

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports
(Uniform Guidance)

For the Year Ended June 30, 2022



Certified
Public
Accountants

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports (Uniform Guidance)

For the Year Ended June 30, 2022

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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 the 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (County), as of and for the year ended June 30, 2022, 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 18, 2022. Our report includes an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board Statement No. 87, *Leases*. Our report includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego, a discretely presented component unit, and the San Diego County Employees Retirement Association, a fiduciary component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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.

A handwritten signature in black ink that reads "Macias Gini E O'Connell LEP". The signature is written in a cursive, flowing style.

San Diego, California
November 18, 2022



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

Opinion on Each Major Federal Program

We have audited the County of San Diego, California's (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. 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.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 18, 2022, 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, a 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 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.



San Diego, California

March 29, 2023, except for our report on the Schedule of
Expenditures of Federal Awards, for which the date is
November 18, 2022

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COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor 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 Supplemental Nutrition Assistance Program-Education	I	10.561	SP-2122-23	\$ 138,897	\$ -
Passed Through California Department of Public Health Nutrition Education Obesity Program	I	10.561	19-10344	3,397,470	1,348,990
Passed Through California Department of Social Services CalFresh Employment and Training Administration	I	10.561	217CACA4Q7503	2,315,538	2,303,026
CalWORKs Information Network System	I	10.561	3764901	863,727	-
Non Assistance CalFresh Administration	I	10.561	227CACA4S2514	77,824,722	-
Subtotal				<u>81,003,987</u>	<u>2,303,026</u>
<u>COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:</u>					
Passed Through California Department of Social Services COVID-19 Calfresh ARPA	I	10.561	CFL 2122-48	3,171,921	-
Subtotal				<u>84,175,908</u>	<u>2,303,026</u>
Total SNAP Cluster (10.561)				<u>87,712,275</u>	<u>3,652,016</u>
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	145,378	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	42,251	42,251
Subtotal - 10.553				<u>187,629</u>	<u>42,251</u>
<u>National School Lunch Program:</u>					
Passed Through California Department of Education National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	237,208	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	43,348	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	65,167	65,167
Subtotal - 10.555				<u>345,723</u>	<u>65,167</u>
<u>Summer Food Service Program for Children:</u>					
Passed Through California Department of Education Summer Food Service Program	I	10.559	CN200257	4,260	-
Total Child Nutrition Cluster (10.553, 10.555 and 10.559)				<u>537,612</u>	<u>107,418</u>
<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	21-0203-007-SF	671,851	-
Pest Detection	I	10.025	20-0211	907,180	-
Pest Detection	I	10.025	21-0421-003-SF	10,190	-
Pest Exclusion	I	10.025	19-0727-009-SF	1,189,877	-
Pest Exclusion	I	10.025	21-0277-010-SF	4,215	-
Pest Exclusion	I	10.025	21-0324-003-SF	36,074	-
Pest Exclusion	I	10.025	21-0421-013-SF	106,902	-
Subtotal - 10.025				<u>2,926,289</u>	<u>-</u>
<u>Rural Rental Assistance Payments:</u>					
Firebird Manor	D	10.427	04-037-592185452	164,396	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				<u>91,340,572</u>	<u>3,759,434</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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor 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</u>					
Section 8 Project Based Cluster:					
<u>Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation:</u>					
Housing Assistance Moderate Rehabilitation Project 3	D	14.856	CA108MR0003	162,673	-
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	680,272	-
Total Section 8 Project Based Cluster (14.856)				842,945	-
CDBG - Entitlement Grants Cluster:					
<u>Community Development Block Grants/Entitlement Grants</u>					
Community Development Block Grant	D	14.218	B16UC060501	172,018	29,970
Community Development Block Grant	D	14.218	B17UC060501	402,159	8,365
Community Development Block Grant	D	14.218	B18UC060501	135,664	15,105
Community Development Block Grant	D	14.218	B19UC060501	978,734	200,000
Community Development Block Grant	D	14.218	B20UC060501	1,046,455	694,868
Community Development Block Grant	D	14.218	B21UC060501	2,064,863	244,742
Subtotal				4,799,893	1,193,050
<u>COVID-19 Community Development Block Grants/Entitlement Grants</u>					
COVID-19 Community Development Block Grant	D	14.218	B20UW060501	1,587,655	1,225,925
Total CDBG - Entitlement Grants Cluster (14.218)				6,387,548	2,418,975
Housing Voucher Cluster:					
<u>Section 8 Housing Choice Vouchers:</u>					
HCV Administration Fee Reserve	D	14.871	CA108VO	13,982,757	-
HCV Administration Fee Reserve (14.EHV)	D	14.871	CA108VO	366,909	-
Voucher Program Projects	D	14.871	CA108VO	149,805,177	-
Voucher Program Projects (14.EHV)	D	14.871	CA108VO	772,164	-
Subtotal - 14.871				164,927,007	-
<u>Mainstream Vouchers:</u>					
Mainstream Vouchers	D	14.879	CA108DV	1,603,019	-
Total Housing Voucher Cluster (14.871 and 14.879)				166,530,026	-
<u>Emergency Solutions Grant Program:</u>					
Emergency Shelter Grant	D	14.231	E19UC060501	79,616	79,616
Emergency Shelter Grant	D	14.231	E20UC060501	159,004	159,004
Emergency Shelter Grant	D	14.231	E21UC060501	265,186	238,756
Subtotal				503,806	477,376
Passed Through California State Housing and Community Development					
Emergency Shelter Grant	I	14.231	18ESG12340	135,566	135,566
Emergency Shelter Grant	I	14.231	19ESG13127	54,671	54,671
Emergency Shelter Grant	I	14.231	20ESG15573	384,028	372,752
Emergency Shelter Grant	I	14.231	20ESGCV100010	3,345,757	2,230,262
Subtotal				3,920,022	2,793,251
<u>COVID-19 Emergency Solutions Grant Program:</u>					
COVID-19 Emergency Shelter Grant	D	14.231	E20UW060501	5,821,193	5,371,107
Subtotal - 14.231				10,245,021	8,641,734
<u>Home Investment Partnerships Program:</u>					
Home Investment Partnerships Program	D	14.239	M17DC060534	353,246	353,246
Home Investment Partnerships Program	D	14.239	M18DC060534	1,234,452	1,234,452
Home Investment Partnerships Program	D	14.239	M19DC060534	234,473	234,473
Home Investment Partnerships Program	D	14.239	M20DC060534	265,909	257,984
Home Investment Partnerships Program	D	14.239	M21DP060534	28,324	-
Subtotal - 14.239				2,116,404	2,080,155

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Housing Opportunities for Persons with AIDS:</u>					
Passed Through City of San Diego					
Housing Opportunities for Persons with AIDS	I	14.241	CAH20F015	13,016	-
Housing Opportunities for Persons with AIDS	I	14.241	CAH21F015	4,910,974	3,608,943
Subtotal				4,923,990	3,608,943
<u>COVID-19 Housing Opportunities for Persons with AIDS:</u>					
Passed Through City of San Diego					
COVID-19 Housing Opportunities for Persons with AIDS	I	14.241	CAH20FHW015	174,751	154,966
Subtotal - 14.241				5,098,741	3,763,909
<u>Public and Indian Housing:</u>					
Public and Indian Housing	D	14.850	CA108-00000120D	216	-
Public and Indian Housing	D	14.850	CA108-00000121D	166,178	-
Public and Indian Housing	D	14.850	CA108-00000122D	317,679	-
Subtotal - 14.850				484,073	-
<u>Public Housing Capital Fund:</u>					
Public Housing Capital Fund	D	14.872	CA16-P108-501-18	228	-
Public Housing Capital Fund	D	14.872	CA16-P108-501-19	233,208	-
Public Housing Capital Fund	D	14.872	CA16-P108-501-20	85,173	-
Subtotal - 14.872				318,609	-
<u>Family Unification Program (FUP):</u>					
Voucher Program Projects	D	14.880	CA108 HCV 2019 FUP NOFA	334,479	-
<u>Family Self Sufficiency Program:</u>					
HCV Program Administration	D	14.896	CA108FSF	107,871	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				192,465,717	16,904,773
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Child Exploitation Task Force (CETF)	D	16.U01	AGREEMENT	3,778	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2022	D	16.U02	AGREEMENT 2022-38	71,124	-
Immigration and Customs Enforcement (ICE)	D	16.U03	MOU WITH IMMIGRATION	265,561	-
Joint Terrorism Task Force (JTTF)	D	16.U04	AGREEMENT	8,281	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U05	MOA-DEA	232,045	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	MOA- OCDETF	54,566	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0751	3,416	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0784H	334	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0798H	2,277	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0801	5,655	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0803H	2,151	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0806	26,169	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0808	2,699	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0814H	10,628	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0817H	2,898	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0819H	13,973	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0822	8,992	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0826	13,080	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0834	844	-
Subtotal - 16.U06				147,682	-

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U07	SSTF	73,374	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U07	SSTF	83,249	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U07	SSTF	12,819	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U07	SSTF	21,173	-
Subtotal - 16.U07				190,615	-
U.S. Marshals Fugitive Task Force	D	16.U08	MOU-SDFTF	83,625	-
<u>COVID-19 Coronavirus Emergency Supplemental Funding Program:</u>					
Passed Through Board of State and Community Corrections					
COVID-19 BSCC 2020 Coronavirus Emergency Supplemental Funds	I	16.034	BSCC 118-20	1,567,030	-
Passed Through City of Lemon Grove					
COVID-19 Coronavirus Emergency Supplemental Funding	I	16.034	2020-VD-BX-0871	11,212	-
Subtotal - 16.034				1,578,242	-
<u>Prosecuting Cold Cases Using DNA:</u>					
Prosecuting Cold Cases Using DNA	D	16.036	2020-DN-BX-0160	164,492	-
<u>Missing Children's Assistance:</u>					
Passed Through City of San Diego					
Internet Crimes Against Children (ICAC)	I	16.543	2018-50778-CA-MC	56,125	-
<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	VW20390370	493,725	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW21400370	1,435,729	-
Victim Services (XC) Program	I	16.575	XC20030370	663,380	-
Victim Services (XC) Program	I	16.575	XC21040370	262,000	-
XC Victim Services Grant Priority A	I	16.575	XC20030370	59,699	-
XC Victim Services Grant Priority A	I	16.575	XC21040370	76,836	-
XC Victim Services Grant Priority B	I	16.575	XC20030370	114,343	113,513
XC Victim Services Grant Priority B	I	16.575	XC21040370	71,138	70,707
Subtotal - 16.575				3,176,850	184,220
<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	31,721	-
Passed Through City of Lemon Grove					
Justice Assistance Block Grant (JAG)	I	16.738	2019-DJ-BX-0414	5,634	-
Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-21-GG-01175-JAGX	1,613	-
Subtotal - 16.738				38,968	-
<u>DNA Backlog Reduction Program:</u>					
DNA Backlog Reduction Program 2019	D	16.741	2019-DN-BX-0092	252,581	-
DNA Backlog Reduction Program 2020	D	16.741	2020-DN-BX-0143	339,615	-
DNA Backlog Reduction Program 2021	D	16.741	15PBJA-21-GG-03099-DNAX	11,433	-
Subtotal - 16.741				603,629	-
<u>Paul Coverdell Forensic Sciences Improvement Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Coverdell 2020	I	16.742	CQ20160370	64,331	-
Coverdell 2021	I	16.742	CQ21170370	5,178	-
Subtotal - 16.742				69,509	-
<u>Smart Prosecution Initiative:</u>					
Smart Prosecution Initiative	D	16.825	2017-YX-BX-001	44,255	-

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Equitable Sharing Program:</u>					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	243,161	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	158,395	-
Subtotal - 16.922				401,556	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				7,136,337	184,220
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>COVID-19 Unemployment Insurance:</u>					
Passed Through California State Employment Development Department COVID-19 Unemployment Claims EDD Reimbursement	I	17.225	CARES ACT 944-0263-3	984,576	-
<u>Senior Community Service Employment Program:</u>					
Passed Through California Department of Aging Title V Senior Community Service Employment Program	I	17.235	TV-2122-23	347,816	347,816
TOTAL - U.S. DEPARTMENT OF LABOR				1,332,392	347,816
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Highway Planning and Construction Cluster:</u>					
<u>Highway Planning and Construction:</u>					
Passed Through California Department of Transportation					
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	1,448,153	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(123)	1,030,075	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(124)	5,337	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	26,357	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	316,921	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(105)	10,845	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(118)	100,402	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIP-5957(128)	327,888	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIP-5957(129)	336,224	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIP-5957(142)	6,579	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	96,070	-
Total Highway Planning and Construction Cluster (20.205)				3,704,851	-
<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	38,700	38,700
Pedestrian and Bicycle Safety Program	I	20.600	PS22003	85,300	85,300
Selective Traffic Enforcement Program (STEP)	I	20.600	PT21051	23,792	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT22068	31,920	-
Subtotal - 20.600				179,712	124,000
<u>National Priority Safety Programs:</u>					
Passed Through California Office of Traffic Safety					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI1519	513,525	-
Keep Em Safe Office of Traffic Safety	I	20.616	OP 21002	57,715	57,715
Keep Em Safe Office of Traffic Safety	I	20.616	OP 22003	172,085	172,085
Improved Testing for Drug Impaired Driving (OTS DID)	I	20.616	DI22012	115,509	-
Selective Traffic Enforcement Program (STEP)	I	20.616	PT21051	94,237	-
Subtotal - 20.616				953,071	229,800
Total Highway Safety Cluster (20.600 and 20.616)				1,132,783	353,800
<u>Airport Improvement Program:</u>					
Airport Improvement Program	D	20.106	3-06-0212-030-2018	17,538	-
Airport Improvement Program	D	20.106	3-06-0212-033-2020	777,545	-
Subtotal				795,083	-

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>COVID-19 Airport Improvement Program:</u>					
COVID-19 Airport Improvement Program	D	20.106	3-06-0027-022-2022	22,000	-
COVID-19 Airport Improvement Program	D	20.106	3-06-0036-035-2022	148,000	-
COVID-19 Airport Improvement Program	D	20.106	3-06-0078-008-2022	32,000	-
COVID-19 Airport Improvement Program	D	20.106	3-06-0192-019-2022	59,000	-
COVID-19 Airport Improvement Program	D	20.106	3-06-0212-035-2022	148,000	-
Subtotal				409,000	-
Subtotal - 20.106				1,204,083	-
<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	364,396	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT21051	49,711	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT22068	69,705	-
Subtotal - 20.608				483,812	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				6,525,529	353,800
<u>U.S. DEPARTMENT OF TREASURY</u>					
<u>Equitable Sharing:</u>					
DA Federal Asset Forfeiture - Treasury	D	21.016	CA037023A	71,180	-
Sheriff Asset Forfeiture US Treasury	D	21.016	CA0370000	1,812,301	-
Subtotal - 21.000				1,883,481	-
<u>COVID-19 Emergency Rental Assistance Program:</u>					
COVID-19 Emergency Rental Assistance Program (ERAP)	D	21.023	ERA0043	62,221,394	-
COVID-19 Emergency Rental Assistance Program (ERA2 FED)	D	21.023	17038	58,353,519	-
Subtotal				120,574,913	-
Passed Through California State Housing And Community Development					
COVID-19 Emergency Rental Assistance Program (ERAP)	I	21.023	20-ERAP-00027	14,614,117	-
COVID-19 Emergency Rental Assistance Program (ERA2 ST)	I	21.023	BL081821	71,274,371	-
Subtotal				85,888,488	-
Subtotal - 21.023				206,463,401	-
<u>COVID-19 Coronavirus State and Local Fiscal Recovery Funds:</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	D	21.027	SLFRP0148	161,116,524	9,087,238
TOTAL - U.S. DEPARTMENT OF TREASURY				369,463,406	9,087,238
<u>FEDERAL COMMUNICATIONS COMMISSION</u>					
<u>Emergency Connectivity Fund Program:</u>					
Emergency Connectivity Fund Program	D	32.009	ECF202114724	3,001,053	-
TOTAL - FEDERAL COMMUNICATIONS COMMISSION				3,001,053	-
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
<u>Beach Monitoring and Notification Program Implementation Grants:</u>					
Passed Through California State Water Resources Control Board					
Public Beach Safety	I	66.472	D2114109 Federal Funds	163,619	-
<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	1,012	-
United States/Mexico Border -Toxic Substances Compliance	I	66.701	21-T4928	31,333	-
Subtotal - 66.701				32,345	-
TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY				195,964	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
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For the Year Ended June 30, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<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	21G30113	342,081	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				342,081	-
<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</u>					
<u>Prevention of Elder Abuse, Neglect, and Exploitation:</u>					
Passed Through California Department of Aging Title VII-B Elder Abuse	I	93.041 ⁽¹⁾	AP-2122-23	38,280	-
<u>Special Programs for the Aging, Title VII, Chapter 2, Long Term Care</u>					
<u>Ombudsman Services for Older Individuals:</u>					
Passed Through California Department of Aging Title VII-A Ombudsman	I	93.042 ⁽¹⁾	AP-2122-23	101,521	-
<u>COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care</u>					
<u>Ombudsman Services for Older Individuals:</u>					
Passed Through California Department of Aging COVID-19 Cares Ombudsman Title VII	I	93.042 ⁽¹⁾	CDA PM 20-13 CARES HR748	73,992	-
Subtotal - 93.042				175,513	-
<u>Special Programs for the Aging, Title III, Part D, Disease Prevention and</u>					
<u>Health Promotion Services:</u>					
Passed Through California Department of Aging Title III-D Health Prevention	I	93.043 ⁽¹⁾	AP-2122-23	192,300	-
<u>Special Programs for the Aging, Title III, Part B, Grants for Supportive</u>					
<u>Services and Senior Centers:</u>					
Passed Through California Department of Aging Cares Supportive Services Title III-B	I	93.044	CDA PM 20-13 CARES HR748	1,413,821	1,413,821
Title III-B Supportive Services	I	93.044	AP-2122-23	2,515,948	528,998
Subtotal				3,929,769	1,942,819
<u>COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive</u>					
<u>Services and Senior Centers:</u>					
Passed Through California Department of Aging Expanding Access to COVID-19 Vaccines via the Aging Network	I	93.044	CDA PM 21-12	271,078	-
Subtotal - 93.044				4,200,847	1,942,819
<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-2122-23	5,648,913	4,955,109
<u>COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services:</u>					
Passed Through California Department of Aging					
COVID-19 American Rescue Plan (ARP)	I	93.045	AP-2122-23 2101CAHD6-00	383,180	383,180
COVID-19 Consolidated Appropriations Act	I	93.045	AP-2122-23 2102CAHDC5-01	1,275,013	1,275,013
COVID-19 Cares Home Delivered TIII-C2	I	93.045	CDA PM 20-13 CARES HR748	1,095,423	1,095,423
Subtotal				2,753,616	2,753,616
Subtotal - 93.045				8,402,529	7,708,725

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<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-2122-23	1,278,895	1,150,856
Title III-E Family Caregiver Program Cares	I	93.052 ⁽¹⁾	CDA PM 20-13 CARES HR748	499,341	499,341
Subtotal - 93.052				1,778,236	1,650,197
<u>Nutrition Services Incentive Program:</u>					
Passed Through California Department of Aging					
Nutrition Services Incentive Program (NSIP)	I	93.053	AP-2122-23	841,001	841,001
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 and 93.053)				15,628,706	12,142,742
⁽¹⁾ Denotes that the program is part of the Aging Cluster at the request of the California Department of Aging.					
<u>Temporary Assistance for Needy Families</u>					
Passed Through California Department of Social Services					
Cal-Learn Services Administration	I	93.558	2101CATANF	812,903	805,995
CalWORKs Administration	I	93.558	2101CATANF	33,640,581	-
CalWORKs Child Care Stage 1 Administration	I	93.558	2101CATANF	10,242,014	2,000,183
CalWORKs Expanded Subsidized Employment Administration	I	93.558	2101CATANF	2,564,263	1,637,556
CalWORKs Family Stabilization Administration	I	93.558	2101CATANF	2,392,511	703,326
CalWORKs Fraud Incentives Administration	I	93.558	2101CATANF	36,640	-
CalWORKs Housing Support Administration	I	93.558	2101CATANF	10,553,553	10,013,480
CalWORKs Welfare to Work Administration	I	93.558	2101CATANF	33,942,256	23,103,078
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	2,156,247	879,029
Home Visiting Initiative Administration	I	93.558	2101CATANF	2,078,614	2,078,614
Temporary Assistance for Needy Families (TANF)	I	93.558	2101CATANF	23,016,201	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	2101CATANF	19,439,626	190,048
Subtotal				140,875,409	41,411,309
<u>COVID-19 Temporary Assistance for Needy Families</u>					
Passed Through California Department of Social Services					
COVID-19 Pandemic Emergency Assistance Fund (PEAF)	I	93.558	PEAF 072021	8,643,200	-
Subtotal - 93.558				149,518,609	41,411,309
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	64,882	64,882
Interest Federal Child Care Local Planning Council	I	93.575	CLPC0036	125	-
Total CCDF Cluster (93.575)				65,007	64,882
Medicaid Cluster:					
<u>Medical Assistance Program:</u>					
Passed Through California Department of Aging					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-2122-07	1,545,464	-
Passed Through California Department of Health Care Services					
California Children Services Medi-Cal	I	93.778	CCS Information Notice	6,240,453	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	660,283	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	206,767	35,777
DHCS Health Navigators Project	I	93.778	37-P-E-1-5	98,732	-
Foster Care Admin HCPCFC Base - County-City/Federal	I	93.778	CHDP PROGRAM LETTER	1,037,944	-
Ground Emergency Medical Transportation	I	93.778	SPA 09-024	633,750	-
Health Care Program for Children in Foster Care – Augmented Caseload Relief	I	93.778	CHDP Program Letter	347,085	-
Health Care Program for Children in Foster Care (HCPCFC Base - State/Federal)	I	93.778	CHDP Program Letter	545,488	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	143,303	-
Medical Administration	I	93.778	1505CA5MAP	83,836,496	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
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For the Year Ended June 30, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
Medical Assistance Program	I	93.778	19-96017	295,293	-
Medical Assistance Program Juvenile Referrals	I	93.778	CHDP Program Letter	84,563	-
PHN-County Based Medi-Cal Administrative Activities	I	93.778	37-19-96017	222,589	-
PHS-County Based Medi-Cal Administrative Activities	I	93.778	37-19-96017	1,746,171	-
Subtotal				<u>96,098,917</u>	<u>35,777</u>
Passed Through California Department of Public Health Childhood Lead Poisoning Program	I	93.778	20-10542	5,628	-
Passed Through California Department of Social Services Adult Protective Services Health Related Administration	I	93.778	1505CA5MAP	6,449,028	-
Child Welfare Services Health Related Administration	I	93.778	1505CA5MAP	15,114,237	1,918,852
County Services Block Grant Health Related	I	93.778	1505CA5MAP	334,645	334,584
In Home Support Services Health Related Administration	I	93.778	1505CA5MAP	20,939,937	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	12,844,152	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	200,105	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	SOC 448 SAN DIEGO	4,277,390	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (WPCS)	I	93.778	ACL 19-101	769,388	-
Subtotal				<u>60,928,882</u>	<u>2,253,436</u>
Total Medicaid Cluster (93.778)				<u>158,578,891</u>	<u>2,289,213</u>
<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	5,219	-
<u>Public Health Emergency Preparedness:</u>					
Passed Through California Department of Public Health Public Health Emergency Preparedness-Base	I	93.069	17-10187	1,486,423	-
Public Health Emergency Preparedness-Cities Readiness Initiative (CRI)	I	93.069	17-10187	230,386	-
Public Health Emergency Preparedness-Laboratory	I	93.069	17-10187	284,316	-
Subtotal - 93.069				<u>2,001,125</u>	<u>-</u>
<u>Environmental Public Health and Emergency Response:</u>					
Centers for Disease Control and Prevention (CDC) Environmental Health Capacity	D	93.070	NUE1EH001415-01-00	5,061	-
Centers for Disease Control and Prevention (CDC) Environmental Health Capacity	D	93.070	NUE1EH001415-02-00	44,528	-
Subtotal - 93.070				<u>49,589</u>	<u>-</u>
<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	8,169	3,218
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2122-23	67,495	53,959
Subtotal - 93.071				<u>75,664</u>	<u>57,177</u>
<u>Sodium Reduction in Communities</u>					
Passed Through County of Los Angeles Public Health LA County Sodium Reduction	I	93.082	PH-003332	7,401	-
<u>Guardianship Assistance:</u>					
Passed Through California Department of Social Services Federal FMAP KINGAP/FENGAP	I	93.090	NONE	214,726	-
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	Subvention	1,726,783	-
KINGAP Title IV-E Administration	I	93.090	2101CAGARD	72,262	-
Subtotal - 93.090				<u>2,013,771</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
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Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</u>					
Tuberculosis Prevention and Control	D	93.116	5 NU52PS910228-03-00	900,540	-
Tuberculosis Prevention and Control	D	93.116	6 NU52PS910228-02-01	926,969	-
Subtotal - 93.116				1,827,509	-
<u>Injury Prevention and Control Research and State and Community Based Programs:</u>					
Overdose Data To Action Program	D	93.136	5 NU17CE924997-03-01	349,601	190,461
Overdose Data To Action Program	D	93.136	5 NU17CE924997-03-01	1,269,186	556,966
Subtotal - 93.136				1,618,787	747,427
<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	1X06SM085813-01	645,632	455,584
<u>Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
Immunization Action Plan	I	93.268	17-10344 A03	1,680,436	799,004
<u>COVID-19 Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
COVID-19 Immunization Covid Cares	I	93.268	17-10344 A03	8,584,628	3,037,449
Subtotal - 93.268				10,265,064	3,836,453
<u>COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</u>					
Passed Through California Department of Public Health					
COVID-19 ELC Enhancing Detection Expansion Advanced Molecular					
Detection Supplemental Funding	I	93.323	AMDPHL08	49,996	-
COVID-19 ELC Enhancing Detection Funding Original	I	93.323	COVID-19ELC37	7,673,056	-
COVID-19 ELC Enhancing Detection Funding Expansion	I	93.323	COVID-19ELC95	10,749,800	-
Subtotal				18,472,852	-
Passed Through Heluna Health					
COVID-19 Community Surveillance Project	I	93.323	6NU50CK000539-01-07	21,331	10,810
COVID-19 CV ELC Cares Trace Test	I	93.323	6NU50CK000539-01-08	195,875	90,000
Subtotal				217,206	100,810
Subtotal - 93.323				18,690,058	100,810
<u>State Health Insurance Assistance Program:</u>					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.324	HI-2122-23	178,387	160,549
<u>COVID-19 Public Health Emergency Response: Cooperative Agreement For</u>					
<u>Emergency Response: Public Health Crisis Response:</u>					
Passed Through California Department of Public Health					
COVID-19 Crisis Response Funding (PHEP)	I	93.354	COVID 19-3701	162,411	-
COVID-19 Public Health Workforce Supplemental Funding	I	93.354	1 NU90TP922174-01-00	705,264	-
Subtotal - 93.354				867,675	-
<u>COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT):</u>					
<u>Health Department Response to Public Health or Healthcare Crises:</u>					
COVID-19 Health Disparities	D	93.391	1 NH75OT000049-01-00	5,598,887	1,919,300
<u>COVID-19 Strengthening Public Health Systems and</u>					
<u>Services through National Partnerships to Improve and Protect the Nation's Health</u>					
Passed Through National Association of County and City					
Health Officials (NACCHO)					
COVID-19 NACCHO BLOC	I	93.421	2022-040415	18,516	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke:</u>					
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	5 NU58DP006632-03-00	404,275	299,816
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	5 NU58DP006632-04-00	403,860	98,966
Subtotal - 93.435				808,135	398,782
<u>COVID-19 HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund</u>					
Passed Through United States Health Resource Admin Department COVID-19 HRSA Vaccinations	I	93.461	NONE	6,897,840	-
<u>COVID-19 Community Health Workers for Public Health Response and Resilient</u>					
COVID-19 Community Health Workers for Public Health Response and Resilient	D	93.495	6 NU58DP006987-01-01	168,556	57,000
<u>COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution</u>					
Passed Through United States Health Resource Admin Department COVID-19 CARES Provider Relief Fund	I	93.498	NONE	240,678	-
<u>Promoting Safe and Stable Families:</u>					
Passed Through California Department of Social Services Promoting Safe and Stable Families Administration	I	93.556	2201CAFPSS	2,320,541	1,929,579
<u>Child Support Enforcement:</u>					
Passed Through California Department of Child Support Services Child Support Enforcement	I	93.563	2001CACSES	30,575,683	-
<u>Refugee and Entrant Assistance-State Administered Programs:</u>					
Passed Through California Department of Social Services					
Refugee Admin	I	93.566	2001CARCMA	18,439	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	2001CARCMA	1,006	-
Refugee Employment Social Services	I	93.566	RESS 1905	1,495,793	1,394,456
Refugee Employment Social Services	I	93.566	RESS 2005	366,216	-
Refugee Employment Social Services	I	93.566	RESS 2105	96,610	-
			RESS 2005 COVID-19		
Refugee Employment Social Services	I	93.566	SUPPLEMENTAL	280,500	280,500
Services for Older Refugees	I	93.566	ORSA 1905	12,441	12,441
Services for Older Refugees	I	93.566	ORSA 2005	30,088	30,088
Subtotal				2,301,093	1,717,485
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	20-37-90899	37,950	-
Refugee Health Assessment Program	I	93.566	21-37-90899	411,547	-
Subtotal				449,497	-
Subtotal - 93.566				2,750,590	1,717,485
<u>Community Services Block Grant:</u>					
Passed Through California Department of Community Services and Development					
Community Service Block Grant	I	93.569	20F-3675	2,659,939	2,643,010
Community Service Block Grant	I	93.569	21F-4036	1,800,419	1,214,600
Community Service Block Grant	I	93.569	21F-4437	28,171	28,000
Community Service Block Grant	I	93.569	22F-5036	1,260,056	784,110
Subtotal - 93.569				5,748,585	4,669,720
<u>Refugee and Entrant Assistance Discretionary Grants:</u>					
Passed Through California Department of Public Health					
Refugee Health Promotion	I	93.576	20-37-90893-00	33,693	-
Refugee Health Promotion	I	93.576	21-37-90893-00	16,873	-
Subtotal - 93.576				50,566	-

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>U.S. Repatriation:</u>					
Passed Through California Department of Social Services Repatriated Americans	I	93.579	Subvention	7,090	-
<u>Community-Based Child Abuse Prevention Grants:</u>					
Passed Through California Department of Social Services Community Based Child Abuse Prevention	I	93.590	CBCAP	191,285	190,119
<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	2001CAAIPP	147,501	146,596
<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-2122-23	49,966	33,069
<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	2101CACWSS	2,721,740	444,749
<u>Foster Care Title IV-E:</u>					
Passed Through California Department of Social Services					
Child and Family Teams Administration	I	93.658	2101CAFOST	464,531	461,628
Child Welfare Services Case Record Review Administration	I	93.658	2101CAFOST	360,955	-
Child Welfare Services Level of Care Protocol Administration	I	93.658	2101CAFOST	838,660	-
Child Welfare Services Outcome Improvement Project	I	93.658	2101CAFOST	205,110	103,879
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	2101CAFOST	15,659,619	202,079
Commercially Sexually Exploited Children Program Administration	I	93.658	2101CAFOST	236,114	27,815
Community Care Licensing Foster Family Homes Administration	I	93.658	2101CAFOST	11,021	-
Emergency Child Care Bridge Program Administration	I	93.658	2101CAFOST	58,383	58,027
Family Preservation Program Administration	I	93.658	2101CAFOST	420,905	-
Federal FMAP Foster Care	I	93.658	NONE	985,714	705,963
Foster Care Administration	I	93.658	2101CAFOST	3,446,017	-
Foster Care Assistance Probation	I	93.658	Entitlement	596,639	565,589
Foster Care Assistance Probation FMAP	I	93.658	Entitlement	73,947	73,947
Foster Care Title IV-E Probation	I	93.658	Entitlement	958,820	-
Foster Care Title IV-E	I	93.658	2101CAFOST	8,717,189	5,126,675
Foster Parent Recruitment Retention Admin	I	93.658	2101CAFOST	1,938	-
Foster Parent Training and Recruitment Administration	I	93.658	2101CAFOST	234,354	201,677
Funding Certainty	I	93.658	2101CAFOST	3,971,032	-
Group Home Monthly Visits Administration	I	93.658	2101CAFOST	176,358	-
Kinship and Foster Care Emergency Admin	I	93.658	2101CAFOST	198,996	197,648
Resource Family Approval Admin	I	93.658	2101CAFOST	3,503,488	-
Statewide Automated Child Welfare Information System Administration	I	93.658	2101CAFOST	659,955	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	2101CAFOST	62,143	-
Subtotal - 93.658				41,841,888	7,724,927
<u>Adoption Assistance:</u>					
Passed Through California Department of Social Services					
Adoption Administration	I	93.659	2001CAADPT	3,018,716	-
Adoption Assistance Title IV-E	I	93.659	2101CAADPT	32,707,980	1,802,580
Adoption Assistance Title IV-E Administration	I	93.659	2001CAADPT	698,343	-
Federal FMAP Adoption	I	93.659	NONE	4,058,794	192,432
Subtotal - 93.659				40,483,833	1,995,012

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Social Services Block Grant:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Title XX Administration	I	93.667	2001CASOSR	5,371,995	-
Title XX Foster Care Assistance	I	93.667	2101CASOSR	1,065,054	1,065,054
Subtotal - 93.667				6,437,049	1,065,054
<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	2101CACILP	653,607	549,981
<u>Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B:</u>					
Ending HIV Epidemic Ryan White HIV/AIDS Program Part A and B	D	93.686	6UT8HA33959-02-01	705,444	599,743
Ending HIV Epidemic Ryan White HIV/AIDS Program Part A and B	D	93.686	6UT8HA33959-03-01	172,124	144,011
Subtotal - 93.686				877,568	743,754
<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	8,170	-
<u>COVID-19 Elder Abuse Prevention Interventions Program</u>					
Passed Through California Department of Social Services					
APS COVID Admin	I	93.747	CFL 2021-95	468,435	-
<u>PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds:</u>					
San Diego REACH	D	93.738	5 NU58DP006605-03-00	270,976	112,131
San Diego REACH	D	93.738	5 NU58DP006605-04-00	446,575	81,347
REACH Flu Supplemental #1	D	93.738	6 NU58DP006605-03-01	3,394	-
Subtotal				720,945	193,478
<u>COVID-19 PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds:</u>					
COVID-19 REACH COVID Flu Supplemental #2	D	93.738	6 NU58DP006605-03-04	425,507	194,122
Subtotal - 93.738				1,146,452	387,600
<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	3,656	-
<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	1,152,174	-
<u>Maternal, Infant and Early Childhood Home Visiting Grant</u>					
Passed Through California Department of Public Health					
California Home Visiting Program	I	93.870	CHVP 21-37	639,047	-
<u>National Bioterrorism Hospital Preparedness Program:</u>					
Passed Through California Department of Public Health					
Hospital Preparedness Program (HPP)	I	93.889	17-10187	939,254	-
<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	40,792	-
Subtotal - 93.889				980,046	-

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>HIV Emergency Relief Project Grants:</u>					
Ryan White Care Act - Part A	D	93.914	6 H89HA00001-31-01	6,818,406	6,589,927
Ryan White - MAI Supplement - Part A	D	93.914	6 H89HA00001-31-01	465,235	435,904
Ryan White Care Act - Part A	D	93.914	6 H89HA00001-32-00	2,902,293	2,710,811
Ryan White - MAI Supplement - Part A	D	93.914	6 H89HA00001-32-00	273,702	253,254
Subtotal				10,459,636	9,989,896
<u>COVID-19 HIV Emergency Relief Project Grants:</u>					
Ryan White - COVID Response - Part A	D	93.914	H9AHA36912	73,003	68,044
Subtotal - 93.914				10,532,639	10,057,940
<u>HIV Care Formula Grants:</u>					
Passed Through California Department of Public Health					
HIV CARE - MAI Program	I	93.917	18-10885	97,146	97,146
HIV CARE - Part B Program	I	93.917	18-10885	2,186,243	1,292,623
Subtotal - 93.917				2,283,389	1,389,769
<u>HIV Prevention Activities-Health Department Based:</u>					
Passed Through California Department of Public Health					
HIV Prevention Program	I	93.940	18-10768	1,410,843	928,025
Integrated HIV Programs for Health Departments to Support Ending the HIV Epidemic in the United States (CDPH Ending HIV)	I	93.940	20-10752	316,783	92,950
Subtotal - 93.940				1,727,626	1,020,975
<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	5,730,315	5,308,107
<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	1B08TI083437-01	508,115	508,115
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	1B08TI083437-01	9,863,607	9,863,607
Substance Abuse Prevention & Treatment - Friday Night Live/Club Live	I	93.959	1B08TI083437-01	65,099	65,099
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	1B08TI083437-01	1,498,144	1,498,144
Substance Abuse Prevention & Treatment - Prevention	I	93.959	1B08TI083437-01	4,820,057	4,820,057
Subtotal				16,755,022	16,755,022
<u>COVID-19 Block Grants for Prevention and Treatment of Substance Abuse:</u>					
Passed Through California Department of Health Care Services					
COVID-19 Substance Abuse Block Grant – Coronavirus Response and Relief Supplemental Appropriation Act (SABG- CRRSAA)	I	93.959	1B08TI083527-01	1,458,093	1,458,093
Subtotal - 93.959				18,213,115	18,213,115
<u>PPHF Geriatric Education Centers:</u>					
Passed Through San Diego State University					
Geriatrics Workforce Enhancement Program	I	93.969	5 U1QHP28717-0500-06-03	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	21-37-90234	31,795	-
<u>Maternal and Child Health Services Block Grant to the States:</u>					
Passed Through California Department of Public Health					
Black Infant Health Program	I	93.994	202137	305,528	211,626
Maternal, Child & Adolescent Health Program	I	93.994	202137	328,936	-
Subtotal - 93.994				634,464	211,626
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				554,238,521	121,440,405

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, 2022

Federal Grantor Federal Program Cluster and/or Name Passed Through Grantor County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Retired and Senior Volunteer Program:</u>					
Retired and Senior Volunteer Program	D	94.002	20SRPCA002	52,670	-
Retired and Senior Volunteer Program	D	94.002	21SR231240	23,638	-
Subtotal - 94.002				<u>76,308</u>	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>76,308</u>	-
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>High Intensity Drug Trafficking Areas Program:</u>					
High Intensity Drug Trafficking Areas	D	95.001	G18SC0001A	119,463	-
High Intensity Drug Trafficking Areas	D	95.001	G19SC0001A	193,463	-
High Intensity Drug Trafficking Areas	D	95.001	G20SC0001A	454,153	-
High Intensity Drug Trafficking Areas - DA	D	95.001	G21SC0001A	3,338,661	-
High Intensity Drug Trafficking Areas - SHF	D	95.001	G22SC0001A	915,892	-
Subtotal - 95.001				<u>5,021,632</u>	-
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				<u>5,021,632</u>	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Assistance to Firefighters Grant</u>					
Assistance to Firefighters Grant	D	97.044	DHS-17-GPD-044-00-99	151,140	-
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters):</u>					
Passed Through California Governor's Office of Emergency Services					
Valley Fire Disaster Grant	I	97.036	FEMA-4569-DR-CA	14	-
COVID-19 FEMA	I	97.036	FEMA-4482-DR-CA	62,870,402	-
Subtotal - 97.036				<u>62,870,416</u>	-
<u>Hazard Mitigation Grant:</u>					
Passed Through California Governor's Office of Emergency Services					
Home Hardening (State Hazard Mitigation Grant) Mitigation	I	97.039	DR4407-PJ0512	73,376	-
<u>Emergency Management Performance Grants:</u>					
Passed Through California Governor's Office of Emergency Services					
Emergency Management Performance Grants FY21	I	97.042	2021-0015	885,301	-
<u>Homeland Security Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Operation Stonegarden (OPSG) 2018	I	97.067	2018-0054	729,285	-
Operation Stonegarden (OPSG) 2019	I	97.067	2019-0054	6,322,230	-
Operation Stonegarden (OPSG) 2019	I	97.067	2020-0095	780,040	-
State Homeland Security Program (SHSP) 2018	I	97.067	2018-0054	883	-
State Homeland Security Program (SHSP) 2019	I	97.067	2019-0035	3,755,879	924,072
State Homeland Security Program (SHSP) 2020	I	97.067	2020-0054	236,370	-
State Homeland Security Program (SHSP) 2020	I	97.067	2020-0095	1,109,655	39,939
State Homeland Security Program (SHSP) 2021	I	97.067	2021-0095	93,583	-
Subtotal				<u>13,027,925</u>	<u>964,011</u>
Passed Through City of San Diego Office of Homeland Security					
Urban Area Security Initiative (UASI) 2018	I	97.067	2018-0054	78,898	-
Urban Area Security Initiative (UASI) 2019	I	97.067	2019-0035	517,429	-
Urban Area Security Initiative (UASI) 2019	I	97.067	2019-0054	1,515,364	-
Urban Area Security Initiative (UASI) 2020	I	97.067	2020-0054	1,755,810	-
Urban Area Security Initiative (UASI) 2020	I	97.067	2020-0095	813,764	-
Urban Area Security Initiative (UASI) 2021	I	97.067	2021-0081	420,462	-
Subtotal				<u>5,101,727</u>	-
Subtotal - 97.067				<u>18,129,652</u>	<u>964,011</u>
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				<u>82,109,885</u>	<u>964,011</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,313,249,397</u>	<u>\$ 153,041,697</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

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.

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

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 2021-22, the State distributed \$652,640,651 in federal SNAP benefits on behalf of the County.

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	Federal Program Name
16.036	2020-DN-BX-0160	Prosecuting Cold Cases Using DNA
16.575	VW20390370, VW21400370, XC20030370, XC21040370	Crime Victim Assistance
21.027	SLFRP0148	Coronavirus State and Local Fiscal Recovery Funds
66.472	D2114109 Federal Funds	Beach Monitoring and Notification Program Implementation Grants
93.045	AP-2122-23 2101CAHD6-00	Special Programs for the Aging-Title III, Part C-Nutrition Services
93.116	5 NU52PS910228-03-00, 6 NU52PS910228-02-01	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.323	COVID-19ELC37, COVID-19ELC95, 6NU50CK000539-01-08	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.354	1 NU90TP922174-01-00	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.391	1 NH75OT000049-01-00	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.495	6 NU58DP006987-01-01	Community Health Workers for Public Health Response and Resilient
93.778	SPA 09-024, 19-96017	Medical Assistance Program
93.914	6 H89HA00001-31-01, 6 H89HA00001-32-00	HIV Emergency Relief Project Grants
93.959	1B08TI083437-01, 1B08TI083527-01	Block Grants for Prevention and Treatment of Substance Abuse
97.036	FEMA-4569-DR-CA	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	DR4407-PJ0512	Hazard Mitigation Grant
97.042	2021-0015	Emergency Management Performance Grants
97.044	DHS-17-GPD-044-00-99	Assistance to Firefighters Grant
97.067	2018-0054, 2019-0035, 2020-0095	Homeland Security Grant Program

NOTE 7 – 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 2021-22. In fiscal year 2021-22, there were no distributions by the State in Federal food vouchers on behalf of the County.

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

NOTE 8 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

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

	<u>ALN</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
	10.561	\$ 138,897	\$ -
	17.235	347,816	-
	93.041	38,280	-
	93.042	175,513	-
	93.043	192,300	-
	93.044	4,200,847	687,325
	93.045	8,402,529	1,107,042
	93.052	1,778,236	-
	93.053	841,001	-
	93.071	75,664	-
	93.324	178,387	515,864
	93.626	49,966	-
	93.778	1,545,464	1,545,464
OMB Initiative	N/A	-	282,987
		<u>\$ 17,964,900</u>	<u>\$ 4,138,682</u>

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 are provided from the State General Fund and half are 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 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 Year Ended June 30, 2022

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

The following represents expenditures for the CALOES programs for the year ended June 30, 2022. 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	VW20390370					
Personal Services	16.575	\$ 463,566	\$ 463,566	\$ -	\$ 463,566	\$ -
Operating Expenses		30,159	30,159	-	30,159	-
Total		<u>\$ 493,725</u>	<u>\$ 493,725</u>	<u>\$ -</u>	<u>\$ 493,725</u>	<u>\$ -</u>
 Victim/Witness Assistance (VW) Program	 VW21400370					
Personal Services	16.575	<u>\$ 1,435,729</u>	<u>\$ 1,435,729</u>	<u>\$ -</u>	<u>\$ 1,435,729</u>	<u>\$ -</u>
 Victim Services (XC)						
VOCA (DAO) FY21-22	XC20030370					
Operating Expenses	16.575	<u>\$ 663,380</u>	<u>\$ 663,380</u>	<u>\$ -</u>	<u>\$ 663,380</u>	<u>\$ -</u>
 Victim Services (XC) Program						
VOCA (DAO) FY21-22	XC21040370					
Operating Expenses	16.575	<u>\$ 262,000</u>	<u>\$ 262,000</u>	<u>\$ -</u>	<u>\$ 262,000</u>	<u>\$ -</u>
 Victim Services (XC) Program A						
VOCA (HHS-AIS) FY21-22	XC20030370					
Operating Expenses	16.575	<u>\$ 59,699</u>	<u>\$ 59,699</u>	<u>\$ -</u>	<u>\$ 59,699</u>	<u>\$ -</u>
 Victim Services (XC) Program A						
VOCA (HHS-AIS) FY21-22	XC21040370					
Operating Expenses	16.575	<u>\$ 76,836</u>	<u>\$ 76,836</u>	<u>\$ -</u>	<u>\$ 76,836</u>	<u>\$ -</u>
 Victim Services (XC) Program B						
VOCA (HHS-CWS) FY21-22	XC20030370					
Operating Expenses	16.575	<u>\$ 114,343</u>	<u>\$ 114,343</u>	<u>\$ -</u>	<u>\$ 114,343</u>	<u>\$ -</u>
 Victim Services (XC) Program B						
VOCA (HHS-CWS) FY21-22	XC21040370					
Operating Expenses	16.575	<u>\$ 71,138</u>	<u>\$ 71,138</u>	<u>\$ -</u>	<u>\$ 71,138</u>	<u>\$ -</u>
 Paul Coverdell Forensic Sciences Improvement Grant Program 2020	 CQ20160370 16.742					
Operating Expenses		\$ 41,227	\$ 40,869	\$ -	\$ 40,869	\$ 358
Equipment		31,310	23,462	-	23,462	7,848
Total		<u>\$ 72,537</u>	<u>\$ 64,331</u>	<u>\$ -</u>	<u>\$ 64,331</u>	<u>\$ 8,206</u>
 Paul Coverdell Forensic Sciences Improvement Grant Program 2021	 CQ21170370 16.742					
Operating Expenses		<u>\$ 84,554</u>	<u>\$ 5,178</u>	<u>\$ -</u>	<u>\$ 5,178</u>	<u>\$ 79,376</u>

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

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

The following table reports the state funded portion of the CALOES grants.

Program Title and Expenditure Category	Grant Award Number / ALN	Budget	Actual Non-Match	Actual Match	Actual Total	Variance
Victim/Witness Assistance (VW) Program	VW20390370					
Personal Services		\$ 187,738	\$ 187,738	\$ -	\$ 187,738	\$ -
Operating Expenses		69,342	69,342	-	69,342	-
Total		<u>\$ 257,080</u>	<u>\$ 257,080</u>	<u>\$ -</u>	<u>\$ 257,080</u>	<u>\$ -</u>
Victim/Witness Assistance (VW) Program	VW21400370					
Personal Services	VWAO	\$ 78,105	\$ 78,105	\$ -	\$ 78,105	\$ -
Operating Expenses		273,080	273,080	-	273,080	-
Total		<u>\$ 351,185</u>	<u>\$ 351,185</u>	<u>\$ -</u>	<u>\$ 351,185</u>	<u>\$ -</u>
Victim/Witness Assistance (VW) Program	VW21400370					
Personal Services	VCGF	\$ 538,647	\$ 538,647	\$ -	\$ 538,647	\$ -
Operating Expenses		156,322	156,322	-	156,322	-
Total		<u>\$ 694,969</u>	<u>\$ 694,969</u>	<u>\$ -</u>	<u>\$ 694,969</u>	<u>\$ -</u>
Victim Services (XC) Program	XC21040370					
Operating Expenses		<u>\$ 89,294</u>	<u>\$ 89,294</u>	<u>\$ -</u>	<u>\$ 89,294</u>	<u>\$ -</u>

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

Description	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	July 1, 2021 through December 31, 2021	January 1, 2022 through May 31, 2022	Total Audited Cost	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	<u>\$ 466,834</u>	<u>\$ 1,576,913</u>	<u>\$ 1,395,384</u>	<u>\$ 1,264,555</u>	<u>\$ 4,703,686</u>	<u>\$ -</u>	<u>\$ 4,703,713</u>
EXPENDITURES							
Personnel Costs							
Salaries and Wages	\$ -	\$ -	\$ -	\$ 807	\$ 807	\$ 807	\$ 43,930
Fringe Benefits	-	-	-	-	-	-	32,056
Subtotal Personnel Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>807</u>	<u>807</u>	<u>807</u>	<u>75,986</u>
Non-Personnel Costs							
Subcontractors	462,762	1,563,157	1,386,924	1,256,086	4,668,929	4,668,929	4,594,183
Other Costs	4,072	13,756	8,460	7,662	33,950	33,950	33,544
Subtotal Non Personnel Costs	<u>466,834</u>	<u>1,576,913</u>	<u>1,395,384</u>	<u>1,263,748</u>	<u>4,702,879</u>	<u>4,702,879</u>	<u>4,627,727</u>
Total Costs	<u>\$ 466,834</u>	<u>\$ 1,576,913</u>	<u>\$ 1,395,384</u>	<u>\$ 1,264,555</u>	<u>\$ 4,703,686</u>	<u>\$ 4,703,686</u>	<u>\$ 4,703,713</u>

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

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

Description	January 1, 2021 through June 30, 2021	July 1, 2021 through December 31, 2021	January 1, 2022 through May 31, 2022	Total Audited Cost	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 1,661,451	\$ 1,273,132	\$ 527,287	\$ 3,461,870		\$ 3,461,870
EXPENDITURES						
Personnel Costs						
Salaries and Wages	\$ 249,100	\$ 246,980	\$ 11,486	\$ 507,566	\$ 507,566	\$ 507,566
Fringe Benefits	153,436	189,561	31,536	374,533	374,533	374,533
Subtotal Personnel Costs	402,536	436,541	43,022	882,099	882,099	882,099
Non-Personnel Costs						
Travel	61	1,915	386	2,362	2,362	5,276
Facilities/Space	87,293	62,389	5,318	155,000	155,000	155,000
Consumable Supplies	1,645	4,811	1,906	8,362	8,362	12,200
Equipment Lease/Purchase	11,336	15,993	6,129	33,458	33,458	35,200
Subcontractors	1,137,862	746,927	467,673	2,352,462	2,352,462	2,338,758
Other Costs	20,718	4,556	2,853	28,127	28,127	33,337
Subtotal Non Personnel Costs	1,258,915	836,591	484,265	2,579,771	2,579,771	2,579,771
Total Costs	\$ 1,661,451	\$ 1,273,132	\$ 527,287	\$ 3,461,870	\$ 3,461,870	\$ 3,461,870

Community Services Block Grant 21F-4437 (Program Year 2021)

Term: June 1, 2021 to May 31, 2022

ALN 93.569

Description	July 1, 2021 through December 31, 2021	January 1, 2022 through May 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 25,660	\$ 2,511	\$ 28,171		\$ 28,250
EXPENDITURES					
Non-Personnel Costs					
Subcontractors	\$ 25,504	\$ 2,496	\$ 28,000	\$ 28,000	\$ 28,000
Other Costs	156	15	171	171	250
Subtotal Non Personnel Costs	25,660	2,511	28,171	28,171	28,250
Total Costs	\$ 25,660	\$ 2,511	\$ 28,171	\$ 28,171	\$ 28,250

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

NOTE 11 – COMMUNITY SERVICES BLOCK GRANTS (Continued)

Community Services Block Grant 22F-5036 (Program Year 2022)

Term: January 1, 2022 to May 31, 2023

ALN 93.569

Description	January 1, 2022 through June 30, 2022	July 1, 2022 through December 31, 2022	January 1, 2023 through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 1,260,056	\$ -	\$ -	\$ 1,260,056		\$ 3,507,692
EXPENDITURES						
Personnel Costs						
Salaries and Wages	\$ 248,554	\$ -	\$ -	\$ 248,554	\$ 248,554	\$ 599,853
Fringe Benefits	155,671	-	-	155,671	155,671	437,712
Subtotal Personnel Costs	404,225	-	-	404,225	404,225	1,037,565
Non-Personnel Costs						
Travel	8	-	-	8	8	5,276
Facilities/Space	46,137	-	-	46,137	46,137	125,000
Consumable Supplies	780	-	-	780	780	9,200
Equipment Lease/Purchase	14,041	-	-	14,041	14,041	36,750
Subcontractors	784,110	-	-	784,110	784,110	2,265,221
Other Costs	10,755	-	-	10,755	10,755	28,680
Subtotal Non Personnel Costs	855,831	-	-	855,831	855,831	2,470,127
Total Costs	\$ 1,260,056	\$ -	\$ -	\$ 1,260,056	\$ 1,260,056	\$ 3,507,692

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited 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 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 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:

Assistance Listing Number(s)	Name of Federal Program or Cluster
	SNAP Cluster
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
	CDBG – Entitlement Grants Cluster
14.218	Community Development Block Grants/Entitlement Grants
14.231	Emergency Solutions Grant Program
	Housing Voucher Cluster
14.871	Section 8 Housing Choice Vouchers
14.879	Mainstream Vouchers
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.268	Immunization Cooperative Agreements
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crisis
93.461	HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund
93.563	Child Support Enforcement
95.001	High Intensity Drug Trafficking Areas Program

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2022

Section I Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between type A and type B programs:	\$3,938,748
Auditee qualified as a low-risk auditee?	Yes

Section II Financial Statement Findings

No matters reported.

Section III Federal Award Findings and Questioned Costs

No matters reported.

COUNTY OF SAN DIEGO, CALIFORNIA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2022

There were no findings reported in the prior year.