



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2024

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

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, 2024, 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 22, 2024. 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.

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 have not been 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 certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 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*.

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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
November 22, 2024



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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 22, 2024, 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.



Rancho Cucamonga, California
February 28, 2025

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
U.S. DEPARTMENT OF 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	\$ 485,883	\$ -
CalFresh Expansion	I	10.561	CF-2223-23	75,313	-
Subtotal				561,196	-
Passed Through California Department of Public Health					
Supplemental Nutrition Assistance Program-Education	I	10.561	19-10344	1,596,778	448,198
Supplemental Nutrition Assistance Program-Education	I	10.561	23-10340	2,480,805	91,000
Subtotal				4,077,583	539,198
Passed Through California Department of Social Services					
CalFresh Employment and Training Administration	I	10.561	247CACA4Q7503	3,999,924	85,542
CalWORKs Information Network System	I	10.561	3764901	688,959	-
Non Assistance CalFresh Administration	I	10.561	247CACA4S2514	104,114,959	-
Subtotal				108,803,842	85,542
Total SNAP Cluster (10.561)				113,442,621	624,740
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	259,317	-
School Nutrition Breakfast Program	I	10.553	02406-SN-37-R	31,577	31,577
Subtotal - 10.553				290,894	31,577
<u>National School Lunch Program:</u>					
Passed Through California Department of Education					
National Nutrition Program - Lunch	I	10.555	02403-SN-37-R	413,428	-
National Nutrition Program - Snack	I	10.555	02403-SN-37-R	74,100	-
Polinsky National School Lunch	I	10.555	02406-SN-37-R	46,397	46,397
Subtotal - 10.555				533,925	46,397
Total Child Nutrition Cluster (10.553 & 10.555)				824,819	77,974
<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	23-0026-033-SF	612,379	-
Detection, Diagnostic and Quarantine	I	10.025	23-0411-007-SF	450,534	-
Pest Detection	I	10.025	22-1694-029-SF	1,222,079	-
Pest Exclusion	I	10.025	21-0517-019-SF	1,233,197	-
Pest Exclusion	I	10.025	23-0412-003-SF	113,757	-
Pest Exclusion	I	10.025	23-0413-022-SF	2,469	-
Subtotal - 10.025				3,634,415	-
<u>Rural Rental Assistance Payments:</u>					
Firebird Manor	D	10.427	04-037-592185452	196,954	-
<u>Infrastructure Investment and Jobs Act Community Wildfire Defense Grants:</u>					
Community Wildfire Defense Program	D	10.720	23-DG-11052012-459	185,468	-
<u>Community Project Funds - Congressionally Directed Spending:</u>					
Community Project Program	D	10.730	23-DG-11052012-151	212,856	-
TOTAL - U. S. DEPARTMENT OF AGRICULTURE				118,497,133	702,714
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 4	D	14.856	CA108MR0004	450,045	-
Total Section 8 Project Based Cluster (14.856)				450,045	-
CDBG - Entitlement Grants Cluster:					
<u>Community Development Block Grants/Entitlement Grants</u>					
Community Development Block Grant	D	14.218	B20UC060501	39,131	23,564
Community Development Block Grant	D	14.218	B21UC060501	837,316	197,873
Community Development Block Grant	D	14.218	B22UC060501	2,007,369	393,721
Community Development Block Grant	D	14.218	B23UC060501	3,375,389	580,617
Community Development Block Grant	D	14.218	B24UC060502	18,365	-
Subtotal				6,277,570	1,195,775
<u>COVID-19 Community Development Block Grants/Entitlement Grants:</u>					
COVID-19 Community Development Block Grant	D	14.218	B20UW060501	1,146,384	1,030,358
Total CDBG - Entitlement Grants Cluster (14.218)				7,423,954	2,226,133

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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
Housing Voucher Cluster:					
<u>Section 8 Housing Choice Vouchers:</u>					
HCV Administration Fee Reserve	D	14.871	CA108VO	\$ 427,223	\$ -
HCV Administration Fee Reserve - EHV	D	14.871	CA108VO	15,446,741	-
Voucher Program Projects	D	14.871	CA108VO	5,039,664	-
Voucher Program Projects - EHV	D	14.871	CA108VO	208,045,287	-
Subtotal - 14.871				228,958,915	-
<u>Mainstream Vouchers:</u>					
Mainstream Vouchers	D	14.879	CA108DV	3,538,720	-
Total Housing Voucher Cluster (14.871 & 14.879)				232,497,635	-
<u>Emergency Solutions Grant Program:</u>					
Emergency Solutions Grant Program	D	14.231	E21UC060501	14,061	14,061
Emergency Solutions Grant Program	D	14.231	E22UC060501	63,659	63,659
Emergency Solutions Grant Program	D	14.231	E23UC060501	345,809	318,054
Subtotal				423,529	395,774
Passed Through California State Housing and Community Development					
Emergency Solutions Grant Program	I	14.231	21-ESG-16008	34,689	34,689
Emergency Solutions Grant Program	I	14.231	22-ESG-17006	318,771	318,771
Subtotal				353,460	353,460
<u>COVID-19 Emergency Solutions Grant Program:</u>					
COVID-19 Emergency Solutions Grant Program	D	14.231	E20UW060501	74,811	74,811
Subtotal - 14.231				851,800	824,045
<u>HOME Investment Partnerships Program:</u>					
HOME Investment Partnerships Program	D	14.239	M18DC060534	230,924	230,924
HOME Investment Partnerships Program	D	14.239	M19DC060534	1,177,968	1,177,968
HOME Investment Partnerships Program	D	14.239	M20DC060534	372,217	366,373
HOME Investment Partnerships Program	D	14.239	M21DC060534	46,627	3,665
HOME Investment Partnerships Program	D	14.239	M23DC060534	185,365	-
COVID-19 HOME Investment Partnerships Program	D	14.239	M21DP060534	1,817,130	1,817,130
Subtotal - 14.239				3,830,231	3,596,060
<u>Housing Opportunities for Persons with AIDS:</u>					
Housing Opportunities for Persons with AIDS	D	14.241	CAH22F015	1,018,522	266,537
Housing Opportunities for Persons with AIDS	D	14.241	CAH23F015	4,951,287	3,832,961
Subtotal - 14.241				5,969,809	4,099,498
<u>Resident Opportunity and Supportive Services - Service Coordinators:</u>					
Resident Opportunity and Supportive Services	D	14.870	CA108RP5072A012	85,540	-
<u>Public Housing Operating Fund:</u>					
Public Housing Operating Fund	D	14.850	CA108-00000123D	237,361	-
<u>Public Housing Capital Fund:</u>					
Public Housing Capital Fund	D	14.872	CA16P108501-20	480,879	-
<u>Family Unification Program (FUP):</u>					
Voucher Program Projects	D	14.880	CA108 HCV 2019 FUP NOFA	12,560	-
<u>Family Self-Sufficiency Program:</u>					
HCV Program Administration	D	14.896	CA108FSF	145,667	-
TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				251,985,481	10,745,736
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Child Exploitation Task Force (CETF)	D	16.U01	AGREEMENT	7,316	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2023	D	16.U02	AGREEMENT 2023-38	178,804	-
Domestic Cannabis Eradication and Suppression Program (DCE/SP) 2024	D	16.U02	AGREEMENT 2024-34	54,113	-
Subtotal - 16.U02				232,917	-
Immigration and Customs Enforcement (ICE)	D	16.U03	MOU WITH IMMIGRATION	305,675	-
Joint Terrorism Task Force (JTTF)	D	16.U04	AGREEMENT	8,150	-
Narcotic Task Force (NTF) Drug Enforcement Agency (DEA)	D	16.U05	MOA-DEA	169,389	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	MOA- OCDETF	53,743	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0814H	4,878	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0834	8,833	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0847	12,470	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0869	48,511	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0881	10,484	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0886	1,184	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0892	752	-
Organized Crime Drug Enforcement Task Force (OCDETF)	D	16.U06	SW-CAS-0895	4,235	-
Subtotal - 16.U06				145,090	-

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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
SAFE Streets - East County Regional Gang Task Force (ECRGTF)	D	16.U07	SSTF	\$ 130,279	\$ -
SAFE Streets - North County Regional Gang Task Force (NCRGTF)	D	16.U07	SSTF	62,065	-
SAFE Streets - Violent Crimes Task Force (Bank Robbery)	D	16.U07	SSTF	6,558	-
SAFE Streets - Violent Crimes Task Force (Gang Group)	D	16.U07	SSTF	27,499	-
Subtotal - 16.U07				226,401	-
U.S Marshals Fugitive Task Force	D	16.U08	MOU-SDFTF	73,852	-
<u>Comprehensive Forensic DNA Analysis Grant Program:</u> Comprehensive Forensic DNA Analysis Grant Program	D	16.036	15PBJA-23-GG-02267-DNAX	274,707	-
<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	83,231	-
<u>Missing Children's Assistance:</u> Passed Through City of San Diego Internet Crimes Against Children (ICAC)	I	16.543	2018-50778-CA-MC	99,990	-
<u>Crime Victim Assistance:</u> Passed Through California Governor's Office of Emergency Services Victims Assistance Program - Victims of Crime Act (VOCA) Victims Assistance Program - Victims of Crime Act (VOCA) Victim Services (XC) Program Victim Services (XC) Program XC Victim Services Grant Priority B XC Victim Services Grant Priority B Subtotal - 16.575	I I I I I I I	16.575 16.575 16.575 16.575 16.575 16.575 16.575	VW22 41 0370 VW23 42 0370 XC22 05 0370 XC23 06 0370 XC22 05 0370 XC23 06 0370 XC23 06 0370	979,570 2,345,579 491,593 169,182 88,360 89,637 4,163,921	- - - - 88,360 89,637 177,997
<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	47,146	-
<u>State Criminal Alien Assistance Program:</u> State Criminal Alien Assistance Program State Criminal Alien Assistance Program Subtotal - 16.606	D D	16.606 16.606	O-BJA-2022-171484 O-BJA-2023-171698	1,147,294 1,051,492 2,198,786	- - -
<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	974,631	-
Passed Through City of Lemon Grove Justice Assistance Block Grant (JAG)	I	16.738	15PBJA-21-GG-01175-JAGX	7,221	-
Passed Through City of Vista Justice Assistance Block Grant (JAG) Justice Assistance Block Grant (JAG) Justice Assistance Block Grant (JAG) Justice Assistance Block Grant (JAG) Subtotal - 16.738	I I I I I	16.738 16.738 16.738 16.738 16.738	2019-DJ-BX-0321 2020-DJ-BX-0502 15PBJA-21-GG-01263-JAGX 15PBJA-22-GG-02455-JAGX	5,970 21,935 20,705 20,051 1,050,513	- - - - -
<u>DNA Backlog Reduction Program:</u> DNA Backlog Reduction Program 2018 DNA Backlog Reduction Program 2021 DNA Backlog Reduction Program 2022 DNA Backlog Reduction Program 2023 Subtotal - 16.741	D D D D	16.741 16.741 16.741 16.741	2018-DN-BX-0137 15PBJA-21-GG-03099-DNAX 15PBJA-22-GG-01616-DNAX 15PBJA-23-GG-01257-DNAX	76,765 150,000 18,483 3,343 248,591	- - - - -
<u>Paul Coverdell Forensic Sciences Improvement Grant Program:</u> Passed Through California Governor's Office of Emergency Services Coverdell 2022	I	16.742	CQ22 18 0370	76,101	-
<u>Equitable Sharing Program:</u> District Attorney Asset Forfeiture Program Sheriff Asset Forfeiture Program Subtotal - 16.922	D D	16.922 16.922	CA037023A CA0370000	105,030 118,824 223,854	- - -
TOTAL - U.S. DEPARTMENT OF JUSTICE				9,635,630	177,997
U.S. DEPARTMENT OF LABOR					
<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 L21386319	3,024	-
TOTAL - U.S. DEPARTMENT OF LABOR				3,024	-

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION					
Highway Safety Cluster:					
<u>State and Community Highway Safety:</u>					
Passed Through California Emergency Medical Services Authority Emergency Medical Services Quality Collector System	I	20.600	EMS 9074	\$ 30,121	\$ -
Passed Through California Office of Traffic Safety Pedestrian and Bicycle Safety Program	I	20.600	PS23003	38,400	38,400
Pedestrian and Bicycle Safety Program	I	20.600	PS24009	104,500	104,500
Selective Traffic Enforcement Program (STEP)	I	20.600	PT23167	51,749	-
Selective Traffic Enforcement Program (STEP)	I	20.600	PT24171	94,706	-
Subtotal				289,355	142,900
Subtotal - 20.600				319,476	142,900
<u>National Priority Safety Programs:</u>					
Passed Through California Office of Traffic Safety Alcohol and Drug Impaired Vertical Prosecution Program	I	20.616	DI1519	824,182	-
Keep Em Safe Office of Traffic Safety	I	20.616	OP23006	68,045	68,045
Keep Em Safe Office of Traffic Safety	I	20.616	OP24007	172,076	172,076
Improved Testing for Drug Impaired Driving (OTS DID)	I	20.616	DI23022	242,789	-
Improved Testing for Drug Impaired Driving (OTS DID)	I	20.616	DI24021	270,516	-
Subtotal - 20.616				1,577,608	240,121
Total Highway Safety Cluster (20.600 & 20.616)				1,897,084	383,021
<u>Highway Planning and Construction:</u>					
Passed Through California Department of Transportation Emergency Relief Program (ER)	I	20.205	ER-38M0(024)	425,852	-
Emergency Relief Program (ER)	I	20.205	HSIPL-5957(137)	292,324	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(062)	518,750	-
Highway Bridge Program (HBP)	I	20.205	BHLSCR-5957(147)	1,060	-
Highway Bridge Program (HBP)	I	20.205	BPMPPL-5957(124)	9,656	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(105)	734,773	-
Highway Bridge Program (HBP)	I	20.205	BRLS-5957(118)	68,739	-
Highway Safety Improvement Program (HSIP)	I	20.205	HRRRL-5957(150)	55,095	-
Highway Safety Improvement Program (HSIP)	I	20.205	HSIPL-5957(129)	7,321	-
Subtotal - 20.205				2,113,570	-
<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	D	20.106	3-06-0036-036-2022	639,871	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0212-036-2022	233,925	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0212-037-2022	254,406	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0192-020-2023	47,854	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0212-038-2023	5,700	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0212-039-2023	414,044	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	D	20.106	3-06-0192-022-2024	728,134	-
Subtotal - 20.106				2,323,934	-
<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	429,686	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT23167	73,122	-
Selective Traffic Enforcement Program (STEP)	I	20.608	PT24171	84,070	-
Subtotal - 20.608				586,878	-
TOTAL - U.S. DEPARTMENT OF TRANSPORTATION				6,921,466	383,021
U.S. DEPARTMENT OF TREASURY					
<u>Equitable Sharing:</u>					
Sheriff Asset Forfeiture US Treasury	D	21.016	CA0370000	311,873	-
<u>COVID-19 Emergency Rental Assistance Program:</u>					
COVID-19 Emergency Rental Assistance Program (ERAP) 2021	D	21.023	ERAE0025	430,893	-
Passed Through California State Housing And Community Development COVID-19 COSD Emergency Rent and Utility Assistance Program	I	21.023	21-ERAP-20027	73,544	-
Subtotal - 21.023				504,437	-
<u>COVID-19 Coronavirus State and Local Fiscal Recovery Funds:</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	D	21.027	SLFRP0148	249,347,977	27,363,045
<u>COVID-19 Local Assistance and Tribal Consistency Fund:</u>					
COVID-19 Local Assistance and Tribal Consistency Fund	D	21.032	LATCF00212	1,573,824	-
TOTAL - U.S. DEPARTMENT OF TREASURY				251,738,111	27,363,045

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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
FEDERAL COMMUNICATIONS COMMISSION					
<u>Emergency Connectivity Fund Program:</u> Emergency Connectivity Fund Program	D	32.009	ECF202114724	\$ 1,028,400	\$ -
<u>Affordable Connectivity Outreach Grant Program:</u> Affordable Connectivity Outreach Grant Program	D	32.011	ACOGP2340158-00	47,425	-
TOTAL - FEDERAL COMMUNICATIONS COMMISSION				1,075,825	-
U.S. ENVIRONMENTAL PROTECTION AGENCY					
<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	201,958	-
<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	34,617	-
TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY				236,575	-
U.S. ELECTION ASSISTANCE COMMISSION					
<u>Help America Vote Act Requirements Payments:</u> Passed Through California Secretary of State Help America Vote Act (HAVA)	I	90.401	21G30113	1,169,924	-
TOTAL - U.S. ELECTION ASSISTANCE COMMISSION				1,169,924	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<u>Aging Cluster:</u>					
<u>Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation:</u>					
Passed Through California Department of Aging Title VII-B Elder Abuse	I	93.041 ⁽¹⁾	AP-2324-23	41,028	-
<u>Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals:</u>					
Passed Through California Department of Aging Title VII-A Ombudsman	I	93.042 ⁽¹⁾	AP-2324-23	113,138	-
<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 American Rescue Plan (ARP) for Ombudsman Program under Title VII of the OAA Subtotal - 93.042	I	93.042 ⁽¹⁾	AP-2122-23 2101CAOM	27,975	-
				141,113	-
<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-2324-23	235,532	-
<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 ⁽¹⁾	AP-2122-23 2101CAPH6-00	49,346	-
				284,878	-
<u>Special Programs for the Aging, Title III, Part B-Grants for Supportive Services and Senior Centers:</u>					
Passed Through California Department of Aging Title III-B Supportive Services	I	93.044	AP-2324-23	3,130,999	527,823
<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	325,539	-
				3,456,538	527,823
<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-2324-23	6,440,343	5,649,249
<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	992,041	786,055
				7,432,384	6,435,304
<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	1,552,975	1,239,324
<u>COVID-19 National Family Caregiver Support, Title III, Part E:</u>					
Passed Through California Department of Aging COVID-19 American Rescue Plan (ARP) Title III-E Subtotal - 93.052	I	93.052 ⁽¹⁾	AP-2122-23 2101CAFCC6-00	411,914	403,676
				1,964,889	1,643,000
<u>Nutrition Services Incentive Program:</u>					
Passed Through California Department of Aging Nutrition Services Incentive Program (NSIP)	I	93.053	AP-2324-23	627,974	627,974
Total Aging Cluster (93.041, 93.042, 93.043, 93.044, 93.045, 93.052 & 93.053)				13,948,804	9,234,101

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

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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
Temporary Assistance for Needy Families:					
Passed Through California Department of Social Services					
Cal-Learn Services Administration	I	93.558	2301CATANF	\$ 475,981	\$ -
CalWORKs Administration	I	93.558	2301CATANF	45,899,654	-
CalWORKs Child Care Stage 1 Administration	I	93.558	2301CATANF	7,159,286	1,696,888
CalWORKs Expanded Subsidized Employment Administration	I	93.558	2301CATANF	3,823,901	1,681,511
CalWORKs Family Stabilization Administration	I	93.558	2301CATANF	7,438,248	3,961,572
CalWORKs Fraud Incentives Administration	I	93.558	2301CATANF	1,132,069	-
CalWORKs Housing Support Administration	I	93.558	2301CATANF	6,447,522	6,447,433
CalWORKs Welfare to Work Administration	I	93.558	2301CATANF	35,005,861	27,218,525
Emergency Assistance Foster Care	I	93.558	2301CATANF	1,542,576	442,955
Home Visiting Initiative Administration	I	93.558	2301CATANF	2,517,611	2,517,611
Temporary Assistance for Needy Families (TANF)	I	93.558	2301CATANF	27,229,095	-
Temporary Assistance for Needy Families Emergency Assistance Administration	I	93.558	2301CATANF	19,555,914	435,244
Subtotal - 93.558				158,227,718	44,401,739
CCDF Cluster:					
Child Care and Development Block Grant:					
Passed Through California State Department of Education					
Child Care Local Planning Council	I	93.575	CLPC 3035	132,766	132,766
Total CCDF Cluster (93.575)				132,766	132,766
Medicaid Cluster:					
Medical Assistance Program:					
Passed Through California Department of Aging					
Multi Purpose Senior Services Program (MSSP)	I	93.778	MS-2324-07	1,556,962	-
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	1,146,723	-
California Children Services Medi-Cal	I	93.778	CCS information notice	8,711,066	-
Child Health and Disability Prevention	I	93.778	CHDP Program Letter	627,649	-
Child Health and Disability Prevention County Match	I	93.778	CHDP Program Letter	342,362	-
DHCS Health Navigators Project	I	93.778	37-P-E-1-5	117,853	-
DHCS Path II Round 2	I	93.778	11-W-00193/9	683,390	-
Foster Care Admin HCPCFC Base - County-City/Federal	I	93.778	CHDP PROGRAM LETTER	1,986,064	-
Health Care Program for Children in Foster Care - Augmented Caseload Relief	I	93.778	CHDP Program Letter	341,849	-
Health Care Program for Children in Foster Care (HCPCFC Base - State/Federal)	I	93.778	CHDP Program Letter	616,270	-
Health Care Program for Children in Foster Care Psychotropic Medication Monitoring and Oversight	I	93.778	CHDP Program Letter	159,130	-
Medical Administration	I	93.778	2305CA5MAP	92,429,138	-
Medical Assistance Program	I	93.778	19-96017	546,399	-
Medical Assistance Program Juvenile Referrals	I	93.778	CHDP Program Letter	175,495	-
HSEC-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA - San Diego	319,524	-
PHN-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA - San Diego	3,426,188	-
PHS-County Based Medi-Cal Administrative Activities	I	93.778	DHCS CMAA Evergreen PA - San Diego	2,014,465	-
Subtotal				113,643,565	-
Passed Through California Department of Public Health					
Childhood Lead Poisoning Prevention Program	I	93.778	20-10542	3,726	-
Childhood Lead Poisoning Prevention Program	I	93.778	23-10276	20,695	-
Subtotal				24,421	-
Passed Through California Department of Social Services					
Adult Protective Services Health Related Administration	I	93.778	2305CA5MAP	9,502,107	-
Child Welfare Services Health Related Administration	I	93.778	2305CA5MAP	21,830,686	3,775,346
County Services Block Grant Health Related	I	93.778	2305CA5MAP	631,617	624,975
In Home Support Services Health Related Administration	I	93.778	2305CA5MAP	34,666,215	-
In Home Supportive Services (IHSS) Public Authority-Community First Choice Option (CFCO)	I	93.778	Entitlement	16,478,758	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	Entitlement	257,409	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (IPO)	I	93.778	SOC 448 SAN DIEGO	4,967,079	-
In Home Supportive Services (IHSS) Public Authority - IHSS Plus Option (WPCS)	I	93.778	ACL 19-101	1,709,291	-
Subtotal				90,043,162	4,400,321
Total Medicaid Cluster (93.778)				205,268,110	4,400,321
Medical Reserve Corps Small Grant Program:					
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	280	-
COVID-19 Medical Reserve Corps Small Grant Program:					
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	59,688	-
Subtotal - 93.008				59,688	-
Public Health Emergency Preparedness:					
Passed Through California Department of Public Health					
Public Health Emergency Preparedness-Base	I	93.069	22-10677	1,840,035	-
Public Health Emergency Preparedness-Cities Readiness Initiative (CRI)	I	93.069	22-10677	848,085	-
Public Health Emergency Preparedness-Laboratory	I	93.069	22-10677	290,604	-
Subtotal - 93.069				2,978,724	-

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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>Environmental Public Health and Emergency Response:</u>					
Centers for Disease Control and Prevention (CDC) Environmental Health Capacity	D	93.070	NUE1EH001415-01-00	\$ 73,616	\$ -
<u>Medicare Enrollment Assistance Program:</u>					
Passed Through California Department of Aging					
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2223-23	51,404	45,296
Medicare Improvements for Patients and Providers Act (MIPPA)	I	93.071	MI-2324-23	120,542	95,048
Subtotal - 93.071				171,946	140,344
<u>Guardianship Assistance:</u>					
Passed Through California Department of Social Services					
Guardianship Assistance Program- Title IV-E (FED GAP)	I	93.090	2301CAGARD	1,966,858	-
KINGAP Title IV-E Administration	I	93.090	2301CAGARD	79,138	-
Subtotal - 93.090				2,045,996	-
<u>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</u>					
Tuberculosis Prevention and Control	D	93.116	5 NU52PS910228-04-00	743,631	-
Tuberculosis Prevention and Control	D	93.116	6 NU52PS910228-05-05	1,636,541	-
TB United For Ukraine (U4U)	D	93.116	6 NU52PS910228-04-01	167,970	-
Subtotal - 93.116				2,548,142	-
<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	2,374,560	2,374,560
<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	684,559	480,986
<u>Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
Immunization Action Plan	I	93.268	22-10537	1,672,567	-
<u>COVID-19 Immunization Cooperative Agreements:</u>					
Passed Through California Department of Public Health					
COVID19 Immunization Covid Cares	I	93.268	22-10537	6,126,540	925,973
Subtotal - 93.268				7,799,107	925,973
<u>Racial and Ethnic Approaches to Community Health</u>					
San Diego Racial and Ethnic Approaches to Community Health (SDR)	D	93.304	1 NU58DP007635-01-00	515,102	-
<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	272,983	-
Passed Through Public Health Foundation Enterprises Inc.					
E Gonococcal ISP	I	93.323	6NU50CK000410	626	-
<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	20,990,882	2,543,948
COVID-19 ELC Sharp	I	93.323	ELCPHLSHARP-07	172,297	-
Subtotal				21,163,179	2,543,948
Passed Through Heluna Health					
COVID-19 ELC Public Health Laboratory Preparedness Program	I	93.323	6NU50CK000539-02-04	267,179	-
Subtotal - 93.323				21,703,967	2,543,948
<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	137,042	129,895
Health Insurance Counseling and Advocacy Program (HICAP)	I	93.324	HI-2425-23	82,158	65,422
Subtotal - 93.324				219,200	195,317
<u>COVID-19 Public Health Emergency Response: Cooperative Agreement For</u>					
<u>Emergency Response: Public Health Crisis Response:</u>					
Passed Through California Department of Public Health					
COVID-19 Public Health Workforce Supplemental Funding	I	93.354	1 NU90TP922174-01-00	1,496,277	-
COVID-19 Public Health Workforce Supplemental Immunization For Safe Schools	I	93.354	1 NU90TP922174-01-00	591,688	335,280
Subtotal - 93.354				2,087,965	335,280
<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	6 NH75OT000049-01-02	9,686,684	4,589,623
<u>COVID-19 Strengthening Public Health Systems and</u>					
<u>Services through National Partnerships to Improve and Protect the Nation's Health:</u>					
Passed Through National Association of County and City					
Health Officials (NACCHO)					
COVID-19 NACCHO Build HAIAR	I	93.421	6NU38OT000306-04-01	80,000	-
<u>The Innovative Cardiovascular Health Program</u>					
The Innovative Cardiovascular Health Program	D	93.435	6 NU58DP006632-05-02	374,020	-

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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>Congressional Directives:</u>					
Mobile Crisis Response Teams (MCRT)	D	93.493	1H79FG001051-01	\$ 2,110,151	\$ 2,110,151
<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	5 NU58DP006987-02-00	259,921	204,252
COVID-19 Community Health Workers for Public Health Response and Resilient	D	93.495	6 NU58DP006987-03-01	937,763	680,871
				<u>1,197,684</u>	<u>885,123</u>
<u>Marylee Allen Promoting Safe and Stable Families Program:</u>					
Passed Through California Department of Social Services					
Promoting Safe and Stable Families Administration	I	93.556	2302CAFPSS	2,377,871	1,385,550
Family First Transition Act	I	93.556	CFL 20/21-91	93,265	-
Subtotal - 93.556				<u>2,471,136</u>	<u>1,385,550</u>
<u>Child Support Services:</u>					
Passed Through California Department of Child Support Services					
Child Support Services	I	93.563	2001CACSES	35,339,960	-
<u>Refugee and Entrant Assistance State/Replacement Designee Administered Programs:</u>					
Passed Through California Department of Social Services					
Afghan Refugee Support Services	I	93.566	ASA 2203	489,045	200,303
Afghan Refugee Support Services	I	93.566	ASOR 2204	270,417	270,417
Refugee Admin	I	93.566	2301CARCMA	4,025	-
Refugee and Entrant Assistance- State Administered Programs	I	93.566	2301CARSSS	53,672	-
Refugee Employment Social Services	I	93.566	RESS 2105	2,648,483	2,574,636
Refugee Employment Social Services	I	93.566	RESS 2205	593,165	349,955
Services for Older Refugees	I	93.566	ORSA 2105	46,970	46,970
Services for Older Refugees	I	93.566	SOR 2205	37,666	37,666
Subtotal				<u>4,143,443</u>	<u>3,479,947</u>
Passed Through California Department of Public Health					
Refugee Health Assessment Program	I	93.566	22-37-90899	104,608	-
Refugee Health Assessment Program	I	93.566	23-37-90899	312,073	-
Subtotal				<u>416,681</u>	<u>-</u>
Subtotal - 93.566				<u>4,560,124</u>	<u>3,479,947</u>
<u>Community Services Block Grant:</u>					
Passed Through California Department of Community Services And Development					
Community Service Block Grant	I	93.569	23F-4036	2,306,252	1,428,630
Community Service Block Grant	I	93.569	24F-3036	1,843,777	1,278,491
Subtotal - 93.569				<u>4,150,029</u>	<u>2,707,121</u>
<u>Refugee and Entrant Assistance Discretionary Grants:</u>					
Passed Through California Department of Public Health					
Refugee Health Promotion	I	93.576	22-37-90893-00	11,368	-
Refugee Health Promotion	I	93.576	23-37-90893-00	33,200	-
Subtotal - 93.576				<u>44,568</u>	<u>-</u>
<u>U.S. Repatriation:</u>					
Passed Through California Department of Social Services					
Repatriated Americans	I	93.579	Subvention	727	-
<u>Community-Based Child Abuse Prevention Grants:</u>					
Passed Through California Department of Social Services					
Community Based Child Abuse Prevention	I	93.590	CBCAP	268,188	265,533
<u>Child Support Enforcement Demonstrations and Special Projects:</u>					
Child Support Enforcement Demonstrations and Special Projects	D	93.601	090F10113/01	25,168	-
<u>Adoption and Legal Guardianship Incentive Payments Program:</u>					
Passed Through California Department of Social Services					
Adoption and Legal Guardianship Incentive Payments Program	I	93.603	2301CAAIPP	195,659	193,952
<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	2303CACWSS	2,610,651	795,356

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>Foster Care Title IV-E:</u>					
Passed Through California Department of Social Services					
Child and Family Teams Administration	I	93.658	2301CAFOST	\$ 598,343	\$ 343,342
Child Welfare Services Case Record Review Administration	I	93.658	2301CAFOST	561,322	-
Child Welfare Services Level of Care Protocol Administration	I	93.658	2301CAFOST	747,056	-
Child Welfare Services Outcome Improvement Project	I	93.658	2301CAFOST	196,468	109,785
Child Welfare Services Title IV-E Non Waiver Administration	I	93.658	2301CAFOST	18,380,216	280,248
Commercially Sexually Exploited Children Program Administration	I	93.658	2301CAFOST	225,359	67,312
Community Care Licensing Foster Family Homes Administration	I	93.658	2301CAFOST	36	-
Emergency Child Care Bridge Program Administration	I	93.658	2301CAFOST	123,563	119,262
Family First Preservation Services	I	93.658	CFL 21/22-110	103,921	-
Family Preservation Program Administration	I	93.658	2301CAFOST	305,076	-
Federal FMAP Foster Care	I	93.658	NONE	156,094	103,926
Foster Care Administration	I	93.658	2301CAFOST	3,706,338	-
Foster Care Assistance Probation	I	93.658	Entitlement	100,113	100,113
Foster Care Assistance Probation FMAP	I	93.658	Entitlement	58,024	4,672
Foster Care Title IV-E Probation	I	93.658	Entitlement	3,752,925	-
Foster Care Title IV-E	I	93.658	2301CAFOST	8,060,588	3,406,518
Foster Parent Training and Recruitment Administration	I	93.658	2301CAFOST	346,624	39,123
Funding Certainty	I	93.658	2301CAFOST	13,954,143	-
Group Home Monthly Visits Administration	I	93.658	2301CAFOST	95,901	-
Kinship and Foster Care Emergency Admin	I	93.658	2301CAFOST	24,426	-
Resource Family Approval Admin	I	93.658	2301CAFOST	3,408,384	-
Statewide Automated Child Welfare Information System Administration	I	93.658	2301CAFOST	210,871	-
Substance Abuse /Human Immunodeficiency Virus Infant Administration	I	93.658	2301CAFOST	134,628	-
Subtotal - 93.658				55,250,419	4,574,301
<u>Adoption Assistance:</u>					
Passed Through California Department of Social Services					
Adoption Administration	I	93.659	2301CAADPT	2,914,665	-
Adoption Assistance Title IV-E	I	93.659	2301CAADPT	37,133,622	1,275,482
Adoption Assistance Title IV-E Administration	I	93.659	2301CAADPT	678,896	-
Adoption Assistance FMAP	I	93.659	NONE	729,034	18,003
Subtotal - 93.659				41,456,217	1,293,485
<u>Social Services Block Grant:</u>					
Passed Through California Department of Social Services					
Child Welfare Services Title XX Administration	I	93.667	2301CASOSR	4,297,596	-
Title XX Foster Care Assistance	I	93.667	2301CASOSR	1,270,307	1,270,307
Title XX Foster Care Assistance	I	93.667	Entitlement	1,444	1,364
Subtotal - 93.667				5,569,347	1,271,671
<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	2301CACILP	1,336,172	663,313
<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	6UT8HA33959-04-03	758,553	663,295
Ending HIV Epidemic Ryan White HIV/AIDS Program Part A and B	D	93.686	6UT8HA33959-05-01	198,207	141,851
Status Neutral Approach for Minority HIV/AIDS	D	93.686	1U15HA50037-01-00	60,790	-
Subtotal - 93.686				1,017,550	805,146
<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	9,375	-
<u>Elder Abuse Prevention Interventions Program:</u>					
Passed Through California Department of Social Services					
APS COVID Admin	I	93.747	CFL 20/21-95	505,052	-
<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	6 NU58DP006605-05-01	241,912	-
<u>COVID-19 PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds:</u>					
COVID-19 REACH COVID Flu Supplemental #2	D	93.738	6 NU58DP006605-05-00	314,957	-
Subtotal - 93.738				556,869	-
<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	4,805	-
<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	1,511,666	-
<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	908,376	-
COVID-19 California Home Visiting Program- American Rescue Plan	I	93.870	CHVP ARP 22-37	206,760	-
Subtotal - 93.870				1,115,136	-
<u>National Bioterrorism Hospital Preparedness Program:</u>					
Passed Through California Department of Public Health					
Hospital Preparedness Program (HPP)	I	93.889	22-10677	597,926	-

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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>HIV Emergency Relief Project Grants:</u>					
Ryan White Care Act - Part A	D	93.914	6H89HA00001-32-01	\$ 44,631	\$ 44,631
Ryan White - MAI Supplement - Part A	D	93.914	6H89HA00001-32-01	11,460	-
Ryan White Care Act - Part A	D	93.914	6H89HA00001-33-03	7,543,227	7,332,078
Ryan White - MAI Supplement - Part A	D	93.914	6H89HA00001-33-03	384,308	360,658
Ryan White Care Act - Part A	D	93.914	6H89HA00001-34-03	3,041,966	2,891,320
Ryan White - MAI Supplement - Part A	D	93.914	6H89HA00001-34-03	285,669	272,565
Subtotal - 93.914				<u>11,311,261</u>	<u>10,901,252</u>
<u>HIV Care Formula Grants:</u>					
Passed Through California Department of Public Health					
HIV CARE - MAI Program	I	93.917	18-10885	75,851	75,851
HIV CARE - Part B Program	I	93.917	18-10885	2,094,543	1,492,641
Subtotal - 93.917				<u>2,170,394</u>	<u>1,568,492</u>
<u>HIV Prevention Activities Health Department Based:</u>					
Passed Through California Department of Public Health					
HIV Prevention Program	I	93.940	22-10793	1,321,094	1,038,811
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	1,568,280	1,105,263
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 A1	52,488	-
Subtotal - 93.940				<u>2,941,862</u>	<u>2,144,074</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	4,166,885	3,608,995
Passed Through California Department of Health Care Services					
Mental Health Block Grant	I	93.958	2B095M010005-16	5,370,997	4,740,242
<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	1B095M085337-01	49,608	49,608
Subtotal - 93.958				<u>9,587,490</u>	<u>8,398,845</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	6B08TI085794-01	644,319	585,745
Substance Abuse Prevention and Treatment-Discretionary	I	93.959	6B08TI085794-01	11,342,892	10,311,720
Substance Abuse Prevention and Treatment - Perinatal	I	93.959	6B08TI085794-01	1,736,069	1,578,245
Substance Abuse Prevention and Treatment - Prevention	I	93.959	6B08TI085794-01	4,537,225	4,099,891
Subtotal				<u>18,260,505</u>	<u>16,575,601</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	2,727,632	2,460,394
Subtotal - 93.959				<u>20,988,137</u>	<u>19,035,995</u>
<u>Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health:</u>					
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	D	93.967	1NE11OE000026-01-00	631,036	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	D	93.967	5NE11OE000026-02-00	1,166,265	-
Subtotal - 93.967				<u>1,797,301</u>	<u>-</u>
<u>PPHF Geriatric Education Centers:</u>					
Passed Through San Diego State University					
Geriatrics Workforce Enhancement Program	I	93.969	6 U 1QHP28717-08-02	60,000	-
<u>COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants:</u>					
Passed Through California Department of Public Health					
COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	I	93.977	21-10581	511,193	-
<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	202337	308,785	-
Maternal, Child & Adolescent Health Program	I	93.994	202337	297,167	-
Subtotal - 93.994				<u>605,952</u>	<u>-</u>
TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>642,859,123</u>	<u>132,234,265</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Americorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002:</u>					
Americorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	D	94.002	E22MQWUANFF5	100,960	-
TOTAL - CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>100,960</u>	<u>-</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
<u>High Intensity Drug Trafficking Areas Program:</u>					
High Intensity Drug Trafficking Areas	D	95.001	G22SC0001A	717,944	-
High Intensity Drug Trafficking Areas	D	95.001	G23SC0001A	2,480,136	-
High Intensity Drug Trafficking Areas - DAO	D	95.001	G24SC0001A	391,597	-
High Intensity Drug Trafficking Areas - SHF	D	95.001	G24SC0001A	948,489	-
Subtotal - 95.001				<u>4,538,166</u>	<u>-</u>
TOTAL - EXECUTIVE OFFICE OF THE PRESIDENT				<u>4,538,166</u>	<u>-</u>

County of San Diego, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor Federal Program Name County Program Name	Direct(D) Indirect(I)	Assistance Listing Number	Entity's Identifying Number	Federal Expenditures	Pass-Through Amounts to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY					
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters):</u>					
Passed Through California Governor's Office of Emergency Services					
COVID-19 FEMA	I	97.036 ⁽²⁾	FEMA-4482-DR-CA	\$ 78,981,468	\$ 823,638
Valley Fire Disaster Grant	I	97.036	FEMA-4569-DR-CA	43,575	-
Winterstorm 2023	I	97.036	FEMA-4683-DR-CA	125,915	-
Subtotal - 97.036				<u>79,150,958</u>	<u>823,638</u>
⁽²⁾ Eligible expenditures of \$78,438,984 incurred in prior year.					
<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	236,180	-
<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	775,605	248,194
<u>Homeland Security Grant Program:</u>					
Passed Through California Governor's Office of Emergency Services					
Operation Stonegarden (OPSG) 2020	I	97.067	2020-0095	787,834	-
Operation Stonegarden (OPSG) 2021	I	97.067	2021-0081	8,283,337	-
Operation Stonegarden (OPSG) 2022	I	97.067	2022-0043	1,777,426	-
State Homeland Security Program (SHSP) 2020	I	97.067	2020-0054	510,435	-
State Homeland Security Program (SHSP) 2020	I	97.067	2020-0095	109,703	-
State Homeland Security Program (SHSP) 2021	I	97.067	2021-0081	1,451,594	769,931
State Homeland Security Program (SHSP) 2021	I	97.067	2021-0095	1,261,617	-
State Homeland Security Program (SHSP) 2022	I	97.067	2022-0043	1,744,387	684,822
State Homeland Security Program (SHSP) 2023	I	97.067	2023-0042	133,309	-
Subtotal				<u>16,059,642</u>	<u>1,454,753</u>
Passed Through City of San Diego Office of Homeland Security					
Urban Area Security Initiative (UASI) 2020	I	97.067	2020-0095	1,009,374	-
Urban Area Security Initiative (UASI) 2021	I	97.067	2021-0081	864,331	-
Urban Area Security Initiative (UASI) 2022	I	97.067	2022-0043	2,035,316	-
Urban Area Security Initiative (UASI) 2023	I	97.067	2023-0042	154,898	-
Subtotal				<u>4,063,919</u>	<u>-</u>
Subtotal - 97.067				<u>20,123,561</u>	<u>1,454,753</u>
TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY				<u>100,286,304</u>	<u>2,526,585</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 1,389,047,722</u>	<u>\$ 174,133,363</u>

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 2023-24, the State distributed \$840,421,834 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
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	VW22 41 0370, VW23 42 0370, XC22 05 0370, XC23 06 0370	Crime Victim Assistance
21.027	SLFRP0148	Coronavirus State and Local Fiscal Recovery Fund
66.472	D1614109 Federal Funds	Beach Monitoring and Notification Program Implementation Grants
93.008	MRC 21-0046, MRC RISE 22-0046	Medical Reserve Corps Small Grant Program
93.116	5 NU52PS910228-04-00, 6 NU52PS910228-05-05	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-2122-23, HI-2425-23	State Health Insurance Assistance Program
93.354	1 NU90TP922174-01-00	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.391	6 NH75OT000049-01-02	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.495	5 NU58DP006987-02-00, 6 NU58DP006987-03-01	Community Health Workers for Public Health Response and Resilient Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B
93.686	1U1SHA50037-01-00	Medical Assistance Program
93.778	19-96017	HIV Emergency Relief Project Grants
93.914	6H89HA00001-32-01, 6H89HA00001-33-03, 6H89HA00001-34-03	Block Grants for Community Mental Health Services
93.958	2B09SM010005-16	Block Grants for Prevention and Treatment of Substance Abuse
93.959	1B08TI083929-01, 6B08TI085794-01	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.036	FEMA-4569-DR-CA	Hazard Mitigation Grant
97.039	DR4407-PJ0512	Emergency Management Performance Grants
97.042	2022-0005	Homeland Security Grant Program
97.067	2020-0095, 2021-0081, 2022-0043	

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 2023-24. In fiscal year 2023-24, the State disbursed \$44,000 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	\$ 561,196	\$ 97,983
	93.041	41,028	-
	93.042	141,113	-
	93.043	284,878	-
	93.044	3,456,538	585,370
	93.045	7,432,384	2,121,051
	93.052	1,964,889	-
	93.053	627,974	-
	93.071	171,946	-
	93.324	219,200	596,345
	93.778	1,556,962	1,556,962
OMB Initiative	N/A	-	344,341
GF Admin (APGA)	N/A	-	100,000
GF III C-1 Augmentation	N/A	-	64,392
GF III C-2 Augmentation	N/A	-	673,428
Digital Connection	N/A	-	24,482
Access to Technology	N/A	-	1,836,408
OARR Dignity at Home Fall Prevention	N/A	-	153,960
OARR Senior Infrastructure	N/A	-	1,297,264
OARR NPIG/OCNP	N/A	-	464,710
OARR Family Caregiver	N/A	-	120,235
Modernizing Older California Act (Nutrition Meals)	N/A	-	275,999
Modernizing Older California Act (Linkages)	N/A	-	316,670
		<u>\$ 16,458,108</u>	<u>\$ 10,629,600</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).

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 23F-4036 (Program Year 2023)

Term: January 1, 2023 to May 31, 2024

ALN 93.569

Description	January 1, 2023 through June 30, 2023	July 1, 2023 through December 31, 2023	January 1, 2024 through May 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 1,269,496	\$ 1,577,238	\$ 703,042	\$ 3,549,776	\$ -	\$ 3,549,776
EXPENDITURES						
Personnel Costs						
Salaries and Wages	\$ 319,837	\$ 405,808	\$ 64,203	\$ 789,848	\$ 789,848	\$ 789,848
Fringe Benefits	193,088	303,607	64,017	560,712	560,712	560,712
Subtotal Personnel Costs	512,925	709,415	128,221	1,350,560	1,350,560	1,350,560
Non-Personnel Costs						
Travel	225	1,695	713	2,633	2,633	5,776
Facilities/Space	53,252	(1,745)	-	51,506	51,506	147,000
Consumable Supplies	671	2,123	240	3,034	3,034	10,200
Equipment Lease/Purchase	11,107	16,086	5,211	32,404	32,404	38,400
Printing	-	-	-	-	-	100
Subcontractors	679,413	841,040	561,845	2,082,298	2,082,298	1,969,160
Other Costs	11,905	8,624	6,813	27,341	27,341	28,580
Subtotal Non Personnel Costs	756,571	867,823	574,821	2,199,216	2,199,216	2,199,216
Total Costs	\$ 1,269,496	\$ 1,577,238	\$ 703,042	\$ 3,549,776	\$ 3,549,776	\$ 3,549,776

County of San Diego, California
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Community Services Block Grant 23F-4036 (Program Year 2023) Discretionary
Term: January 1, 2023 to May 31, 2024
ALN 93.569

Description	July 1, 2023 through December 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 25,972	\$ 25,972	\$ -	\$ 26,000
Non-Personnel Costs				
Subcontractors	25,745	25,745	25,745	25,750
Other Costs	227	227	227	250
Subtotal Non Personnel Costs	25,972	25,972	25,972	26,000
Total Costs	\$ 25,972	\$ 25,972	\$ 25,972	\$ 26,000

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	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 1,843,777	\$ 1,843,777	\$ -	\$ 3,549,776
EXPENDITURES				
Personnel Costs				
Salaries and Wages	341,143	341,143	341,143	805,678
Fringe Benefits	230,083	230,083	230,083	600,312
Subtotal Personnel Costs	571,226	571,226	571,226	1,405,990
Non-Personnel Costs				
Travel	848	848	848	4,500
Facilities/Space	121,885	121,885	121,885	125,000
Consumable Supplies	765	765	765	7,176
Equipment Lease/Purchase	12,224	12,224	12,224	38,400
Printing	-	-	-	100
Subcontractors	1,116,129	1,116,129	1,116,129	1,937,480
Other Costs	20,700	20,700	20,700	31,130
Subtotal Non Personnel Costs	1,272,551	1,272,551	1,272,551	2,143,786
Total Costs	\$ 1,843,777	\$ 1,843,777	\$ 1,843,777	\$ 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	None reported
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)?	No

Identification of major programs:

Name of Federal Program or Cluster	Federal Financial Assistance Listing
Housing Opportunities for Persons with AIDS	14.241
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Temporary Assistance for Needy Families (TANF)	93.558
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323
HIV Emergency Relief Project Grants	93.914
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Homeland Security Grant Program	97.067
Dollar threshold used to distinguish between Type A and Type B programs:	\$4,167,143
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

2024-001 Receivables at Year-End
Type of Finding: Significant Deficiency

Criteria:

The County should strengthen its policies and procedures to ensure receivables are reviewed for proper year-end reporting.

Condition Found:

As a result of our audit procedures, we noted (1) a receivable in the General Fund was grossed up in the balance sheet overstating the receivable and unearned revenue by \$11,764,999, (2) receivables in the General Fund were double counted overstating the receivables and revenue by \$58,452,000, and (3) a prior year investment earnings receivable in the Custodial Funds was not reversed, overstating the current year receivable by \$140,713,000.

Context:

Procedures related to the risk associated with revenue recognition, and the balances for accounts receivable, unearned revenue, and revenue were considered as part of the audit process.

Repeat Finding from Prior Year(s):

No.

Effect:

Adjustments were required for accounts receivable, unearned revenue and revenue.

Cause:

The County did not consistently apply its policies and procedures to ensure receivables were reviewed for proper year-end reporting.

Recommendation:

We recommend that the County strengthen its policies and procedures to ensure the receivables are properly reported.

Views of Responsible Officials and Planned Corrective Action:

Management agrees. See separately issued Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

None reported.

None reported.



TRACY DRAGER
AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER
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**COUNTY OF SAN DIEGO
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Reference Number 2024-001:

Corrective Action Plan: The County agrees that the County's policies and procedures were not consistently applied to ensure receivables were reviewed for proper year-end reporting. The County is decentralized in that all County Departments have staff responsible for initiating and processing financial transactions. The Auditor and Controller (A&C) provides guidance to Departmental staff on proper processing of transactions throughout the year and specifically on year-end policies and procedures through the year-end manual, year-end workshops, and the year-end closing schedule. The County also has a Financial Reporting and Accounting Controls (FRAC) process, administered by the A&C, in which controls and procedures for all significant balances in the County's financial statements are documented and subject to testing on an on-going basis. Accounts receivable is one of the significant accounts included in the FRAC. There were three instances in which Departmental staff did not follow procedures which resulted in inaccurate accounts receivable balances as noted in the finding. Immediately upon identification of these issues, the County performed additional review to identify whether similar issues were present in other departmental balances and none were identified.

To correct these issues, A&C in coordination with Department Fiscal staff will develop or enhance existing trainings to include best practices for managing accounts receivable throughout the year and specifically for year-end accruals and reversals, the correct completion of the year-end and quarterly accounts receivable forms, and overall knowledge about accounts receivable, revenue accruals, unearned revenue, and deferred inflows of resources. A&C will analyze the accounts receivable FRAC to add or modify controls as necessary, including supplementing existing policies with guidelines to ensure the correct recording and placement of cash once received. A&C will evaluate and update year end analytical procedures performed by fund accountants to improve identification of potential errors in account balances.

Anticipated Implementation Date: Trainings and analysis of the accounts receivable FRAC to be completed by June 30, 2025. Analysis and adjustments to the analytical procedures completed by the ACFR fund preparers to be completed by 8/1/2025.

Person Responsible: Julie Bjerke, Auditor & Controller, Manager