

CITY OF EL MONTE, CALIFORNIA
SINGLE AUDIT REPORT
JUNE 30, 2009

CITY OF EL MONTE

JUNE 30, 2009

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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

To the Honorable Mayor and Members of the City Council
City of El Monte, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of El Monte, California, (the "City") as of and for the year ended June 30, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated February 19, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City'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 City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City's financial statements that is more than inconsequential will not be prevented or detected by the City's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as findings 09-1 through 09-7 to be significant deficiencies in internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, we believe that the significant deficiencies in findings 09-6 and 09-7 constitute material weaknesses.



To the Honorable Mayor and Members of the City Council
City of El Monte, California

Compliance and Other Matters

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

This report is intended solely for the information and use of management, the audit committee, City Council, 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.

Lance, Solt & Lughard, LLP

February 19, 2010

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CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Mayor and the Members of the City Council
City of El Monte, California

Compliance

We have audited the compliance of the City of El Monte, California, (the "City") with the types of compliance requirements described in the United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. City of El Monte'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 City's management. Our responsibility is to express an opinion on the City'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 City's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the City 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 City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our audit procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.



To the Honorable Mayor and the Members of the City Council
City of El Monte, California

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

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiency in the internal control over compliance that we consider material weakness as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2009, and have issued our report thereon dated February 19, 2010. Our audit was performed for the purpose of forming an opinion of the basic financial statements taken as a whole. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information of the City Council, management, 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.

Lance, Soll & Loughard, LLP

March 22, 2010



CITY OF EL MONTE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Community Development Block Grant *	14.218	B-08-MC-06-0517	\$ 2,693,277
Section 108 Guaranteed Loan	14.248	Various	402,112
Home Investment Partnership Program *	14.239	M-08-MC-06-0509	96,978
		M-07-MC-06-0509	140,459
		M-06-MC-06-0509	987,912
		M-05-MC-06-0509	487,368
			<u>1,712,717</u>
Emergency Shelter Grant	14.231	S-08-MC-06-0517	<u>71,789</u>
Total U.S. Department of Housing and Urban Development			<u>4,879,895</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Federal Asset Forfeiture Program	16.000		<u>441,208</u>
Total U.S. Department of Justice			<u>441,208</u>
<u>U.S. Department of Transportation</u>			
Passed through the State of California, Office of Traffic Safety:			
State and Community Highway Safety	20.600	AL0804	33,363
		AL0961	129,488
		SC08125	21,576
		SC09125	22,282
			<u>206,709</u>
Total U.S. Department of Transportation			<u>206,709</u>
<u>U.S. Department of Agriculture</u>			
Passed through the State of California, Department of Education:			
Summer Food Service Program for Children	10.559	19-8190-5V	<u>272,985</u>
Total U.S. Department of Agriculture			<u>272,985</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through the County of Los Angeles, Department of Community and Senior Services:			
Special Programs for Aging Title IIIC	93.045	CK40040	107,600
Older American Act IIIB	93.044	CK40123	<u>296,509</u>
Total U.S. Department of Health and Human Services			<u>404,109</u>

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CITY OF EL MONTE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security</u> Passed through the County of Los Angeles: Homeland Security Grant Program	97.067	2006-0071	<u>28,018</u>
Total U.S. Department of Homeland Security			<u>28,018</u>
Total Federal Expenditures			<u>\$ 6,232,924</u>

* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

Note b: There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

Note c: Total amount provided to subrecipients during the year from the Community Development Block Grant amounted to \$25,000.

Note d: Total amount provided to subrecipients during the year from the Home Investment Partnership Program amounted to \$50,000.

Note e: Total amount provided to subrecipients during the year from the Emergency Shelter Grant amounted to \$71,700.

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CITY OF EL MONTE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1: Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards

a. Scope of Presentation

The accompanying schedule presents only the expenditures incurred by the City of El Monte, California, that are reimbursable under federal programs of federal financial assistance. For the purposes of this schedule, federal awards include both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the accompanying schedule.

b. Basis of Accounting

The expenditures included in the accompanying schedule were reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are incurred when the City becomes obligated for payment as a result of the receipt of the related goods and services. Expenditures reported included any property or equipment acquisitions incurred under the federal program.

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CITY OF EL MONTE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified Opinion

Internal control over financial reporting:

- Significant deficiencies identified? yes no
- Significant deficiencies identified that are considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Significant deficiencies identified? yes no
- Significant deficiencies identified that are considered to be material weaknesses? yes none reported

Type of auditors' report issued on compliance for major programs: Unqualified Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218 14.239	Community Development Block Grant Home Investment Partnership Program

Dollar threshold used to distinguish between type A and type B program \$300,000

Auditee qualified as low-risk auditee? yes no

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CITY OF EL MONTE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding Number: 09-1

During our review of cash and investments, it was determined various cash accounts were not properly reconciled. As a result, management had to make material audit adjusting journal entries to properly state the balance in the general ledger. Adjustments were made to record claims paid out of the Self-Insurance Fund and to properly state the Section 108 disbursement account. We recommend management reconcile all cash and investment accounts on a monthly basis to verify the balance on the general ledger is properly recorded.

Finding Number: 09-2

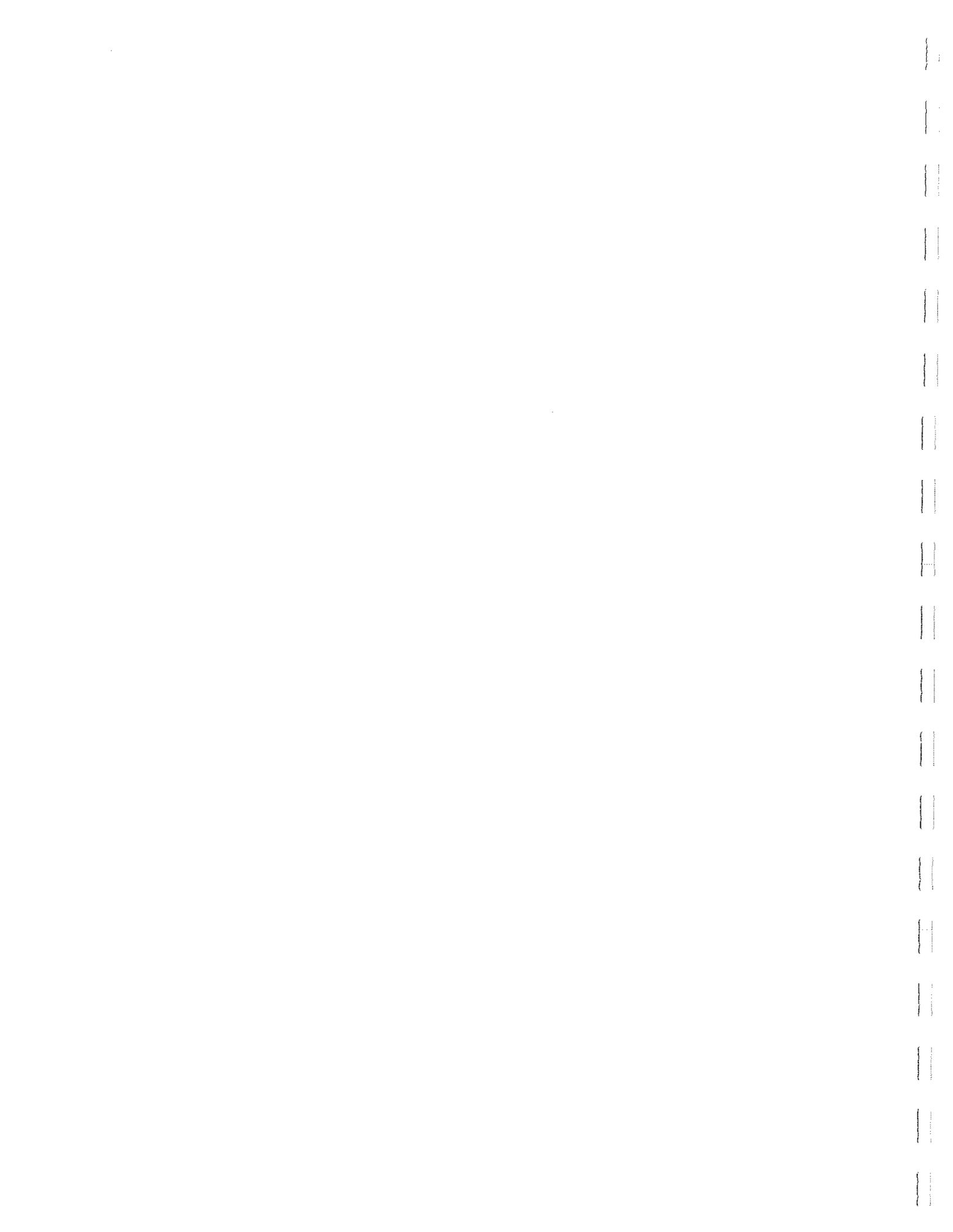
During our analysis of interfund activity, it was determined the due to and due from other fund accounts were not in balance by a material amount. This was brought to management's attention and subsequently corrected through an adjusting journal entry. There was a schedule provided to us by management which stated the interfund activity was in balance but the information on the schedule did not match the information in the general ledger, which is what caused the discrepancy. We recommend that management enhance the review process that monitors any schedules of accounts to ensure they are in balance and properly recorded in the general ledger.

Finding Number: 09-3

During our search for unrecorded liabilities, we noted three material invoices which related to fiscal year 2008-2009 that were paid in fiscal year 2009-2010 but not properly recognized as a liability in the prior fiscal year. These invoices were missed by management when they were analyzing their year-end accruals. These items were subsequently corrected through adjusting journal entries. We suggest management perform a thorough review of all subsequent disbursements for potential accrual.

Finding Number: 09-4

During the current fiscal year, the City converted to a new financial software. However, the payroll system used by the City is separate from the new software. Because of this, a manual adjusting entry is needed to properly record payroll in the general ledger. Since the two systems are not integrated, this increases the risk of error. To that end, when we were analyzing the payroll accrual for the current fiscal year, it was determined the accrual was not properly recorded in the general ledger. The amount originally recorded in the general ledger was understated and corrected through an adjusting journal entry. We recommend the City use the payroll module included with the new financial software to reduce the risk of error. We also recommend management review the journal entry to record payroll prior to posting to the general ledger in order to detect any potential errors.



CITY OF EL MONTE

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Finding Number: 09-5

When the City converted to the new financial software, a portion of depreciation that related to governmental activities was recorded with the business-type activities. This caused the accumulated depreciation and depreciation expense for the business-type activities to be overstated. Also, we noted a material addition to construction-in-progress that was not included with the capital asset schedule. These items were brought to management's attention and subsequently corrected. To avoid this in the future, we suggest management perform a thorough review of all capital assets acquired during the year to ensure they are properly recorded.

Finding Number: 09-6

During our review of the grant activity, we noted that grants had not been properly reconciled. The City provided several subsequent journal entries to properly record grant receivables and set up deferred revenue. We recommend that the City review its procedures to ensure that all grants be properly reconciled shortly after year end, and grant receivables and deferred revenue be properly set up.

It was also determined that the City is not submitting grant reimbursement requests in a timely manner. The reason for this is because some of the departments are short-staffed due to recent layoffs within the City. This is causing the City to have high grant receivable and deferred revenue balances and is having a direct effect on the City's cash. Reimbursement requests should be submitted on an on-going basis. Since the monitoring of grants is decentralized, we recommend constant communication being made with the other departments and Finance so that reimbursement requests are being submitted timely and the City is receiving the money it is due.

Finding Number: 09-7

As a result of the system conversion to the new financial software, there are a number of funds that have current year restatements to correct beginning fund balance. The restatement to the beginning fund balance is a result of implementing the new financial software without verifying the beginning balances matched the amounts reported in the financial statements in the prior year.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



CITY OF EL MONTE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding Number: 08-1

During our test work, we noted various state and federal grants relating to park improvements throughout the City were not properly reconciled, resulting in proposed audit journal entries. We recommend that the City review its procedures to ensure that all grants are properly reconciled and grant expenditure reimbursement properly set up.

Many audit adjustments relating to grants were the result of miscommunication or the lack of communication between the departments administering the grants and the Finance Department. We recommend that the City implement grant management procedures to ensure that all grants and related information are communicated in a timely manner for proper financial reporting at year end.

Status: Similar instances were noted in the current period.

Finding Number: 08-2

During the course of our audit, we proposed various adjustments which include entries to record the claims and judgments payable in the internal service fund, to properly record a deposit with the County for eminent domain, to accrue the accounts receivable for water sales for June 2008 and to correct the deferred revenue balance in the HCD fund relating to advances to other funds. It is our understanding that management will record the adjustments that were identified.

Status: This has been corrected and has been properly recorded at June 30, 2009.

Finding Number: 08-3

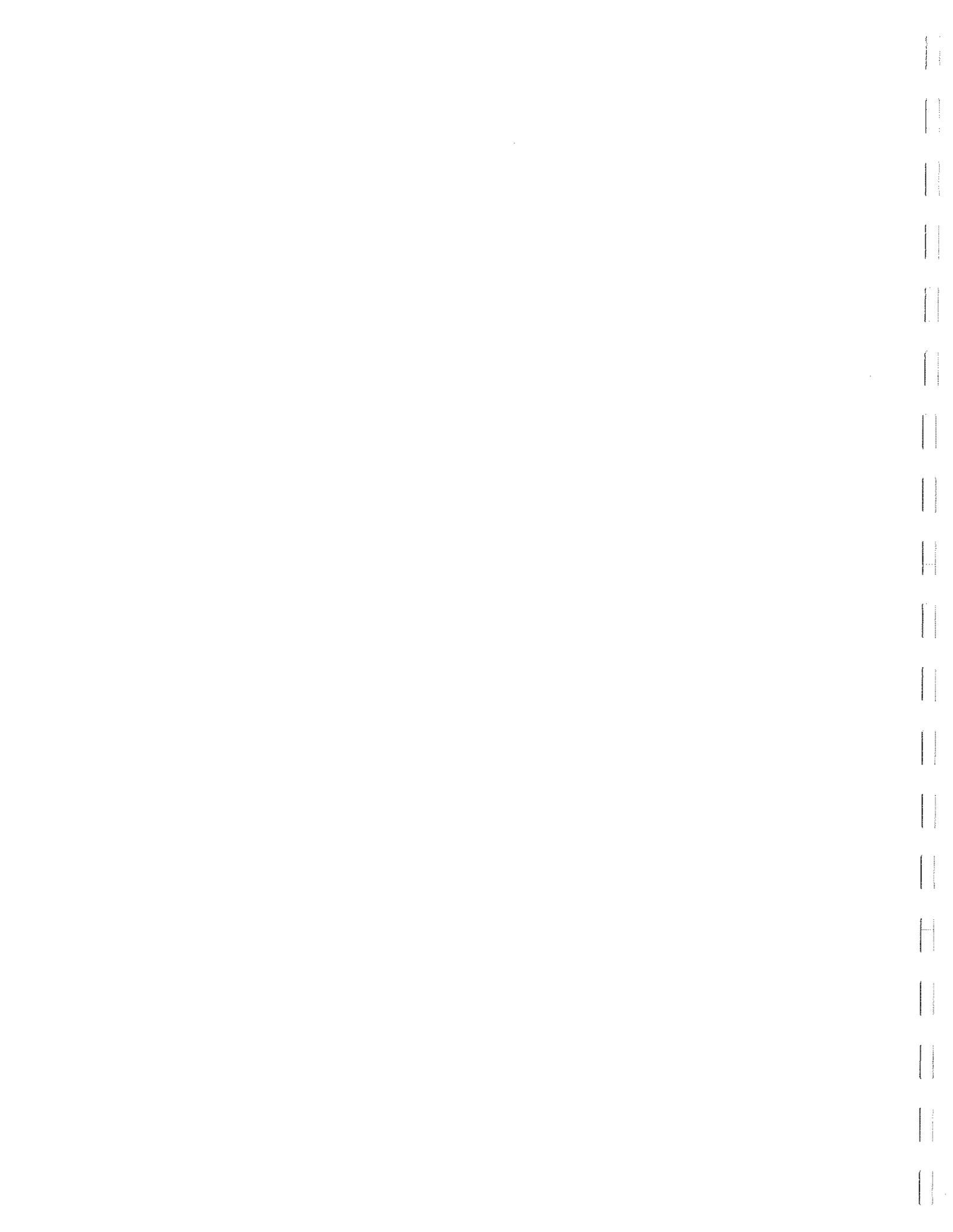
As a result of our audit procedures, beginning fund balances have been restated to recognize revenues received in prior years which were deferred instead of recognized and to record prior year expenditures in the proper funds.

In addition, beginning net asset has been restated to properly record capital assets and the related accumulated depreciation.

Status: This has been corrected and there were no instances noted in the current period.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Community Development Block Grant *	14.218	B-08-MC-06-0517	\$ 2,693,277
Section 108 Guaranteed Loan	14.248	Various	402,112
Home Investment Partnership Program *	14.239	M-08-MC-06-0509	96,978
		M-07-MC-06-0509	140,459
		M-06-MC-06-0509	987,912
		M-05-MC-06-0509	487,368
			<u>1,712,717</u>
Emergency Shelter Grant	14.231	S-08-MC-06-0517	<u>71,789</u>
Total U.S. Department of Housing and Urban Development			<u>4,879,895</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Federal Asset Forfeiture Program	16.000		<u>441,208</u>
Total U.S. Department of Justice			<u>441,208</u>
<u>U.S. Department of Transportation</u>			
Passed through the State of California, Office of Traffic Safety:			
State and Community Highway Safety	20.600	AL0804	33,363
		AL0961	129,488
		SC08125	21,576
		SC09125	22,282
			<u>206,709</u>
Total U.S. Department of Transportation			<u>206,709</u>
<u>U.S. Department of Agriculture</u>			
Passed through the State of California, Department of Education:			
Summer Food Service Program for Children	10.559	19-8190-5V	<u>272,985</u>
Total U.S. Department of Agriculture			<u>272,985</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through the County of Los Angeles, Department of Community and Senior Services:			
Special Programs for Aging Title III C	93.045	CK40040	107,600
Older American Act IIIB	93.044	CK40123	33,630
Older American Act IIIE	93.052	CK40123	9,800
Total U.S. Department of Health and Human Services			<u>151,030</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
U.S. Department of Homeland Security Passed through the County of Los Angeles: Homeland Security Grant Program	97.067	2006-0071	28,018
Total U.S. Department of Homeland Security			28,018
Total Federal Expenditures			\$ 5,979,845
<u>State and local Grantor/Pass-Through Grantor/ Program Title</u>		<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
U.S. Department of Health and Human Services Passed through the County of Los Angeles, Department of Community and Senior Services: State Funds AB2800 LA City AB764		Contract #40123 Contract #40123	\$ 15,329 9,246
Total U.S. Department of Health and Human Services			\$ 24,575

* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

Note b: There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

Note c: Total amount provided to subrecipients during the year from the Community Development Block Grant amounted to \$25,000.

Note d: Total amount provided to subrecipients during the year from the Home Investment Partnership Program amounted to \$50,000.

Note e: Total amount provided to subrecipients during the year from the Emergency Shelter Grant amounted to \$71,700.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Community Development Block Grant *	14.218	B-08-MC-06-0517	\$ 2,693,277
Section 108 Guaranteed Loan	14.248	Various	402,112
Home Investment Partnership Program *	14.239	M-08-MC-06-0509	96,978
		M-07-MC-06-0509	140,459
		M-06-MC-06-0509	987,912
		M-05-MC-06-0509	487,368
			<u>1,712,717</u>
Emergency Shelter Grant	14.231	S-08-MC-06-0517	<u>71,789</u>
Total U.S. Department of Housing and Urban Development			<u>4,879,895</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Federal Asset Forfeiture Program	16.000		<u>441,208</u>
Total U.S. Department of Justice			<u>441,208</u>
<u>U.S. Department of Transportation</u>			
Passed through the State of California, Office of Traffic Safety:			
State and Community Highway Safety	20.600	AL0804	33,363
		AL0961	129,488
		SC08125	21,576
		SC09125	22,282
			<u>206,709</u>
Total U.S. Department of Transportation			<u>206,709</u>
<u>U.S. Department of Agriculture</u>			
Passed through the State of California, Department of Education:			
Summer Food Service Program for Children	10.559	19-8190-5V	<u>272,985</u>
Total U.S. Department of Agriculture			<u>272,985</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through the County of Los Angeles, Department of Community and Senior Services:			
Special Programs for Aging Title IIIC	93.045	CK40040	107,600
Older American Act IIIB	93.044	CK40123	33,630
Older American Act IIIE	93.052	CK40123	9,800
			<u>151,030</u>
Total U.S. Department of Health and Human Services			<u>151,030</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security</u> Passed through the County of Los Angeles: Homeland Security Grant Program	97.067	2006-0071	28,018
Total U.S. Department of Homeland Security			28,018
Total Federal Expenditures			\$ 5,979,845
<u>State and local Grantor/Pass-Through Grantor/ Program Title</u>		<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u> Passed through the County of Los Angeles, Department of Community and Senior Services: State Funds AB2800 LA City AB764		Contract #40123 Contract #40123	\$ 15,329 9,246
Total U.S. Department of Health and Human Services			\$ 24,575

* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

Note b: There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

Note c: Total amount provided to subrecipients during the year from the Community Development Block Grant amounted to \$25,000.

Note d: Total amount provided to subrecipients during the year from the Home Investment Partnership Program amounted to \$50,000.

Note e: Total amount provided to subrecipients during the year from the Emergency Shelter Grant amounted to \$71,700.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Community Development Block Grant *	14.218	B-08-MC-06-0517	\$ 2,693,277
Section 108 Guaranteed Loan	14.248	Various	402,112
Home Investment Partnership Program *	14.239	M-08-MC-06-0509	96,978
		M-07-MC-06-0509	140,459
		M-06-MC-06-0509	987,912
		M-05-MC-06-0509	487,368
			<u>1,712,717</u>
Emergency Shelter Grant	14.231	S-08-MC-06-0517	<u>71,789</u>
Total U.S. Department of Housing and Urban Development			<u>4,879,895</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Federal Asset Forfeiture Program	16.000		<u>441,208</u>
Total U.S. Department of Justice			<u>441,208</u>
<u>U.S. Department of Transportation</u>			
Passed through the State of California, Office of Traffic Safety:			
State and Community Highway Safety	20.600	AL0804	33,363
		AL0961	129,488
		SC08125	21,576
		SC09125	22,282
			<u>206,709</u>
Total U.S. Department of Transportation			<u>206,709</u>
<u>U.S. Department of Agriculture</u>			
Passed through the State of California, Department of Education:			
Summer Food Service Program for Children	10.559	19-8190-5V	<u>272,985</u>
Total U.S. Department of Agriculture			<u>272,985</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through the County of Los Angeles, Department of Community and Senior Services:			
Special Programs for Aging Title IIIC	93.045	CK40040	107,600
Older American Act IIIB	93.044	CK40123	33,630
Older American Act IIIE	93.052	CK40123	9,800
			<u>151,030</u>
Total U.S. Department of Health and Human Services			<u>151,030</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security</u> Passed through the County of Los Angeles: Homeland Security Grant Program	97.067	2006-0071	28,018
Total U.S. Department of Homeland Security			28,018
Total Federal Expenditures			\$ 5,979,845
<u>State and local Grantor/Pass-Through Grantor/ Program Title</u>		<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u> Passed through the County of Los Angeles, Department of Community and Senior Services: State Funds AB2800 LA City AB764		Contract #40123 Contract #40123	\$ 15,329 9,246
Total U.S. Department of Health and Human Services			\$ 24,575

* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

Note b: There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

Note c: Total amount provided to subrecipients during the year from the Community Development Block Grant amounted to \$25,000.

Note d: Total amount provided to subrecipients during the year from the Home Investment Partnership Program amounted to \$50,000.

Note e: Total amount provided to subrecipients during the year from the Emergency Shelter Grant amounted to \$71,700.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Community Development Block Grant *	14.218	B-08-MC-06-0517	\$ 2,693,277
Section 108 Guaranteed Loan	14.248	Various	402,112
Home Investment Partnership Program *	14.239	M-08-MC-06-0509	96,978
		M-07-MC-06-0509	140,459
		M-06-MC-06-0509	987,912
		M-05-MC-06-0509	487,368
			<u>1,712,717</u>
Emergency Shelter Grant	14.231	S-08-MC-06-0517	<u>71,789</u>
Total U.S. Department of Housing and Urban Development			<u>4,879,895</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Federal Asset Forfeiture Program	16.000		<u>441,208</u>
Total U.S. Department of Justice			<u>441,208</u>
<u>U.S. Department of Transportation</u>			
Passed through the State of California, Office of Traffic Safety:			
State and Community Highway Safety	20.600	AL0804	33,363
		AL0961	129,488
		SC08125	21,576
		SC09125	22,282
			<u>206,709</u>
Total U.S. Department of Transportation			<u>206,709</u>
<u>U.S. Department of Agriculture</u>			
Passed through the State of California, Department of Education:			
Summer Food Service Program for Children	10.559	19-8190-5V	<u>272,985</u>
Total U.S. Department of Agriculture			<u>272,985</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through the County of Los Angeles, Department of Community and Senior Services:			
Special Programs for Aging Title IIIC	93.045	CK40040	107,600
Older American Act IIIB	93.044	CK40123	33,630
Older American Act IIIE	93.052	CK40123	9,800
			<u>151,030</u>
Total U.S. Department of Health and Human Services			<u>151,030</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Homeland Security</u> Passed through the County of Los Angeles: Homeland Security Grant Program	97.067	2006-0071	28,018
Total U.S. Department of Homeland Security			28,018
Total Federal Expenditures			\$ 5,979,845
<u>State and local Grantor/Pass-Through Grantor/ Program Title</u>		<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u> Passed through the County of Los Angeles, Department of Community and Senior Services: State Funds AB2800 LA City AB764		Contract #40123 Contract #40123	\$ 15,329 9,246
Total U.S. Department of Health and Human Services			\$ 24,575

* Major Program

Note a: Refer to Note 1 to the schedule of expenditures of federal awards for a description of significant accounting policies used in preparing this schedule.

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Community Development Block Grant *	14.218	B-08-MC-06-0517	\$ 2,693,277
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		M-05-MC-06-0509	487,368
			<u>1,712,717</u>
Emergency Shelter Grant	14.231	S-08-MC-06-0517	<u>71,789</u>
Total U.S. Department of Housing and Urban Development			<u>4,879,895</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Federal Asset Forfeiture Program	16.000		<u>441,208</u>
Total U.S. Department of Justice			<u>441,208</u>
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
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Total U.S. Department of Homeland Security			28,018
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<u>State and local Grantor/Pass-Through Grantor/ Program Title</u>		<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u> Passed through the County of Los Angeles, Department of Community and Senior Services: State Funds AB2800 LA City AB764		Contract #40123 Contract #40123	\$ 15,329 9,246
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>			
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Older American Act IIIE	93.052	CK40123	9,800
			<u>151,030</u>
Total U.S. Department of Health and Human Services			<u>151,030</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
INCLUDING NON-FEDERAL EXPENDITURES FOR LOS ANGELES COUNTY
DEPARTMENT OF COMMUNITY AND SENIOR SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
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U.S. Department of Health and Human Services Passed through the County of Los Angeles, Department of Community and Senior Services: State Funds AB2800 LA City AB764		Contract #40123 Contract #40123	\$ 15,329 9,246
Total U.S. Department of Health and Human Services			\$ 24,575

* Major Program

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