LAB	California State Department of Public Health	100,947
93.283	Border Infectious Disease Surveillance	Public Health Foundation Enterprises, Inc.	<u>3,410</u>
	Centers for Disease Control and Prevention - Investigations and Technical Assistance		<u>470,115</u>
93.566	Refugee Health Assessment	California State Department of Public Health	1,143,502
93.566	Refugee Fed Admin	California State Department of Social Services	67,690
93.566	Refugee Cash Assistance (RCA)	California State Department of Social Services	97,927
93.566	Refugee Employment Social Services (RESS)	California State Department of Social Services	<u>1,052,117</u>
	Refugee and Entrant Assistance - State Administered Programs		<u>2,361,236</u>
93.575	Child Care Local Planning Council	San Diego City Office of Education	66,342
93.575	Child Care Salary Retention Program	Young Men's Christian Association (YMCA)	<u>591,669</u>
	CCDF Cluster - Child Care and Development Block Grant		<u>658,011</u>
93.576	Refugee Preventive Health Program	California State Department of Public Health	4,337
93.576	Refugee Discretionary	California State Department of Social Services	<u>46,162</u>
	Refugee and Entrant Assistance - Discretionary Grants		<u>50,499</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012**

10. PROGRAM/CLUSTER TOTALS (CONTINUED)

CFDA No.	Federal Grantor County Program Name	Pass Through Agency	Amount
93.778	Multi-purpose Senior Services Program (MSSP)	California State Department of Aging	\$ 1,178,285
93.778	Medical Assistance Program	California State Department of Health Care Services	65,241,156
93.778	Medical Assistance Program	California State Department of Public Health	1,003,950
93.778	Medical Assistance Program	California State Department of Social Services	<u>31,820,865</u>
	Medicaid Cluster - Medical Assistance Program		<u>99,244,256</u>
97.067	Homeland Security Grant Program	California Emergency Management Agency	18,129,610
97.067	Homeland Security Grant Program	San Diego City Office of Homeland Security	<u>4,041,664</u>
	Homeland Security Cluster - Homeland Security Grant Program		<u>22,171,274</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

11. CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CALEMA) GRANTS

The following represents expenditures for the CALEMA programs for the year ended June 30, 2012. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

Program Title, CFDA, and Expenditure Category	Grant Award Number	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Jurisdiction Unified For Drug Gang Enforcement - 16.738	DC11240370					
Personal Services		\$ 410,000	\$ 410,000	\$ -	\$ 410,000	\$ -
Operating Expenses		474,104	474,104	-	474,104	-
Total		<u>\$ 884,104</u>	<u>\$ 884,104</u>	<u>\$ -</u>	<u>\$ 884,104</u>	<u>\$ -</u>
Paul Coverdell Forensic Sciences Improvement Grant - 16.742	CQ10070370					
Operating Expenses		\$ 17,592	\$ 23,874	\$ -	\$ 23,874	\$ (6,282)
Paul Coverdell Forensic Sciences Improvement Grant - 16.742	CQ10070370					
Operating Expenses		\$ 103,996	\$ 43,757	\$ -	\$ 43,757	\$ 60,239
ARRA-Evidence Base Probation Supervision Program - 16.803	ZP09010370					
Personal Services		\$ 557,399	\$ 306,579	\$ -	\$ 306,579	\$ 250,820
Operating Expenses		2,292,680	1,508,625	-	1,508,625	784,055
Total		<u>\$ 2,850,079</u>	<u>\$ 1,815,204</u>	<u>\$ -</u>	<u>\$ 1,815,204</u>	<u>\$ 1,034,875</u>
ARRA-San Diego North County Regional Prostitution/Human Trafficking - 16.803	ZH09010370					
Personal Services		\$ 72,653	\$ 66,221	\$ -	\$ 66,221	\$ 6,432
Operating Expenses		238,375	105,826	-	105,826	132,549
Equipment		4,823	-	-	-	4,823
Total		<u>\$ 315,851</u>	<u>\$ 172,047</u>	<u>\$ -</u>	<u>\$ 172,047</u>	<u>\$ 143,804</u>
ARRA - Justice Assistance Grant - HHS and ARRA - Offender Treatment Program - Probation - 16.803	ZO09010370					
Operating Expenses		\$ 45,150	\$ 23,462	\$ -	\$ 23,462	21,688
ARRA-Jurisdictions United for Drug Gang Enforcement - 16.804	ZA09010370					
Personal Services		\$ 64,670	\$ 64,670	\$ -	\$ 64,670	\$ -
Operating Expenses		124,756	124,756	-	124,756	-
Total		<u>\$ 189,426</u>	<u>\$ 189,426</u>	<u>\$ -</u>	<u>\$ 189,426</u>	<u>\$ -</u>
Underserved Victim Advocacy and Outreach Program - 16.575	UV10290370					
Personal Services		\$ 118,324	\$ 95,712	\$ 22,612	\$ 118,324	\$ -
Operating Expenses		3,988	2,991	997	3,988	-
Total		<u>\$ 122,312</u>	<u>\$ 98,703</u>	<u>\$ 23,609</u>	<u>\$ 122,312</u>	<u>\$ -</u>
Victim/Witness Assistance Program VOCA - 16.575	VW11300370					
Personal Services		\$ 386,842	\$ 386,842	\$ -	\$ 386,842	\$ -
Operating Expenses		12,477	12,477	-	12,477	-
Total		<u>\$ 399,319</u>	<u>\$ 399,319</u>	<u>\$ -</u>	<u>\$ 399,319</u>	<u>\$ -</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

11. CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CALEMA) GRANTS (CONTINUED)

Program Title, CFDA, and Expenditure Category	Number	Budget	Non-Match	Match	Total	Variance
Victim/Witness Assistance Program VAWA - 16.588	VW11300370					
Personal Services		\$ 334,967	\$ 334,967	\$ -	\$ 334,967	\$ -
The following Calema grants represent state only grants and do not include a federal award component.						
High Tech Theft and Prosecution (DA)	HT08090370					
Personal Services		\$ 428,106	\$ 428,106	\$ -	\$ 428,106	\$ -
Operating Expenses		333,544	333,544	-	333,544	-
Total		<u>\$ 761,650</u>	<u>\$ 761,650</u>	<u>\$ -</u>	<u>\$ 761,650</u>	<u>\$ -</u>
Victim/Witness Assistance Program VAWA (DA)	VW11300370					
Personal Services		\$ 654,019	\$ 654,019	\$ -	\$ 654,019	\$ -
Operating Expenses		15,441	15,441	-	15,441	-
Total		<u>\$ 669,460</u>	<u>\$ 669,460</u>	<u>\$ -</u>	<u>\$ 669,460</u>	<u>\$ -</u>
Multi-Jurisdictional Methamphetamine Enforcement	M08030370					
Personal Services		\$ 63,944	\$ 53,825	\$ -	\$ 53,825	\$ 10,119
Operating Expenses		210,000	210,000	-	210,000	-
Total		<u>\$ 273,944</u>	<u>\$ 263,825</u>	<u>\$ -</u>	<u>\$ 263,825</u>	<u>\$ 10,119</u>
Vertical Prosecution Block Grant	VB08060370					
Personal Services		<u>\$ 450,831</u>	<u>\$ 450,831</u>	<u>\$ -</u>	<u>\$ 450,831</u>	<u>\$ -</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

12. COMMUNITY SERVICES BLOCK GRANTS

The Department of Community Services and Development (CSD) of the State of California HHS requires agencies who receive CSD funding to include with the single audit report certain revenue, expenditure, and budgetary information for each CSD award.

The following represents revenues and expenditures for the CSD contract number 11F-4238 for the year ended June 30, 2012.

	Jan. 1, 2011 through June 30, 2011	July 1, 2011 through Dec. 31, 2011	Jan. 1, 2012 through June 30, 2012	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue:						
Grant Revenue	\$ 1,870,810	1,015,326	293,188	\$ 3,179,324	\$ 3,179,324	\$ 3,179,323
Other Income	-	-	9,147	9,147	9,147	-
Total Revenue	<u>\$ 1,870,810</u>	<u>1,015,326</u>	<u>302,335</u>	<u>\$ 3,188,471</u>	<u>\$ 3,188,471</u>	<u>\$ 3,179,323</u>
Expenditures:						
Personnel Costs						
Salaries and Wages	\$ 198,334	\$ 179,575	\$ 15,163	\$ 393,072	\$ 393,072	\$ 400,971
Fringe Benefits	116,482	87,465	8,905	212,852	212,852	233,003
Subtotal Personnel Costs	<u>314,816</u>	<u>267,040</u>	<u>24,068</u>	<u>605,924</u>	<u>605,924</u>	<u>633,974</u>
Non-Personnel Costs						
Travel	2,238	1,416	-	3,654	3,654	6,000
Facilities/Space	31,167	3,998	-	35,165	35,165	62,000
Consumable Supplies	5,628	2,290	-	7,918	7,918	15,000
Equipment Lease/Purchase	18,612	11,798	-	30,410	30,410	62,588
Subcontractors	1,492,542	725,925	278,267	2,496,734	2,496,734	2,393,761
Other Costs	5,807	2,859	-	8,666	8,666	6,000
Subtotal Non-Personnel Costs	<u>1,555,994</u>	<u>748,286</u>	<u>278,267</u>	<u>2,582,547</u>	<u>2,582,547</u>	<u>2,545,349</u>
Total Expenditures	<u>\$ 1,870,810</u>	<u>\$ 1,015,326</u>	<u>\$ 302,335</u>	<u>\$ 3,188,471</u>	<u>\$ 3,188,471</u>	<u>\$ 3,179,323</u>

COUNTY OF SAN DIEGO, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

12. COMMUNITY SERVICES BLOCK GRANTS (CONTINUED)

The following represents revenues and expenditures for the CSD contract number 12F-4436 for the year ended June 30, 2012.

	Jan. 1, 2012 through June 30, 2012	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue:				
Grant Revenue	<u>\$ 1,697,306</u>	<u>\$ 1,697,306</u>	<u>\$ 1,697,306</u>	<u>\$ 3,091,263</u>
Expenditures:				
Personnel Costs				
Salaries and Wages	\$ 214,460	\$ 214,460	\$ 214,460	\$ 434,463
Fringe Benefits	88,868	88,868	88,868	262,807
Subtotal Personnel Costs	<u>303,328</u>	<u>303,328</u>	<u>303,328</u>	<u>697,270</u>
Non-Personnel Costs				
Travel	3,839	3,839	3,839	9,900
Facilities/Space	3,998	3,998	3,998	14,000
Consumable Supplies	3,159	3,159	3,159	10,313
Equipment Lease/Purchase	14,443	14,443	14,443	35,000
Consultant Services	-	-	-	35,900
Subcontractors	1,359,481	1,359,481	1,359,481	2,279,280
Other Costs	9,058	9,058	9,058	9,600
Subtotal Non-Personnel Costs	<u>1,393,978</u>	<u>1,393,978</u>	<u>1,393,978</u>	<u>2,393,993</u>
Total Expenditures	<u>\$ 1,697,306</u>	<u>\$ 1,697,306</u>	<u>\$ 1,697,306</u>	<u>\$ 3,091,263</u>

13. PUBLIC HOUSING CAPITAL FUND

The following represents the expenditures incurred from fiscal year 2008-09 through fiscal year 2011-12 related to the County's ARRA Public Housing Capital Fund Stimulus Grant (CFDA 14.885), and which has been reported in the Actual Modernization Cost Certificate (form HUD-53001) submitted to the U.S. Department of Housing and Urban Development for fiscal closeout.

Project Number	Approved Funds	Funds Expended				Balance of Approved Funds
		Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Fiscal Year 2011-2012	
CA16-S108-501-09	<u>\$ 198,005</u>	<u>\$ 1,251</u>	<u>\$ 31,735</u>	<u>\$ 151,254</u>	<u>\$ 13,765</u>	<u>\$ -</u>

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued on the basic financial statements of the County:	Unqualified
Internal control over financial reporting:	
♦ Material weakness(es) identified?	No
♦ 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?	Yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.241	Housing Opportunities for Persons with AIDS
	Capital Fund Program Cluster:
14.872	Public Housing Capital Fund
14.885	Public Housing Capital Fund Stimulus (Formula - Recovery Act Funded)
	JAG Program Cluster:
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.803	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government
20.205	Highway Planning and Construction
81.128	Energy Efficiency and Conservation Block Grant Program
93.558	Temporary Assistance for Needy Families
93.724	ARRA - Prevention and Wellness- Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)
93.727	ARRA - Health Information Technology - Beacon Communities
93.914	HIV Emergency Relief Project Grants
97.067	Homeland Security Grant Program

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012**

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
Auditee qualified as a low-risk auditee? Yes

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

Reference Number: 2012-01
Federal Program Title: Public Housing Capital Fund
Federal Catalog Number: 14.872
Federal Agency: U.S. Department of Housing and Urban Development (HUD)
Federal Award Number and Year: CA16P10850108 - 2008
Category of Finding: Davis-Bacon Act

Criteria:

TITLE 29 – LABOR, PART 5 LABOR STANDARDS PROVISIONS APPLICABLE TO CONTRACTS COVERING FEDERALLY FINANCED AND ASSISTED CONSTRUCTION (ALSO LABOR STANDARDS PROVISIONS APPLICABLE TO NONCONSTRUCTION CONTRACTS SUBJECT TO THE CONTRACT WORK HOURS AND SAFETY STANDARDS ACT) – SUBPART A DAVIS-BACON AND RELATED ACTS PROVISIONS AND PROCEDURES – SECTION 5.5 – CONTRACT PROVISIONS AND RELATED MATTERS

(a)(3)(ii)(A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the U.S. Department of Housing and Urban Development if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the U.S. Department of Housing and Urban Development.

Condition:

Per inquiry of program management and reviewing the County’s Project Expenditure Transaction Report for the Public Housing Capital Fund 2008 grant, we identified that contract work was performed during fiscal year 2011/2012 which was subject to the Davis-Bacon Act requirements. The executed contract between the County and the contractor included clauses stipulating that contractors should maintain all payroll records and submit weekly certified payrolls to the County. However, we noted that weekly certified payrolls were not collected by the County from the contractor for each week in which contract work was performed.

Cause:

The County’s Department of Housing and Community Development (HCD) administers the Public Housing Capital Fund Program (CFP). However, the specific contract related to the 2008 CFP grant is a Job Order Contract (JOC) which is centrally managed by the County’s Department of General Services (DGS). Although, the projects in question were identified by DGS as being federally funded and both Davis-Bacon wages and certified payrolls were specifically required, DGS did not receive copies of the certified payrolls during the construction period.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Effect:

Without receiving the weekly certified payrolls from the contractor, the County did not comply with the procedural requirement that copies of certified payrolls be submitted to the owner, in this case the County.

Questioned Costs:

There are no questioned costs.

Context:

The County entered into a contract with one general contractor in which CFP funds were subsidizing project costs. The general contractor utilized subcontractors for some of the work and collected the payroll records from the various subcontractors. However, the DGS did not request nor received the weekly certified payrolls from the general contractor.

Recommendation:

The administering department, in this case HCD, should periodically monitor whether DGS is obtaining the weekly certified payrolls from the contractors to ensure compliance with federal program requirements.

Management Response and Corrective Action:

HCD and DGS are in agreement with the finding that copies of weekly certified payrolls were not received by DGS during the construction period. However, it is important to note that HCD and DGS ensured that the projects reviewed in this audit did comply with Davis-Bacon requirements and did maintain certified payroll. The Request for Proposal administered by DGS specifically required the contractor to pay Davis-Bacon wages and prepare certified payroll. The contractor in question did require and pay the correct Davis-Bacon wages and did prepare and maintain accurate certified payroll for all workers. DGS further confirmed this was the case by performing random site interviews of contractor staff during construction. These documented interviews confirmed the correct Davis-Bacon wages were paid on these projects.

In order to ensure copies of certified payroll are received in a more timely manner on future federally funded projects, DGS has reaffirmed with all Project Management (PM) staff that copies of weekly certified payrolls are to be received, and evidence of such will be maintained in the project files. PM staff managing federally funded projects will also be required to attend annual training held by HCD which conveys the rules and requirements associated with federally funded projects. Lastly, HCD staff as part of their coordination with DGS on future projects will monitor to ensure copies of certified payroll are being received as required.

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

Reference Number: 2012-02
Federal Program Title: Temporary Assistance for Needy Families (TANF)
Federal Catalog Number: 93.558
Federal Agency: U.S. Department of Health and Human Services
Pass-Through Entity: State of California Department of Social Services
Federal Award Number and Year: Subvention – 2012
Category of Finding: Allowable Costs/Cost Principles

Criteria:

TITLE 2 GRANTS AND AGREEMENTS - PART 225 COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS (OMB CIRCULAR A-87) - APPENDIX A GENERAL PRINCIPLES FOR DETERMINING ALLOWABLE COSTS - SECTION C BASIC GUIDELINES

1b. To be allowable under Federal awards, costs must be allocable to Federal awards under the provisions of 2 CFR part 225.

3a. Cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

Condition:

We selected 25 employees to trace hours reported on the time studies to the hours reported in Kronos. Out of 25 employees, we noted for six employees discrepancies existed between the hours worked per the time studies and the hours reported per the Kronos time reports. Among the six employees, there was one employee that included vacation time in the time study, which is not unallowable per Section 11 of the California Department of Social Services Program Code Descriptions. For the other five employees, hours were recorded on the time studies and charged to the incorrect program codes. As a result, the allocation of hours among the various program codes on the time studies did not agree with the hours reported on the Kronos time reports. Therefore, the hours charged to the TANF program were either over or under reported for each employee.

Cause:

Kronos is the County wide system used for time keeping. Employees working on the TANF program are also required to complete a separate manual time study form, which is reviewed and signed by the employees' supervisor. HHS has issued written instructions to employees and supervisors that require the reconciliation of hours charged to various program codes included on the time study to the hours reported in Kronos. It appears, either the employees or the supervisors did not reconcile the hours reported on the time studies to the hours on the Kronos time reports.

Effect:

As a result of the error in the reporting of employee hours on time studies, the allocation of program costs on the quarterly County Expense Claim (CEC) submitted to the State was inaccurate, therefore, payroll costs allocated to the TANF program for the six employees was overstated.

Questioned Costs:

The known questioned costs are \$11,826. Likely questioned costs for the TANF program are estimated to be \$950,000.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012**

Context:

We selected our sample of 25 employees from the population of all employees that charged time to the TANF program as reported in the CEC for the quarter ended March 31, 2012.

Recommendation:

We recommend that instructions for properly completing the time studies be strictly followed and supervisors that review and approve employee time cards and time studies ensure that hours reported per the individual time cards and the time studies are accurate and have been charged to the proper program code. If deemed necessary, additional communication and training should be provided to ensure that all employees clearly understand the relevant program codes for charging their time.

Management Response and Corrective Action:

We agree with the recommendation. We will implement controls to ensure that the quarterly time study instructions are strictly followed by both employees and supervisors to ensure proper claiming to the TANF program codes. We will instruct supervisors to require all of their employees to attach a copy of the Kronos report to their manual time study forms. Supervisors will need to review the Kronos reports before signing the time study form. We will also require the allocation supervisors to print the Kronos Supervisory Allocation report and attach to their manual time study forms to ensure correct allocation of hours to the program codes. HHS Fiscal Services will audit the timesheets and reconcile to the Kronos reports as they are submitted. Additional communication and training will be provided by Eligibility Operations to staff to ensure that all employees clearly understand the relevant program codes for charging their time.

Reference Number:	2012-03
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
Federal Catalog Number:	93.558
Federal Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	State of California Department of Social Services
Federal Award Number and Year:	Entitlement - 2012
Category of Finding:	Special Tests and Provisions – Child Support Non-Cooperation

Criteria:

TITLE 45 – PUBLIC WELFARE, PART 264 – OTHER ACCOUNTABILITY PROVISIONS, Section 264.30 – What Procedures Exist to Ensure Cooperation with the Child Support Enforcement Requirements

- (a) (1) The State agency must refer all appropriate individuals in the family of a child, for whom paternity has not been established or for whom a child support order needs to be established, modified, or enforced, to the child support enforcement agency (i.e. the IV-D agency).
- (2) Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a support order with respect to the child.
- (b) If the IV-D agency determines that an individual is not cooperating, and the individual does not qualify for a good cause or other exception established by the State agency responsible for making good cause determinations in accordance with section 454(29) of the Act or for a good cause domestic violence waiver granted in accordance with § 260.52 of this chapter, then the IV-D agency must notify the IV-A agency promptly.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012**

(c) The IV-A agency must then take appropriate action by:

- (1) Deducting from the assistance that would otherwise be provided to the family of the individual an amount equal to not less than 25 percent of the amount of such assistance;
or
- (2) Denying the family any assistance under the program.

Condition:

After a determination of non-cooperation has been established, the County's IV-D agency, the Department of Child Support Services (DCSS), refers the non-cooperation cases to the County's Health and Human Services Agency (HHSA) for sanctioning. During our testing of the Special Tests and Provisions compliance requirement, we identified seven cases whereby HHSA did not take appropriate action by deducting or denying assistance for cases referred to HHSA by DCSS.

Cause:

The referral of non-cooperation cases from DCSS is transmitted to HHSA via an interface between the two case management systems, CSE and CalWIN, or through email or phone communication from DCSS to HHSA case workers. HHSA caseworkers were not always aware that non-cooperation cases referred from DCSS were actually occurring through the CalWIN system in the form of a "case alert".

Another contributing factor for HHSA not taking the appropriate sanctions is that caseworkers are not assigned and do not have ownership of specific cases. Caseworkers are rather assigned work based upon performing specific tasks. The monitoring and processing of "case alerts" transmitted from DCSS through CSE to CalWIN is not a specific task that has been assigned to the caseworkers. Thus, caseworkers at HHSA have not been trained to identify and process such "case alerts" received through CalWIN. The non-cooperation cases transmitted to HHSA caseworkers via email or phone communication were handled appropriately and the 25% penalties were levied against the program participants.

After investigation, HHSA determined that among the seven cases which were reported by DCSS to HHSA, for two (2) cases HHSA received the "case alerts" through CalWIN several months after the referral date reported by DCSS. HHSA could not find evidence of receiving any "case alerts" through CalWIN for the other five cases.

Effect:

Since the required sanctions were not enforced against the non-cooperative participants pursuant to CFR 45 § 264.30(c), the County was providing direct assistance to participants in excess of what the participants should have been receiving.

Questioned Costs:

The known questioned costs identified are \$1,923. Likely questioned costs for the TANF program are estimated to be \$20,350.

Context:

During the 2011-12 fiscal year DCSS referred four hundred twenty (420) non-cooperation cases to HHSA for sanctioning. Out of the forty (40) randomly selected cases, there were seven (7) cases which were not properly sanctioned.

**COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012**

Recommendation:

The County should establish a unified process whereby DCSS is communicating and referring non-cooperation cases to HHSA for sanctioning. Furthermore, once a process has been established, DCSS and HHSA management should communicate to all responsible personnel within both departments (e.g caseworkers, supervisors, etc.) the established protocol for referring child support non-cooperation cases. If referrals are going to be communicated electronically between the CSE and CalWIN systems, then a process needs to be implemented to provide assurance that all cases referred by DCSS have been received by HHSA.

HHSA might consider the feasibility of creating an exception report produced from the CalWIN system for all “case alerts” initiated and referred by DCSS. If necessary, a tracking log could be created in which both DCSS and HHSA are tracking and monitoring the referrals submitted by DCSS and received by HHSA related to child support non-cooperation cases. Periodically, DCSS and HHSA should reconcile the logs to provide assurance that all cases referred by DCSS to HHSA, were in fact received by HHSA so appropriate penalties can be taken.

Management Response and Corrective Action:

HHSA agrees with the finding and will work together with DCSS in establishing a unified process for communicating referred non-cooperation cases from DCSS to HHSA. Additionally, HHSA will create and provide additional training for caseworkers on the procedures to be taken to determine whether a sanction is actually required on the DCSS referred cases.

Reference Number:	2012-04
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
Federal Catalog Number:	93.558
Federal Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	State of California Department of Social Services
Federal Award Number and Year:	Entitlement - 2012
Category of Finding:	Special Tests and Provisions – Income and Eligibility Verification System (IEVS)

Criteria:

TITLE 45 – PUBLIC WELFARE, PART 205 – GENERAL ADMINISTRATION – PUBLIC ASSISTANCE PROGRAMS, Section 205.55 – Requirements for requesting and furnishing eligibility and income information

(a) The State agency will request through the IEVS:

- (1) Wage information from the State Wage Information Collection Agency (SWICA) for all applicants at the first opportunity following receipt of the application and for all recipients on a quarterly basis.

TITLE 45 – PUBLIC WELFARE, PART 205 – GENERAL ADMINISTRATION – PUBLIC ASSISTANCE PROGRAMS, Section 205.56 – Requirements governing the use of income and eligibility information

(a) The State agency will use the information obtained under § 205.55, in conjunction with other information, for:

COUNTY OF SAN DIEGO, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2012

- (1) Determining individuals' eligibility for assistance under the State plan and determining the amount of assistance.

Condition:

The County receives the New Hire Report (NHR) alert from the State Employment Development Department (EDD) via the CalWIN system. Each active TANF case is reviewed for income eligibility on a quarterly basis, including reviewing NHR alerts, performing data matching with IEVS and seeking additional information from participants and/or employers. We identified two cases in which the assistance provided to the participant should have been reduced or stopped if County Health and Human Services Agency (HHSA) utilized the IEVS data matching or subsequent actions were properly performed by HHSA.

Cause:

For one case the NHR alert was not reviewed by HHSA worker, which resulted in the IEVS data matching not being performed. For the second case, the HHSA worker performed the necessary IEVS data matching, as well as requested additional supporting documents from the participant and employer. However, the additional supporting documents were never submitted or received by HHSA, and there was no evidence that additional follow-up occurred after the initial request.

Effect:

The County did not request and/or complete the required wage information via IEVS, nor was the wage information utilized in determining the participant's eligibility assistance amount. As a result, the County overpaid TANF assistance payments to the participant.

Questioned Costs:

The known questioned costs are \$9,483. Likely questioned costs for the TANF program are estimated to be \$2,593,900.

Context:

Out of 5,470 TANF cases with NHRs alerts, we reviewed twenty (20) cases and identified two (2) cases with questioned costs totaling \$9,483.

Recommendation:

HHSA should consider creating an exception report that can be produced from the CalWIN system on a monthly basis, which identifies all outstanding NHR alerts. The exception report would report all unprocessed NHR alerts so caseworkers and supervisors could review and take the necessary action steps. Currently, the NHRs are processed at various decentralized Family Resource Centers (FRC). Also, HHSA might consider performing periodic audits or reviews of the FRC's to determine whether established processes are being followed and established internal controls have been properly implemented and are functioning as designed.

Management Response and Corrective Action:

HHSA agrees with the finding. Depending on the quarterly reporting cycle, the date of application and the date HHSA received the NHR alert would determine the actual questioned costs. Eligibility Operations will work with FRC management to strengthen controls to ensure all NHR's are reviewed and any follow-up actions are performed and tracked appropriately. These controls may include creating exception reports, centralization and periodic internal audits.

**COUNTY OF SAN DIEGO, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2012**

No matters were reported.

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