

Federal Awards Reports in Accordance  
with the Uniform Guidance  
June 30, 2025

County of San Diego, California

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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 (Reissued)**

To the Board of Supervisors  
County of San Diego, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*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, 2025, 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 14, 2025. Our report includes a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego and the San Diego County Employees Retirement Association, 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. Our report also included an emphasis of matter paragraph regarding the adoption of GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025.

**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 County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001 that we consider to be a significant deficiency.

### **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 grant 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*.

### **Other Matter – Reissuance of Report**

This report on internal control over financial reporting and the report on compliance and other matters replaces our previously issued report dated November 14, 2025. The Schedule of Findings and Questioned costs has been reissued to include finding 2025-001.

### **The County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 result of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Ontario, California

November 14, 2025, except for finding 2025-001 SEFA Preparation, which is dated March 24, 2026.



**Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the 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, 2025. 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, 2025.

***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**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-002 to be a *significant deficiency*.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 14, 2025, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the First 5 Commission of San Diego and the San Diego County Employees Retirement Association, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

*Eide Bailly LLP*

Ontario, California  
March 24, 2026

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
<b>SNAP Cluster:</b>					
<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	\$ 1,155,542	\$ -
CalFresh Expansion	I	10.561	CF-2223-23	56,929	-
Subtotal				<u>1,212,471</u>	<u>-</u>
Passed Through California Department of Public Health					
Supplemental Nutrition Assistance Program-Education	I	10.561	23-10340	3,847,772	462,694
Subtotal				<u>3,847,772</u>	<u>462,694</u>
Passed Through California Department of Social Services					
CalFresh Employment and Training Administration	I	10.561	257CACA4Q7503	4,833,469	3,668,552
CalWORKs Information Network System	I	10.561	3764901	325,116	-
Non Assistance CalFresh Administration	I	10.561	257CACA4S2514	103,521,861	-
Subtotal				<u>108,680,446</u>	<u>3,668,552</u>
Total SNAP Cluster (10.561)				<u>113,740,689</u>	<u>4,131,246</u>
<b>Child Nutrition Cluster:</b>					
<u>School Breakfast Program:</u>					
Passed Through California Department of Education					
School Nutrition Breakfast Program	I	10.553	02403-SN-37-R	242,701	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	17,960	17,960
Subtotal - 10.553				<u>260,661</u>	<u>17,960</u>
<u>National School Lunch Program:</u>					
Passed Through California Department of Education					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	388,588	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	69,219	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	26,323	26,323
Subtotal - 10.555				<u>484,130</u>	<u>26,323</u>
Total Child Nutrition Cluster (10.553 & 10.555)				<u>744,791</u>	<u>44,283</u>
<b>Plant and Animal Disease, Pest Control, and Animal Care:</b>					
Passed Through California Department of Food and Agriculture					
Detection, Diagnostic and Quarantine	I	10.025	24-0314-007-SF	549,933	-
Detection, Diagnostic and Quarantine	I	10.025	24-0236-043-SF	549,322	-
Pest Detection	I	10.025	24-0132-032-SF	1,082,451	-
Pest Exclusion	I	10.025	23-0529-033-SF	1,233,197	-
Pest Exclusion	I	10.025	24-0450-003-SF	113,855	-
Subtotal - 10.025				<u>3,528,758</u>	<u>-</u>
<b>Rural Rental Assistance Payments:</b>					
Firebird Manor	D	10.427	04-037-592185452	254,416	-
<b>Infrastructure Investment and Jobs Act Community Wildfire Defense Grants:</b>					
Community Wildfire Defense Program	D	10.720	23-DG-11052012-459	1,054,519	-
<b>Community Project Funds - Congressionally Directed Spending:</b>					
Community Project Program	D	10.730	23-DG-11052012-151	419,967	-
<b>TOTAL - U. S. DEPARTMENT OF AGRICULTURE</b>				<b><u>119,743,140</u></b>	<b><u>4,175,529</u></b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Section 8 Project Based Cluster:</b>					
<u>Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation:</u>					
Housing Assistance Moderate Rehabilitation Project 4	D	14.856	CA108MR0004	618,843	-
Total Section 8 Project Based Cluster (14.856)				<u>618,843</u>	<u>-</u>
<b>CDBG Cluster Entitlement/Special Purpose Grants:</b>					
<u>Community Development Block Grants/Entitlement Grants</u>					
Community Development Block Grant	D	14.218	B21UC060501	852,639	19,267
Community Development Block Grant	D	14.218	B22UC060501	427,160	128,272
Community Development Block Grant	D	14.218	B23UC060501	523,706	344,065
Community Development Block Grant	D	14.218	B24UC060502	2,358,075	635,391
Community Development Block Grant	D	14.218	B25UC060501	24,062	-
Subtotal				<u>4,185,642</u>	<u>1,126,995</u>
<u>COVID-19 Community Development Block Grants/Entitlement Grants:</u>					
COVID-19 Community Development Block Grant	D	14.218	B20UW060501	177,204	156,284
Total CDBG Cluster Entitlement/Special Purpose Grants (14.218)				<u>4,362,846</u>	<u>1,283,279</u>

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<b>Housing Voucher Cluster:</b>					
<u>Section 8 Housing Choice Vouchers:</u>					
HCV Administration Fee Reserve	D	14.871	CA108VO	\$ 15,713,295	\$ -
HCV Administration Fee Reserve - EHV	D	14.871	CA108VO	228,787	-
Voucher Program Projects	D	14.871	CA108VO	225,643,835	-
Voucher Program Projects - EHV	D	14.871	CA108VO	5,766,107	-
Subtotal - 14.871				<u>247,352,024</u>	<u>-</u>
<u>Mainstream Vouchers:</u>					
Mainstream Vouchers	D	14.879	CA108DV	3,511,287	-
Total Housing Voucher Cluster (14.871 & 14.879)				<u>250,863,311</u>	<u>-</u>
<u>Emergency Solutions Grant Program:</u>					
Emergency Solutions Grant Program	D	14.231	E23UC060501	24,261	24,261
Emergency Solutions Grant Program	D	14.231	E24UC060501	322,345	294,477
Subtotal				<u>346,606</u>	<u>318,738</u>
Passed Through California State Housing and Community Development					
Emergency Solutions Grant Program	I	14.231	22-ESG-17006	52,786	52,786
Emergency Solutions Grant Program	I	14.231	23-ESG-17006	358,397	347,656
Subtotal				<u>411,183</u>	<u>400,442</u>
Subtotal - 14.231				<u>757,789</u>	<u>719,180</u>
<u>HOME Investment Partnerships Program:</u>					
HOME Investment Partnerships Program	D	14.239	M19DC060534	107,895	-
HOME Investment Partnerships Program	D	14.239	M20DC060534	1,628,768	-
HOME Investment Partnerships Program	D	14.239	M21DC060534	1,370,088	-
HOME Investment Partnerships Program	D	14.239	M22DC060534	274,727	-
HOME Investment Partnerships Program	D	14.239	M23DC060534	51,438	-
HOME Investment Partnerships Program	D	14.239	M24DC060535	287,045	-
COVID-19 HOME Investment Partnerships Program	D	14.239	M21DP060534	3,341,172	-
Subtotal - 14.239				<u>7,061,133</u>	<u>-</u>
<u>Housing Opportunities for Persons with AIDS:</u>					
Housing Opportunities for Persons with AIDS	D	14.241	CAH23F015	1,289,585	438,002
Housing Opportunities for Persons with AIDS	D	14.241	CAH24F015	5,852,528	3,979,177
Subtotal - 14.241				<u>7,142,113</u>	<u>4,417,179</u>
<u>Resident Opportunity and Supportive Services - Service Coordinators:</u>					
Resident Opportunity and Supportive Services	D	14.870	CA108RPS072A012	65,907	-
<u>Public Housing Operating Fund:</u>					
Public Housing Operating Fund	D	14.850	CA108-00000121D	429	-
Public Housing Operating Fund	D	14.850	CA108-00000124D	239,349	-
Public Housing Operating Fund	D	14.850	CA108-00000125D	86,867	-
Subtotal - 14.850				<u>326,645</u>	<u>-</u>
<u>Public Housing Capital Fund:</u>					
Public Housing Capital Fund	D	14.872	CA16P108501-20	226,876	-
<u>Family Unification Program (FUP):</u>					
Voucher Program Projects	D	14.880	CA108 HCV 2019 FUP NOFA	270,434	-
<u>Family Self-Sufficiency Program:</u>					
HCV Program Administration	D	14.896	CA108FSF	187,986	-
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b><u>271,883,883</u></b>	<b><u>6,419,638</u></b>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Child Exploitation Task Force (CETF)	D	16.U01	AGREEMENT	17,930	-
Cyber Crimes Task Force (CCTF)	D	16.U02	CYBER CRIME TF	1,047	-
Domestic Cannabis Eradication and Suppression (DCE/SP) 2024	D	16.U03	AGREEMENT 2024-34	215,794	-
Domestic Cannabis Eradication and Suppression (DCE/SP) 2025	D	16.U03	AGREEMENT 2025-34	189,537	-
Subtotal - 16.U03				<u>405,331</u>	<u>-</u>
Immigration and Customs Enforcement (ICE)	D	16.U04	MOU WITH IMMIGRATION	391,150	-
Joint Terrorism Task Force (JTTF)	D	16.U05	AGREEMENT	19,625	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U06	MOA-DEA	299,515	-

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	MOA- OCDETF	\$ 46,520	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0847	20,927	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0869	666	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0881	1,285	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0882H	1,750	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0886	1,666	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0892	4,856	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0895	666	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0925	2,142	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0935	476	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U07	SW-CAS-0939	666	-
Subtotal - 16.U07				<u>81,620</u>	-
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U08	SSTF	48,207	-
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U08	SSTF	95,513	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U08	SSTF	4,964	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U08	SSTF	21,740	-
Subtotal - 16.U08				<u>170,424</u>	-
San Diego North County Elder Justice Task Force	D	16.U09	MOU	3,189	-
San Diego Transnational Organized Crime Task Force	D	16.U10	MOU	8,268	-
U.S Marshals Fugitive Task Force	D	16.U11	MOU-SDFTF	85,086	-
<u>Comprehensive Forensic DNA Analysis Grant Program:</u>					
Prosecuting Cold Cases Using DNA	D	16.036	15PBJA-23-GG-02267-DNAX	176,264	-
DNA Backlog Reduction Program	D	16.036	15PBJA-24-GG-02617-DNAX	521	-
Subtotal - 16.036				<u>176,785</u>	-
<u>Enhanced Training and Services to End Violence and Abuse of Women Later in Life:</u>					
OVW-End Abuse in Later Life	D	16.528	15JOVW-21-GK-00037-ALLX	99,641	-
<u>Missing Children's Assistance:</u>					
Passed Through City of San Diego					
Internet Crimes Against Children (ICAC)	I	16.543	2018-50778-CA-MC	49,788	-
<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	VW23 42 0370	964,708	-
Victims Assistance Program - Victims of Crime Act (VOCA)	I	16.575	VW24 02 8101	1,054,267	-
Victim Services (XC) Program	I	16.575	XC23 06 0370	614,651	-
XC Victim Services Grant Priority B	I	16.575	XC23 06 0370	13	13
Subtotal - 16.575				<u>2,633,639</u>	13
<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	250,176	-
<u>State Criminal Alien Assistance Program:</u>					
State Criminal Alien Assistance Program	D	16.606	2019-AP-BX-1273/2020-0855	542,734	-
<u>Edward Byrne Memorial Justice Assistance Grant Program:</u>					
Passed Through Board of State and Community Corrections					
Pretrial Advocacy & Community Connections (PACC)	I	16.738	BSCC 1212-23	578,593	-
Passed Through City of Lemon Grove					
Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-21-GG-01175-JAGX	1,469	-
Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-22-GG-02933-JAGX	3,135	-
Justice Assistance Block Grant (JAG)	I	16.738	5PBJA-23-GG-03092-JAGX	4,119	-
Subtotal				<u>8,723</u>	-
Passed Through City of Vista					
Justice Assistance Block Grant (JAG)	I	16.738	2019-DJ-BX-0321	4,960	-
Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-21-GG-01263-JAGX	1,974	-
Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-22-GG-02455-JAGX	4,522	-
Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-23-GG-03142-JAGX	22,346	-
Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-24-GG-04756-JAGX	10,169	-
Subtotal				<u>43,971</u>	-
Subtotal - 16.738				<u>631,287</u>	-
<u>DNA Backlog Reduction Program:</u>					
DNA Backlog Reduction Program 2021	D	16.741	15PBJA-21-GG-03099-DNAX	170,000	-
DNA Backlog Reduction Program 2022	D	16.741	15PBJA-22-GG-01616-DNAX	370,351	-
DNA Backlog Reduction Program 2023	D	16.741	15PBJA-23-GG-01257-DNAX	14,487	-
Subtotal - 16.741				<u>554,838</u>	-

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Paul Coverdell Forensic Sciences Improvement Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Coverdell 2023	I	16.742	CQ23 19 0370	\$ 95,021	\$ -
Coverdell 2024	I	16.742	CQ24 02 8701	673	-
CQ Coverdell Program	I	16.742	CQ 01 3070	87,009	-
Subtotal - 16.742				<u>182,703</u>	<u>-</u>
<u>Equitable Sharing Program:</u>					
District Attorney Asset Forfeiture Program	D	16.922	CA037023A	37,759	-
Sheriff Asset Forfeiture Program	D	16.922	CA0370000	2,154,353	-
Subtotal - 16.922				<u>2,192,112</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>				<b>8,796,888</b>	<b>13</b>
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>COVID-19 Unemployment Insurance:</u>					
Passed Through California State Employment Development Department					
COVID-19 DHR Unemployment Claims EDD Reimbursement	I	17.225	CARES ACT L1325343440	247	-
<b>TOTAL - U.S. DEPARTMENT OF LABOR</b>				<b>247</b>	<b>-</b>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<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	PS24009	20,500	20,500
Pedestrian and Bicycle Safety Program	I	20.600	PS25040	96,400	96,400
Selective Traffic Enforcement Program (STEP)	I	20.600	PT24171	23,206	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT25221	89,927	-
Subtotal - 20.600				<u>230,033</u>	<u>116,900</u>
<u>National Priority Safety Programs:</u>					
Passed Through California Office of Traffic Safety					
Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI25033	929,450	-
Keep Em Safe Office of Traffic Safety	I	20.616	OP24007	77,795	77,795
Keep Em Safe Office of Traffic Safety	I	20.616	OP25025	172,683	172,683
Improved Testing for Drug Impaired Driving (OTS DID)	I	20.616	DI24021	98,731	-
Improved Testing for Drug Impaired Driving (OTS DID)	I	20.616	DI25034	285,807	-
Subtotal - 20.616				<u>1,564,466</u>	<u>250,478</u>
Total Highway Safety Cluster (20.600 & 20.616)				<u>1,794,499</u>	<u>367,378</u>
<u>Highway Planning and Construction:</u>					
Passed Through California Department of Transportation					
Emergency Relief Program (ER)	I	20.205	ER-40A0(094)	231,479	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	80,000	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(147)	35,681	-
Highway Bridge Program (HBP)	I	20.205	BPMP-5957(124)	25,216	-
Highway Bridge Program (HBP)	I	20.205	BRLO-5957(108)	40,000	-
Highway Bridge Program (HBP)	I	20.205	BRLO-NBIL(515)	235,080	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(084)	90,733	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	15,310	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(148)	120,000	-
Highway Safety Improvement Program (HSIP)	I	20.205	HRRRL-5957(150)	21,047	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(142)	40,000	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(128)	113,572	-
Subtotal - 20.205				<u>1,048,118</u>	<u>-</u>
<u>Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs:</u>					
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs					
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0212-040-2024	4,544,051	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0192-020-2023	44,788	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0192-022-2024	3,333,402	-
Subtotal - 20.106				<u>7,922,241</u>	<u>-</u>
<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	AL25028	607,611	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT24171	69,182	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT25221	149,369	-
Subtotal - 20.608				<u>826,162</u>	<u>-</u>
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>11,591,020</b>	<b>367,378</b>

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
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Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<b>U.S. DEPARTMENT OF TREASURY</b>					
<u>Equitable Sharing:</u>					
Sheriff Asset Forfeiture US Treasury	D	21.016	CA0370000	\$ 9,542	\$ -
<u>COVID-19 Coronavirus State and Local Fiscal Recovery Funds:</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	D	21.027	SLFRP0148	89,529,705	12,824,011
<b>TOTAL - U.S. DEPARTMENT OF TREASURY</b>				<b>89,539,247</b>	<b>12,824,011</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
<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	186,278	-
<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	23-T5241	82,470	-
<b>TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<b>268,748</b>	<b>-</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>					
<u>Help America Vote Act Requirements Payments:</u>					
Passed Through California Secretary of State Help America Vote Act (HAVA)	I	90.401	21G30113	56,000	-
<b>TOTAL - U.S. ELECTION ASSISTANCE COMMISSION</b>				<b>56,000</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<u>Aging Cluster:</u>					
<u>Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation:</u>					
Passed Through California Department of Aging Title VII-B Elder Abuse	I	93.041 <sup>(1)</sup>	AAA-2425-23	39,220	-
<u>Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals:</u>					
Passed Through California Department of Aging Title VII-A Ombudsman	I	93.042 <sup>(1)</sup>	AAA-2425-23	114,150	-
<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 <sup>(1)</sup>	AAA-2425-23	270,114	-
<u>COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services:</u>					
Passed Through California Department of Aging COVID-19 American Rescue Plan (ARP) Title D Subtotal - 93.043	I	93.043 <sup>(1)</sup>	AP-2122-23 2101CAPH6-00	134,032	-
				404,146	-
<u>Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers:</u>					
Passed Through California Department of Aging Title III-B Supportive Services	I	93.044	AAA-2425-23	3,040,082	538,135
<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 COVID-19 American Rescue Plan (ARP) for Supportive Services under Title III-B of the OAA Subtotal - 93.044	I	93.044	AP-2122-23 2101CASSC6-00	253,992	34,892
				3,294,074	573,027
<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	AAA-2425-23	7,803,458	6,934,093
<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) COVID-19 American Rescue Plan (ARP) Subtotal	I	93.045	AP-2122-23 2101CAHD6-00	3,708,066	3,419,565
Subtotal - 93.045	I	93.045	AP-2122-23 2101CACM6-00	35,320	35,320
				3,743,386	3,454,885
				11,546,844	10,388,978

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

County of San Diego, California  
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Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<b><u>National Family Caregiver Support, Title III, Part E:</u></b>					
Passed Through California Department of Aging Title III-E Family Caregiver Program	I	93.052 <sup>(1)</sup>	AAA-2425-23	\$ 1,503,260	\$ 1,166,017
<b><u>COVID-19 National Family Caregiver Support, Title III, Part E:</u></b>					
Passed Through California Department of Aging COVID-19 American Rescue Plan (ARP) Title III-E Subtotal - 93.052	I	93.052 <sup>(1)</sup>	AP-2122-23 2101CAFCC6-00	442,907	399,240
				<u>1,946,167</u>	<u>1,565,257</u>
<b><u>Nutrition Services Incentive Program:</u></b>					
Passed Through California Department of Aging Nutrition Services Incentive Program (NSIP)	I	93.053	AAA-2425-23	458,519	458,519
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				<u>17,803,120</u>	<u>12,985,781</u>
<b><u>Temporary Assistance for Needy Families:</u></b>					
Passed Through California Department of Social Services Cal-Learn Services Administration	I	93.558	2401CATANF	617,064	-
CalWORKs Administration	I	93.558	2401CATANF	37,616,328	-
CalWORKs Child Care Stage 1 Administration	I	93.558	2401CATANF	7,008,906	1,839,467
CalWORKs Expanded Subsidized Employment Administration	I	93.558	2401CATANF	3,846,148	3,692,696
CalWORKs Family Stabilization Administration	I	93.558	2401CATANF	15,077,127	12,990,539
CalWORKs Fraud Incentives Administration	I	93.558	2401CATANF	856,416	-
CalWORKs Housing Support Administration	I	93.558	2401CATANF	12,051,805	12,051,846
CalWORKs Welfare to Work Administration	I	93.558	2401CATANF	31,254,015	20,478,181
Emergency Assistance Foster Care	I	93.558	2501CATANF	724,551	219,746
Home Visiting Initiative Administration	I	93.558	2401CATANF	2,146,364	2,146,364
Temporary Assistance for Needy Families (TANF)	I	93.558	2501CATANF	50,465,804	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	2401CATANF	19,527,164	510,036
Subtotal - 93.558				<u>181,191,692</u>	<u>53,928,875</u>
<b><u>CCDF Cluster:</u></b>					
<b><u>Child Care and Development Block Grant:</u></b>					
Passed Through California Department of Education Child Care Local Planning Council	I	93.575	CLPC 4034	144,671	144,671
Total CCDF Cluster (93.575)				<u>144,671</u>	<u>144,671</u>
<b><u>Medicaid Cluster:</u></b>					
<b><u>Medical Assistance Program:</u></b>					
Passed Through California Department of Aging Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-2425-07	1,295,154	-
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	2,161,784	-
California Children Services Medi-Cal	I	93.778	CCS information notice	8,004,405	-
California Children Services -Monitoring and Oversight	I	93.778	CCS information notice 24-04	199,701	-
DHCS Path II Round 2	I	93.778	11-W-00193/9	486,993	-
DHCS Path II Round 3	I	93.778	11-W-00193/9	632,532	-
Foster Care Admin HCPCFC Base - County-City/Federal	I	93.778	CHDP PROGRAM LETTER	2,377,835	-
Health Care Program for Children in Foster Care – Admin	I	93.778	HCPCFC PROGRAM LT 24-01	110,449	-
Health Care Program for Children in Foster Care – Augmented Caseload Relief	I	93.778	CHDP Program Letter	332,905	-
Health Care Program for Children in Foster Care (HCPCFC Base - State/Federal)	I	93.778	CHDP Program Letter	624,828	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	174,561	-
Medical Administration	I	93.778	2505CA5MAP	81,994,532	-
Medical Assistance Program	I	93.778	19-96017	633,075	-
Medical Assistance Program Juvenile Referrals	I	93.778	CHDP Program Letter	81,541	-
HSEC-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA – San Diego	1,212,327	-
PHN-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA – San Diego	7,736,694	-
PHS-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA – San Diego	2,910,236	-
Probation Medi-Cal Administrative Activities	I	93.778	NONE	159,275	-
Probation PATH	I	93.778	PATH	1,128,850	-
Providing Access and Transforming Health Justice Involved Round 3 (PATH II Round 3)	I	93.778	884793	1,007,574	-
Subtotal				<u>111,970,097</u>	-
Passed Through California Department of Public Health					
California Home Visiting Program - Evidence Based Home Visiting	I	93.778	CDPH LETTER 05-29-2024	471,074	-
California Home Visiting Program - Maternal Infant and Early Childhood Home Visiting	I	93.778	CDPH LETTER 05-29-2024	438,839	-
Childhood Lead Poisoning Prevention Program	I	93.778	23-10276	17,399	-
Perinatal Equity Initiative	I	93.778	24-37 SAN DIEGO	128,086	-
Subtotal				<u>1,055,398</u>	-

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

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
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Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Passed Through California Department of Social Services</u>					
Adult Protective Services Health Related Administration	I	93.778	2505CA5MAP	\$ 11,371,097	\$ -
Child Welfare Services Health Related Administration	I	93.778	2505CA5MAP	25,569,211	4,652,673
In Home Support Services Health Related Administration	I	93.778	2505CA5MAP	37,847,912	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	18,715,323	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	301,898	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (PCSP)	I	93.778	SOC 448 SAN DIEGO	5,551,692	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (WPCS)	I	93.778	ACL 19-101	1,992,645	-
Subtotal				<u>101,349,778</u>	<u>4,652,673</u>
Total Medicaid Cluster (93.778)				<u>215,670,427</u>	<u>4,652,673</u>
<u>Public Health Emergency Preparedness:</u>					
<u>Passed Through California Department of Public Health</u>					
Public Health Emergency Preparedness-Base	I	93.069	22-10677	1,905,402	-
Public Health Emergency Preparedness-Cities Readiness Initiative (CRI)	I	93.069	22-10677	1,331,460	-
Public Health Emergency Preparedness-Laboratory	I	93.069	22-10677	330,676	-
Subtotal - 93.069				<u>3,567,538</u>	<u>-</u>
<u>Environmental Public Health and Emergency Response:</u>					
Centers for Disease Control and Prevention (CDC) Environmental Health Capacity	D	93.070	NUE1EH001415-05-00	39,972	-
<u>Medicare Enrollment Assistance Program:</u>					
<u>Passed Through California Department of Aging</u>					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2324-23	110,542	107,918
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2425-23	19,408	-
Subtotal - 93.071				<u>129,950</u>	<u>107,918</u>
<u>Guardianship Assistance:</u>					
<u>Passed Through California Department of Social Services</u>					
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	2501CAGARD	1,888,199	-
KINGAP Title IV-E Administration	I	93.090	2401CAGARD	65,906	-
Subtotal - 93.090				<u>1,954,105</u>	<u>-</u>
<u>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</u>					
Tuberculosis Prevention and Control	D	93.116	1 NUS2PS910251-01-00	918,804	-
Tuberculosis Prevention and Control	D	93.116	6 NUS2PS910228-05-05	115,967	-
Subtotal - 93.116				<u>1,034,771</u>	<u>-</u>
<u>Projects for Assistance in Transition from Homelessness (PATH):</u>					
<u>Passed Through California Department of Health Care Services</u>					
Projects for Assistance in Transition from Homelessness (PATH)	I	93.150	2X06SM060005-13	576,115	559,376
<u>Immunization Cooperative Agreements:</u>					
<u>Passed Through California Department of Public Health</u>					
Immunization Action Plan	I	93.268	22-10537	1,672,566	-
<u>COVID-19 Immunization Cooperative Agreements:</u>					
<u>Passed Through California Department of Public Health</u>					
COVID19 Immunization Covid Cares	I	93.268	22-10537	5,218,843	1,049,862
Subtotal - 93.268				<u>6,891,409</u>	<u>1,049,862</u>
<u>Racial and Ethnic Approaches to Community Health</u>					
San Diego Racial and Ethnic Approaches to Community Health (SDR)	D	93.304	6 NU58DP007635-01-01	262,752	-
San Diego Racial and Ethnic Approaches to Community Health (SDR)	D	93.304	6 NU58DP007635-02-03	649,973	-
Subtotal - 93.304				<u>912,725</u>	<u>-</u>
<u>CDC Partnership: Strengthening Public Health Laboratories</u>					
<u>Passed Through Association of Public Health Laboratories</u>					
PH Laboratory Fellowship Program	I	93.322	MOA 9835 AMEND 01	10,000	-
PH Laboratory Response Network Integration (With Starlims (RITM-Itrack))	I	93.322	IC-3659	247,000	-
Subtotal - 93.322				<u>257,000</u>	<u>-</u>
<u>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</u>					
<u>Passed Through Public Health Foundation Enterprises Inc.</u>					
E Gonococcal ISP	I	93.323	6NU50CK000410	5,079	-

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Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</u>					
Passed Through California Department of Public Health					
COVID-19 ELC Enhancing Detection Funding Expansion	I	93.323	COVID-19ELC95	\$ 20,812,836	\$ 142,421
COVID-19 ELC Enhancing Detection Funding Original	I	93.323	COVID-19ELC37	626,583	-
COVID-19 ELC Enhancing Detection Funding Original	I	93.323	COVID-19ELC95	1,472,753	-
COVID-19 ELC Strengthening HAI AR Program Capacity	I	93.323	ELCPHLSHARP-07	165,767	-
Subtotal				23,077,939	142,421
Passed Through Heluna Health					
Community Surveillance	I	93.323	6NU50CK000539-01-10	136,028	-
Subtotal - 93.323				23,219,046	142,421
<u>State Health Insurance Assistance Program:</u>					
Passed Through California Department of Aging					
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.324	HI-2425-23	125,480	121,452
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.324	HI-2526-23	97,593	78,272
Subtotal - 93.324				223,073	199,724
<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	116,109	-
COVID-19 Public Health Workforce Supplemental Immunization For Safe Schools	I	93.354	1 NU90TP922174-01-00	79,502	12,825
Subtotal - 93.354				195,611	12,825
<u>COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises</u>					
COVID-19 Health Disparities					
	D	93.391	6 NH75OT000049-01-08	2,772,040	1,773,875
<u>Congressional Directives</u>					
Mobile Crisis Response Teams (MCRT)					
Community Project Funding Congressionally Directed Spending-Construction	D	93.493	1H79FG001051-01	2,369,849	2,330,938
Community Project Funding Congressionally Directed Spending-Construction	D	93.493	1 CE1HS53542-01-00	168,833	-
Subtotal - 93.493				2,538,682	2,330,938
<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 NU58DP006987-03-01	851,642	701,694
<u>Marlyee Allen Promoting Safe and Stable Families Program:</u>					
Passed Through California Department of Social Services					
Promoting Safe and Stable Families Administration	I	93.556	2402CAFPSS	2,524,456	1,430,085
Family First Transition Act	I	93.556	CFL 20/21-91	1,378,992	-
Subtotal - 93.556				3,903,448	1,430,085
<u>Child Support Services:</u>					
Passed Through California Department of Child Support Services					
Child Support Services	I	93.563	2001CACSES	37,067,947	-
<u>Refugee and Entrant Assistance State/Replacement Designee Administered Programs:</u>					
Passed Through California Department of Social Services					
Additional Ukraine Supplemental Appropriations Act	I	93.566	AUSAA 2022-03	346,932	311,544
Afghan Refugee Support Services	I	93.566	ASA 2203	1,250,399	416,100
Afghan Refugee Support Services	I	93.566	ASOR 2204	262,188	262,188
Afghan Refugee Support Services Supplement	I	93.566	ASA 2302	79,474	79,474
Housing Assistance for Ukrainians	I	93.566	HAU 2023-05	1,497,596	1,372,568
Refugee Admin	I	93.566	2501CARCMA	1,823	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	2501CARCMA	46,889	-
Refugee Support Services	I	93.566	RSS 2205	3,870,226	3,473,017
Refugee Support Services	I	93.566	RSS 2305	341,096	-
Services for Older Refugees	I	93.566	SOR 2205	24,891	24,891
Services for Older Refugees	I	93.566	SOR 2305	55,705	55,705
Subtotal				7,777,219	5,995,487
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	23-37-90899-00	179,230	-
Refugee Health Assessment Program	I	93.566	24-37-90899-00	306,029	-
Subtotal				485,259	-
Subtotal - 93.566				8,262,478	5,995,487

County of San Diego, California  
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Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Community Services Block Grant:</u>					
Passed Through California Department of Community Services And Development					
Community Service Block Grant	I	93.569	24F-3036 DISCRETIONARY	\$ 26,000	\$ 25,745
Community Service Block Grant	I	93.569	24F-3036	1,727,376	1,009,472
Community Service Block Grant	I	93.569	25F-6036	1,898,195	1,414,883
Subtotal - 93.569				3,651,571	2,450,100
<u>Refugee and Entrant Assistance Discretionary Grants:</u>					
Passed Through California Department of Public Health RHPP Refugee Health Promotion Program	I	93.576	24-37-52801-RHPP	29,530	-
<u>Community-Based Child Abuse Prevention Grants:</u>					
Passed Through California Department of Social Services Community Based Child Abuse Prevention	I	93.590	CBCAP	230,299	228,754
<u>Adoption and Legal Guardianship Incentive Payments Program:</u>					
Passed Through California Department of Social Services Child Welfare Services Adoption and Legal Guardianship Incentive Payments ADM	I	93.603	2401CAAIPP	197,897	187,979
<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	2403CACWSS	2,547,573	536,690
<u>Foster Care Title IV-E:</u>					
Passed Through California Department of Social Services					
Child and Family Teams Administration	I	93.658	2401CAFOST	521,547	528,727
Child Welfare Services Case Record Review Administration	I	93.658	2401CAFOST	604,582	-
Child Welfare Services Level of Care Protocol Administration	I	93.658	2401CAFOST	908,584	-
Child Welfare Services Outcome Improvement Project	I	93.658	2401CAFOST	203,902	186,206
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	2401CAFOST	20,446,653	325,955
Commercially Sexually Exploited Children Program Administration	I	93.658	2401CAFOST	319,808	59,218
Emergency Child Care Bridge Program Administration	I	93.658	2401CAFOST	112,727	112,214
Excellence in Family Finding Engagement and Support	I	93.658	CFL 22-23_52	58,040	-
Family First Preservation Services	I	93.658	CFL 21/22-110	2,772,091	914,324
Family Preservation Program Administration	I	93.658	2401CAFOST	405,732	-
Foster Care Administration	I	93.658	2401CAFOST	3,365,160	-
Foster Care Assistance Probation	I	93.658	Entitlement	373,810	373,810
Foster Care Funding Certainty Grant	I	93.658	ACL 20/21-47	2,503,598	-
Foster Care Title IV-E Probation	I	93.658	2401CAFOST	982,220	-
Foster Care Title IV-E	I	93.658	2401CAFOST	6,853,925	4,439,592
Foster Parent Training and Recruitment Administration	I	93.658	2401CAFOST	319,166	45,205
Funding Certainty	I	93.658	2401CAFOST	5,539,341	-
Group Home Monthly Visits Administration	I	93.658	2401CAFOST	98,679	-
Kinship and Foster Care Emergency Admin	I	93.658	2401CAFOST	16,719	16,606
Resource Family Approval Admin	I	93.658	2401CAFOST	3,348,437	-
Statewide Automated Child Welfare Information System Administration	I	93.658	2401CAFOST	27,759	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	2401CAFOST	147,265	-
Subtotal - 93.658				49,953,745	7,001,857
<u>Adoption Assistance:</u>					
Passed Through California Department of Social Services					
Adoption Administration	I	93.659	2401CAADPT	2,703,703	-
Adoption Assistance Title IV-E	I	93.659	2401CAADPT	38,654,148	-
Adoption Assistance Title IV-E Administration	I	93.659	Entitlement	563,787	1,413,550
Subtotal - 93.659				41,921,638	1,413,550
<u>Social Services Block Grant:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Title XX Administration	I	93.667	2401CASOSR	4,297,596	-
Title XX Foster Care Assistance	I	93.667	2501CASOSR	1,061,480	1,061,480
Subtotal - 93.667				5,359,076	1,061,480
<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	2402CACILP	738,651	712,551
<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	6 UT8HA33959-05-01	906,935	643,538
Ending HIV Epidemic Ryan White HIV/AIDS Program Part A and B	D	93.686	6 UT8HA33959-06-03	676,812	552,221
Subtotal - 93.686				1,583,747	1,195,759

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>Elder Abuse Prevention Interventions Program:</u>					
Passed Through California Department of Social Services APS COVID Admin	I	93.747	CFL 20/21-95	\$ 697,086	\$ -
<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	1,521,315	-
<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 23-37	909,854	-
California Home Visiting Program- American Rescue Plan	I	93.870	CHVP ARP 22-37	50,191	-
Subtotal - 93.870				<u>960,045</u>	<u>-</u>
<u>National Bioterrorism Hospital Preparedness Program:</u>					
Passed Through California Department of Public Health Hospital Preparedness Program (HPP)	I	93.889	22-10677	1,534,483	-
<u>Minority HIV/AIDS Fund (MHAF)</u>					
Status Neutral Approach For Minority HIV/AIDS	D	93.899	1-U1SHA50037-01-00	20,020	-
Status Neutral Approach For Minority HIV/AIDS	D	93.899	6-U1SHA50037-02-02	216,752	150,090
Subtotal - 93.899				<u>236,772</u>	<u>150,090</u>
<u>HIV Emergency Relief Project Grants:</u>					
Ryan White Care Act - Part A	D	93.914	6 H89HA00001-34-03	6,979,080	6,570,168
Ryan White - MAI Supplement - Part A	D	93.914	6 H89HA00001-34-03	469,664	411,611
Ryan White Care Act - Part A	D	93.914	2 H89HA00001-35-00	3,263,480	3,038,341
Ryan White - MAI Supplement - Part A	D	93.914	2 H89HA00001-35-00	167,065	158,269
Subtotal - 93.914				<u>10,879,289</u>	<u>10,178,389</u>
<u>HIV Care Formula Grants:</u>					
Passed Through California Department of Public Health HIV CARE - Part B Program	I	93.917	23-10979	2,205,599	1,377,581
<u>HIV Prevention Activities Health Department Based:</u>					
Passed Through California Department of Public Health HIV Prevention Program	I	93.940	22-10793	113,952	75,184
High-Impact HIV Prevention and Surveillance Programs for Health Departments - HIP	I	93.940	24-10521	1,261,597	856,935
High-Impact HIV Prevention and Surveillance Programs for Health Departments - Ending the HIV Epidemics (EHE)	I	93.940	24-10569	1,413,246	983,368
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 A1	174,030	118,097
Subtotal - 93.940				<u>2,962,825</u>	<u>2,033,584</u>
<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	4,234,789	4,234,789
Passed Through California Department of Health Care Services Mental Health Block Grant	I	93.958	3B09SM01005-13-51	5,265,310	4,177,485
Subtotal - 93.958				<u>9,500,099</u>	<u>8,412,274</u>
<u>Block Grants for Prevention and Treatment of Substance Abuse:</u>					
Passed Through California Department of Health Care Services Substance Abuse Prevention and Treatment - Adolescent and Youth Treatment Program	I	93.959	1B08TI087026-01	644,319	585,744
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	1B08TI087026-01	11,342,892	10,311,720
Substance Abuse Prevention and Treatment - Perinatal	I	93.959	1B08TI087026-01	1,736,069	1,578,245
Substance Abuse Prevention and Treatment - Prevention	I	93.959	1B08TI087026-01	4,553,972	4,115,565
Subtotal				<u>18,277,252</u>	<u>16,591,274</u>
<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 – American Rescue (SABG-ARPA)	I	93.959	1B08TI083929-01	618,568	618,568
Subtotal - 93.959				<u>18,895,820</u>	<u>17,209,842</u>
<u>Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health:</u>					
Public Health Workforce Infrastructure Modernization	D	93.967	5 NE110E000026-02-00	1,367,292	-
Public Health Workforce Infrastructure Modernization	D	93.967	5 NE110E000026-03-00	1,760,520	-
Subtotal - 93.967				<u>3,127,812</u>	<u>-</u>

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
<u>PPHF Geriatric Education Centers:</u>					
Passed Through San Diego State University Geriatrics Workforce Enhancement Program	I	93.969	1 U1QHP53055-01-00	\$ 80,000	\$ -
<u>COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants:</u>					
Passed Through California Department of Public Health COVID-19 Disease Intervention Specialist (DIS) Workforce Development	I	93.977	21-10581	539,873	-
<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	202437	301,523	-
Maternal, Child & Adolescent Health Program	I	93.994	202437	505,199	-
Subtotal - 93.994				806,722	-
<b>TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				669,368,929	140,166,685
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002:</u>					
Retired and Senior Volunteer Program	D	94.002	23SRICA002	107,240	-
<b>TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				107,240	-
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>High Intensity Drug Trafficking Areas Program:</u>					
High Intensity Drug Trafficking Areas - DAO	D	95.001	G10SC0001A	383,886	-
High Intensity Drug Trafficking Areas	D	95.001	G23SC0001A	1,210,531	-
High Intensity Drug Trafficking Areas	D	95.001	G24SC0001A	2,458,318	-
High Intensity Drug Trafficking Areas	D	95.001	G25SC0001A	209,507	-
Subtotal - 95.001				4,262,242	-
<b>TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT</b>				4,262,242	-
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<u>Pre-Disaster Mitigation (PDM) Congressionally Directed Spending (CDS):</u>					
Pre-Disaster Mitigation Grant	D	97.143	LPDM24-PJ0009	302	-
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters):</u>					
Passed Through California Governor's Office of Emergency Services COVID19-FEMA	I	97.036	FEMA-4482-DR-CA	12,117,052	-
Federal Emergency Management Agency Public Assistance Grant	I	97.036	4305DR FEMA	36,350	-
Federal Emergency Management Agency Public Assistance Grant	I	97.036	FEMA-4683-DR-CA	1,417,868	-
Parks - Countywide Park Facility Damages	I	97.036	FEMA-4683-DR-CA PW# 1316	114,019	-
Valley Fire Disaster Grant	I	97.036	FEMA-4569-DR-CA	8,895	-
Winterstorm 2023	I	97.036	FEMA-4683-DR-CA	278,270	-
Subtotal - 97.036				13,972,454	-
<u>Hazard Mitigation Grant:</u>					
Passed Through California Governor's Office of Emergency Services Hazard Mitigation Grant Program	I	97.039	FEMA-4569-DR-CA	29,061	-
Hazard Mitigation Grant Program	I	97.039	FEMA-4683-DR-CA	12,934	-
Home Hardening (State Hazard Mitigation Grant) Mitigation	I	97.039	DR4407-PJ0512	503,497	-
Subtotal - 97.039				545,492	-
<u>Emergency Management Performance Grants:</u>					
Passed Through California Governor's Office of Emergency Services Emergency Management Performance Grants FY24	I	97.042	2024-0050	692,978	55,438
<u>Homeland Security Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services Operation Stonegarden (OPSG) 2021	I	97.067	2021-0081	5,873	-
Operation Stonegarden (OPSG) 2022	I	97.067	2022-0043	6,922,574	-
Operation Stonegarden (OPSG) 2023	I	97.067	2023-0042	4,328,051	-
Operation Stonegarden (OPSG) 2024	I	97.067	2024-0088	1,629,720	-
State Homeland Security Program (SHSP) 2021	I	97.067	2021-0081	839,013	-
State Homeland Security Program (SHSP) 2021 SD-LECC	I	97.067	2021-0095	566,565	-
State Homeland Security Program (SHSP) 2022	I	97.067	2022-0043	1,861,760	1,562,333
State Homeland Security Program (SHSP) 2022 SD-LECC	I	97.067	2022-0043	865,066	-
State Homeland Security Program (SHSP) 2023	I	97.067	2023-0042	675,073	221,998
State Homeland Security Program (SHSP) 2023 SD-LECC	I	97.067	2023-0042	242,712	-
Subtotal				17,936,407	1,784,331

County of San Diego, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
Passed Through City of San Diego Office of Homeland Security					
Urban Area Security Initiative (UASI) 2020	I	97.067	2020-0095	\$ 216,669	\$ -
Urban Area Security Initiative (UASI) 2022	I	97.067	2022-0043	734,479	-
Urban Area Security Initiative (UASI) 2022 SD-LECC	I	97.067	2022-0043	150,694	-
Urban Area Security Initiative (UASI) 2023	I	97.067	2023-0042	994,665	-
Urban Area Security Initiative (UASI) 2023 SD-LECC	I	97.067	2023-0042	1,395,530	-
Urban Area Security Initiative (UASI) 2024 SD-LECC	I	97.067	2024-0088	32,000	-
Subtotal				<u>3,524,037</u>	<u>-</u>
Subtotal - 97.067				<u>21,460,444</u>	<u>1,784,331</u>
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>36,671,670</b>	<b>1,839,769</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 1,212,289,254</u></b>	<b><u>\$ 165,793,023</u></b>

**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 subrecipient expenditures which are recorded on the cash basis, and 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 website.

**Note 5 - Supplemental Nutrition Assistance Program (SNAP)**

The County administers the CalFRESH program (federally known as the SNAP program) that is supervised by the State of California. According to guidance provided by the California Department of Social Services, no expenditures are reported in the County’s SEFA except those related to the administration of the program. In fiscal year 2024-25, the State distributed \$899,864,659 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 de minimis indirect rate of up to 15 percent as allowed under the Uniform Guidance.

ALN	Entity's Identifying Number	Federal Program Name
10.720	23-DG-11052012-459	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants
10.730	23-DG-11052012-151	Community Project Funds - Congressionally Directed Spending
16.036	15PBJA-23-GG-02267-DNAX	Comprehensive Forensic DNA Analysis Grant Program
16.575	VW23 42 0370, XC23 06 0370	Crime Victim Assistance
20.616	DI25033	National Priority Safety Programs
21.027	SLFRP0148	Coronavirus State and Local Fiscal Recovery Fund
66.472	D1614109 Federal Funds	Beach Monitoring and Notification Program Implementation Grants
93.116	6 NU52PS910228-05-05, 1 NU52PS910251-01-00	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.150	2X06SM060005-13	Projects for Assistance in Transition from Homelessness (PATH)
93.323	COVID-19ELC95	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.324	HI-2425-23, HI-2526-23	State Health Insurance Assistance Program
93.354	1 NU90TP922174-01-00	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.778	19-96017	Medical Assistance Program
93.899	1-U1SHA50037-01-00, 6-U1SHA50037-02-02	Minority HIV/AIDS Fund (MHAFF)
93.914	6 H89HA00001-34-03, 2 H89HA00001-35-00	HIV Emergency Relief Project Grants
93.958	3B09SM01005-13-S1	Block Grants for Community Mental Health Services
93.959	1B08TI087026-01, 1B08TI083929-01	Block Grants for Prevention and Treatment of Substance Abuse
97.036	4305DR FEMA, FEMA-4683-DR-CA	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	DR4407-PJ0512, FEMA-4569-DR-CA, FEMA-4683-DR-CA	Hazard Mitigation Grant
97.042	2024-0050	Emergency Management Performance Grants
97.067	2020-0095, 2021-0081, 2022-0043, 2023-0042	Homeland Security Grant Program
97.143	LPDM24-PJ0009	Pre-Disaster Mitigation (PDM) Congressionally Directed Spending (CDS)

**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 2024-25. In fiscal year 2024-25, the State disbursed \$62,500 in Federal food vouchers on behalf of the County.

**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:

	ALN	Federal Expenditures	State Expenditures
	10.561	\$ 1,212,471	\$ 164,663
	93.041	39,220	-
	93.042	114,150	-
	93.043	404,146	-
	93.044	3,294,074	582,289
	93.045	11,546,844	1,350,078
	93.052	1,946,167	-
	93.053	458,519	-
	93.071	129,950	-
	93.324	223,073	488,813
	93.778	1,295,154	1,295,154
Ombudsman Volunteer Recruitment Initiative	N/A	-	429,727
GF Admin (APGA)	N/A	-	100,000
GF III C-1 Augmentation	N/A	-	332,431
GF III C-2 Augmentation	N/A	-	1,619,746
OARR Digital Connection	N/A	-	45,220
OARR Access to Technology	N/A	-	1,558,482
OARR Dignity at Home Fall Prevention	N/A	-	305,756
OARR Senior Infrastructure	N/A	-	537,342
OARR NPIG/OCNP	N/A	-	728,034
OARR Family Caregiver	N/A	-	719
Modernizing Older California Act (Nutrition Meals)	N/A	-	1,540,092
Modernizing Older California Act (Linkages)	N/A	-	2,239,288
		\$ 20,663,768	\$ 13,317,834

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 by 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).

**Note 10 - 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 24F-3036 (Program Year 2024)  
Term: January 1, 2024 to April 30, 2025  
ALN 93.569

Description	January 1, 2024 through June 30, 2024	July 1, 2024 through December 31, 2024	January 1, 2025 through April 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ 1,843,777	\$ 1,456,470	\$ 270,906	\$ 3,571,153	\$ -	\$ 3,571,153
<b>EXPENDITURES</b>						
Personnel Costs						
Salaries and Wages	341,143	352,048	31,795	724,986	724,986	817,929
Fringe Benefits	230,083	266,153	24,378	520,614	520,614	609,438
Subtotal Personnel Costs	<u>571,226</u>	<u>618,201</u>	<u>56,173</u>	<u>1,245,600</u>	<u>1,245,600</u>	<u>1,427,367</u>
Non-Personnel Costs						
Travel	848	486	-	1,334	1,334	2,000
Facilities/Space	121,885	5	15,609	137,499	137,499	125,000
Consumable Supplies	765	782	-	1,547	1,547	7,176
Equipment Lease/Purchase	12,224	19,783	-	32,007	32,007	38,400
Printing	-	-	-	-	-	100
Subcontractors	1,116,129	811,693	197,779	2,125,601	2,125,601	1,937,480
Other Costs	20,700	5,520	1,345	27,564	27,564	33,630
Subtotal Non Personnel Costs	<u>1,272,551</u>	<u>838,269</u>	<u>214,733</u>	<u>2,325,553</u>	<u>2,325,553</u>	<u>2,143,786</u>
Total Costs	<u>\$ 1,843,777</u>	<u>\$ 1,456,470</u>	<u>\$ 270,906</u>	<u>\$ 3,571,153</u>	<u>\$ 3,571,153</u>	<u>\$ 3,571,153</u>

County of San Diego, California  
Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

Community Services Block Grant 24F-3036 (Program Year 2024) Discretionary  
Term: January 1, 2024 to April 30, 2025  
ALN 93.569

Description	July 1, 2024 through December 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 26,000	\$ 26,000	\$ -	\$ 26,000
<b>EXPENDITURES</b>				
Non-Personnel Costs				
Subcontractors	25,745	25,745	25,745	25,745
Other Costs	255	255	255	255
Total Costs	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000

Community Services Block Grant 25F-6036 (Program Year 2025)  
Term: January 1, 2025 to April 30, 2026  
ALN 93.569

Description	January 1, 2025 through June 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 1,898,195	\$ 1,898,195	\$ -	\$ 3,549,776
<b>EXPENDITURES</b>				
Personnel Costs				
Salaries and Wages	222,162	222,162	222,162	519,330
Fringe Benefits	171,778	171,778	171,778	378,176
Subtotal Personnel Costs	393,939	393,939	393,939	897,506
Non-Personnel Costs				
Travel	121	121	121	2,000
Facilities/Space	50,000	50,000	50,000	50,000
Consumable Supplies	558	558	558	7,088
Equipment Lease/Purchase	15,877	15,877	15,877	38,400
Printing	-	-	-	100
Subcontractors	1,414,883	1,414,883	1,414,883	2,520,298
Other Costs	22,817	22,817	22,817	34,384
Subtotal Non Personnel Costs	1,504,255	1,504,255	1,504,255	2,652,270
Total Costs	\$ 1,898,195	\$ 1,898,195	\$ 1,898,195	\$ 3,549,776

**Section I – Summary of Auditor’s Results**

**FINANCIAL STATEMENTS**

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

**FEDERAL AWARDS**

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	Yes

**Identification of major programs:**

Name of Federal Program or Cluster	Federal Financial Assistance Listing
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561
Community Development Block Grants/Entitlement Grants (CDBG) and COVID-19 CDBG	14.218
Housing Voucher Cluster	14.871, 14.879
HOME Investment Partnerships Program	14.239
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106
Immunization Cooperative Agreements	93.268
Marylee Allen Promoting Safe and Stable Families Program	93.556
Child Support Services	93.563
Community Service Block Grant	93.569
High Intensity Drug Trafficking Areas Program	95.001
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,636,868
Auditee qualified as low-risk auditee?	Yes

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**Section II – Financial Statement Findings**

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**2025-001      SEFA Preparation**  
**Type of Finding – Significant Deficiency**

*Criteria:*

Government Auditing Standards require management to establish and maintain effective internal control over financial reporting to provide reasonable assurance that financial statements, including supplementary information, are reliable and prepared in accordance with applicable laws and regulations. In addition, 2 CFR 200 requires non-Federal entities to prepare a Schedule of Expenditures of Federal Awards (SEFA) that accurately reports federal awards expended during the fiscal year in accordance with Uniform Guidance requirements, including proper identification, valuation, and classification of federal expenditures. Further, Federal Emergency Management Agency’s (FEMA) Public Assistance program requires that entities record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the entity’s Project, and (2) the entity has incurred the eligible expenditures.

*Condition:*

During our audit, we identified that adjustments were required to the SEFA to properly report federal expenditures in accordance with Uniform Guidance. Specifically, FEMA Disaster Grants – Public Assistance expenditures incurred in previous fiscal years for projects approved by FEMA in previous fiscal years were included within the current year federal expenditure amounts.

*Cause:*

The condition occurred because internal controls over the preparation and review of the SEFA did not consistently ensure that only current year federal expenditures were properly identified, accumulated, and reported in accordance with the Uniform Guidance.

*Effect:*

As a result, the SEFA required audit adjustments to accurately present federal expenditures. Although the adjustments did not result in a material misstatement of the financial statements taken as a whole, there is an increased risk that errors in federal reporting could occur and not be detected or corrected on a timely basis, which could impact audit planning, major program determination, and reporting under the Uniform Guidance.

*Recommendation:*

We recommend that management strengthen internal controls over the preparation and review of the SEFA by implementing procedures to:

- Provide training to personnel involved in providing or reporting federal expenditures for the SEFA;
- Ensure federal awards are properly identified and classified in accordance with Uniform Guidance requirements including, but not limited to, accounting for the differences in reporting for amounts provided to subrecipients, expenditures incurred versus when they are reimbursed, and considerations related to program income;
- Reconcile federal expenditures reported on the SEFA to the underlying accounting records and grant documentation and ensure only those expenditures incurred within the current fiscal year (unless specifically modified by the Office of Management and Budget or federal program guidance) are reported; and
- Perform a documented supervisory review of each version of the SEFA prior to submission to ensure completeness and accuracy.

*Views of Responsible Officials:*

Management agrees. See separately issued Corrective Action Plan.

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Section III – Federal Award Findings and Questioned Costs

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**2025-002**      **Program: COVID-19 CDBG-Entitlement/Special Purpose Grants Cluster**  
**Assistance Listing No.: 14.218**  
**Federal Grantor: U.S. Department of Housing and Urban Development**  
**Passed-through: N/A - Direct Award**  
**Award No.: B20UW060501, B24UC060502**  
**Award Year: 2021, 2025**

**Compliance Requirements: Reporting**  
**Type of Finding: Significant Deficiency in Internal Control over Compliance**

*Criteria:*

2 CFR Section 200.303(a), Internal Controls, states that the non-Federal entity must establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

*Condition:*

As a result of our audit procedures, we noted that for three (3) out of three (3) first tier sub-awards tested there was no documented review of the FFATA submissions by an individual independent of the preparation of the FFATA submissions.

*Cause:*

The County's procedures did not include documenting the review and approval of the reports prior to submission.

*Effect:*

Ineffective controls over this area of compliance could result in reports that are inaccurate or incomplete being submitted or disclosed to the granting agency.

*Questioned Costs:*

No questioned costs were identified as a result of our audit procedures.

*Context/Sampling:*

We tested the entire population of three subawards obligations during the year.

*Repeat Finding from Prior Years:*

No

*Recommendation:*

We recommend the County revise its procedures to include evidence to document the individual who reviewed and approved required reports prior to submission.

*Views of Responsible Officials:*

Management agrees. See separately issued Corrective Action Plan.

**Financial Statements Findings:**

Finding No.	Category	Status of Corrective Action
2024-001	Receivables at Year-End	Implemented

**Federal Awards Findings:**

None reported.



**HEALTH AND HUMAN SERVICES AGENCY**

FINANCIAL AND SUPPORT SERVICES DIVISION

1600 PACIFIC HIGHWAY, ROOM 206, SAN DIEGO, CALIFORNIA 92101-2417  
(619) 515-6555

**ELIZABETH A. HERNANDEZ, Ph.D.**  
INTERIM DEPUTY CHIEF  
ADMINISTRATIVE OFFICER

**CHARISSA JAPLIT**  
INTERIM CHIEF FINANCIAL OFFICER

**COUNTY OF SAN DIEGO  
CORRECTIVE ACTION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**Reference Number 2025-001:**

**Corrective Action Plan:** The County acknowledges that adjustments were required to the SEFA to properly report federal expenditures in accordance with Uniform Guidance. During FY24-25 Fiscal year end closing, FEMA issued the 10% retention payments to the County. These amounts were erroneously included in the FY24-25 SEFA reporting even though they had already been reported in prior years.

To correct these issues, the County Health and Human Services Agency will strengthen internal controls over the preparation and review of the SEFA by implementing the following procedures:

1. Provide training for EOC personnel involved in providing or reporting federal expenditures for the SEFA.
2. Ensure federal awards are properly identified and classified in accordance with Uniform Guidance requirements including, but not limited to, accounting for the differences in reporting for amounts provided to subrecipients, expenditures incurred versus when they are reimbursed, and considerations related to program income.
3. Reconcile federal expenditures reported on the SEFA to the underlying accounting records and grant documentation and ensure only those expenditures incurred within the current fiscal year (unless specifically modified by the Office of Management and Budget or federal program guidance) are reported.
4. The Health and Human Services Agency Fiscal team and EOC Budget Manager will perform a documented supervisory review of each version of the SEFA prior to submission to ensure completeness and accuracy.

**Anticipated Implementation Completion Date:** June 30, 2026

**Person Responsible:**

Edward Smith, Departmental Budget Manager, HHSA FSSD – EOC  
Tony Pham, Revenue and Budget Manager, HHSA FSSD - Fiscal



**ELIZABETH A. HERNANDEZ, Ph.D.**  
INTERIM DEPUTY CHIEF  
ADMINISTRATIVE OFFICER

**HEALTH AND HUMAN SERVICES AGENCY**  
HOUSING AND COMMUNITY DEVELOPMENT SERVICES  
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(858) 694-4801

**DAVID ESTRELLA**  
DIRECTOR

**COUNTY OF SAN DIEGO  
CORRECTIVE ACTION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**Reference Number 2025-002:**

**Corrective Action Plan:** Regarding internal controls over the FFATA (Federal Funding Accountability and Transparency Act) reporting, although no formal approval record could be provided, program staff reported that FFATA reports were verbally reviewed through one-on-one discussions.

As recommended, the County will revise its internal FFATA reporting procedures to require that all FFATA submissions undergo a documented review and approval by an individual who is independent of the preparer. The procedures will be updated to require that the reviewer's name, title, date of review, and confirmation of the reviewer's approval be maintained in the program's electronic records. The County will implement a standardized approval workflow—either through a designated electronic form, checklist, or approval routing mechanism—to ensure consistency across departments. Additionally, staff responsible for FFATA preparation and review will receive updated guidance and training on the new documentation requirements,

The County will also evaluate opportunities to integrate this control into existing financial reporting and monitoring structures overseen by Housing and Community Development Services (HCDS) teams, to ensure consistent application of the updated approval requirements across reporting cycles.

**Anticipated Implementation Date:** Updated procedures, workflow documentation, and staff training will be completed by **June 30, 2026**.

**Person Responsible:** KELLY SALMONS, Deputy Director, Housing and Community Development Services