

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2023

COUNTY OF SAN DIEGO, CALIFORNIA

Single Audit Reports
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2023

Table of Contents

	<i>Page</i>
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
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.....	3
Schedule of Expenditures of Federal Awards.....	7
Notes to Schedule of Expenditures of Federal Awards	19
Schedule of Findings and Questioned Costs.....	24
Summary Schedule of Prior Audit Findings.....	26

**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 fiscal year ended June 30, 2023, 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 21, 2023. Our report includes an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. 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.

Macias Gini & O'Connell LLP

San Diego, California
November 21, 2023

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 fiscal year ended June 30, 2023. 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 fiscal year ended June 30, 2023.

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 fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 21, 2023, 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.

Macias Gini & O'Connell LLP

San Diego, California

March 29, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is November 21, 2023

This page intentionally left blank.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

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.S. DEPARTMENT OF AGRICULTURE					
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	CF-2223-23	\$ 213,243	\$ -
Calfresh Expansion	I	10.561	CF-2223-23	109,632	-
Passed Through California Department of Public Health					
Supplemental Nutrition Assistance Program-Education	I	10.561	19-10344	4,861,408	1,830,663
Passed Through California Department of Social Services					
CalFresh Employment and Training Administration	I	10.561	237CACA4Q7503	3,183,694	2,757,518
CalWORKs Information Network System	I	10.561	3764901	1,321,856	-
Non Assistance CalFresh Administration	I	10.561	237CACA4S2514	84,744,973	-
Subtotal				<u>89,250,523</u>	<u>2,757,518</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	48,852	-
Subtotal				<u>89,299,375</u>	<u>2,757,518</u>
Total SNAP Cluster (10.561)				<u>94,483,658</u>	<u>4,588,181</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	203,932	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	26,127	26,127
Subtotal - 10.553				<u>230,059</u>	<u>26,127</u>
<u>National School Lunch Program</u>					
Passed Through California Department of Education					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	339,010	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	56,318	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	41,714	41,714
Subtotal - 10.555				<u>437,042</u>	<u>41,714</u>
Total Child Nutrition Cluster (10.553 & 10.555)				<u>667,101</u>	<u>67,841</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	22-0923-007-SF	543,019	-
Detection, Diagnostic and Quarantine	I	10.025	22-0294-019-SF	506,119	-
Detection, Diagnostic and Quarantine	I	10.025	22-1585-001-SF	109,520	-
Pest Detection	I	10.025	22-1694-005-SF	796,314	-
Pest Exclusion	I	10.025	21-0517-019-SF	1,233,197	-
Pest Exclusion	I	10.025	22-0998-025-SF	8,068	-
Pest Exclusion	I	10.025	22-0924-003-SF	47,946	-
Subtotal - 10.025				<u>3,244,183</u>	<u>-</u>
<u>Rural Rental Assistance Payments</u>					
Firebird Manor	D	10.427	04-037-592185452	170,455	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				<u>98,565,397</u>	<u>4,656,022</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
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	15,391	-
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	392,087	-
Total Section 8 Project-Based Cluster (14.856)				<u>407,478</u>	<u>-</u>
CDBG - Entitlement Grants Cluster:					
<u>Community Development Block Grants/Entitlement Grants</u>					
Community Development Block Grant	D	14.218	B16UC060501	28,596	-
Community Development Block Grant	D	14.218	B17UC060501	157,635	36,051
Community Development Block Grant	D	14.218	B18UC060501	392,501	301,207
Community Development Block Grant	D	14.218	B19UC060501	63,588	51,535
Community Development Block Grant	D	14.218	B20UC060502	1,826,161	930,516
Community Development Block Grant	D	14.218	B21UC060501	602,996	407,320
Community Development Block Grant	D	14.218	B22UC060501	559,201	349,970
Community Development Block Grant	D	14.218	B22UC060502	157,510	-
Subtotal				<u>3,788,188</u>	<u>2,076,599</u>
<u>COVID-19 Community Development Block Grants/Entitlement Grants</u>					
COVID-19 Community Development Block Grant	D	14.218	B20UW060501	3,410,952	3,018,494
Total CBDG - Entitlement Grants Cluster (14.218)				<u>7,199,140</u>	<u>5,095,093</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 Fiscal Year Ended June 30, 2023

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
Housing Voucher Cluster:					
<u>Section 8 Housing Choice Vouchers</u>					
HCV Administration Fee Reserve	D	14.871	CA108VO	13,818,275	-
Voucher Program Projects	D	14.871	CA108VO	186,980,616	-
Subtotal - 14.871				200,798,891	-
<u>Mainstream Vouchers Program</u>					
Mainstream Vouchers	D	14.879	CA108DV	3,410,523	-
Total Housing Voucher Cluster (14.871 & 14.879)				204,209,414	-
<u>Emergency Solutions Grant Program</u>					
Emergency Solutions Grant Program	D	14.231	E21UC060501	84,567	84,567
Emergency Solutions Grant Program	D	14.231	E22UC060501	305,850	278,137
Subtotal				390,417	362,704
Passed Through California State Housing and Community Development					
Emergency Solutions Grant Program	I	14.231	20-ESG-15573	16,671	16,671
Emergency Solutions Grant Program	I	14.231	21-ESG-16008	401,269	389,350
Subtotal				417,940	406,021
<u>COVID-19 Emergency Solutions Grant Program</u>					
COVID-19 Emergency Solutions Grant Program	D	14.231	E20UW060501	2,063,499	1,900,275
Passed Through California State Housing and Community Development					
COVID-19 Emergency Solutions Grant Program	I	14.231	E20UW060501	3,205	3,205
Subtotal - 14.231				2,875,061	2,672,205
<u>HOME Investment Partnerships Program</u>					
HOME Investment Partnerships Program	D	14.239	M17DC060534	4,496	4,496
HOME Investment Partnerships Program	D	14.239	M18DC060534	1,002,262	941,035
HOME Investment Partnerships Program	D	14.239	M19DC060534	1,358,009	1,358,009
HOME Investment Partnerships Program	D	14.239	M20DC060534	396,350	121,504
Subtotal - 14.239				2,761,117	2,425,044
<u>Housing Opportunities for Persons with AIDS</u>					
Housing Opportunities for Persons with AIDS	D	14.241	CAH21F015	1,268,054	1,001,379
Housing Opportunities for Persons with AIDS	D	14.241	CAH22F015	4,601,469	3,440,990
Subtotal				5,869,523	4,442,369
<u>COVID-19 Housing Opportunities for Persons with AIDS</u>					
COVID-19 Housing Opportunities for Persons with AIDS	D	14.241	CAH20FW015	11,065	11,065
Subtotal - 14.241				5,880,588	4,453,434
<u>Resident Opportunity and Supportive Services - Service Coordinators</u>					
Resident Opportunity and Supportive Services	D	14.870	CA108RPS072A012	46,551	-
<u>Public and Indian Housing</u>					
Public and Indian Housing	D	14.850	CA108-00000117D	671	-
Public and Indian Housing	D	14.850	CA108-00000118D	50	-
Public and Indian Housing	D	14.850	CA108-00000119D	37	-
Public and Indian Housing	D	14.850	CA108-00000122D	323,003	-
Public and Indian Housing	D	14.850	CA108-00000123D	223,675	-
Subtotal - 14.850				547,436	-
<u>Public Housing Capital Fund</u>					
Public Housing Capital Fund	D	14.872	CA16-P108-501-19	30,191	-
Public Housing Capital Fund	D	14.872	CA16-P108-501-20	525,052	-
Subtotal - 14.872				555,243	-
<u>Family Unification Program (FUP)</u>					
Voucher Program Projects	D	14.880	CA108 HCV 2019 FUP NOFA	58,357	-
<u>Family Self-Sufficiency Program</u>					
HCV Program Administration	D	14.896	CA108FSF	211,507	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				224,751,892	14,645,776
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Child Exploitation Task Force (CETF)	D	16.U01	AGREEMENT	10,039	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2019	D	16.U02	AGREEMENT 2019-40	20	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2022	D	16.U02	AGREEMENT 2022-38	99,692	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2023	D	16.U02	AGREEMENT 2023-38	75,986	-
Subtotal - 16.U02				175,698	-
Immigration and Customs Enforcement (ICE)	D	16.U03	MOU WITH IMMIGRATION	162,901	-
Joint Terrorism Task Force (JTTF)	D	16.U04	AGREEMENT	344	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U05	MOA-DEA	274,652	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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
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	5,764	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0801	8,138	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0814H	8,474	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0817H	3,888	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0822	9,781	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0826	1,376	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0830	1,903	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0845	1,204	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0847	9,329	-
Subtotal - 16.U06				104,423	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U07	SSTF	87,664	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U07	SSTF	57,285	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U07	SSTF	7,952	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U07	SSTF	11,196	-
Subtotal - 16.U07				164,097	-
U.S Marshals Fugitive Task Force	D	16.U08	MOU-SDFTF	97,414	-
<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	1,063,924	-
Passed Through City of Lemon Grove					
COVID-19 Coronavirus Emergency Supplemental Funding	I	16.034	2020-VD-BX-0871	1,235	-
Subtotal - 16.034				1,065,159	-
<u>Prosecuting Cold Cases Using DNA</u>					
Prosecuting Cold Cases Using DNA	D	16.036	2020-DN-BX-0160	132,118	-
<u>Missing Children's Assistance</u>					
Passed Through City of San Diego					
Internet Crimes Against Children (ICAC)	I	16.543	2018-50778-CA-MC	30,516	-
<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	VW21 40 0370	428,072	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW22 41 0370	2,270,636	-
Victim Services (XC) Program	I	16.575	XC21 04 0370	51,490	-
Victim Services (XC) Program	I	16.575	XC22 05 0370	201,819	-
XC Victim Services Grant Priority A	I	16.575	XC21 04 0370	29,658	-
XC Victim Services Grant Priority B	I	16.575	XC21 04 0370	72,302	65,608
XC Victim Services Grant Priority B	I	16.575	XC22 05 0370	88,958	88,409
Subtotal - 16.575				3,142,935	154,017
<u>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</u>					
OVW-Improving Criminal Justice Response (ICJR)	D	16.590	15JOVW-21-GG-02008-ICJR	85,295	-
<u>State Criminal Alien Assistance Program</u>					
State Criminal Alien Assistance Program	D	16.606	O-BJA-2020-062002	569,314	-
State Criminal Alien Assistance Program	D	16.606	O-BJA-2021-171190	1,178,298	-
Subtotal - 16.606				1,747,612	-
<u>Edward Byrne Memorial Justice Assistance Grant Program</u>					
Passed Through City of Vista					
Justice Assistance Block Grant (JAG)	I	16.738	2017-DJ-BX-0346	39,524	-
<u>DNA Backlog Reduction Program</u>					
DNA Backlog Reduction Program 2020	D	16.741	2020-DN-BX-0143	31,630	-
DNA Backlog Reduction Program 2021	D	16.741	15PBJA-21-GG-03099-DNAX	66,126	-
DNA Backlog Reduction Program 2022	D	16.741	15PBJA-22-GG-01616-DNAX	10,340	-
Subtotal - 16.741				108,096	-
<u>Paul Coverdell Forensic Sciences Improvement Grant Program</u>					
Passed Through California Governor's Office of Emergency Services					
Coverdell 2021	I	16.742	CQ21 17 0370	69,139	-
Coverdell 2022	I	16.742	CQ22 18 0370	4,270	-
Subtotal - 16.742				73,409	-
<u>Equitable Sharing Program</u>					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	328,423	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	972,002	-
Subtotal - 16.922				1,300,425	-
TOTAL - U.S. DEPARTMENT OF JUSTICE				8,714,657	154,017

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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.S. DEPARTMENT OF LABOR					
<u>Senior Community Service Employment Program</u>					
Passed Through California Department of Aging Title V Senior Community Service Employment Program	I	17.235	TV-2223-23	192,333	192,333
TOTAL - U.S. DEPARTMENT OF LABOR				192,333	192,333
U.S. DEPARTMENT OF TRANSPORTATION					
<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	PS22003	39,700	39,700
Pedestrian and Bicycle Safety Program	I	20.600	PS23003	86,600	86,600
Selective Traffic Enforcement Program (STEP)	I	20.600	PT22068	30,715	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT23167	71,936	-
Subtotal - 20.600				228,951	126,300
<u>National Priority Safety Programs</u>					
Passed Through California Office of Traffic Safety Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI23021	655,383	-
Keep Em Safe Office of Traffic Safety	I	20.616	OP22003	77,910	77,910
Keep Em Safe Office of Traffic Safety	I	20.616	OP23006	181,828	181,828
Improved Testing for Drug Impaired Driving (OTS DID)	I	20.616	DI22012	106,432	-
Improved Testing for Drug Impaired Driving (OTS DID)	I	20.616	DI23022	516,258	-
Subtotal - 20.616				1,537,811	259,738
Total Highway Safety Cluster (20.600 & 20.616)				1,766,762	386,038
<u>Highway Planning and Construction</u>					
Passed Through California Department of Transportation Emergency Relief Program (ER)	I	20.205	ER-38M0(022)	116,006	-
Emergency Relief Program (ER)	I	20.205	ER-38M0(023)	271,640	-
Emergency Relief Program (ER)	I	20.205	ER-38M0(025)	56,925	-
Emergency Relief Program (ER)	I	20.205	ER-38M0(026)	19,542	-
Emergency Relief Program (ER)	I	20.205	ER-38M0(027)	32,459	-
Emergency Relief Program (ER)	I	20.205	ER-38M0(028)	81,179	-
Emergency Relief Program (ER)	I	20.205	ER-38M0(029)	8,898	-
Emergency Relief Program (ER)	I	20.205	HSIPL-5957(137)	26,696	-
Highway Bridge Program (HBP)	I	20.205	BHLSCL-5957(062)	71,366	-
Highway Bridge Program (HBP)	I	20.205	BPMPPL-5957(123)	83,666	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(090)	36,447	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	2,856,128	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	27,408	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(128)	141,188	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(142)	335,880	-
Surface Transportation High Priority Project	I	20.205	STPL-5957(054)	5,031	-
Subtotal - 20.205				4,170,459	-
<u>Airport Improvement Program</u>					
Airport Improvement Program	D	20.106	3-06-0212-037-2022	1,401,074	-
<u>COVID-19 Airport Improvement Program</u>					
COVID-19 Airport Improvement Program	D	20.106	3-06-0192-018-2021	28,450	-
Subtotal - 20.106				1,429,524	-
<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	404,610	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT22068	13,093	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT23167	49,417	-
Subtotal - 20.608				467,120	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				7,833,865	386,038
U.S. DEPARTMENT OF TREASURY					
<u>Equitable Sharing</u>					
DA Federal Asset Forfeiture - Treasury	D	21.016	CA037023A	28,242	-
Sheriff Asset Forfeiture US Treasury	D	21.016	CA0370000	1,052,065	-
Subtotal - 21.016				1,080,307	-
<u>COVID-19 Coronavirus Relief Fund</u>					
Passed Through California Department of Social Services Coronavirus Relief Fund	I	21.019	ASST_NON_SLT0151_2001	1,701,069	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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 Emergency Rental Assistance Program</u>					
COVID-19 Emergency Rental Assistance Program (ERAP)	D	21.023	ERA0043	2,385,984	-
COVID-19 Emergency Rental Assistance Program (ERAP) 2021	D	21.023	ERAE0025	5,103,523	-
Subtotal				7,489,507	-
Passed Through California State Housing And Community Development					
COVID-19 COSD Emergency Rent and Utility Assistance Program	I	21.023	21-ERAP-30027	1,721,438	-
COVID-19 COSD Emergency Rent and Utility Assistance Program (SB115)	I	21.023	21-ERAP-30027	18,926,135	-
Subtotal				20,647,573	-
Subtotal - 21.023				28,137,080	-
<u>COVID-19 Coronavirus State and Local Fiscal Recovery Funds</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	D	21.027	SLFRP0148	68,961,756	14,371,239
Passed Through State Water Resources Control Board					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	I	21.027	SLFRP0148	8,897	-
Subtotal - 21.027				68,970,653	14,371,239
TOTAL - U.S. DEPARTMENT OF TREASURY				99,889,109	14,371,239
<u>FEDERAL COMMUNICATIONS COMMISSION</u>					
<u>Emergency Connectivity Fund Program</u>					
Emergency Connectivity Fund Program	D	32.009	ECF202114724	1,178,595	-
TOTAL - FEDERAL COMMUNICATIONS COMMISSION				1,178,595	-
<u>U.S. SMALL BUSINESS ADMINISTRATION</u>					
<u>Congressional Grants</u>					
SBA Childcare Expansion Fund	D	59.059	SBAHQ2210061	1,000,000	1,000,000
TOTAL - U.S. SMALL BUSINESS ADMINISTRATION				1,000,000	1,000,000
<u>U.S. ENVIROMENTAL 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	D1614109 Federal Funds	189,114	-
<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	21-T4928	73,740	-
TOTAL - U.S. ENVIROMENTAL PROTECTION AGENCY				262,854	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Aging Cluster:					
<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-2223-23	37,935	-
<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					
American Rescue Plan (ARP) for Ombudsman Program under Title VII of the OAA	I	93.042 ⁽¹⁾	AP-2122-23 2101CAOM	47,070	-
Title VII-A Ombudsman	I	93.042 ⁽¹⁾	AP-2223-23	97,670	-
Subtotal				144,740	-
<u>COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care 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	21,353	-
Subtotal - 93.042				166,093	-
<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-2223-23	206,933	-
<u>Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers</u>					
Passed Through California Department of Aging					
American Rescue Plan (ARP) for Supportive Services under Title III-B of the OAA	I	93.044	AP-2122-23 2101CASSC6-00	181,320	39,988
Title III-B Supportive Services	I	93.044	AP-2223-23	2,821,731	498,194
Subtotal				3,003,051	538,182

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers</u>					
Passed Through California Department of Aging Expanding Access to COVID-19 Vaccines via the Aging Network Subtotal - 93.044	I	93.044	CDA PM 21-12	44,235 <u>3,047,286</u>	- <u>538,182</u>
<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-2223-23	3,876,524	3,196,744
<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) Subtotal - 93.045	I	93.045	AP-2122-23 2101CAHD6-00	1,786,370 <u>5,662,894</u>	1,702,156 <u>4,898,900</u>
<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-2223-23	1,376,318	1,133,834
<u>Nutrition Services Incentive Program</u>					
Passed Through California Department of Aging Nutrition Services Incentive Program (NSIP)	I	93.053	AP-2223-23	722,859	722,859
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				<u>11,220,318</u>	<u>7,293,775</u>
⁽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	2201CATANF	583,484	485,227
CalWORKs Administration	I	93.558	2201CATANF	48,460,676	-
CalWORKs Child Care Stage 1 Administration	I	93.558	2201CATANF	9,938,278	1,886,188
CalWORKs Expanded Subsidized Employment Administration	I	93.558	2101CATANF	2,981,949	2,953,818
CalWORKs Family Stabilization Administration	I	93.558	2101CATANF	11,745,480	2,443,837
CalWORKs Fraud Incentives Administration	I	93.558	2201CATANF	27,480	-
CalWORKs Housing Support Administration	I	93.558	2201CATANF	10,727,451	10,152,473
CalWORKs Welfare to Work Administration	I	93.558	2201CATANF	37,306,944	30,162,584
Emergency Assistance Foster Care	I	93.558	CDSS ALLOCATION CFL 15/16	1,871,587	639,751
Home Visiting Initiative Administration	I	93.558	2101CATANF	2,634,582	2,634,582
Temporary Assistance for Needy Families (TANF)	I	93.558	2201CATANF	37,599,277	639,751
Temporary Assistance for Needy Families Emergency Assistance Administration Subtotal - 93.558	I	93.558	2201CATANF	19,551,037 <u>183,428,225</u>	189,168 <u>52,187,379</u>
CCDF Cluster:					
<u>Child Care and Development Block Grant</u>					
Passed Through California State Department of Education Child Care Local Planning Council Total CCDF Cluster (93.575)	I	93.575	CLPC 2035	154,223 <u>154,223</u>	154,223 <u>154,223</u>
Medicaid Cluster:					
<u>Medical Assistance Program</u>					
Passed Through California Department of Aging Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-2023-07	1,419,525	-
Passed Through California Department of Health Care Services					
Cal Aim Path - California Advancing and Innovating Medical Initiative Providing Access and Transforming Health	I	93.778	AB 133	177,052	-
California Children Services Medi-Cal	I	93.778	CCS information notice	7,846,572	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	639,130	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	288,192	-
DHCS Health Navigators Project	I	93.778	37-P-E-1-5	79,328	-
Foster Care Admin HCPCFC Base - County-City/Federal	I	93.778	CHDP PROGRAM LETTER	1,744,655	-
Ground Emergency Medical Transportation	I	93.778	SPA 09-024	325,037	-
Health Care Program for Children in Foster Care – Augmented Caseload Relief	I	93.778	CHDP Program Letter	396,563	-
Health Care Program for Children in Foster Care (HCPCFC Base - State/Federal)	I	93.778	CHDP Program Letter	594,207	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	138,759	-
Medical Administration	I	93.778	2205CA5MAP	79,540,279	-
Medical Assistance Program	I	93.778	19-96017	735,713	-
Medical Assistance Program Juvenile Referrals	I	93.778	CHDP Program Letter	59,434	-
HSEC-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA – San Diego	5,335	-
PHN-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA – San Diego	924,039	-
PHS-County Based Medi-Cal Administrative Activities Subtotal	I	93.778	DHCS CMAA Evergreen PA – San Diego	1,933,584 <u>95,427,879</u>	- <u>-</u>
Passed Through California Department of Public Health Childhood Lead Poisoning Program	I	93.778	20-10542	21,392	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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
Passed Through California Department of Social Services					
Adult Protective Services Health Related Administration	I	93.778	2205CA5MAP	8,042,906	-
Child Welfare Services Health Related Administration	I	93.778	2205CA5MAP	17,110,067	2,765,166
County Services Block Grant Health Related	I	93.778	2205CA5MAP	161,317	161,317
In Home Support Services Health Related Administration	I	93.778	2205CA5MAP	26,716,568	-
(CFCO)	I	93.778	Entitlement	14,510,858	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	234,776	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	SOC 448 SAN DIEGO	4,720,825	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (WPCS)	I	93.778	ACL 19-101	1,136,542	-
Subtotal				72,633,859	2,926,483
Total Medicaid Cluster (93.778)				169,502,655	2,926,483
<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 21-0046	19,882	-
<u>COVID-19 Medical Reserve Corps Small Grant Program</u>					
Passed Through National Association of County and City Health Officials (NACCHO)					
COVID-19 Medical Reserve Corps COVID-19 Respond, Innovate, Sustain, and Equip (RISE) Awards	I	93.008	MRC RISE 22-0046	15,312	-
Subtotal - 93.008				35,194	-
<u>Public Health Emergency Preparedness</u>					
Passed Through California Department of Public Health					
Public Health Emergency Preparedness-Base	I	93.069	22-10677	1,894,366	-
Public Health Emergency Preparedness-Cities Readiness Initiative (CRI)	I	93.069	22-10677	751,799	-
Public Health Emergency Preparedness-Laboratory	I	93.069	22-10677	265,878	-
Subtotal - 93.069				2,912,043	-
<u>Environmental Public Health and Emergency Response</u>					
Centers for Disease Control and Prevention (CDC) Environmental Health Capacity	D	93.070	NUE1EH001415-02-00	13,335	-
<u>Medicare Enrollment Assistance Program</u>					
Passed Through California Department of Aging					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2122-23	20,801	16,089
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2223-23	124,598	103,958
Subtotal - 93.071				145,399	120,047
<u>Guardianship Assistance</u>					
Passed Through California Department of Social Services					
Federal FMAP KINGAP/FENGAP	I	93.090	NONE	204,005	-
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	Subvention	1,718,481	-
KINGAP Title IV-E Administration	I	93.090	2101CAGARD	78,487	-
Subtotal - 93.090				2,000,973	-
<u>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</u>					
Tuberculosis Prevention and Control	D	93.116	5 NU52PS910228-04-00	1,228,592	-
Tuberculosis Prevention and Control	D	93.116	6 NU52PS910228-03-01	1,259,897	-
TB United For Ukraine (U4U)	D	93.116	6 NU52PS910228-03-06	1,130	-
TB United For Ukraine (U4U)	D	93.116	6 NU52PS910228-04-01	87,018	-
Subtotal - 93.116				2,576,637	-
<u>Injury Prevention and Control Research and State and Community Based Programs</u>					
Overdose Data To Action Program	D	93.136	6 NU17CE924997-03-03	1,517,280	581,894
<u>Projects for Assistance in Transition from Homelessness (PATH)</u>					
Passed Through California Department of Health Care Services					
Projects for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM060005-13	733,082	546,872
<u>Immunization Cooperative Agreements</u>					
Passed Through California Department of Public Health					
Immunization Action Plan	I	93.268	22-11051	1,672,568	600,000
<u>COVID-19 Immunization Cooperative Agreements</u>					
Passed Through California Department of Public Health					
COVID19 Immunization Covid Cares	I	93.268	22-11051	5,146,730	1,397,608
Subtotal - 93.268				6,819,298	1,997,608
<u>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</u>					
Passed Through California Department of Public Health					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	I	93.323	ELCCON-75	1,326,755	-
Epidemiology Laboratory Capacity Public Health Laboratory Preparedness Program	I	93.323	NU50CK000539-02-04	70,755	-
Subtotal				1,397,510	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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 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	1,856,851	-
COVID-19 ELC Enhancing Detection Funding Original	I	93.323	COVID-19ELC37	4,041,435	-
COVID-19 ELC Enhancing Detection Funding Expansion	I	93.323	COVID-19ELC95	10,302,334	-
COVID-19 Strengthening Public Health Laboratory Preparedness Through Laboratory Response Network ELC Supplemental2	I	93.323	6 NU50CK000539-02-1	142,473	-
Subtotal				16,343,093	-
Passed Through Heluna Health					
COVID-19 Community Surveillance Project	I	93.323	6NU50CK000539-01-07	123,020	-
COVID-19 CV ELC Cares Trace Test	I	93.323	6NU50CK000539-01-08	1,364,957	-
Subtotal				1,487,977	-
Subtotal - 93.323				19,228,580	-
<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	215,319	141,293
<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 Public Health Workforce Supplemental Funding	I	93.354	1 NU90TP922174-01-00	2,329,856	-
COVID-19 Public Health Workforce Supplemental Immunization For Safe Schools	I	93.354	1NU90TP922174-01-00	451,394	-
Subtotal - 93.354				2,781,250	-
<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 NH75OT000049-01-0	5,276,168	1,959,456
<u>COVID-19 Strengthening Public Health Systems and 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	81,484	-
<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					
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	6 NU58DP006632-04-01	493,924	-
Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke	D	93.435	6 NU58DP006632-05-02	665,138	-
Subtotal - 93.435				1,159,062	-
<u>COVID-19 Testing for the Uninsured</u>					
COVID-19 HRSA Vaccinations	D	93.461	NONE	3,870,360	-
<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	172,285	83,767
COVID-19 Community Health Workers for Public Health Response and Resilient	D	93.495	5 NU58DP006987-02-00	897,851	606,915
Subtotal - 93.495				1,070,136	690,682
<u>Promoting Safe and Stable Families</u>					
Passed Through California Department of Social Services					
Promoting Safe and Stable Families Administration	I	93.556	2201CAFPSS	2,273,588	1,494,381
Family First Transition Act	I	93.556	CFL 20/21-91	57,560	-
Subtotal - 93.556				2,331,148	1,494,381
<u>Child Support Enforcement</u>					
Passed Through California Department of Child Support Services					
Child Support Enforcement	I	93.563	2001CACSES	31,521,669	-
<u>Refugee and Entrant Assistance- State Administered Programs</u>					
Passed Through California Department of Social Services					
Afghan Refugee Support Services	I	93.566	ASA 2203	127,093	64,388
Refugee Admin	I	93.566	2201CARCMA	27,192	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	2201CARCMA	28,849	-
Refugee Employment Social Services	I	93.566	RESS 1905	233,052	233,052
Refugee Employment Social Services	I	93.566	RESS 2005	2,075,225	2,075,225
Refugee Employment Social Services	I	93.566	RESS 2105	430,759	124,838
Refugee Employment Social Services	I	93.566	RESS 2205	81,266	-
Refugee Employment Social Services	I	93.566	RESS 2005 COVID-19 SUPPLEMENTAL	49,696	49,500
Services for Older Refugees	I	93.566	ORSA 2005	48,700	48,700
Services for Older Refugees	I	93.566	ORSA 2105	19,105	19,105
Subtotal				3,120,937	2,614,808
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	21-37-90899	124,085	-
Refugee Health Assessment Program	I	93.566	22-37-90899	399,850	-
Subtotal				523,935	-
Subtotal - 93.566				3,644,872	2,614,808

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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>Community Services Block Grant</u>					
Passed Through California Department of Community Services and Development					
Community Service Block Grant	I	93.569	22F-5036	2,272,940	1,617,275
Community Service Block Grant	I	93.569	23F-4036	1,269,496	730,694
Subtotal - 93.569				3,542,436	2,347,969
<u>Refugee and Entrant Assistance Discretionary Grants</u>					
Passed Through California Department of Public Health					
Refugee Health Promotion	I	93.576	21-37-90893-00	24,200	-
Refugee Health Promotion	I	93.576	22-37-90893-00	31,312	-
Refugee Health Promotion Project Afghan Health Promotion	I	93.576	21-37-90893-01	14,737	-
Refugee Health Promotion Project Afghan Health Promotion	I	93.576	22-37-90893-01	85,262	-
Subtotal - 93.576				155,511	-
<u>U.S. Repatriation</u>					
Passed Through California Department of Social Services					
Repatriated Americans	I	93.579	Subvention	6,267	-
<u>Community-Based Child Abuse Prevention Grants</u>					
Passed Through California Department of Social Services					
Community Based Child Abuse Prevention	I	93.590	CBCAP	191,622	190,442
<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	2201CAAIPP	493,217	356,986
<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	2,460,370	915,134
<u>Foster Care Title IV-E</u>					
Passed Through California Department of Social Services					
Child and Family Teams Administration	I	93.658	2101CAFOST	512,724	509,565
Child Welfare Services Case Record Review Administration	I	93.658	2101CAFOST	540,014	-
Child Welfare Services Level of Care Protocol Administration	I	93.658	2101CAFOST	726,385	-
Child Welfare Services Outcome Improvement Project	I	93.658	2101CAFOST	232,484	188,505
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	2101CAFOST	17,422,262	412,112
Commercially Sexually Exploited Children Program Administration	I	93.658	2101CAFOST	211,092	39,967
Community Care Licensing Foster Family Homes Administration	I	93.658	2101CAFOST	320	-
Emergency Child Care Bridge Program Administration	I	93.658	2101CAFOST	76,279	76,279
Family First Preservation Services	I	93.658	CFL 21/22-110	1,071,952	-
Family Preservation Program Administration	I	93.658	2101CAFOST	379,664	-
Federal FMAP Foster Care	I	93.658	NONE	703,638	600,609
Foster Care Administration	I	93.658	2201CAFOST	3,672,446	-
Foster Care Assistance Probation	I	93.658	Entitlement	539,218	475,454
Foster Care Assistance Probation FMAP	I	93.658	Entitlement	256,441	63,129
Foster Care Title IV-E Probation	I	93.658	Entitlement	4,851,533	-
Foster Care Title IV-E	I	93.658	2201CAFOST	6,360,610	4,104,916
Foster Parent Training and Recruitment Administration	I	93.658	2201CAFOST	263,619	263,619
Funding Certainty	I	93.658	2101CAFOST	12,690,346	-
Group Home Monthly Visits Administration	I	93.658	2101CAFOST	131,846	-
Kinship and Foster Care Emergency Admin	I	93.658	2101CAFOST	37,410	-
Resource Family Approval Admin	I	93.658	2101CAFOST	3,829,690	-
Statewide Automated Child Welfare Information System Administration	I	93.658	2101CAFOST	508,990	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	2101CAFOST	154,085	-
Subtotal - 93.658				55,173,048	6,734,155
<u>Adoption Assistance</u>					
Passed Through California Department of Social Services					
Adoption Administration	I	93.659	2101CAADPT	2,597,331	-
Adoption Assistance Title IV-E	I	93.659	2201CAADPT	34,009,021	823,907
Adoption Assistance Title IV-E Administration	I	93.659	2201CAADPT	605,279	-
Federal FMAP Adoption	I	93.659	NONE	4,013,035	1,528,222
Subtotal - 93.659				41,224,666	2,352,129
<u>Social Services Block Grant</u>					
Passed Through California Department of Social Services					
Child Welfare Services Title XX Administration	I	93.667	2001CASOSR	4,239,096	-
Title XX Foster Care Assistance	I	93.667	2001CASOSR	1,483,413	1,477,418
Title XX Foster Care Assistance	I	93.667	2201CASOSR	64,358	-
Subtotal - 93.667				5,786,867	1,477,418
<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	2201CACILP	782,956	661,711
<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	6UT8HA33959-03-01	1,095,852	923,925
Ending HIV Epidemic Ryan White HIV/AIDS Program Part A and B	D	93.686	6UT8HA33959-04-03	653,519	538,572
Subtotal - 93.686				1,749,371	1,462,497

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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>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	90CSSG0005-01-01	6,790	-
<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 NU58DP006605-04-00	208,889	-
San Diego REACH	D	93.738	6 NU58DP006605-05-01	544,194	-
Subtotal				753,083	-
<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	5 NU58DP006605-05-00	182,704	-
COVID-19 REACH COVID Flu Supplemental #2	D	93.738	6 NU58DP006605-03-04	49,891	-
Subtotal				232,595	-
Subtotal - 93.738				985,678	-
<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	323,260	-
<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	2,925	-
<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	1,339,145	-
<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 22-37	744,116	-
California Home Visiting Program-Amreican Rescue Plan	I	93.870	21-10747	55,814	-
Subtotal - 93.870				799,930	-
<u>National Bioterrorism Hospital Preparedness Program</u>					
Passed Through California Department of Public Health Hospital Preparedness Program (HPP)	I	93.889	22-10677	453,770	-
<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	118,418	-
Subtotal - 93.889				572,188	-
<u>HIV Emergency Relief Project Grants</u>					
Ryan White Care Act - Part A	D	93.914	6H89HA00001-32-01	7,577,836	7,160,904
Ryan White - MAI Supplement - Part A	D	93.914	6H89HA00001-32-01	386,858	347,390
Ryan White Care Act - Part A	D	93.914	6H89HA00001-33-02	3,309,144	3,118,022
Ryan White - MAI Supplement - Part A	D	93.914	6H89HA00001-33-02	232,616	216,293
Subtotal - 93.914				11,506,454	10,842,609
<u>HIV Care Formula Grants</u>					
Passed Through California Department of Public Health HIV CARE - MAI Program	I	93.917	18-10885	93,460	93,460
HIV CARE - Part B Program	I	93.917	18-10885	1,343,789	748,369
Subtotal - 93.917				1,437,249	841,829
<u>HIV Prevention Activities Health Department Based</u>					
Passed Through California Department of Public Health HIV Prevention Program	I	93.940	18-10768	841,997	585,142
HIV Prevention Program	I	93.940	22-10793	779,494	451,430
Integrated HIV Programs for Health Departments to Support Ending the HIV Epidemic in the United States (CDPH Ending HIV) Comp A	I	93.940	20-10752	872,094	512,841
Integrated HIV Programs for Health Departments to Support Ending the HIV Epidemic in the United States (CDPH Ending HIV) Comp C	I	93.940	21-10539	299,184	-
Subtotal - 93.940				2,792,769	1,549,413
<u>Block Grants for Community Mental Health Services</u>					
Passed Through Advocates for Human Potential Inc (AHP) Crisis Care Mobile Unit (CCMU)	I	93.958	21-10349	8,207,512	1,685,345
Passed Through California Department of Health Care Services Mental Health Block Grant	I	93.958	3B09SM01005-13-S1	5,499,170	4,783,428

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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 Block Grants for Community Mental Health Services</u>					
Passed Through California Department of Health Care Services					
COVID-19 Mental Health Block Grant-American Rescue Plan Act (ARPA)	I	93.958	1B09SM085337-01	2,385,030	2,168,208
COVID-19 Mental Health Block Grant-Coronavirus Response and Relief Supplemental Appropriation ACT (CRRSAA)	I	93.958	1B09SM083945-01	1,057,629	991,224
Subtotal				3,442,659	3,159,432
Subtotal - 93.958				17,149,341	9,628,205
<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	1B08TI084632-01	623,449	599,971
Substance Abuse Prevention & Treatment - Adolescent and Youth Treatment Program	I	93.959	1B08TI085794-01	20,870	20,870
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	1B08TI084632-01	8,097,099	7,763,121
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	1B08TI085794-01	3,245,794	2,548,599
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	1B08TI084632-01	1,233,101	1,189,651
Substance Abuse Prevention & Treatment - Perinatal	I	93.959	1B08TI085794-01	502,968	388,593
Substance Abuse Prevention & Treatment - Prevention	I	93.959	1B08TI084632-01	2,696,209	2,451,099
Substance Abuse Prevention & Treatment - Prevention	I	93.959	1B08TI085794-01	1,803,829	1,639,845
Subtotal				18,223,319	16,601,749
<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	6B08TI083527-01M002	3,281,865	1,973,635
COVID-19 Substance Abuse Block Grant – Coronavirus Response and Relief Supplemental Appropriation Act (SABG- CRRSAA)	I	93.959	1B08TI083929-01	2,653,969	2,412,699
Subtotal				5,935,834	4,386,334
Subtotal - 93.959				24,159,153	20,988,083
<u>CDC's Collaboration with Academia to Strengthen Public Health</u>					
Public Health Workforce Infrastructure Modernization					
	D	93.967	23NE11OE000026A2	307,337	-
<u>PPHF Geriatric Education Centers</u>					
Passed Through San Diego State University					
Geriatrics Workforce Enhancement Program	I	93.969	5 U1QHP287170500-07-00	60,000	-
<u>COVID-19 Preventive Health Services Sexually Transmitted Diseases Control Grants</u>					
Passed Through California Department of Public Health					
COVID-19 Disease Intervention Specialist (DIS) Workforce Development	I	93.977	21-10581	65,115	-
<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	1,065	-
<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	202237	286,607	-
Maternal, Child & Adolescent Health Program	I	93.994	202237	328,936	-
Subtotal - 93.994				615,543	-
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				625,928,983	133,057,481
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Retired and Senior Volunteer Program</u>					
Retired and Senior Volunteer Program					
	D	94.002	20SRPCA002	110,622	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				110,622	-
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>High Intensity Drug Trafficking Areas Program</u>					
High Intensity Drug Trafficking Areas					
High Intensity Drug Trafficking Areas	D	95.001	G20SC0001A	37,378	-
High Intensity Drug Trafficking Areas	D	95.001	G21SC0001A	314,032	-
High Intensity Drug Trafficking Areas	D	95.001	G22SC0001A	960,266	-
High Intensity Drug Trafficking Areas - SHF	D	95.001	G23SC001A	384,906	-
Subtotal - 95.001				1,696,582	-
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				1,696,582	-
<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					
Valley Fire Disaster Grant	I	97.036	FEMA-4569-DR-CA	1,206	-
COVID-19 FEMA	I	97.036	FEMA-4482-DR-CA	142,629,494	-
Subtotal - 97.036				142,630,700	-
<u>Assistance to Firefighters Grant</u>					
Assistance to Firefighters Grant					
	D	97.044	DHS-17-GPD-044-00-99	75,470	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

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>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	202,003	-
<u>Emergency Management Performance Grants</u>					
Passed Through California Governor's Office of Emergency Services Emergency Management Performance Grants FY22	I	97.042	2022-0005	978,741	313,197
<u>Homeland Security Grant Program</u>					
Passed Through California Governor's Office of Emergency Services					
Operation Stonegarden (OPSG) 2019	I	97.067	2019-0054	1,973,205	-
Operation Stonegarden (OPSG) 2020	I	97.067	2020-0095	7,637,126	-
Operation Stonegarden (OPSG) 2021	I	97.067	2021-0081	960,790	-
State Homeland Security Program (SHSP) 2018	I	97.067	2018-0054	131,938	-
State Homeland Security Program (SHSP) 2019	I	97.067	2019-0035	27,824	-
State Homeland Security Program (SHSP) 2019	I	97.067	2019-0054	332,283	-
State Homeland Security Program (SHSP) 2020	I	97.067	2020-0054	1,296,616	-
State Homeland Security Program (SHSP) 2020	I	97.067	2020-0095	2,256,866	908,687
State Homeland Security Program (SHSP) 2021	I	97.067	2021-0081	1,458,312	270,410
State Homeland Security Program (SHSP) 2021	I	97.067	2021-0095	81,803	-
State Homeland Security Program (SHSP) 2022	I	97.067	2022-0043	315,077	-
Subtotal				16,471,840	1,179,097
Passed Through City of San Diego Office of Homeland Security					
Urban Area Security Initiative (UASI) 2020	I	97.067	2020-0054	42,066	-
Urban Area Security Initiative (UASI) 2020	I	97.067	2020-0095	1,717,178	-
Urban Area Security Initiative (UASI) 2021	I	97.067	2021-0081	1,328,171	-
Urban Area Security Initiative (UASI) 2022	I	97.067	2022-0043	149,125	-
Subtotal				3,236,540	-
Subtotal - 97.067				19,708,380	1,179,097
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				163,595,294	1,492,294
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,233,720,183	\$ 169,955,200

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 Fiscal Year Ended June 30, 2023

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 and (2) the County has incurred eligible expenditures. FEMA has defined a Project as "a logical grouping of work required as a result of the declared major disaster or emergency, with a scope of work and cost estimate." A Project was previously referred to as a Project Worksheet (PW).

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 Fiscal Year Ended June 30, 2023

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 2022-23, the State distributed \$774,019,548 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	VW21400370, VW22410370, XC21040370, XC22050370	Crime Victim Assistance
21.027	SLFRP0148	Coronavirus State and Local Fiscal Recovery Fund
59.059	SBAHQ22I0061	Congressional Grants
66.472	D1614109 Federal Funds	Beach Monitoring and Notification Program Implementation Grants
93.008	MRC 21-0046	Medical Reserve Corps Small Grant Program
93.116	5NU52PS910228-04-00, 6NU52PS910228-03-01, 6NU52PS910228-03-06, 6NU52PS910228-04-01	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.323	ELCCON-75, NU50CK000539-02-04, AMDPHL08, COVID- 19ELC37, COVID-19ELC95, 6NU50CK000539-02-1, 6NU50CK000539-01-07, 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 NH75OT000049-01-0	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.495	6NU58DP006987-01-01, 5NU58DP006987-02-00	Community Health Workers for Public Health Response and Resilient Medical Assistance Program
93.778	SPA 09-024, 19-96017	HIV Emergency Relief Project Grants
93.914	6H89HA00001-32-01, 6H89HA00001-33-02	
93.959	1B08TI084632-01, 1B08TI085794-01, 6B08TI083527-01M002, 1B08TI083929-01	Block Grants for Prevention and Treatment of Substance Abuse
93.977	21-10581	Sexually Transmitted Diseases (STD) Prevention and Control Grants
97.039	DR4407-PJ0512	Hazard Mitigation Grant
97.042	2022-0005	Emergency Management Performance Grants
97.044	DHS-17-GPD-044-00-99	Assistance to Firefighters Grant
97.067	2018-0054, 2019-0035, 2020-0095, 2021-0081, 2022-0043	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 2022-23. In fiscal year 2022-23, the State disbursed \$55,000 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 Fiscal Year Ended June 30, 2023

NOTE 8 – 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:

<u>ALN</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.561	\$ 322,875	\$ -
17.235	192,333	-
93.041	37,935	-
93.042	166,093	-
93.043	206,933	-
93.044	3,047,286	581,349
93.045	5,662,894	3,211,163
93.052	1,376,318	-
93.053	722,859	-
93.071	145,399	-
93.324	215,319	387,688
93.778	1,419,525	1,419,525
OMB Initiative N/A	-	344,259
	<u>\$ 13,515,769</u>	<u>\$ 5,943,984</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 Fiscal Year Ended June 30, 2023

NOTE 10 – CORONAVIRUS RELIEF FUND (ALN 21.019)

During the fiscal year ended June 30, 2023, the County received County Fiscal Letter 22/23-31 from the California Department of Social Services concerning Coronavirus Relief Funds that replaced State general fund monies originally provided for COVID-19 related activities for the fiscal years ended June 30, 2020, and 2021. Consequently, federally funded expenditures in the amount of \$1,701,069 for ALN 21.019, which were not reported in the County’s prior SEFAs for fiscal years 2020 and 2021, have been included in the current year SEFA. The underreporting of expenditures in the prior years’ SEFAs would not have resulted in any additional major programs for each respective year in accordance with the Uniform Guidance.

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 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	\$ 1,298,584	\$ 949,052	\$ 3,507,692		\$ 3,507,692
EXPENDITURES						
Personnel Costs						
Salaries and Wages	\$ 248,554	\$ 308,271	\$ 43,027	\$ 599,852	\$ 599,852	\$ 599,853
Fringe Benefits	155,672	200,655	66,201	422,528	422,528	437,712
Subtotal Personnel Costs	404,226	508,926	109,228	1,022,380	1,022,380	1,037,565
Non-Personnel Costs						
Travel	8	3,518	-	3,526	3,526	5,276
Facilities/Space	46,137	61,214	12,942	120,293	120,293	125,000
Consumable Supplies	780	681	427	1,888	1,888	9,200
Equipment Lease/Purchase	14,041	11,092	10,990	36,123	36,123	36,750
Subcontractors	784,110	701,920	809,696	2,295,726	2,295,726	2,265,221
Other Costs	10,754	11,233	5,769	27,756	27,756	28,680
Subtotal Non Personnel Costs	855,830	789,658	839,824	2,485,312	2,485,312	2,470,127
Total Costs	\$ 1,260,056	\$ 1,298,584	\$ 949,052	\$ 3,507,692	\$ 3,507,692	\$ 3,507,692

COUNTY OF SAN DIEGO, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2023

NOTE 11 – COMMUNITY SERVICES BLOCK GRANTS (Continued)

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

Term: July 1, 2022 to May 31, 2023 (Discretionary)

ALN 93.569

<u>Description</u>	<u>July 1, 2022 through December 31, 2022</u>	<u>January 1, 2023 through May 31, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE					
Grant Revenue	\$ 755	\$ 24,549	\$ 25,304		\$ 31,000
EXPENDITURES					
Non-Personnel Costs					
Subcontractors	\$ 750	\$ 24,398	\$ 25,148	\$ 25,148	\$ 30,800
Other Costs	5	151	156	156	200
Subtotal Non Personnel Costs	755	24,549	25,304	25,304	31,000
Total Costs	\$ 755	\$ 24,549	\$ 25,304	\$ 25,304	\$ 31,000

Community Services Block Grant 23F-4036 (Program Year 2023)

Term: January 1, 2023 to May 31, 2024

ALN 93.569

<u>Description</u>	<u>January 1, 2023 through June 30, 2023</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
REVENUE				
Grant Revenue	\$ 1,269,496	\$ 1,269,496		\$ 3,514,279
EXPENDITURES				
Personnel Costs				
Salaries and Wages	\$ 319,837	\$ 319,837	\$ 319,837	\$ 789,848
Fringe Benefits	193,088	193,088	193,088	560,712
Subtotal Personnel Costs	512,925	512,925	512,925	1,350,560
Non-Personnel Costs				
Travel	225	225	225	5,776
Facilities/Space	53,252	53,252	53,252	147,000
Consumable Supplies	670	670	670	10,200
Equipment Lease/Purchase	11,107	11,107	11,107	38,400
Printing	-	-	-	100
Subcontractors	679,412	679,412	679,412	1,933,663
Other Costs	11,905	11,905	11,905	28,580
Subtotal Non Personnel Costs	756,571	756,571	756,571	2,163,719
Total Costs	\$ 1,269,496	\$ 1,269,496	\$ 1,269,496	\$ 3,514,279

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

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
20.205	Highway and Planning Construction
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
	Aging Cluster:
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services
93.044	Special Program for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services
93.052	National Family Caregiver Support, Title III, Part E
93.053	Nutrition Services Incentive Program
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
93.658	Foster Care Title IV-I
93.659	Adoption Assistance

COUNTY OF SAN DIEGO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2023

Section I Summary of Auditor’s Results (Continued)

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.667	Social Services Block Grant
	Medicaid Cluster:
93.778	Medical Assistance Program
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for the Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between type A and type B programs: \$3,701,161

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 Fiscal Year Ended June 30, 2023

There were no findings reported in the prior year.