

COUNTY OF SACRAMENTO, CALIFORNIA

Single Audit Report
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2024

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For the Fiscal Year Ended June 30, 2024

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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 Honorable Board of Supervisors
of the County of Sacramento, 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 Sacramento, California (County), as of and for the fiscal 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 December 3, 2024. Our report includes a reference to other auditors who audited the financial statements of the Sacramento County Employees' Retirement System, a fiduciary component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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 and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Sacramento, California
December 3, 2024

**Independent Auditor's Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance**

To the Honorable Board of Supervisors
of the County of Sacramento, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Sacramento, 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 fiscal 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 fiscal 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 December 3, 2024, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Sacramento County Employees' Retirement System, a fiduciary component unit, 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.



Sacramento, California
March 25, 2025

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE</u>				
Plant and Animal Disease, Pest Control, and Animal Care				
Detector Dog Team	10.025	23-0411-005-SF	\$ 416,122	\$ -
European Grapevine Moth (II)	10.025	22-1695-020-SF	22,058	-
Glassy-winged Sharpshooter (GWSS)	10.025	21-0517-034-SF	179,215	-
Asian Citrus Psyllid	10.025	23-0026-012-SF	92,586	-
Sudden Oak Death (SOD)	10.025	23-0413-021-SF	14,468	-
Pest Detection	10.025	22-1694-026-SF	529,267	-
ASSISTANCE LISTING TOTAL			<u>1,253,716</u>	<u>-</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10279	6,106,055	-
<u>CHILD NUTRITION CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF EDUCATION</u>				
School Breakfast Program	10.553	02227-SN-34-R	98,831	-
National School Lunch Program	10.555	02227-SN-34-R	196,021	-
CHILD NUTRITION CLUSTER TOTAL			<u>294,852</u>	<u>-</u>
<u>SNAP CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	23-10337	1,568,060	610,732
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
SNAP E&T 50% - CalFresh Employment or Training Program	10.561	247CACA4S2514	689,800	-
SNAP State Administrative Expense - CalFresh	10.561	247CACA4S2514	48,504,448	-
CalFresh (Food Stamps) – CalWIN Project	10.561	247CACA4S2514	1,311,585	-
SNAP CLUSTER TOTAL			<u>52,073,893</u>	<u>610,732</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>59,728,516</u>	<u>610,732</u>
<u>U.S. DEPARTMENT OF DEFENSE</u>				
<u>DIRECT PROGRAMS</u>				
Defense Environmental Restoration Program				
Environmental Services Cooperative Agreement (ESCA) (IV)	12.U01	FA8903-09-2-0002	5,771,677	-
Environmental Services Cooperative Agreement (ESCA) (V)	12.U01	McClellan FOSET #2 ESCA	304,677	-
Environmental Services Cooperative Agreement (ESCA) (VI)	12.U01	McClellan FOSET #3 ESCA	6,352,837	-
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>12,429,191</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u>				
Emergency Solutions Grant Program				
Mather	14.231	E-24-UC-06-0005	\$ 231,736	\$ 231,736
<u>CDBG – ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER</u>				
<u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u>				
Community Development Block Grants/Entitlement Grants				
CDBG II	14.218	B-21-UC-06-0005	3,003	-
CDBG IV	14.218	03-5924F15	723,510	-
CDBG V	14.218	B-16-UC-06-0005	1,521	-
CDBG (Mather)	14.218	B-24-UC-06-0005	318,259	318,259
CDBG (Mather II)	14.218	B-23-UC-06-0005	17,905	17,905
SHRA - CDBG	14.218	B-18-UC-06-0005	39,366	-
COVID-19 Community Development Block Grants/Entitlement Grants				
CDBG I	14.218	B-20-US-06-0005	293,770	293,770
CDBG – ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER TOTAL			1,397,334	629,934
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,629,070	861,670
<u>U.S. DEPARTMENT OF INTERIOR</u>				
<u>DIRECT PROGRAMS</u>				
Wild Horse and Burro Resource Management				
Wild Horse Training Grant	15.229	L17AC00241-07	43,260	-
TOTAL U.S. DEPARTMENT OF INTERIOR			43,260	-
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>DIRECT PROGRAMS</u>				
Services for Trafficking Victims	16.320	15POVC-22-GG-03692	296,146	296,146
Missing Children's Assistance				
Internet Crimes Against Children	16.543	15PJDP-22-GK-04887	563,282	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, & Stalking Grant Program	16.590	2020-WE-AX-0009	389,422	155,804
Edward Byrne Memorial Justice Assistance Grant Program				
Edward Byrne Memorial Justice Assistance Grant Program - Justice Assistance Grant (JAG)	16.738	15PBJA-22-GG-02172-JAGX	187,567	-

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR PASSED THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF JUSTICE (CONTINUED)</u>				
<u>DIRECT PROGRAMS (CONTINUED)</u>				
DNA Backlog Reduction Program				
2021 DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-21-GG-03086-DNAX	\$ 23,548	\$ -
2022 DNA Capacity Enhancement for Backlog Reduction Program	16.741	15PBJA-22-GG-01612-DNAX	433,923	-
2023 DNA Capacity Enhancement for Backlog Reduction Program	16.741	15PBJA-23-GG-00773-DNAX	129,615	-
2021 Prosecuting Cold Cases Using DNA	16.741	15PBJA-21-GG-04361-DNAX	209,461	-
2022 Prosecuting Cold Cases Using DNA	16.741	15PBJA-22-GG-03127-DNAX	166,272	-
2023 Prosecuting Cold Cases Using DNA	16.741	15PBJA-23-GG-02285-DNAX	126,749	-
ASSISTANCE LISTING TOTAL			<u>1,089,568</u>	<u>-</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0009	191,967	-
Postconviction Testing of DNA Evidence	16.820	15BJA-21-GG-02621-POST	17,834	-
Comprehensive Opioid, Stimulant, and Other Substances Use Program				
Equitable Sharing Program	16.838	15PJDP-22-GG-03838-COAP	40,306	-
<u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS</u>				
Criminal and Juvenile Justice and Mental Health Collaboration Program				
Juvenile Assistance Grant (JAG)	16.745	BSCC 619-19	590,580	-
Juvenile Assistance Grant (JAG) II	16.745	BSCC 1211-23	243,560	-
ASSISTANCE LISTING TOTAL			<u>834,140</u>	<u>-</u>
Capital Case Litigation Initiative				
Public Defense Pilot Program (PDPP)	16.746	BSCC 337-21	1,458,821	-
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 992-22	551,640	342,463

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
<u>U.S. DEPARTMENT OF JUSTICE (CONTINUED)</u>				
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Crime Victim Assistance				
County Victim Services Program	16.575	XC22-05-0340	\$ 325,794	\$ 258,628
County Victim Services Program	16.575	XC23-06-0340	201,321	154,509
Human Trafficking and Advocacy	16.575	HA22-05-0340	68,450	-
Unserved/Underserved Victim Advocacy/Outreach	16.575	UV22-01-0340	113,974	-
Unserved/Underserved Victim Advocacy/Outreach II	16.575	UV23-02-0340	96,996	-
Victim Witness Assistance Program	16.575	VW23-42-0340	1,293,249	-
Victim Witness Assistance Program II	16.575	VW22-41-0340	653,480	-
ASSISTANCE LISTING TOTAL			<u>2,753,264</u>	<u>413,137</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Paul Coverdell FSIA (CA Coverdell)	16.742	15PBIA-22-GG-01941-COVE	67,125	-
STOP School Violence				
FY23 Homeland Security CA SI Training	16.839	SI123 01 1611/2022-0043	88,696	-
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>8,529,778</u>	<u>1,207,550</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>DIRECT PROGRAMS</u>				
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs				
(BIL) Airport Infrastructure Grant (Terminal A - Sac Int'l)	20.106	3-06-0204-069-2022	3,655,550	-
(BIL) Airport Infrastructure Grant (Terminal B - Sac Int'l)	20.106	3-06-0204-071-2023	838,613	-
Airport Improvement Program - Cargo Airport Expansion Project (Sac Int'l)	20.106	3-06-0204-068-2022	767,496	-
(BIL) Federal Contract Tower ATCT Equipment Replacement	20.106	3-06-0363-024-2023	589,950	-
COVID-19 Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs				
American Rescue Plan Act (ARPA) Airport Rescue Grant (Sac. Int'l)	20.106	3-06-0204-067-2022	5,529,469	-
ASSISTANCE LISTING TOTAL			<u>11,381,078</u>	<u>-</u>
<u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction				
Moving Ahead for Progress in the 21st Century Act (MAP-21 I)	20.205	03-5924S21	3,748,687	-
<u>HIGHWAY SAFETY CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY</u>				
National Priority Safety Programs				
Child Passenger Safety Program	20.616	OP23016	76,949	70,349
DUI/DUID Misdemeanor Prosecution, Education, and Outreach	20.616	DI23018	77,721	-
DUI/DUID Misdemeanor Prosecution, Education, and Outreach (II)	20.616	DI24017	195,912	-
HIGHWAY SAFETY CLUSTER TOTAL			<u>350,582</u>	<u>70,349</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
<u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
Selective Traffic Enforcement Program (STEP) (I)	20.608	PT23149	\$ 42,645	\$ -
Selective Traffic Enforcement Program (STEP) (II)	20.608	PT24153	58,582	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL24018	428,181	-
Intensive Probation Supervision for High-Risk Felony & Repeat DUI-Offenders	20.608	AL23017	126,237	-
ASSISTANCE LISTING TOTAL			<u>655,645</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>16,135,992</u>	<u>70,349</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<u>DIRECT PROGRAMS</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
American Rescue Plan Act of 2022 (ARPA)	21.027	SLFRP0166	56,296,101	25,118,414
ASSISTANCE LISTING TOTAL			<u>56,296,101</u>	<u>25,118,414</u>
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT</u>				
COVID-19 Emergency Rental Assistance Program (I)	21.023	ERA-2101112185	23,702	-
TOTAL U.S. DEPARTMENT OF TREASURY			<u>56,319,803</u>	<u>25,118,414</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<u>HEALTH CENTER PROGRAM CLUSTER</u>				
<u>DIRECT PROGRAMS</u>				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)				
McKinney Homeless Grant	93.224	H80CS00045	1,255,626	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
Grants for New and Expanded Services Under the Health Center Program				
HRSA - Primary Care HIV Prevention	93.527	1H8HCS46203-01-00	259,105	-
HEALTH CENTER PROGRAM CLUSTER TOTAL			<u>1,514,731</u>	<u>-</u>
<u>DIRECT PROGRAMS</u>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Treatment	93.243	5H79TI081902-05	391,508	184,486
Treatment Drug Courts	93.243	5H79TI081911-05	426,731	426,731
Substance Abuse and HIV Prevention Navigation Program	93.243	6H79SP082241-04	138,851	-
ASSISTANCE LISTING TOTAL			<u>957,090</u>	<u>611,217</u>
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises				
COVID-19 Health Disparities Among High-risk and Underserved Populations, including Communities of Color	93.391	NH75OT000084-01-00	1,694,713	-

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR PASSED THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
<u>DIRECT PROGRAMS (CONTINUED)</u>				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health				
Expanded Drug Overdose Investigation Training to Improve Overdose Mortality Surveillance Project	93.421	5 NU38OT000303-04-00	\$ 13,618	\$ 13,618
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	6 UT8HA33957-02-03	1,607,156	321,360
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)				
Building Capacity of Sacramento StopFalls Coalition	93.761	90FPSG0057	131,734	-
HIV Emergency Relief Project Grants				
Ryan White Part A	93.914	H89HA00048	4,162,324	3,556,366
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				
Funding to Strengthen Public Health Infrastructure & Workplace	93.967	6NE110E000060-01-02	1,587,032	-
<u>MEDICATED CLUSTER</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
Medical Assistance Program				
Child Health Disability Prevention (CHDP- Medical and Foster Care)	93.778	22-03	1,389,645	-
Medi-Cal (II)	93.778	2305CA5MAP	35,119,112	-
Medi-Cal - CalWIN Project	93.778	2305CA5MAP	1,742,541	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u>				
Medical Assistance Program				
Adult Protective Services	93.778	County 60	1,647,393	-
Community Services Block Grant (CSBG)	93.778	County 60	843,121	-
In-Home Support Services (IHSS)	93.778	County 60	24,831,780	-
In-Home Support Services (IHSS) - Public Authority	93.778	County 60	23,536,899	-
CWS- Title XIX	93.778	County 60	2,902,289	-
MEDICAID CLUSTER TOTAL			92,012,780	-
<u>PASSED THROUGH ADVOCATES FOR HUMAN POTENTIAL</u>				
COVID-19 Block Grants for Community Mental Health Services				
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	B09SM083945-01	234,523	-
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u>				
Block Grants for Community Mental Health Services				
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	B09SM087336-01	2,896,924	1,726,484
ASSISTANCE LISTING TOTAL			3,131,447	1,726,484
Block Grants for Prevention and Treatment of Substance Abuse				
Substance Abuse Block Grant	93.959	7202000-22/24-527	2,656,699	2,573,625

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	X06SM085813-01	\$ 384,328	\$ 384,328
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u>				
Public Health Emergency Preparedness (PHEP)	93.069	22-10673	1,397,771	-
Affordable Care Act (ACA) Personal Responsibility Education Program				
Adolescent Sexual Health Education Program (ASH ED)	93.092	22-10107	197,963	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Tuberculosis Program	93.116	2334BASE00	221,586	-
Tuberculosis Program II	93.116	34U4U23Y3	28,500	-
Enhanced Prevention and Control	93.116	EPCF3423	10,000	-
ASSISTANCE LISTING TOTAL			<u>260,086</u>	<u>-</u>
Immunization Cooperative Agreements				
Immunization Assistance Program (IAP)	93.268	22-11080	3,192,953	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
COVID-19 Enhancing Detection Funding	93.323	6NU50CK000539-01-10 COVID-19ELC34	1,308,589	864,392
COVID-19 Enhancing Detection Expansion Funding	93.323	6NU50CK000539-01-10 COVID-19ELC92	2,154,317	111,256
ASSISTANCE LISTING TOTAL			<u>3,462,906</u>	<u>975,648</u>
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response				
COVID-19 Public Health Crisis Response	93.354	1NU90TP922174-01-00	1,317,590	1,133,240
COVID-19 Public Health Workforce Development	93.354	1NU90TP922174-01-00	370,272	-
ASSISTANCE LISTING TOTAL			<u>1,687,862</u>	<u>1,133,240</u>
State Physical Activity and Nutrition (SPAN)	93.439	18-10549	26,527	5,414
Maternal, Infant and Early Childhood Home Visiting Grant				
California Home Visiting Program (CHVP)	93.870	CHVP 23-34	960,192	-
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant				
COVID-19 California Home Visiting Project American Recovery Project	93.870	CHVP-ARP-22-34	73,851	-
ASSISTANCE LISTING TOTAL			<u>1,034,043</u>	<u>-</u>
National Bioterrorism Hospital Preparedness Program	93.889	22-10673	356,294	8,000
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Refugee Health Promotion	93.566	22-34-90899-00	71,324	-
Refugee Health Promotion (II)	93.566	22-34-90893-01	24,568	-
Refugee Health Assessment Program	93.566	22-34-90893-01	1,691,225	-
Refugee Health Promotion Project Supplemental	93.566	22-34-90893-01	772	-
ASSISTANCE LISTING TOTAL			<u>1,787,889</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH (CONTINUED)				
Children's Health Insurance Program				
California Children's Services (CCS) - Target Low-Income Children's Program (TLICP)	93.767	CCS FY 2023-2024	\$ 717,162	\$ -
HIV Care Formula Grants				
HIV Care (Part B and MAI)	93.917	18-10883 A01	1,403,223	1,241,150
HIV Prevention Activities Health Department Based				
Ending the HIV Epidemic Program	93.940	20-10750 A3	842,221	229,282
HIV Prevention Activities Health Departments Based: Integrated HIV Surveillance and Prevention Fundi	93.940	22-10791	522,986	169,101
Ending the HIV Epidemic Program - Component C Grant	93.940	21-10538	196,895	-
ASSISTANCE LISTING TOTAL			<u>1,562,102</u>	<u>398,383</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants				
Strengthening STD Prevention and Control for Health Departments (PCHD)	93.977	NH25PS005127	45,082	-
Disease Intervention Specialists (DIS) Workforce	93.977	21-10578	171,757	-
ASSISTANCE LISTING TOTAL			<u>216,839</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States				
Black Infant Health	93.994	20-2334	199,143	-
Maternal and Child Health Services Block Grant to the States - California Children's Services	93.994	CCS FY 2023-2024	4,514,935	-
Maternal Child and Adolescent Health	93.994	202334	676,325	-
ASSISTANCE LISTING TOTAL			<u>5,390,403</u>	<u>-</u>
PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES				
Guardianship Assistance				
Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+	93.090	2301CAGARD	185,656	-
Kinship Guardianship Assistance Payment Title IV-E (Fed-GAP) 4T	93.090	2301CAGARD	2,913,369	-
ASSISTANCE LISTING TOTAL			<u>3,099,025</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556	County 60	1,215,404	343,208
Temporary Assistance for Needy Families (TANF)				
Child Welfare Service - Emergency Assistance (EA)	93.558	County 60	12,416,111	3,552,378
CalWORKS (TANF)	93.558	2401CATANF	144,833,268	2,351,205
CalWORKS (TANF) - Approved Relative Care (ARC)	93.558	2401CATANF	156,516	-
CalWORKS (TANF) - CalWIN Project	93.558	2401CATANF	184,015	-
CalWORKS (TANF) - Fraud Incentives	93.558	2401CATANF	104,473	-
CalWORKS (TANF) - Stage One Child Care	93.558	2401CATANF	9,497,037	583,421
ASSISTANCE LISTING TOTAL			<u>167,191,420</u>	<u>6,487,004</u>
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Refugee and Entrant Assistance (RCA)	93.566	2401CARCMA	9,118,014	-
Community Services Block Grant				
Adult Protective Services Community Services Block Grant (APS-CSBG)	93.569	County 34	696,020	-

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES (CONTINUED)</u>				
Community-Based Child Abuse Prevention Grants				
Child Abuse Prevention and Treatment Act (CAPT) Title II	93.590	County 60	\$ 114,474	\$ -
Adoption and Legal Guardianship Incentive Payments Program				
Adoption Incentive Program	93.603	County 60	360,446	-
Stephanie Tubbs Jones Child Welfare Services Program				
Child Welfare Services - Title IV-B	93.645	County 60	1,747,963	1,387,048
Foster Care Title IV-E				
Child Welfare Services Case Records - CARES	93.658	County 60	331,252	-
Child Welfare Services Case Records - Case Reviews	93.658	County 60	251,547	-
Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT	93.658	County 60	68,774	-
Child Welfare Services (CWS) - Title IV-E California	93.658	County 60	26,546,846	-
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT)	93.658	County 60	404,839	404,839
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT) (II)	93.658	County 60	6,470	-
Child Welfare Services - Commercially Sexually Exploited Children (CSEC)	93.658	County 60	310,293	-
Child Welfare Services - Emergency Child Care Bridge (ECCB)	93.658	County 60	149,695	149,695
Child Welfare Services - Continuum of Care Reform - Level of Care Protocol (LOCP)	93.658	County 60	1,764	-
Child Welfare Services - Resource Family Approval (RFA)	93.658	County 60	1,864,849	-
Group Home Monthly Visits	93.658	County 60	58,296	-
Kinship and Foster Care Emergency Funds	93.658	County 60	9,784	-
Statewide Automated Child Welfare Information System (SACWIS)	93.658	County 60	6,235	-
Foster Parent Training & Recruitment (AB2129)	93.658	County 60	10,420	-
Aid to Families with Dependent Children (AFDC) - Foster Care	93.658	2401CAFOST	8,470,482	-
Emergency Assistance Foster Care	93.658	2401CAFOST	2,340,804	-
Extended Foster Care 18+	93.658	2401CAFOST	2,513,046	-
Program (I)	93.658	2301CAFOST	551,624	-
Program (II)	93.658	2401CAFOST	1,612,193	-
FURS	93.658	County 60	56	-
ASSISTANCE LISTING TOTAL			45,509,269	554,534
Adoption Assistance				
Title IV-E (I)	93.659	County 60	1,872,063	-
Title IV-E (II)	93.659	2401CAADPT	33,295,073	-
Adoption Assistance (Extended 18+)	93.659	2401CAADPT	39,078	-
ASSISTANCE LISTING TOTAL			35,206,214	-

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES (CONTINUED)</u>				
Social Services Block Grant				
Child Welfare Services - Title XX	93.667	County 60	\$ 3,415,468	\$ -
AFDC Foster Care Title XX	93.667	2401CASOSR	2,055,665	-
ASSISTANCE LISTING TOTAL			<u>5,471,133</u>	<u>-</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood				
Independent Living Program	93.674	County 60	1,152,461	308,524
Elder Abuse Prevention Interventions Program				
COVID-19 Adult Protective Services	93.747	County 60	207,088	80,132
<u>PASSED THROUGH CA DEPARTMENT OF CHILD SUPPORT SERVICES</u>				
Child Support Services	93.563	2301CACSES	29,320,717	-
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Children's Justice Grants to States				
Suspected Child Abuse Reporting Program	93.643	ES22-02-0340	101,831	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>433,059,154</u>	<u>22,109,283</u>
<u>CORPORATION FOR NATIONAL COMMUNITY SERVICE</u>				
<u>DIRECT PROGRAMS</u>				
<u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u>				
AmeriCorps Seniors Foster Grandparent Program	94.011	County 60	454,105	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>454,105</u>	<u>-</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>				
<u>DIRECT PROGRAMS</u>				
High Intensity Drug Trafficking Areas Program				
Central Valley California High Intensity Drug Trafficking Area (I)	95.001	G22CV0002A	2,420,774	-
Central Valley California High Intensity Drug Trafficking Area (II)	95.001	G23CV0002A	1,933,599	-
Central Valley California High Intensity Drug Trafficking Area (III)	95.001	G24CV0002A	172,193	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>4,526,566</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

FEDERAL GRANTOR	FEDERAL ASSISTANCE LISTING NUMBER	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
PASSED THROUGH GRANTOR				
FEDERAL PROGRAM TITLE/CLUSTER				
COUNTY PROGRAM NAME				
U.S. DEPARTMENT OF HOMELAND SECURITY				
<u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PARKS AND RECREATION</u>				
Boating Safety Financial Assistance				
Marine Law Enforcement Equipment Grant Program	97.012	C22L0612	\$ 29,000	\$ -
<u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
COVID-19 Disaster Grants - Public Assistance (I)	97.036	FEMA-4482-DR-CA	91,045	-
COVID-19 Disaster Grants - Public Assistance (II)	97.036	FEMA-4482-DR-CA	124,225	-
COVID-19 Disaster Grants - Public Assistance (III)	97.036	FEMA-4482-DR-CA	27,254	-
COVID-19 Disaster Grants - Public Assistance (IV)	97.036	FEMA-4482-DR-CA	40,268	-
ASSISTANCE LISTING TOTAL			<u>282,792</u>	<u>-</u>
Flood Mitigation Assistance				
Flood Mitigation Assistance Grant Program	97.029	FMA-PJ-09-CA-2019-001	944,532	-
Hazard Mitigation Grant				
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4407	97.039	FEMA-4240-DR-CA	204,944	-
Emergency Management Performance Grants				
Emergency Management Performance Grant (EMPG) (I)	97.042	2022-0005	84,828	-
Emergency Management Performance Grant (EMPG) (II)	97.042	2023-0006	437,035	-
ASSISTANCE LISTING TOTAL			<u>521,863</u>	<u>-</u>
Homeland Security Grant Program (HSGP)				
HSGP - 2020	97.067	GI1016920	99,383	-
HSGP - 2021 (I)	97.067	2021-0081	1,205,135	307,245
HSGP - 2021 (II)	97.067	GI106921	774,250	-
HSGP - 2021 (III)	97.067	2021-0081	2,171,766	-
HSGP - 2022	97.067	2022-0043	543,288	162,745
HSGP - 2022 (II)	97.067	2022-0043	347,261	-
ASSISTANCE LISTING TOTAL			<u>5,141,083</u>	<u>469,990</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>7,124,214</u>	<u>469,990</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 599,979,649</u>	<u>\$ 50,447,988</u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF SACRAMENTO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the County of Sacramento, California (County) under programs of the federal government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of U.S. Code of Federal Regulations Title 2, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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 by any of the following acts are denoted in the Schedule by the prefix COVID-19 in the federal program title.

- Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSAA)
- 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 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the proprietary funds. 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.

The County elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – ASSISTANCE LISTING NUMBER (ALN)

The ALNs included in the accompanying Schedule were determined based on the program name, review of grant contract information, and the U.S. General Services Administration's System for Award Management (SAM), or [SAM.gov](https://sam.gov).

NOTE 4 – 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 program 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 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.

COUNTY OF SACRAMENTO, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

NOTE 5 – DIRECT / PASS-THROUGH ENTITY IDENTIFYING NUMBER

The Schedule presents, if available, the identifying number assigned by the direct or pass-through granting entity. When no identifying number is shown, the County has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the granting entity.

COUNTY OF SACRAMENTO, CALIFORNIA

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>No</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Programs or Clusters</u>
<u>10.561</u>	<u>SNAP Cluster: State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</u>
<u>12.U01</u>	<u>Defense Environmental Restoration Program</u>
<u>16.575</u>	<u>Crime Victim Assistance</u>
<u>20.205</u>	<u>Highway Planning and Construction Program</u>
<u>21.027</u>	<u>COVID-19 Coronavirus State & Local Fiscal Recovery Fund</u>
<u>93.268</u>	<u>Immunization Cooperative Agreement</u>
<u>93.563</u>	<u>Child Support Services</u>
<u>93.659</u>	<u>Adoption Assistance</u>
<u>93.667</u>	<u>Social Services Block Grant</u>

Dollar threshold used to distinguish between type A and type B programs:	<u>\$3,000,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS

None reported.

COUNTY OF SACRAMENTO, CALIFORNIA

Summary Schedule of Prior Audit Findings

For the Fiscal Year Ended June 30, 2024

Summarized below is the current status of corrective action on audit findings reported in the prior year schedule of audit findings and questioned costs.

Finding No.	Program Name/Description	ALN	Compliance Requirement	Status of Corrective Action
2023-001	Coronavirus State and Local Fiscal Recovery Funds	21.027	Activities Allowed or Unallowed	Implemented