

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2021



Certified
Public
Accountants

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2021

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**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**

To the Board of Supervisors
County of San Diego, California

We have audited, 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, 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 fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated November 16, 2021. Our report on the County’s financial statements includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, the discretely presented component unit and the San Diego County Employees Retirement Association, a fiduciary component unit. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 financial statements. 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

San Diego, California
November 16, 2021



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Supervisors
County of San Diego, California

Report on Compliance for Each Major Federal Program

We have audited the County of San Diego, California’s (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the fiscal year ended June 30, 2021. 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.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County’s compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *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.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 16, 2021, which contained unmodified opinions on those financial statements. Our report on the County's financial statements includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, the discretely presented component unit and the San Diego County Employees Retirement Association, a fiduciary component unit. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Macias Gini & O'Connell LLP

San Diego, California
August 1, 2022

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COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
SNAP Cluster:					
<u>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:</u>					
Passed Through California Department of Aging					
Cal Fresh Expansion	I	10.561	CF-1920-23	\$ 1,386	\$ -
Supplemental Nutrition Assistance Program-Education	I	10.561	SP-2021-23	208,402	-
Subtotal				209,788	-
Passed Through California Department of Public Health					
Nutrition Education Obesity Program	I	10.561	19-10344	3,262,211	1,465,838
Passed Through California Department of Social Services					
CalFresh Employment and Training Administration	I	10.561	207CACA4S2514	939,525	937,083
CalWORKs Information Network System	I	10.561	3764901	798,498	-
Non Assistance CalFresh Administration	I	10.561	207CACA4S2514	74,406,345	-
Subtotal				76,144,368	937,083
Total SNAP Cluster (10.561)				79,616,367	2,402,921
Child Nutrition Cluster:					
<u>School Breakfast Program:</u>					
Passed Through California Department of Education					
School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	163,667	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	39,759	39,759
Subtotal - 10.553				203,426	39,759
<u>National School Lunch Program:</u>					
Passed Through California Department of Education					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	247,825	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	41,460	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	62,959	62,959
Subtotal - 10.555				352,244	62,959
<u>Summer Food Service Program for Children:</u>					
Passed Through California Department of Education					
Summer Food Service Program	I	10.559	CN190342	1,848	-
Summer Food Service Program	I	10.559	CN200257	1,530	-
Subtotal - 10.559				3,378	-
Total Child Nutrition Cluster (10.553, 10.555 & 10.559)				559,048	102,718
<u>Plant and Animal Disease, Pest Control, and Animal Care:</u>					
Passed Through California Department of Food and Agriculture					
Detection, Diagnostic and Quarantine	I	10.025	20-0474-007-SF	539,600	-
Pest Detection	I	10.025	20-0211	840,834	-
Pest Detection	I	10.025	20-0270-019-SF	134,621	-
Pest Exclusion	I	10.025	19-0727-009-SF	1,158,431	-
Pest Exclusion	I	10.025	20-0270-039-SF	176,220	-
Pest Exclusion	I	10.025	20-0506-008-SF	7,849	-
Pest Exclusion	I	10.025	20-0511-003-SF	42,600	-
Subtotal - 10.025				2,900,155	-
<u>Rural Rental Assistance Payments:</u>					
Direct Program					
Firebird Manor	D	10.427	04-037-592185452	203,601	-
<u>Emergency Watershed Protection Program:</u>					
Direct Program					
PostValley Fire Erosion Control	D	10.923	68910418207	27,227	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				83,306,398	2,505,639
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Section 8 Project Based Cluster:					
<u>Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation:</u>					
Direct Programs					
Housing Assistance Moderate Rehabilitation Project 3	D	14.856	CA108MR0003	243,232	-
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	815,506	-
Total Section 8 Project Based Cluster (14.856)				1,058,738	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)					
CDBG - Entitlement Grants Cluster:					
<u>Community Development Block Grants/Entitlement Grants</u>					
Direct Programs					
Community Development Block Grant	D	14.218	B14UC060501	\$ 3,303	\$ -
Community Development Block Grant	D	14.218	B15UC060501	120,703	-
Community Development Block Grant	D	14.218	B16UC060501	51,858	35,331
Community Development Block Grant	D	14.218	B17UC060501	410,720	27,729
Community Development Block Grant	D	14.218	B18UC060501	756,327	13,610
Community Development Block Grant	D	14.218	B19UC060501	203,634	110,445
Community Development Block Grant	D	14.218	B20UC060501	1,428,579	419,198
Community Development Block Grant	D	14.218	B20UW060501	527,218	320,385
Total Community Development Block Grants/Entitlement Grants Cluster (14.218)				3,502,342	926,698
Housing Voucher Cluster:					
<u>Section 8 Housing Choice Vouchers:</u>					
Direct Programs					
HCV Administration Fee Reserve	D	14.871	CA108VO	9,648,450	-
Voucher Program Projects	D	14.871	CA108VO	137,692,018	-
Subtotal				147,340,468	-
<u>COVID-19 Section 8 Housing Choice Vouchers:</u>					
Direct Programs					
COVID-19 HCV Administration Fee Reserve-CARES Act Program (14.HCC)	D	14.871	CA108VO0331	7,736,960	-
COVID-19 Voucher Program Projects-CARES Act Program (14.HCC)	D	14.871	CA108VO	4,404,796	-
Subtotal				12,141,756	-
Subtotal - 14.871				159,482,224	-
<u>Mainstream Vouchers:</u>					
Direct Program					
Mainstream Voucher	D	14.879	CA108DV	121,582	-
<u>COVID-19 Mainstream Vouchers:</u>					
Direct Program					
COVID-19 Mainstream Vouchers-CARES Act Program (14.MSC)	D	14.879	CA108DV	18,541	-
Subtotal - 14.879				140,123	-
Total Housing Voucher Cluster (14.871 & 14.879)				159,622,347	-
<u>Emergency Solutions Grant Program:</u>					
Direct Programs					
Emergency Shelter Grant	D	14.231	E19UC060501	173,597	145,460
Emergency Shelter Grant	D	14.231	E20UC060501	205,734	178,379
Emergency Shelter Grant	D	14.231	E20UW060501	1,241,994	1,169,000
Subtotal				1,621,325	1,492,839
Passed Through California State Housing and Community Development					
Emergency Shelter Grant	I	14.231	18ESG12340	193,300	-
Emergency Shelter Grant	I	14.231	19ESG13127	399,151	-
Emergency Shelter Grant	I	14.231	20ESGCV100010	711,439	-
Subtotal				1,303,890	-
Subtotal - 14.231				2,925,215	1,492,839
<u>HOME Investment Partnerships Program:</u>					
Direct Programs					
HOME Investment Partnerships Program	D	14.239	M17DC060534	103,385	-
HOME Investment Partnerships Program	D	14.239	M18DC060534	187,250	103,385
HOME Investment Partnerships Program	D	14.239	M19DC060534	177,860	-
HOME Investment Partnerships Program	D	14.239	M20DC060535	626,764	582,403
Subtotal - 14.239				1,095,259	685,788
<u>Housing Opportunities for Persons with AIDS:</u>					
Passed Through City of San Diego					
Housing Opportunities for Persons with AIDS	I	14.241	CAH19F008	1,501,845	-
Housing Opportunities for Persons with AIDS	I	14.241	CAH20F015	3,752,056	-
Housing Opportunities for Persons with AIDS	I	14.241	CAH20FHW015	496,846	-
Subtotal - 14.241				5,750,747	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</u>					
<u>Continuum of Care Program:</u>					
Direct Program					
Continuum of Care	D	14.267	CA0694L9D011811	\$ 4,899	\$ -
<u>Public and Indian Housing:</u>					
Direct Programs					
Public and Indian Housing	D	14.850	CA108-00000111D	12,842	-
Public and Indian Housing	D	14.850	CA108-00000118D	21,797	-
Public and Indian Housing	D	14.850	CA108-00000120D	84,350	-
Public and Indian Housing	D	14.850	CA108-00000121D	142,965	-
Subtotal				261,954	-
<u>COVID-19 Public and Indian Housing:</u>					
Direct Program					
COVID-19 Public and Indian Housing-CARES Act Program (14.PHC)	D	14.850	CA108-00000120DC	29,796	-
Subtotal - 14.850				291,750	-
<u>Public Housing Capital Fund:</u>					
Direct Program					
Public Housing Capital Fund	D	14.872	CA16-P108-501-18	145,936	-
<u>Family Unification Program (FUP)</u>					
Direct Program					
Voucher Program Projects	D	14.880	CA108 HCV 2019 FUP NOFA	95,022	-
<u>Family Self Sufficiency Program:</u>					
Direct Program					
HCV Program Administration	D	14.896	CA108FSF	96,318	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				174,588,573	3,105,325
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Direct Programs					
Bureau of Alcohol, Tobacco, Firearms and Explosives Task Force (ATF)	D	16.U01	AGREEMENT	437	-
Child Exploitation Task Force (CETF)	D	16.U02	AGREEMENT	63,507	-
Cyber Crimes Task Force (CCTF)	D	16.U03	CYBER CRIME TF	414	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2020	D	16.U04	AGREEMENT 2020-37	155,540	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2021	D	16.U04	AGREEMENT 2021-38	143,181	-
Subtotal - 16.U04				298,721	-
Immigration and Customs Enforcement (ICE)	D	16.U05	MOU WITH IMMIGRATION	135,745	-
Joint Terrorism Task Force (JTTF)	D	16.U06	AGREEMENT	7,349	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U07	MOA-DEA	252,497	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	MOA- OCDETF	54,566	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SI-SW-008-15 NATIONAL HEROIN SI	8,953	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0751	8,110	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0776	8,926	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0778H	2,757	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0784H	662	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0788	620	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0798H	1,323	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0801	3,486	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0802H	2,861	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0803H	1,282	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0804	20,663	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U08	SW-CAS-0806	18,449	-
Subtotal - 16.U08				132,658	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U09	SSTF	121,732	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U09	SSTF	49,917	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U09	SSTF	9,354	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U09	SSTF	22,146	-
Subtotal - 16.U09				203,149	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
U.S. DEPARTMENT OF JUSTICE (Continued)					
U.S Marshals Fugitive Task Force	D	16.U10	MOU-SDFTF	\$ 116,015	\$ -
<u>COVID-19 Coronavirus Emergency Supplemental Funding Program:</u>					
Passed Through City of Lemon Grove COVID-19 Coronavirus Emergency Supplemental Funding	I	16.034	2020-VD-BX-0871	17,887	-
<u>Prosecuting Cold Cases Using DNA:</u>					
Direct Program Prosecuting Cold Cases Using DNA	D	16.036	2020-DN-BX-0160	69,421	-
<u>Missing Children's Assistance:</u>					
Passed Through City of San Diego Internet Crimes Against Children (ICAC)	I	16.543	2018-50778-CA-MC	61,670	-
<u>Crime Victim Assistance:</u>					
Passed Through California Governor's Office of Emergency Services Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW 19 38 0370	912,553	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW20 39 0370	2,292,799	-
Victim Services (XC) Program	I	16.575	XC19 02 0370	200,885	-
Victim Services (XC) Program	I	16.575	XC20 03 0370	55,164	-
XC Victim Services Grant Priority A	I	16.575	XC19 02 0370	340,024	340,024
XC Victim Services Grant Priority A	I	16.575	XC20 03 0370	44,175	-
XC Victim Services Grant Priority B	I	16.575	XC19 02 0370	39,874	39,874
XC Victim Services Grant Priority B	I	16.575	XC20 03 0370	49,817	49,817
Subtotal - 16.575				3,935,291	429,715
<u>Edward Byrne Memorial Justice Assistance Grant Program:</u>					
Passed Through Board of State and Community Corrections Mental Health Training	I	16.738	BSCC-0017-18-MH	168,349	-
Mental Health Training	I	16.738	BSCC-0071-18-MH	44,251	-
Passed Through City of Lemon Grove Justice Assistance Block Grant (JAG)	I	16.738	2019-DJ-BX-0414	3,293	-
Subtotal - 16.738				215,893	-
<u>DNA Backlog Reduction Program:</u>					
Direct Program DNA Backlog Reduction Program 2019	D	16.741	2019-DN-BX-0092	36,310	-
<u>Paul Coverdell Forensic Sciences Improvement Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services Coverdell 2019	I	16.742	CQ19 15 0370	68,373	-
<u>Second Chance Act Reentry Initiative:</u>					
Passed Through San Diego Association of Governments STAR Project	I	16.812	2017-SM-BX-0001	62,929	-
<u>Smart Prosecution Initiative:</u>					
Direct Program Smart Prosecution Initiative	D	16.825	2017-YX-BX-001	101,286	-
<u>Equitable Sharing Program:</u>					
Direct Programs District Attorney Asset Forfeiture Program	D	16.922	CA037023A	161,141	-
Probation Asset Forfeiture DEA	D	16.922	CA037013G	3,953	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	72,931	-
Subtotal - 16.922				238,025	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				6,017,577	429,715

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>COVID-19 Unemployment Insurance:</u>					
Passed Through California Employment Development Department (EDD)					
COVID-19 Unemployment Claims EDD Reimbursement	I	17.225	CARES ACT 944-0263-3	\$ 3,437,800	\$ -
<u>Senior Community Service Employment Program:</u>					
Passed Through California Department of Aging					
Title V Senior Community Service Employment Program	I	17.235	TV-2021-23	392,412	387,619
TOTAL - U.S. DEPARTMENT OF LABOR				3,830,212	387,619
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Highway Planning and Construction Cluster:</u>					
<u>Highway Planning and Construction (Federal-Aid Highway Program):</u>					
Passed Through California Department of Transportation					
Active Transportation Program (ATP)	I	20.205	ATPL-5957(121)	130,154	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	1,424,472	-
Highway Bridge Program (HBP)	I	20.205	BPMPL-5957(123)	11,162	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	63,791	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	117,788	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(113)	337	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	70,707	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(126)	332,193	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(129)	539,256	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(137)	46,424	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	16,978	-
Total Highway Planning and Construction Cluster (20.205)				2,753,262	-
<u>Highway Safety Cluster:</u>					
<u>State and Community Highway Safety:</u>					
Passed Through California Office of Traffic Safety					
Pedestrian and Bicycle Safety Program	I	20.600	PS21003	86,300	86,300
Selective Traffic Enforcement Program (STEP)	I	20.600	PT20153	41,477	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT21051	40,673	-
Subtotal - 20.600				168,450	86,300
<u>National Priority Safety Programs:</u>					
Passed Through California Office of Traffic Safety					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI21008	433,122	-
Keep Em Safe Office of Traffic Safety	I	20.616	OP 20007	57,370	57,370
Keep Em Safe Office of Traffic Safety	I	20.616	OP 21002	167,285	167,285
Selective Traffic Enforcement Program (STEP)	I	20.616	PT20153	9,605	-
Selective Traffic Enforcement Program (STEP)	I	20.616	PT21051	159,656	-
Subtotal - 20.616				827,038	224,655
Total Highway Safety Cluster (20.600 & 20.616)				995,488	310,955
<u>Airport Improvement Program:</u>					
Direct Programs					
Airport Improvement Program	D	20.106	3-06-0212-030-2018	18,519	-
Airport Improvement Program	D	20.106	3-06-0212-031-2019	541,036	-
Airport Improvement Program	D	20.106	3-06-0212-033-2020	5,723,047	-
Airport Improvement Program	D	20.106	3-06-0212-034-2021	57,000	-
Airport Improvement Program	D	20.106	3-06-0192-017-2020	11,000	-
Airport Improvement Program	D	20.106	3-06-0192-018-2021	23,000	-
Airport Improvement Program	D	20.106	3-06-0027-021-2021	9,000	-
Airport Improvement Program	D	20.106	3-06-0036-034-2021	57,000	-
Airport Improvement Program	D	20.106	3-06-0078-007-2021	13,000	-
Subtotal - 20.106				6,452,602	-
<u>Minimum Penalties for Repeat Offenders for Driving While Intoxicated:</u>					
Passed Through California Office of Traffic Safety					
Repeat Driving Under The Influence Offender Program	I	20.608	AL1647	337,506	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT20153	126,158	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT21051	33,049	-
Subtotal - 20.608				496,713	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				10,698,065	310,955

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
<u>Equitable Sharing:</u>					
Direct Program					
Sheriff Asset Forfeiture US Treasury	D	21.016	CA0370000	\$ 184,620	\$ -
<u>COVID-19 Coronavirus Relief Fund:</u>					
Direct Program					
COVID-19 Coronavirus Relief Fund	D	21.019	ASST_NON_SLT0151_2001	233,744,710	20,957,997
Pass Through California Department of Finance					
COVID-19 Coronavirus Relief Fund	I	21.019	ASST_NON_SLT0151_2001	47,771,879	24,924,636
Subtotal - 21.019				<u>281,516,589</u>	<u>45,882,633</u>
<u>COVID-19 Emergency Rental Assistance Program:</u>					
Direct Program					
COVID-19 Emergency Rental Assistance Program	D	21.023	ERA0043	793,831	-
Passed Through California State Housing and Community Development					
COVID-19 Emergency Rental Assistance Program	I	21.023	20-ERAP-00027	43,612,724	-
Subtotal - 21.023				<u>44,406,555</u>	<u>-</u>
<u>COVID-19 Coronavirus State and Local Fiscal Recovery Funds:</u>					
Direct Program					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	D	21.027	SLFRP0148	68,543,517	-
TOTAL - U.S. DEPARTMENT OF THE TREASURY				<u>394,651,281</u>	<u>45,882,633</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>Drinking Water State Revolving Fund Cluster:</u>					
<u>Capitalization Grants for Drinking Water State Revolving Funds:</u>					
Passed Through California State Water Resources Control Board					
Local Primacy Agency for Safe Drinking Water in Small Public Water Systems	I	66.468	SRFLPA67	47,000	-
Total Drinking Water State Revolving Fund Cluster (66.468)				<u>47,000</u>	<u>-</u>
<u>Beach Monitoring and Notification Program Implementation Grants:</u>					
Passed Through California State Water Resources Control Board					
Public Beach Safety	I	66.472	D1914109 406(b) Federal Funds	181,763	-
<u>Toxic Substances Compliance Monitoring Cooperative Agreements:</u>					
Passed Through California Department of Toxic Substance Control					
United States/Mexico Border -Toxic Substances Compliance	I	66.701	19-T4658	48,272	-
TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>277,035</u>	<u>-</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
<u>Help America Vote Act Requirements Payments:</u>					
Passed Through California Secretary of State					
Help America Vote Act (HAVA) 301 Voting System	I	90.401	07G30125	29,697	-
<u>2018 Hava Election Security Grants:</u>					
Passed Through California Secretary of State					
Help America Vote Act (HAVA) 301 Voting System	I	90.404	20G26137	6,853,337	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				<u>6,883,034</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Aging Cluster:</u>					
<u>Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation:</u>					
Passed Through California Department of Aging					
Title VII-B Elder Abuse	I	93.041 ⁽¹⁾	AP-2021-23	\$ 38,621	\$ -
<u>Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals:</u>					
Passed Through California Department of Aging					
Title VII-A Ombudsman	I	93.042 ⁽¹⁾	AP-2021-23	97,498	-
Cares Ombudsman Title VII	I	93.042 ⁽¹⁾	CDA PM 20-13 CARES HR748	25,884	-
Subtotal - 93.042				123,382	-
<u>Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services:</u>					
Passed Through California Department of Aging					
Title III-D Health Prevention	I	93.043 ⁽¹⁾	AP-2021-23	211,716	-
<u>Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers:</u>					
Passed Through California Department of Aging					
Title III-B Supportive Services	I	93.044	AP-2021-23	3,411,910	795,214
Cares Supportive Services Title III-B	I	93.044	CDA PM 20-13 CARES HR748	29,991	29,991
Subtotal - 93.044				3,441,901	825,205
<u>Special Programs for the Aging-Title III, Part C-Nutrition Services:</u>					
Passed Through California Department of Aging					
Title III C1 Senior Nutrition	I	93.045	AP-2021-23	5,178,816	5,070,057
FFCRA Families First Coronavirus Response Act	I	93.045	FFCRA T3 C1 {CMC2}C2 {HDC2}	357,015	357,015
Cares Home Delivered TIII-C2	I	93.045	CDA PM 20-13 CARES HR748	2,369,573	2,369,573
Subtotal - 93.045				7,905,404	7,796,645
<u>National Family Caregiver Support, Title III, Part E:</u>					
Passed Through California Department of Aging					
Title III-E Family Caregiver Program	I	93.052 ⁽¹⁾	AP-2021-23	1,370,956	1,318,137
Title III-E Family Caregiver Program Cares	I	93.052 ⁽¹⁾	CDA PM 20-13 CARES HR748	214,090	214,090
Subtotal - 93.052				1,585,046	1,532,227
<u>Nutrition Services Incentive Program:</u>					
Passed Through California Department of Aging					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-2021-23	831,303	831,303
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				14,137,373	10,985,380
<u>Temporary Assistance for Needy Families</u>					
Passed Through California Department of Social Services					
Cal-Learn Services Administration	I	93.558	2001CATANF	721,899	717,980
CalWORKs Administration	I	93.558	2001CATANF	30,915,393	-
CalWORKs Child Care Stage 1 Administration	I	93.558	2001CATANF	7,401,375	2,817,689
CalWORKs Expanded Subsidized Employment Administration	I	93.558	2001CATANF	3,576,246	2,570,414
CalWORKs Family Stabilization Administration	I	93.558	2001CATANF	3,497,906	3,497,906
CalWORKs Fraud Incentives Administration	I	93.558	2001CATANF	36,640	-
CalWORKs Housing Support Administration	I	93.558	2001CATANF	4,214,812	3,696,549
CalWORKs Welfare to Work Administration	I	93.558	2001CATANF	48,298,429	40,884,283
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	2,215,994	1,309,810
Home Visiting Initiative Administration	I	93.558	2001CATANF	1,822,296	1,822,296
Temporary Assistance for Needy Families (TANF)	I	93.558	2001CATANF	23,034,352	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	2001CATANF	19,424,003	120,439
Subtotal - 93.558				145,159,345	57,437,366

⁽¹⁾ Denotes that the program is part of the Aging Cluster at the request of the California Department of Aging.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
CCDF Cluster:					
<u>Child Care and Development Block Grant:</u>					
Passed Through California State Department of Education					
Child Care Local Planning Council	I	93.575	CLPC0036	\$ 66,892	\$ 66,892
Child Care Salary Retention Incentive	I	93.575	CRET9033	1,493	1,493
Interest Federal Child Care Local Planning Council	I	93.575	CLPC0036	671	-
Total CCDF Cluster (93.575)				69,056	68,385
Medicaid Cluster:					
<u>Medical Assistance Program:</u>					
Passed Through California Department of Aging					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-2021-07	1,400,359	-
Passed Through California Department of Health Care Services					
California Children Services Medi-Cal	I	93.778	CCS Information Notice	5,624,593	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	550,422	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	254,063	65,189
DHCS Health Navigators Project	I	93.778	37-P-E-1-5	110,607	-
Foster Care Admin HCPCFC Base - County-City/Federal	I	93.778	CHDP Program Letter	678,910	-
Ground Emergency Medical Transportation	I	93.778	SPA 09-024	149,152	-
Health Care Program for Children in Foster Care – Augmented Caseload Relief	I	93.778	CHDP Program Letter	254,518	-
Health Care Program for Children in Foster Care (HCPCFC Base - State/Federal)	I	93.778	CHDP Program Letter	544,438	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	89,668	-
Medical Administration	I	93.778	1505CA5MAP	86,457,975	-
Medical Assistance Program Adult Supervision Services	I	93.778	--	363,131	-
Medical Assistance Program Juvenile Refels	I	93.778	CHDP Program Letter	133,033	-
PHN-County Based Medi-Cal Administrative Activities	I	93.778	37-19-96017	1,092,768	-
PHS-County Based Medi-Cal Administrative Activities	I	93.778	37-19-96017	2,083,191	-
RAU-County Based Medi-Cal Administrative Activities	I	93.778	37-19-96017	193,394	-
Subtotal				98,579,863	65,189
Passed Through California Department of Public Health					
Childhood Lead Poisoning Program	I	93.778	20-10542	6,663	-
Passed Through California Department of Social Services					
Adult Protective Services Health Related Administration	I	93.778	1505CA5MAP	5,612,940	-
Child Welfare Services Health Related Administration	I	93.778	1505CA5MAP	19,482,791	3,860,318
County Services Block Grant Health Related	I	93.778	1505CA5MAP	313,352	-
In Home Support Services Health Related Administration	I	93.778	1505CA5MAP	19,253,512	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	11,602,927	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	163,670	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	SOC 448 SAN DIEGO	3,590,225	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (WPCS)	I	93.778	ACL 19-101	531,259	-
Subtotal				60,550,676	3,860,318
<u>COVID-19 Medical Assistance Program:</u>					
Passed Through California Department of Social Services					
COVID-19 Adult Protective Services Health Related Administration	I	93.778	1505CA5MAP	413	-
Total Medicaid Cluster (93.778)				160,537,974	3,925,507
<u>Medical Reserve Corps Small Grant Program:</u>					
Passed Through National Association of County and City Health Officials (NACCHO)					
Medical Reserve Corps-National Association of County and City Health Officials (NACCHO)	I	93.008	MRC 15-0046	1,160	-
<u>Public Health Emergency Preparedness:</u>					
Passed Through California Department of Public Health					
Public Health Emergency Preparedness-Base	I	93.069	17-10187	1,788,206	-
Public Health Emergency Preparedness-Cities Readiness Initiative (CRI)	I	93.069	17-10187	684,625	-
Public Health Emergency Preparedness-Laboratory	I	93.069	17-10187	393,058	-
Subtotal - 93.069				2,865,889	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
<u>Environmental Public Health and Emergency Response:</u>					
Direct Programs					
Centers for Disease Control and Prevention (CDC) Environmental Health Capacity	D	93.070	NUE1EH001415-01-00	\$ 28,591	\$ -
<u>Medicare Enrollment Assistance Program:</u>					
Passed Through California Department of Aging					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2021-23	65,203	52,969
<u>Sodium Reduction in Communities</u>					
Passed Through County of Los Angeles Public Health					
LA County Sodium Reduction	I	93.082	PH-003332	27,544	-
<u>Guardianship Assistance:</u>					
Passed Through California Department of Social Services					
Federal FMAP KINGAP/FENGAP	I	93.090	--	213,066	-
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	Subvention	1,717,489	-
KINGAP Title IV-E Administration	I	93.090	2001CAGARD	101,140	-
Subtotal - 93,090				2,031,695	-
<u>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</u>					
Direct Programs					
Tuberculosis Prevention and Control	D	93.116	1 NU52PS910228-01-00	868,853	-
Tuberculosis Prevention and Control	D	93.116	6 NU52PS910228-02-01	834,942	-
Subtotal - 93.116				1,703,795	-
<u>Injury Prevention and Control Research and State and Community Based Programs:</u>					
Direct Programs					
Overdose Data To Action Program	D	93.136	1 NU17CE924997-01-00	51,702	1,837
Overdose Data To Action Program	D	93.136	1 NU17CE924997-02-01	1,130,896	466,744
Subtotal - 93.136				1,182,598	468,581
<u>AIDS Education and Training Centers:</u>					
Direct Program					
National Training and Technical Assistance	D	93.145	U69HA33223	100,000	98,700
<u>Projects for Assistance in Transition from Homelessness (PATH):</u>					
Passed Through California Department of Health Care Services					
Project for Assistance in Transition from Homelessness (PATH)	I	93.150	1X06SM0837731-01	632,890	479,751
<u>Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
Immunization Action Plan	I	93.268	17-10344 A01	1,672,568	800,000
Immunization Enhanced Flu	I	93.268	17-10344 A02	883,727	250,876
Subtotal				2,556,295	1,050,876
<u>COVID-19 Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
COVID-19 Immunization Covid Cares	I	93.268	17-10344 A02	1,064,731	200,000
Subtotal - 93.268				3,621,026	1,250,876
<u>COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</u>					
Passed Through California Department of Public Health					
COVID-19 ELC Enhancing Detection Funding Original	I	93.323	COVID-19ELC37	5,537,504	-
COVID-19 ELC Enhancing Detection Funding Expansion	I	93.323	COVID-19ELC95	33,037,429	-
Passed Through Heluna Health					
COVID-19 Community Surveillance Project	I	93.323	6NU50CK000539-01-07	4,033	3,000
COVID-19 CV ELC Cares Trace Test	I	93.323	6NU50CK000539-01-08	52,500	-
Subtotal				38,631,466	3,000
<u>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</u>					
Passed Through Public Health Foundation Enterprises Inc.					
Enhanced Gonococcal Isolate Surveillance Project (eGISP)	I	93.323	1NU50CK000539	1,251	-
Subtotal - 93.323				38,632,717	3,000

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
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Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
<u>State Health Insurance Assistance Program:</u>					
Passed Through California Department of Aging Health Insurance Counseling and Advocacy Program (HICAP)	I	93.324	HI-2021-23	\$ 181,098	\$ 162,990
<u>COVID-19 Public Health Emergency Response: Cooperative Agreement For Emergency Response: Public Health Crisis Response:</u>					
Passed Through California Department of Public Health COVID-19 Crisis Response Funding	I	93.354	COVID-19-37	2,969,041	-
COVID-19 Crisis Response Funding (RHAP)	I	93.354	COVID-19-3701	11,956	11,956
Subtotal - 93.354				2,980,997	11,956
<u>Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke:</u>					
Direct Programs					
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	5 NU58DP006632-03-00	327,012	63,033
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	6 NU58DP006632-02-04	245,080	140,754
Subtotal - 93.435				572,092	203,787
<u>COVID-19 Provider Relief Fund:</u>					
Passed Through United States Health Resource and Services Administration Department COVID-19 CARES Provider Relief Fund	D	93.498	--	255,580	-
<u>Promoting Safe and Stable Families:</u>					
Passed Through California Department of Social Services Promoting Safe and Stable Families Administration	I	93.556	2001CAFPPS	2,481,158	1,492,672
<u>Child Support Enforcement:</u>					
Passed Through California Department of Child Support Services Child Support Enforcement	I	93.563	2001CACSES	29,702,576	-
<u>Refugee and Entrant Assistance-State Administered Programs:</u>					
Passed Through California Department of Social Services					
Refugee and Entrant Assistance- State Administered Programs	I	93.566	2001CARCMA	3,336	-
Refugee Employment Social Services	I	93.566	ORSA 1905	34,477	34,477
Refugee Employment Social Services	I	93.566	RESS 1807	1,066,453	1,066,453
Refugee Employment Social Services	I	93.566	RESS 1905	1,910,886	1,451,541
Subtotal				3,015,152	2,552,471
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	19-37-90899	105,200	105,200
Refugee Health Assessment Program	I	93.566	20-37-90899	40,500	-
Subtotal				145,700	105,200
Subtotal - 93.566				3,160,852	2,657,671
<u>Community Services Block Grant:</u>					
Passed Through California Department of Community Services and Development					
Community Service Block Grant	I	93.569	20F-3036	1,661,493	1,141,180
Community Service Block Grant	I	93.569	20F-3675	2,043,747	2,025,919
Community Service Block Grant	I	93.569	21F-4036	1,661,451	1,137,862
Subtotal - 93.569				5,366,691	4,304,961
<u>Refugee and Entrant Assistance-Discretionary Grants:</u>					
Passed Through California Department of Public Health					
Refugee Health Promotion	I	93.576	19-37-90893-00	3,638	3,638
Refugee Health Promotion	I	93.576	20-37-90893-00	14,587	-
Subtotal - 93.576				18,225	3,638
<u>U.S. Repatriation:</u>					
Passed Through California Department of Social Services Repatriated Americans	I	93.579	Subvention	7,400	-
<u>Community Based Child Abuse Prevention Grants:</u>					
Passed Through California Department of Social Services Community Based Child Abuse Prevention	I	93.590	CBCAP	166,185	165,217

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
<u>Adoption Incentive Payments:</u>					
Passed Through California Department of Social Services Child Welfare Services Adoption and Legal Guardianship Incentive Payments Administration	I	93.603	1901CAAIPP	\$ 296,497	\$ 293,911
<u>Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare - Medicaid Individuals in States with Approved Financial Alignment Models:</u>					
Passed Through California Department of Aging Health Insurance Counseling and Advocacy Program (HICAP) Financial Alignment Grant	I	93.626	FA-2021-23	43,629	38,118
<u>Stephanie Tubbs Jones Child Welfare Services Program:</u>					
Passed Through California Department of Social Services Child Welfare Services Title IV-B Administration	I	93.645	2001CACWSS	2,695,642	432,827
<u>Foster Care- Title IV-E:</u>					
Passed Through California Department of Social Services Child and Family Teams Administration	I	93.658	2001CAFOST	347,566	344,534
Child Welfare Services Case Record Review Administration	I	93.658	2001CAFOST	261,112	-
Child Welfare Services Level of Care Protocol Administration	I	93.658	2001CAFOST	68,056	-
Child Welfare Services Outcome Improvement Project	I	93.658	2001CAFOST	115,488	47,867
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	2001CAFOST	13,779,019	119,989
Commercially Sexually Exploited Children Program Administration	I	93.658	2001CAFOST	352,904	29,911
Community Care Licensing Foster Family Homes Administration	I	93.658	2001CAFOST	55,876	-
Emergency Child Care Bridge Program Administration	I	93.658	2001CAFOST	43,362	42,984
Family Preservation Program Administration	I	93.658	2001CAFOST	342,675	-
Federal FMAP Foster Care	I	93.658	--	1,285,488	848,556
Foster Care Administration	I	93.658	2001CAFOST	3,670,550	-
Foster Care Assistance Probation	I	93.658	Entitlement	1,001,314	913,798
Foster Care Assistance Probation FMAP	I	93.658	Entitlement	124,161	118,742
Foster Care Title IV-E Probation	I	93.658	Entitlement	1,008,424	-
Foster Care Title IV-E	I	93.658	2001CAFOST	10,025,560	6,157,749
Foster Parent Recruitment Retention Admin	I	93.658	2001CAFOST	110,193	59,727
Foster Parent Training and Recruitment Administration	I	93.658	2001CAFOST	134,468	134,468
Group Home Monthly Visits Administration	I	93.658	2001CAFOST	114,701	-
Resource Family Approval Admin	I	93.658	2001CAFOST	3,035,520	-
Statewide Automated Child Welfare Information System Administration	I	93.658	2001CAFOST	523,096	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	2001CAFOST	65,675	65,191
Subtotal - 93.658				36,465,208	8,883,516
<u>Adoption Assistance:</u>					
Passed Through California Department of Social Services Adoption Administration	I	93.659	2001CAADPT	3,162,655	-
Adoption Assistance Title IV-E	I	93.659	2001CAADPT	32,692,883	1,802,850
Adoption Assistance Title IV-E Administration	I	93.659	2001CAADPT	728,062	-
Federal FMAP Adoption	I	93.659	--	4,056,532	223,553
Subtotal - 93.659				40,640,132	2,026,403
<u>Social Services Block Grant:</u>					
Passed Through California Department of Social Services CALWorks Single Title XX Child Care Administration	I	93.667	2001CASOSR	4,297,596	-
Child Welfare Services Title XX Administration	I	93.667	2001CASOSR	1,370,889	1,370,889
Title XX Foster Care Assistance	I	93.667	Entitlement	87,595	87,595
Subtotal - 93.667				5,756,080	1,458,484
<u>John H. Chafee Foster Care Program for Successful Transition to Adulthood:</u>					
Passed Through California Department of Social Services Independent Living Program Administration	I	93.674	2001CACILP	590,161	501,661
<u>Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B: Direct Program</u>					
Ending HIV Epidemic Ryan White HIV/AIDS Program Part A and B	D	93.686	UT8HA33959	64,066	-
<u>Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF):</u>					
Passed Through Partners In Care Foundation Chronic Disease Self Management Education (CDSME)	I	93.734	90CSSG0033-01-00	2,565	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
<u>PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds:</u>					
Direct Programs					
San Diego REACH	D	93.738	5 NU58DP006605-03-00	\$ 618,374	\$ 187,242
San Diego REACH	D	93.738	6 NU58DP006605-02-02	197,340	29,985
REACH Flu Supplemental #1	D	93.738	6 NU58DP006605-03-01	194,607	137,590
Subtotal				1,010,321	354,817
<u>COVID-19 PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds:</u>					
Direct Program					
COVID-19 REACH COVID Flu Supplemental #2	D	93.738	6 NU58DP006605-03-04	67,723	50,000
Subtotal - 93.738				1,078,044	404,817
<u>Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF):</u>					
Passed Through Partners In Care Foundation					
Evidence-Based Falls Prevention Program	I	93.761	90FPSG0034-01-00	1,500	-
<u>Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) Thru Prevention and Public Health Funds (PPHF):</u>					
Direct Program					
ACL Alzheimer Grant	D	93.763	90ALGG0005-01-00	471,996	62,164
<u>Children's Health Insurance Program:</u>					
Passed Through California Department of Health Care Services					
California Children Services MC - TLICP	I	93.767	CCS information notice	1,183,678	-
<u>National Bioterrorism Hospital Preparedness Program:</u>					
Passed Through California Department of Public Health					
Hospital Preparedness Program (HPP)	I	93.889	17-10187	627,287	-
Passed Through California Health Foundation and Trust					
San Diego Psych Hospital	I	93.889	U3REP200652-01-00	5,363	-
Subtotal				632,650	-
<u>COVID-19 National Bioterrorism Hospital Preparedness Program:</u>					
Passed Through California Department of Public Health					
COVID-19 HPP Supplemental Funding	I	93.889	19-3702	82,011	-
Subtotal - 93.889				714,661	-
<u>HIV Emergency Relief Project Grants:</u>					
Direct Programs					
Ryan White Care Act - Part A	D	93.914	6 H89HA00001-30-02	7,179,395	6,792,680
Ryan White - MAI Supplement - Part A	D	93.914	6 H89HA00001-30-02	473,535	447,374
Ryan White Care Act - Part A	D	93.914	6 H89HA00001-31-00	3,280,225	3,116,815
Ryan White - MAI Supplement - Part A	D	93.914	6 H89HA00001-31-00	226,973	220,416
Subtotal				11,160,128	10,577,285
<u>COVID-19 HIV Emergency Relief Project Grants:</u>					
Direct Program					
Ryan White - COVID Response - Part A	D	93.914	H9AHA36912	425,438	408,092
Subtotal - 93.914				11,585,566	10,985,377
<u>HIV Care Formula Grants:</u>					
Passed Through California Department of Public Health					
HIV CARE - MAI Program	I	93.917	18-10885	98,035	98,035
HIV CARE - Part B Program	I	93.917	18-10885	2,227,063	1,494,872
Subtotal - 93.917				2,325,098	1,592,907
<u>HIV Prevention Activities-Health Department Based:</u>					
Passed Through California Department of Public Health					
HIV Prevention Program	I	93.940	18-10768	1,552,910	925,618
Integrated HIV Programs for Health Departments to Support Ending the HIV Epidemic in the United States (CDPH Ending HIV)	I	93.940	20-10752	41,314	-
Subtotal - 93.940				1,594,224	925,618

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>					
<u>Block Grants for Community Mental Health Services:</u>					
Passed Through California Department of Health Care Services Mental Health Block Grant	I	93.958	3B09SM01005-13-S1	\$ 5,645,929	\$ 5,367,875
<u>Block Grants for Prevention and Treatment of Substance Abuse:</u>					
Passed Through California Department of Health Care Services Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	1B08TI083062-01	470,390	470,390
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	1B08TI083062-01	8,148,669	8,148,669
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	1B08TI083062-01	43,803	43,803
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	1B08TI083062-01	1,267,430	1,267,430
Substance Abuse Prevention & Treatment - Prevention	I	93.959	1B08TI083062-01	3,587,229	3,587,229
Subtotal - 93.959				<u>13,517,521</u>	<u>13,517,521</u>
<u>PPHF Geriatric Education Centers:</u>					
Passed Through San Diego State University Geriatrics Workforce Enhancement Program	I	93.969	1 U 1QHP28717-01-00	60,000	-
<u>Preventive Health and Health Services Block Grant:</u>					
Passed Through California Department of Public Health Asylum Seeker Health Surveillance and linkage to Care	I	93.991	--	334	-
Asylum Seeker Health Surveillance and linkage to Care (Supplemental)	I	93.991	--	4,605	-
Subtotal - 93.991				<u>4,939</u>	<u>-</u>
<u>Maternal and Child Health Services Block Grant to the States:</u>					
Passed Through California Department of Public Health California Home Visiting Program	I	93.994	CHVP 19-37	110,481	-
California Home Visiting Program	I	93.994	CHVP 20-37	401,528	-
Maternal, Child & Adolescent Health Program	I	93.994	202037	665,174	245,682
Subtotal - 93.994				<u>1,177,183</u>	<u>245,682</u>
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>541,604,029</u>	<u>130,510,288</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Retired and Senior Volunteer Program:</u>					
Direct Program Retired and Senior Volunteer Program	D	94.002	20SRPCA002	66,121	-
<u>AmeriCorps:</u>					
Passed Through Arizona State University Arizona State University AmeriCorps	I	94.006	ASUB00000147	2,515	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>68,636</u>	<u>-</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>High Intensity Drug Trafficking Areas Program:</u>					
Direct Programs High Intensity Drug Trafficking Areas	D	95.001	G17SC0001A	2,700	-
High Intensity Drug Trafficking Areas	D	95.001	G18SC0001A	325,025	-
High Intensity Drug Trafficking Areas	D	95.001	G19SC0001A	820,877	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G20SC0001A	464,937	-
High Intensity Drug Trafficking Areas - SHF	D	95.001	G20SC0001A	3,106,162	-
High Intensity Drug Trafficking Areas	D	95.001	G21SC0001A	974,027	-
Subtotal - 95.001				<u>5,693,728</u>	<u>-</u>
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				<u>5,693,728</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters):</u>					
Passed Through California Governor's Office of Emergency Services COVID-19 FEMA	I	97.036	FEMA-4482-DR-CA	23,940,004	-
Valley Fire Disaster Grant	I	97.036	FEMA-4569-DR-CA	370,705	-
Subtotal - 97.036				<u>24,310,709</u>	<u>-</u>
<u>Emergency Management Performance Grants:</u>					
Passed Through California Governor's Office of Emergency Services Emergency Management Performance Grants FY20	I	97.042	2020-0008	930,222	255,837

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)</u>					
<u>Homeland Security Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Operation Stonegarden (OPSG) 2018	I	97.067	2018-0054	\$ 4,591,962	\$ -
Operation Stonegarden (OPSG) 2019	I	97.067	2019-0035	904,565	-
State Homeland Security Program (SHSP) 2018	I	97.067	2018-0054	2,553,614	805,054
State Homeland Security Program (SHSP) 2019	I	97.067	2019-0035	1,036,013	218,208
Subtotal				<u>9,086,154</u>	<u>1,023,262</u>
Passed Through City of San Diego Office of Homeland Security					
Urban Area Security Initiative (UASI) 2018	I	97.067	2018-0054	678,608	-
Urban Area Security Initiative (UASI) 2019	I	97.067	2019-0035	377,822	-
Urban Area Security Initiative (UASI) 2019	I	97.067	2019-0035	39,994	-
Subtotal				<u>1,096,424</u>	<u>-</u>
Subtotal - 97.067				<u>10,182,578</u>	<u>1,023,262</u>
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				<u>35,423,509</u>	<u>1,279,099</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,263,042,077</u>	<u>\$ 184,411,273</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2021

NOTE 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 in the SEFA. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The County's reporting entity is defined in Note 1 to the County's basic financial statements.

As a result of the COVID-19 pandemic, many new federal programs have been established and funding has been added to existing federal programs. Expenditures funded from the following acts are denoted in the SEFA by the prefix COVID-19 in the federal program name:

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

NOTE 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 certain U.S. Department of Health and Human Services programs that are reported on a cash basis in accordance with guidance provided by the California Health and Human Services Agency. Certain U.S. Department of Justice and U.S. Department of Homeland Security programs are reported on a cash basis in accordance with guidance provided by the California Governor's Office of Emergency Services. Finally, in accordance with policy guidance from the Federal Emergency Management Agency (FEMA) the County records expenditures related to the Disaster Grants – Public Assistance program (ALN #97.036) in the SEFA when (1) FEMA has approved the County's project worksheets (PW), and (2) the County has incurred the eligible expenditures.

NOTE 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.

NOTE 4 – ASSISTANCE LISTING NUMBERS (ALN)

The ALNs included in the accompanying SEFA were determined based on the federal program name, review of grant contract information, and the U.S. General Services Administration's [SAM.gov](https://www.sam.gov) website.

NOTE 5 – SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

The County administers the CalFRESH program (federally known as the SNAP program) that is supervised by the State of California. According to guidance provided by the California Department of Social Services, no expenditures are reported in the County's SEFA except those related to the administration of the program. In fiscal year 2020-21, the State distributed \$513,205,910 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 Fiscal Year Ended June 30, 2021

NOTE 6 – INDIRECT COST RATE

With the exception of the following programs, the County has not elected to use the 10-percent de minimis indirect rate as allowed under the Uniform Guidance.

ALN	Entity's Identifying Number	Program Name
16.036	2020-DN-BX-0160	Prosecuting Cold Cases Using DNA
16.575	VW19380370, VW20390370, XC19020370, XC20030370	Crime Victim Assistance
21.027	SLFRP0148	Coronavirus State and Local Fiscal Recovery Funds
66.472	D1914109 406(b)	Beach Monitoring and Notification Program Implementation Grants
93.116	1 NU52PS910228-01-00, 6NU52PS910228-02-01	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.323	COVID-19ELC37, COVID-19-ELC95	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.914	H89HA00001-30-02, H89HA00001-31-00	HIV Emergency Relief Project Grants
93.959	1B08T1083062-01	Block Grants for Prevention and Treatment of Substance Abuse
93.969	1 U 1QHP28717-01-00	PPHF Geriatric Education Centers
97.036	FEMA-4569-DR-CA	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.042	2020-008	Emergency Management Performance Grants
97.067	2018-0054, 2019-0035	Homeland Security Grant Program

NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

Beginning with the fiscal 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:

ALN	Federal Expenditures	State Expenditures
10.561	\$ 209,788	\$ -
17.235	392,412	-
93.041	38,621	-
93.042	123,382	-
93.043	211,716	-
93.044	3,441,901	587,596
93.045	7,905,404	1,596,915
93.052	1,585,046	-
93.053	831,303	-
93.071	65,203	-
93.324	181,098	460,705
93.626	43,629	-
93.778	1,400,359	1,400,359
OMB Initiative N/A	-	349,509
	\$ 16,429,862	\$ 4,395,084

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2021

NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE (Continued)

Multi-Purpose Senior Services Program (MSSP) ALN 93.778:

MSSP is a Medi-Cal program. Medi-Cal is administered through the California Department of Health Care Services (DHCS). The State of California Department of Aging administers the “MSSP Program” and the funds come from DHCS. Half of the funds comes from the State General Fund and half comes from Federal funds. The funds are paid to the County by DHCS. However, the MSSP program started transitioning from a fee-for-services payment structure to Home and Community Based Services (HCBS) Waiver Managed Care under the Coordinated Care Initiative (CCI) effective October 1, 2014. Under the CCI payment model, the Health Plans will reimburse the County/MSSP Provider a capitated rate per member monthly for each plan member enrolled in MSSP.

Federal and State expenditure amounts reported in the table above were obtained from the closeout report.

NOTE 8 – SENIOR FARMER’S MARKET PROGRAM

The County administered Senior Farmer’s Market Program is supervised by the California Department of Food and Agriculture. 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, of which there were none in fiscal year 2020-21. In fiscal year 2020-21, there were no distributions by the State in Federal food vouchers on behalf of the County.

NOTE 9 – MEDICAL ASSISTANCE PROGRAM (MEDICAID)

Direct Medi-Cal and Medicare expenditures are excluded from the SEFA. These expenditures represent fees for services and are not included in the SEFA or in determining major federal programs. The County assists the State in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. Administrative costs related to Medi-Cal and Medicare are included in the SEFA under the Medicaid Cluster (ALN 93.778).

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2021

NOTE 10 - CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CALOES) GRANTS

The following represents expenditures for the CALOES programs for the fiscal year ended June 30, 2021. The amount reported in the SEFA is determined by calculating the federal portion of the current year expenditures.

Program Title and Expenditure Category	Grant Award Number / ALN	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance (VW) Program	VW19380370					
Personal Services	16.575	\$ 768,227	\$ 768,227	\$ -	\$ 768,227	\$ -
Operating Expenses		144,326	144,326	-	144,326	-
Total		<u>\$ 912,553</u>	<u>\$ 912,553</u>	<u>\$ -</u>	<u>\$ 912,553</u>	<u>\$ -</u>
Victim/Witness Assistance (VW) Program	VW20390370					
Personal Services	16.575	\$ 2,017,018	\$ 2,017,018	\$ -	\$ 2,017,018	\$ -
Operating Expenses		275,781	275,781	-	275,781	-
Total		<u>\$ 2,292,799</u>	<u>\$ 2,292,799</u>	<u>\$ -</u>	<u>\$ 2,292,799</u>	<u>\$ -</u>
Victim Services (XC) Program Priority A	XC19 02 0370					
Operating Expenses	16.575	<u>\$ 425,031</u>	<u>\$ 340,024</u>	<u>\$ 85,007</u>	<u>\$ 425,031</u>	<u>\$ -</u>
Victim Services (XC) Program Priority B	XC19 02 0370					
Operating Expenses	16.575	<u>\$ 49,843</u>	<u>\$ 39,874</u>	<u>\$ 9,969</u>	<u>\$ 49,843</u>	<u>\$ -</u>
Victim Services (XC) Program	XC19 02 0370					
Operating Expenses	16.575	<u>\$ 251,105</u>	<u>\$ 200,885</u>	<u>\$ 50,220</u>	<u>\$ 251,105</u>	<u>\$ -</u>
Victim Services (XC) Program Priority A	XC20 03 0370					
Operating Expenses	16.575	<u>\$ 44,175</u>	<u>\$ 44,175</u>	<u>\$ -</u>	<u>\$ 44,175</u>	<u>\$ -</u>
Victim Services (XC) Program Priority B	XC20 03 0370					
Operating Expenses	16.575	<u>\$ 49,817</u>	<u>\$ 49,817</u>	<u>\$ -</u>	<u>\$ 49,817</u>	<u>\$ -</u>
Victim Services (XC) Program	XC20 03 0370					
Operating Expenses	16.575	<u>\$ 55,164</u>	<u>\$ 55,164</u>	<u>\$ -</u>	<u>\$ 55,164</u>	<u>\$ -</u>
Paul Coverdell Forensic Sciences Improvement Grant Program 2019	CQ19150370 16.742					
Operating Expenses		\$ 48,654	\$ 46,361	\$ -	\$ 46,361	\$ 2,293
Equipment		33,452	22,012	-	22,012	11,440
Total		<u>\$ 82,106</u>	<u>\$ 68,373</u>	<u>\$ -</u>	<u>\$ 68,373</u>	<u>\$ 13,733</u>

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

Program Title and Expenditure Category	Grant Award Number / ALN	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance (VW) Program	VW19380370					
Operating Expenses		<u>\$ 27,159</u>	<u>\$ 27,159</u>	<u>\$ -</u>	<u>\$ 27,159</u>	<u>\$ -</u>
Victim/Witness Assistance (VW) Program	VW20390370					
Operating Expenses		<u>\$ 114,208</u>	<u>\$ 114,208</u>	<u>\$ -</u>	<u>\$ 114,208</u>	<u>\$ -</u>

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2021

NOTE 11 – COMMUNITY SERVICES BLOCK GRANTS

The California Department of Community Services and Development (CSD) requires agencies who receive CSD funding to include in the Single Audit Report certain revenue, expenditures, and budgetary information for each CSD award.

Community Services Block Grant 20F-3036 (Program Year 2020)
Term: January 1, 2020 to May 31, 2021
ALN 93.569

<u>Description</u>	<u>January 1, 2020 through June 30, 2020</u>	<u>July 1, 2020 through December 31, 2020</u>	<u>January 1, 2021 through May 31, 2021</u>	<u>Total Audited Cost</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE						
Grant Revenue	\$ 1,809,060	\$ 977,396	\$ 684,097	\$ 3,470,553	\$ -	\$ 3,470,553
EXPENDITURES						
Personnel Costs						
Salaries & Wages	\$ 289,234	\$ 194,192	\$ 19,251	\$ 502,677	\$ 502,677	\$ 515,300
Fringe Benefits	139,109	101,916	124,759	365,784	365,784	352,900
Subtotal Personnel Costs	428,343	296,108	144,010	868,461	868,461	868,200
Non-Personnel Costs						
Travel	1,072	-	-	1,072	1,072	11,276
Facilities/Space	31,118	32,034	16,048	79,200	79,200	62,238
Consumable Supplies	2,842	1,289	257	4,388	4,388	18,291
Equipment Lease/Purchase	20,615	13,504	5,075	39,194	39,194	41,862
Subcontractors	1,307,588	626,539	514,641	2,448,768	2,448,768	2,438,828
Other Costs	17,482	7,922	4,066	29,470	29,470	29,858
Subtotal Non-Personnel Costs	1,380,717	681,288	540,087	2,602,092	2,602,092	2,602,353
Total Costs	\$ 1,809,060	\$ 977,396	\$ 684,097	\$ 3,470,553	\$ 3,470,553	\$ 3,470,553

Community Service Block Grant 20F-3675 (Program Year 2020)
Term: March 27, 2020 to May 31, 2022
ALN 93.569

<u>Description</u>	<u>July 1, 2020 through December 31, 2020</u>	<u>January 1, 2021 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue	\$ 466,834	\$ 1,576,913	\$ 2,043,747	\$ -	\$ 4,703,713
EXPENDITURES					
Subcontractors	\$ 462,762	\$ 1,563,157	\$ 2,025,919	\$ 2,025,919	\$ 4,662,321
Other Costs	4,072	13,756	17,828	17,828	41,392
Total Costs	\$ 466,834	\$ 1,576,913	\$ 2,043,747	\$ 2,043,747	\$ 4,703,713

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2021

NOTE 11 – COMMUNITY SERVICES BLOCK GRANTS (Continued)

Community Services Block Grant 21F-4036 (Program Year 2021)

Term: January 1, 2021 to May 31, 2022

ALN 93.569

<u>Description</u>	<u>January 1, 2021 through June 30, 2021</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE				
Grant Revenue	\$ 1,661,451	\$ 1,661,451	\$ -	\$ 3,438,553
EXPENDITURES				
Personnel Costs				
Salaries & Wages	\$ 249,100	\$ 249,100	\$ 249,100	\$ 506,505
Fringe Benefits	153,436	153,436	153,436	373,751
Subtotal Personnel Costs	402,536	402,536	402,536	880,256
Non-Personnel Costs				
Travel	61	61	61	5,276
Facilities/Space	87,293	87,293	87,293	155,000
Consumable Supplies	1,645	1,645	1,645	12,200
Equipment Lease/Purchase	11,336	11,336	11,336	35,200
Subcontractors	1,137,862	1,137,862	1,137,862	2,317,284
Other Costs	20,718	20,718	20,718	33,337
Subtotal Non-Personnel Costs	1,258,915	1,258,915	1,258,915	2,558,297
Total Costs	\$ 1,661,451	\$ 1,661,451	\$ 1,661,451	\$ 3,438,553

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COUNTY OF SAN DIEGO, CALIFORNIA
 Schedule of Findings and Questioned Costs
 For the Fiscal Year Ended June 30, 2021

Section I Financial Statement Findings

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Noncompliance material to the financial statements noted?	No

FEDERAL AWARDS

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for the major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Federal Program Name</u>
14.241	Housing Opportunities for Persons with AIDS
16.575	Crime Victim Assistance
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
90.404	2018 HAVA Election Security Grants
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.558	Temporary Assistance for Needy Families
93.569	Community Services Block Grant
93.914	HIV Emergency Relief Project Grants
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish between type A and type B programs:	\$3,789,126
Auditee qualified as a low-risk auditee?	Yes

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2021

Section II Financial Statement Findings

No matters reported.

Section III Federal Award Findings and Questioned Costs

No matters reported.

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COUNTY OF SAN DIEGO, CALIFORNIA
 Summary Schedule of Prior Audit Findings
 For the Fiscal Year Ended June 30, 2021

The status of corrective action to the prior audit finding is as follows:

Finding Number	Federal Program Name	Assistance Listing Number	Compliance Requirement	Status
2020-001	Coronavirus Relief Fund	21.019	Subrecipient Monitoring	Implemented. The risk assessment and monitoring processes that were developed have not been used since the program has no new sub-recipients and the program ended as of June 30, 2022.