

**SAN BERNARDINO COUNTY**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2022**



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**INDEPENDENT AUDITORS' 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 Honorable Board of Supervisors  
San Bernardino County, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 San Bernardino County (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2023. Our report includes a reference to other auditors who audited the financial statements of the San Bernardino County Fire Protection District, the San Bernardino County Redevelopment Successor Agency Private-Purpose Trust Fund, San Bernardino County Flood Control District, First 5 San Bernardino Children and Families Commission (First 5), and San Bernardino County Employees' Retirement Association (SBCERA), as described in our report on San Bernardino 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

To the Honorable Board of Supervisors  
San Bernardino County

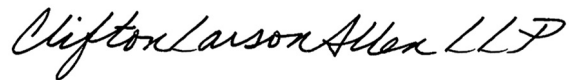
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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*.

**Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Roseville, California  
February 28, 2023



**INDEPENDENT AUDITORS' 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 Honorable Board of Supervisors  
San Bernardino County, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited San Bernardino County's (County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the San Bernardino County Fire Protection District, the San Bernardino County Redevelopment Successor Agency Private-Purpose Trust Fund, San Bernardino County Flood Control District, First 5 San Bernardino Children and Families Commission (First 5), and San Bernardino County Employees' Retirement Association (SBCERA), which are not included in the County's schedule of expenditures of federal awards during the year ended June 30, 2022. Our audit, described below, did not include the operations of the San Bernardino County Fire Protection District, the San Bernardino County Redevelopment Successor Agency Private-Purpose Trust Fund, San Bernardino County Flood Control District, First 5 San Bernardino Children and Families Commission (First 5), and San Bernardino County Employees' Retirement Association (SBCERA) because they engaged other auditors to perform an audit of compliance.

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

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

To the Honorable Board of Supervisors  
San Bernardino County

We are required to be independent of San Bernardino 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.

***Auditors' 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 San Bernardino 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.

To the Honorable Board of Supervisors  
San Bernardino County

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

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

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

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

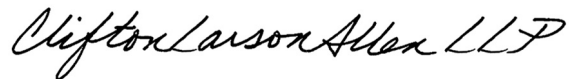
We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 28, 2023, which contained unmodified opinions on those 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.

To the Honorable Board of Supervisors  
San Bernardino County

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the Supplementary Schedule of Office of California State Department of Aging Grants but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



**CliftonLarsonAllen LLP**

Roseville, California  
March 15, 2023



**SAN BERNARDINO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. Department of Agriculture:</b>				
Passed through California Department of Education:				
School Breakfast Program	10.553	36-10363-6037469-01	\$ 87,267	\$ -
COVID-19 - School Breakfast Program	10.553	36-10363-6037469-01	7,424	-
National School Lunch Program	10.555	36-10363-6037469-01	105,966	-
Subtotal Child Nutrition Cluster			200,657	-
Passed through California Department of Public Health:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Education	10.561	19-10364	2,433,614	1,033,865
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Food Stamps Administration	10.561	1946001347-A7	63,439,179	-
Subtotal SNAP Cluster			65,872,793	1,033,865
Passed through California Department of Education:				
Child and Adult Care Food Program	10.558	223600	1,538,581	-
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care - Detector Dog Team Program	10.025	21-0203-006-SF	209,764	-
Plant and Animal Disease, Pest Control, and Animal Care - Pierce's Disease Control Program	10.025	19-0727-037-SF	37,751	-
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid Bulk Citrus Regulatory	10.025	20-0709-037-SF	19,969	-
Subtotal Assistance Listing Number 10.025			267,484	-
Passed through California Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	19-10180	10,783,975	-
COVID-19 - Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	19-10180	294,099	-
Subtotal Assistance Listing Number 10.557			11,078,074	-
Passed through California State Controller's Office:				
Schools and Roads - Grants to States	10.665	99003012	354,276	-
Subtotal Forest Service Schools and Roads Cluster			354,276	-
<b>Total - U.S. Department of Agriculture</b>			<b>\$ 79,311,865</b>	<b>\$ 1,033,865</b>
<b>U.S. Department of Housing and Urban Development:</b>				
Passed through City of Chino Hills:				
Community Development Block Grants/Entitlement Grants	14.218	0711008883190	\$ 11,677	\$ -
Direct Programs:				
Community Development Block Grants/Entitlement Grants	14.218		7,917,300	1,757,804
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #1	14.218		7,562	-
Community Development Block Grants/Entitlement Grants - Neighborhood Stabilization Program Grant #2	14.218		748	-
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218		3,337,162	1,154,647
Subtotal CDBG Entitlement Grants Cluster			11,274,449	2,912,451
Passed through California Department of Housing and Community Development:				
Emergency Solutions Grant Program	14.231	N/A	112,085	95,465
COVID-19 - Emergency Solutions Grant Program Coronavirus (ESG-CV)	14.231	N/A	1,743,432	184,199
Direct Programs:				
Emergency Solutions Grant Program	14.231		48,280	-
COVID-19 - Emergency Solutions Grant Program Coronavirus (ESG-CV)	14.231		331,241	253,746
Subtotal Assistance Listing Number 14.231			2,235,038	533,410
Home Investment Partnerships Program	14.239		7,839,272	-
Continuum of Care Program - Homeless Assistance Planning Project PLN19	14.267		67,817	-
Continuum of Care Program - Homeless Assistance Planning Project PLN20	14.267		414,185	-
Subtotal Assistance Listing Number 14.267			482,002	-
<b>Total - U.S. Department of Housing and Urban Development</b>			<b>\$ 21,830,761</b>	<b>\$ 3,445,861</b>
<b>U.S. Department of Justice:</b>				
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance - County Victim Services Program	16.575	071-00000	\$ 548,435	\$ 219,236
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	071-00000	183,512	-
Crime Victim Assistance - Victim Witness Assistance Program	16.575	071-00000	2,183,077	-
Subtotal Assistance Listing Number 16.575			2,915,024	219,236
Paul Coverdell Forensic Sciences Improvement Grant Program - FY 19-20	16.742	CQ20140360	60,266	-
Passed through California Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Training Grant	16.738	BSCC 0053-18-MH	11,658	-
Direct Programs:				
2021 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2021-37	99,933	-
2022 Domestic Cannabis Eradication/Suppression Program	16.U01	16.2022-37	219,674	-
Subtotal Assistance Listing Number 16.U01			319,607	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**SAN BERNARDINO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
Internet Crimes Against Children Task Force - FY 21-22	16.U02	16.31C-LA-C2137079	\$ 10,819	\$ -
Internet Crimes Against Children Task Force - FY 20-21	16.U02	16.31C-LA-C2137079	2,777	-
Subtotal Assistance Listing Number 16.U02			<u>13,596</u>	<u>-</u>
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 20-21	16.004		4,014	-
Law Enforcement Assistance Narcotics and Dangerous Drugs Training - Drug Enforcement Administration - FY 21-22	16.004		41,636	-
Subtotal Assistance Listing Number 16.004			<u>45,650</u>	<u>-</u>
DNA Backlog Reduction Program - FY 18-19	16.741		156,835	-
DNA Backlog Reduction Program - FY 19-20	16.741		283,080	-
DNA Backlog Reduction Program - FY 20-21	16.741		450	-
Subtotal Assistance Listing Number 16.741			<u>440,365</u>	<u>-</u>
Equitable Sharing Program - Narcotics	16.922		1,029,642	-
<b>Total - U.S. Department of Justice</b>			<u>\$ 4,835,808</u>	<u>\$ 219,236</u>
<b>U.S. Department of Labor:</b>				
Passed through California Department of Aging: Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-2122-20	\$ 301,725	\$ -
Passed through California Employment Development Department: WIOA Adult Program	17.258	07154900	6,452,732	-
WIOA Youth Activities	17.259	07154900	5,063,354	3,719,425
WIOA Dislocated Worker Formula Grants	17.278	07154900	7,280,780	-
Subtotal Assistance WIOA Cluster			<u>18,796,866</u>	<u>3,719,425</u>
<b>Total - U.S. Department of Labor</b>			<u>\$ 19,098,591</u>	<u>\$ 3,719,425</u>
<b>U.S. Department of Transportation:</b>				
Passed through California Department of Transportation: Highway Planning and Construction	20.205	85954	\$ 2,327,705	\$ -
Subtotal Assistance Highway Planning and Construction Cluster			<u>2,327,705</u>	<u>-</u>
Passed through California Office of Traffic Safety: State and Community Highway Safety - FY 20-21	20.600	PT21048	51,629	-
State and Community Highway Safety - FY 21-22	20.600	PT22192	93,328	-
Subtotal Assistance Listing Number 20.600			<u>144,957</u>	<u>-</u>
National Priority Safety Programs Subtotal Highway Safety Cluster	20.616	69A3752130000405DCAM	373,960	-
			<u>518,917</u>	<u>-</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT22192	182,970	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT21048	123,589	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision for High Risk Felony and Repeat DUI offenders	20.608	20.309	360,243	-
Subtotal Assistance Listing Number 20.608			<u>666,802</u>	<u>-</u>
Direct Programs: COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		29,420	-
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		26,093	-
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		13,635	-
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		4,500	-
Subtotal Assistance Listing Number 20.106			<u>73,648</u>	<u>-</u>
<b>Total - U.S. Department of Transportation</b>			<u>\$ 3,587,072</u>	<u>\$ -</u>
<b>U.S. Department of Treasury:</b>				
Passed through California State Water Resources Control Board: COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	U00039	\$ 200,570	\$ -
COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	W00013	447,590	-
Direct Programs: COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	SLT-0628	5,493,198	1,727,783
Subtotal Assistance Listing Number 21.027			<u>6,141,358</u>	<u>1,727,783</u>
Passed through California Department of Housing and Community Development: COVID-19 - Emergency Rental Assistance Program - State Rental Assistance Program	21.023	N/A	8,897	-
Direct Programs: COVID-19 - Emergency Rental Assistance Program	21.023		14,361,882	14,071,010
Subtotal Assistance Listing Number 21.023			<u>14,370,779</u>	<u>14,071,010</u>
Equitable Sharing COVID-19 - Coronavirus Relief Fund	21.016		594,655	-
	21.019		5,509,527	5,069,910
<b>Total - U.S. Department of Treasury</b>			<u>\$ 26,616,319</u>	<u>\$ 20,868,703</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**SAN BERNARDINO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>U.S. Department of Health and Human Services:</b>				
Passed through California Department of Aging:				
Medical Assistance Program - (Title XIX, MSSP)	93.778	MS-2122-17	\$ 653,728	\$ -
Passed through California Department of Health Care Services:				
Medical Assistance Program - Caseload Relief	93.778	4260-111-0001	424,260	-
Medical Assistance Program - Children's Health Insurance Program (Title XIX)	93.778	4260-111-0001	5,911,632	-
Medical Assistance Program - Children's Medical Services Plan (CMS) - CM	93.778	4260-111-0001	80,076	-
Medical Assistance Program - Early Periodic Screening and Treatment	93.778	4260-111-0001	420,369	-
Medical Assistance Program - Family Support Services - Health Care Program for Children in Foster Care (HCPCFC)	93.778	4260-111-0001	1,600,064	-
Medical Assistance Program - Family Support Services - Psychotropic Medication Monitoring & Oversight (PMM&O)	93.778	4260-111-0001	273,939	-
Medical Assistance Program - Medi-Cal Assistance Program - Children & Family Services Portion Only	93.778	1946001347-A7	17,320,922	-
Medical Assistance Program - Medi-Cal Assistance Program (Alcohol)	93.778	N/A	24,738,279	21,044,924
Medical Assistance Program - Mental Health Administrative Cost	93.778	N/A	14,263,279	-
Medical Assistance Program - Transitional Assistance Department Portion Only	93.778	MS01809-17	42,618,274	-
Passed through California Department of Social Services:				
Medical Assistance Program - In-Home Supportive Services - Public Authority (IHSS-PA)	93.778	N/A	9,422,249	-
Medical Assistance Program - (Title XIX, IHSS)	93.778	MS0809-17	18,033,311	-
Subtotal Medicaid Cluster			<u>135,760,382</u>	<u>21,044,924</u>
Passed through California Department of Aging:				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2122-20	23,235	2,584
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-20	67,838	7,751
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001CAOMC3-01	3,423	-
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001CAOMC3-00	85,415	85,415
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2122-20	60,828	60,828
National Family Caregiver Support, Title III, Part E	93.052	AP-2122-20	861,491	423,660
COVID-19 - National Family Caregiver Support, Title III, Part E - COVID-19 - Coronavirus Aid, Relief, and Economic Security (CARES) Act, H.R. 748	93.052	2001CAFCC3-00	246,040	246,040
Special Programs for the Aging, Title IIIB, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-20	1,730,497	642,639
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Expanding Access to COVID-19 Vaccines via the Aging Network	93.044	2101CASS6-00	21,982	-
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2001CASSC3-00	749,677	749,677
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services - Coronavirus Aid, Relief, and Economic Security	93.045	2101CAHDC5-00	604,485	604,485
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2001CAHDC3-00	5,610	5,610
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-20	2,775,528	2,775,528
Nutrition Services Incentive Program	93.053	AP-2122-20	504,055	504,055
Subtotal Aging Cluster			<u>6,391,834</u>	<u>5,281,994</u>
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2021-20	42,948	41,264
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2021-20	37,761	25,481
Subtotal Assistance Listing Number 93.071			<u>80,709</u>	<u>66,745</u>
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2021-20	39,881	38,645
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2122-20	14,659	9,863
Subtotal Assistance Listing Number 93.634			<u>54,540</u>	<u>48,508</u>
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2021-20	274,054	235,503
Passed through California Department of Public Health:				
Public Health Emergency Preparedness	93.069	17-10186	2,199,890	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10157	449,553	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Multiple Counties Local Emergency Medical Services Agency Coordinator (MCLEMSA)	93.074	17-10158	52,664	-
COVID-19 - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Multiple Counties Local Emergency Medical Services Agency Coordinator (MCLEMSA)	93.074	17-10158	47,154	-
Subtotal Assistance Listing Number 93.074			<u>549,371</u>	<u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS004656	206,976	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead levels in Children	93.197	20-10541	135,300	-
Immunization Cooperative Agreements	93.268	17-10343 A03	498,314	-
COVID 19 - Immunization Cooperative Agreements	93.268	17-10343 A03	8,579,429	-
Subtotal Assistance Listing Number 93.268			<u>9,077,743</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**SAN BERNARDINO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
Viral Hepatitis Prevention and Control	93.270	19-10935	\$ 156,911	\$ -
HIV Care Formula Grants	93.917	15-692 A-1	609,598	533,083
HIV Prevention Activities Health Department Based	93.940	18-10767	542,930	-
HIV Prevention Activities Health Department Based - Integrated HIV Programs for Health Departments to Support Ending the HIV Epidemic in the United States	93.940	20-10751	<u>73,147</u>	<u>-</u>
Subtotal Assistance Listing Number 93.940			616,077	-
Maternal and Child Health Services Block Grant to the States - Black Infant Health (BIH)	93.994	202136	472,159	-
Maternal and Child Health Services Block Grant to the States - Maternal, Child, and Adolescent Health	93.994	202136	<u>409,994</u>	<u>-</u>
Subtotal Assistance Listing Number 93.994			882,153	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection	93.323	COVID-19-36	9,888,599	486,735
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection Expansion	93.323	COVID-19ELC94	44,323,685	245,873
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	ELCCON-74	7,737	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Strengthening Public Health Laboratory Preparedness through Laboratory Response Network Funding	93.323	KD2JSY6LNMW7	142,473	-
Passed through Public Health Foundation Enterprises, Inc. dba Heluna Health:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)- Enhancing Detection - Public Health Laboratory Preparedness Supplemental	93.323	6 NU50CK000539-02-04 DHHS-CDC	<u>155,902</u>	<u>-</u>
Subtotal Assistance Listing Number 93.323			54,518,396	732,608
Passed through California Department of Social Services:				
Guardianship Assistance	93.090	1946001347-A7	88,045	-
Guardianship Assistance - Assistance Payments	93.090	1946001347-A7	9,793,466	-
COVID-19 - Guardianship Assistance - Assistance Payments	93.090	1946001347-A7	<u>1,214,646</u>	<u>-</u>
Subtotal Assistance Listing Number 93.090			11,096,157	-
Adoption and Legal Guardianship Incentive Payments	93.603	1946001347-A7	51,908	-
Stephanie Tubbs Jones Child Welfare Services Program - Administration	93.645	1946001347-A7	1,408,296	-
COVID-19 - Foster Care - Title IV-E - Transitional Assistance Department - Assistance	93.658	1946001347-A7	5,167,204	1,975,083
Foster Care - Title IV-E - Transitional Assistance Department - Assistance	93.658	1946001347-A7	50,042,952	41,497,272
Foster Care - Title IV-E - Transitional Assistance Department - Administration	93.658	1946001347-A7	2,593,868	-
Foster Care - Title IV-E - Children & Family Services - Administration	93.658	1946001347-A7	38,364,044	245,179
Foster Care - Title IV-E - Probation	93.658	TAD 006852425 DCS 136498818	<u>1,557,477</u>	<u>-</u>
Subtotal Assistance Listing Number 93.658			97,725,545	43,717,534
COVID-19 - Adoption Assistance - Transitional Assistance Department - Assistance	93.659	1946001347-A7	6,565,429	-
Adoption Assistance - Transitional Assistance Department - Assistance	93.659	1946001347-A7	52,946,847	-
Adoption Assistance - Transitional Assistance Department - Administration	93.659	1946001347-A7	481,786	-
Adoption Assistance - Children & Family Services - Administration	93.659	1946001347-A7	<u>2,693,125</u>	<u>-</u>
Subtotal Assistance Listing Number 93.659			62,687,187	-
Social Services Block Grant - Title XX - Administration	93.667	1946001347-A7	3,765,514	-
Social Services Block Grant - Title XX - Assistance	93.667	1946001347-A7	<u>3,686,481</u>	<u>-</u>
Subtotal Assistance Listing Number 93.667			7,451,995	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1946001347-A7	792,425	294,541
MaryLee Allen Promoting Safe and Stable Families Program	93.556	1946001347-A7	2,114,777	1,418,794
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	1946001347-A7	125,339	-
Refugee and Entrant Assistance -State/Replacement Designee Administered Programs - Administration	93.566	1946001347-A7	<u>16,453</u>	<u>-</u>
Subtotal Assistance Listing Number 93.566			141,792	-
Temporary Assistance for Needy Families - Administration	93.558	1946001347-A7	102,529,168	1,855,185
Temporary Assistance for Needy Families	93.558	1946001347-A7	<u>55,958,116</u>	<u>-</u>
Subtotal Assistance Listing Number 93.558			158,487,284	1,855,185
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	1946001347-A7	144,173	-
Passed through Essential Access Health:				
Family Planning Services	93.217	454-5320-71219-19-20	163,015	-
Passed through Association of Public Health Laboratories (APHL):				
COVID-19 - Center for Surveillance Epidemiology and Laboratory Services (CSELS) Partnership: Strengthening Public Health Laboratories	93.322	FHAWFVPM5Z4	33,158	-
Passed through California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	508,762	-
Children's Health Insurance Program - XXI	93.767	4260-111-0001	997,318	-
Block Grants for Community Mental Health Services	93.958	N/A	5,061,615	1,600,385
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	10,545,698	5,595,310
Passed through California Department of Child Support Services:				
Child Support Enforcement	93.563	2001CACSES	33,299,303	-
COVID-19 - Child Support Enforcement	93.563	2001CACSES	<u>17,662</u>	<u>-</u>
Subtotal Assistance Listing Number 93.563			33,316,965	-
Child Support Enforcement Research - FY 20-21	93.564	10-0685-21	212,866	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**SAN BERNARDINO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
<b>Direct Programs:</b>				
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		\$ 743,314	\$ -
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		321,743	-
Grants for New and Expanded Services under the Health Center Program-Affordable Care Act (ACA)	93.527		1,903,599	-
Subtotal Health Center Cluster			2,968,656	-
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		4,715,464	191,988
COVID-19 - Health Resources & Services Administration (HRSA) COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance	93.461		49,786	-
COVID-19 - Grants for Capital Development in Health Centers	93.526		9,812	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		293,708	-
COVID-19 - Head Start - Head Start Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and American Rescue Plan (ARP) Grant	93.600	09HE000668-01	3,276,662	528,121
COVID-19 - Head Start - Early Head Start	93.600		16,855	-
Head Start - Early Head Start	93.600	09CH011719-02	54,246,364	4,751,496
Subtotal Head Start Program Cluster			57,539,881	5,279,617
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686		1,054,462	922,160
HIV Emergency Relief Project Grants	93.914		5,977,104	5,226,323
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C EIS COVID-19 Response)	93.918		67,887	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Ryan White HIV/AIDS Program Part C)	93.918		413,118	-
Subtotal Assistance Listing Number 93.918			481,005	-
<b>Total - U.S. Department of Health and Human Services</b>			<b>\$ 678,893,018</b>	<b>\$ 94,871,480</b>
<b><u>U.S. Executive Office of the President:</u></b>				
<b>Direct Programs:</b>				
High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (Inland Regional Narcotics Enforcement Team (IRNET), Regional Methamphetamine (RMTF) and Vehicle Interdiction Pipeline Enforcement Resource (VIPER))	95.001	G22LA0001A	\$ 509,657	\$ -
High Intensity Drug Trafficking Areas Program - High Intensity Drug Trafficking Area (Inland Regional Narcotics Enforcement Team (IRNET), Regional Methamphetamine (RMTF) and Vehicle Interdiction Pipeline Enforcement Resource (VIPER))	95.001	G21LA0001A	676,323	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) - FY 20-21	95.001		4,352	-
High Intensity Drug Trafficking Areas Program - Southern California Drug Task Force (SCDTF) - FY 21-22	95.001		22,975	-
Subtotal Assistance Listing Number 95.001			1,213,307	-
<b>Total - U.S. Executive Office of the President</b>			<b>\$ 1,213,307</b>	<b>\$ -</b>
<b><u>U.S. Department of Homeland Security:</u></b>				
<b>Passed through California Department of Parks and Recreation:</b>				
Boating Safety Financial Assistance	97.012	C21706001	\$ 106,600	\$ -
Boating Safety Financial Assistance	97.012	C1870613	3,854	-
Subtotal Assistance Listing Number 97.012			110,454	-
<b>Passed through California Governor's Office of Emergency Services:</b>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Public Assistance Grants - 2020 Coronavirus Response	97.036	071-00000	34,315,811	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Public Assistance Grants - 2020 September Wildfires	97.036	071-00000	654,616	-
Subtotal Assistance Listing Number 97.036			34,970,427	-
Hazard Mitigation Grant - Elder Gulch	97.039	FEMA-4240-DR-CA, Project #PJ0008, FIPS # 071-91103	86,612	-
Hazard Mitigation Grant - West Fontana Channel - Phase II	97.039	FEMA-4344-DR-CA, Project #PJ0053, FIPS # 071-91103	274,038	-
Subtotal Assistance Listing Number 97.039			360,650	-
Emergency Management Performance Grant - FY 18-19	97.042	071-00000	108,099	-
Emergency Management Performance Grant - FY 19-20	97.042	071-00000	272,902	198,610
COVID-19 - Emergency Management Performance Grant - FY 19-20	97.042	071-00000	201,479	-
Emergency Management Performance Grant - FY 20-21	97.042	071-00000	29,418	28,018
Subtotal Assistance Listing Number 97.042			611,898	226,628

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**SAN BERNARDINO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title or Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Award Expenditures	Pass-through Award to Subrecipients
Homeland Security Grant Program - FY 17-18	97.067	071-00000	\$ 433,314	\$ 87,835
Homeland Security Grant Program - FY 18-19	97.067	071-00000	934,931	335,572
Homeland Security Grant Program - FY 19-20	97.067	071-00000	389,053	-
Homeland Security Grant Program - 2019 Urban Areas Security Initiative	97.067	065-6200	15,591	-
Subtotal Assistance Listing Number 97.067			1,772,889	423,407
Direct Program:				
Assistance to Firefighters Grant - FY 19-20	97.044		5,368	-
<b>Total - U.S. Department of Homeland Security</b>			<b>\$ 37,831,686</b>	<b>\$ 650,035</b>
<b>Total - Expenditures of Federal Awards</b>			<b>\$ 873,218,427</b>	<b>\$ 124,808,605</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**SAN BERNARDINO COUNTY**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 1 REPORTING ENTITY**

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of San Bernardino County (County) for the year ended June 30, 2022. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

**NOTE 2 BASIS OF ACCOUNTING**

The information in this schedule is presented in accordance with the requirements of Title 2, *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement, with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the Schedule presents only a selected portion of the operations of San Bernardino County, it is not intended to and does not present the financial position, changes in net position, or cash flows of San Bernardino County.

**NOTE 3 FEDERAL ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor. When no Assistance Listing Number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

**NOTE 4 INDIRECT COST RATE**

The County, as a whole did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance §200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate. Individual departments, or programs, may have a negotiated rate or they may have elected to use the 10 percent de minimis indirect cost rate within their individual grants.

**SAN BERNARDINO COUNTY**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 5 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**NOTE 6 MEDICAID CLUSTER**

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the Schedule. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the Schedule or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.



**SAN BERNARDINO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

***Federal Awards***

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

***Identification of Major Federal Programs***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
14.218	Community Development Block Grants/Entitlement Grants
21.023	COVID-19 Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.044, 93.045, 93.053	Aging Cluster
93.268	COVID-19 Immunization Cooperative Agreements
93.391	COVID-19 Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant – Title XX

**SAN BERNARDINO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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***Section I – Summary of Auditors’ Results (Continued)***

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***Identification of Major Federal Programs (Continued)***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
93.778	Medicaid Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	COVID-19 Disaster Grants – Public Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? No

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**SAN BERNARDINO COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

Summarized below is the status of all audit findings reported in the prior year audit's schedule of audit findings and questioned costs.

**Financial Statement Findings:**

None noted.

**Federal Award Findings:**

Finding No.	Program Name/Description	Assistance Listing No.	Compliance Requirements	Status of Corrective Action
2021-001	COVID-19 Coronavirus Relief Fund	21.019	Subrecipient Monitoring	Corrective Action Implemented
2021-002	COVID-19 Emergency Rental Assistance Program	21.023	Other	Corrective Action Implemented
2021-003	Temporary Assistance for Needy Families	93.558	Allowable Costs and Cost Principles; Eligibility	Corrective Action Implemented
2021-004	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)- Enhancing Detection Expansion	93.323	Allowable Costs and Cost Principles; Cash Management	Corrective Action Partially Implemented
2021-005	COVID-19 Foster Care Title IV-E	93.658	Subrecipient Monitoring	Corrective Action Implemented
2021-006	COVID-19 Head Start Cluster	93.600	Reporting	Corrective Action Implemented

**SAN BERNARDINO COUNTY  
SUPPLEMENTAL SCHEDULE OF OFFICE OF CALIFORNIA  
STATE DEPARTMENT OF AGING GRANTS  
(UNAUDITED)  
YEAR ENDED JUNE 30, 2022**

Federal Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	
			State	Federal
Senior Community Service Employment Program - Title V (SCSEP)	17.235	TV-2122-20	\$ -	\$ 301,725
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2122-20	-	23,235
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-20	-	67,838
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001CAOMC3-01	-	3,423
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001CAOMC3-00	-	85,415
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2122-20	-	60,828
Special Programs for the Aging, Title IIIB, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2122-20	377,458	1,730,497
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers - Expanding Access to COVID-19 Vaccines via the Aging Network	93.044	2101CASS6-00	-	21,982
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2001CASSC3-00	-	749,677
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services - Coronavirus Aid, Relief, and Economic Security	93.045	2101CAHDC5-00	-	604,485
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2001CAHDC3-00	-	5,610
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2021-20	796,134	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2122-20	1,200,286	2,775,528
National Family Caregiver Support, Title III, Part E	93.052	AP-2122-20	12,880	861,491
COVID-19 - National Family Caregiver Support, Title III, Part E - COVID-19 - Coronavirus Aid, Relief, and Economic Security (CARES) Act, H.R. 748	93.052	2001CAFCC3-00	-	246,040
Nutrition Services Incentive Program	93.053	AP-2122-20	-	504,055
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2021-20	-	42,948
		MI-2021-20		
Medicare Enrollment Assistance Program - Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	MI-2122-20	-	37,761
State Health Insurance Assistance Program - Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-2021-20	-	274,054
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2021-20	-	39,881
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2122-20	-	14,659
Medical Assistance Program - (Title XIX, MSSP)	93.778	MS-2122-17	653,728	653,728
Ombudsman SHF Citation Penalty Fund (SHFCitPen)	N/A	AP-2122-20	58,156	-
Ombudsman Skilled Nursing Quality & Accountability Fund (SNFQAF)	N/A	AP-2122-20	86,931	-
Ombudsman Public Health L & C Program Fund (PHL&C)	N/A	AP-2122-20	18,301	-
Aging and Disability Resource Connection (ADRC) Program (2020-21, extended through 6/30/22)	N/A	AE-1920-12	170,704	-
Aging and Disability Resource Connection (ADRC) Program (2021-22)	N/A	AE-1920-12	166,835	-
HR 748 (CARES) Aging and Disability Resource Connection (ADRC)	N/A	N/A	7,145	-
		<b>Totals</b>	<b>\$ 3,548,558</b>	<b>\$ 9,104,860</b>



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