COUNTY OF SACRAMENTO, CALIFORNIA

Single Audit Report
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2025

MGO. | Certified Public Accountants

COUNTY OF SACRAMENTO, CALIFORNIA
For the Fiscal Year Ended June 30, 2025

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MGO. Certified Public Accountants

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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 26, 2025. 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.

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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.

Macias Gini & O'Connell LLP

Sacramento, California
November 26, 2025

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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, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 26, 2025, 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.

Macias Gini & O'Connell LLP

Sacramento, California
March 27, 2026

COUNTY OF SACRAMENTO, CALIFORNIA

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2025

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.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE				
Plant and Animal Disease, Pest Control, and Animal Care				
Detector Dog Team	10.025	24-0314-005-SF	$ 256,531	$ -
European Grapevine Moth	10.025	23-0729-020-SF	35,365	-
European Grapevine Moth II	10.025	24-0680-022-SF	51,995	-
Glassy-winged Sharpshooter (GWSS)	10.025	23-0529-030-SF	204,719	-
Asian Citrus Psyllid	10.025	24-0236-023-SF	63,379	-
Sudden Oak Death (SOD)	10.025	24-0388-011-SF	7,690	-
Pest Detection	10.025	24-0132-030-SF	500,421	-
ASSISTANCE LISTING TOTAL			1,120,100	-
PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10279	6,386,118	-
CHILD NUTRITION CLUSTER				
PASSED THROUGH CALIFORNIA DEPARTMENT OF EDUCATION				
School Breakfast Program	10.553	02227-5N-34-R	75,638	-
National School Lunch Program	10.555	02227-5N-34-R	145,748	-
CHILD NUTRITION CLUSTER TOTAL			221,386	-
Child Nutrition Discretionary Grants Limited Availability	10.579	NSLP-23-CA-01	52,980	-
SNAP CLUSTER				
PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	23-10337	1,696,531	740,133
PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)				
SNAP E&T 50% - CalFresh Employment or Training Program	10.561	257CACA4S2514	414,342	-
SNAP State Administrative Expense - CalFresh	10.561	257CACA4S2514	47,567,222	-
SNAP State Administrative Expense - CalSAWs Project	10.561	257CACA4S2514	221,830	-
SNAP CLUSTER TOTAL			49,899,925	740,133
TOTAL U.S. DEPARTMENT OF AGRICULTURE			57,680,509	740,133
U.S. DEPARTMENT OF DEFENSE				
DIRECT PROGRAM				
Defense Environmental Restoration Program				
Environmental Services Cooperative Agreement (ESCA) (IV)	12.U01	FA8903-09-2	4,461,341	-
Environmental Services Cooperative Agreement (ESCA) (V)	12.U01	FOSET #2 ESCA	102,472	-
Environmental Services Cooperative Agreement (ESCA) (VI)	12.U01	FOSET #3 ESCA	3,665,511	-
TOTAL U.S. DEPARTMENT OF DEFENSE			8,229,324	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY				
Emergency Solutions Grant Program				
Mather	14.231	E-24-UC-06-0005	304,105	304,105
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) CLUSTER				
ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER				
PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY				
Community Development Block Grants/Entitlement Grants				
CDBG	14.218	B-16-UC-06-0005	4,323	-
CDBG II	14.218	B-21-UC-06-0005	136,869	-
CDBG III	14.218	B-22-UC-06-0005	575,000	-
CDBG IV	14.218	C24293	3,968,177	-
CDBG (Mather)	14.218	B-23-UC-06-0005	434,374	434,374
SHRA - CDBG	14.218	B-25-UC-06-0005	971,693	-
CDBG CLUSTER ENTITLEMENT/SPECIAL PURPOSE GRANTS CLUSTER TOTAL			6,090,436	434,375
Lead Technical Studies Grants				
Lead Hazard Reduction Grant Outreach Consultant	14.902	CALHD0417-21	18,906	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			6,413,447	738,479

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, 2025

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.S. DEPARTMENT OF INTERIOR				
DIRECT PROGRAM				
Wild Horse and Burro Resource Management				
California Rio Cosumnes Correctional Center Wild Horse Training Program	15.229	L24AC00681-00	$ 69,728	$ -
TOTAL U.S. DEPARTMENT OF INTERIOR			69,728	-
U.S. DEPARTMENT OF JUSTICE				
DIRECT PROGRAMS				
Comprehensive Forensic DNA Analysis Grant Program				
2024 DNA Capacity Enhancement for Backlog Reduction Program	16.036	15PBJA-23-GG	27,184	-
Services for Trafficking Victims	16.320	15POVC-22-GG-03	295,527	295,527
Missing Children's Assistance				
Internet Crimes Against Children	16.543	15PJDP-22GK	677,313	-
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	38,258	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG	202,022	-
DNA Backlog Reduction Program				
2022 DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-22-GG	163,927	-
2023 DNA Capacity Enhancement for Backlog Reduction Program	16.741	15PBJA-23-GG	3,436	-
2023 Prosecuting Cold Cases Using DNA	16.741	15PBJA-23-GG	168,134	-
2023 Formula DNA Capacity Enhancement for Backlog Reduction	16.741	15PBJA-23-GG	475,108	-
ASSISTANCE LISTING TOTAL			810,605	-
Postconviction Testing of DNA Evidence	16.820	15BJA-21-GG	7,165	-
Comprehensive Opioid, Stimulant, and Other Substances Use Program				
Family Treatment Court Program	16.838	N/A	257,695	-
Equitable Sharing Program				
DOJ Asset Forfeiture	16.922	2009-0246	1,074,230	-
PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS				
Residential Substance Abuse Treatment for State Prisoners				
Residential Substance Abuse Treatment Program I	16.593	BSCC 992-24	264,729	173,236
Residential Substance Abuse Treatment Program II	16.593	BSCC 992-22	14,032	-
ASSISTANCE LISTING TOTAL			278,761	173,236
Edward Bryne Memorial Justice Assistance Grant Program				
Public Defense Pilot Program	16.738	BSCC337-21,5227	1,389,880	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	BSCC 1211-23	1,048,162	-
PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES				
Crime Victim Assistance				
County Victim Services Program	16.575	XC23-06-0340	305,398	-
Unserved/Underserved Victim Advocacy/Outreach	16.575	UV23-02-0340	99,910	-
Unserved/Underserved Victim Advocacy/Outreach II	16.575	UV24-02-6401	2,958	-
Victim Witness Assistance Program	16.575	VW24-02-6401	739,819	-
Victim Witness Assistance Program II	16.575	CW23-42-0340	579,987	-
ASSISTANCE LISTING TOTAL			1,728,072	-
DNA Backlog Reduction Program				
Paul Coverdell Forensic Science Improvement Program (CQ)	16.741	CQ23 19 0340	61,793	-
STOP School Violence				
FY23 Homeland Security CA SI Training	16.839	SI123 01 1661	188,214	-
TOTAL U.S. DEPARTMENT OF JUSTICE			8,084,881	468,763

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, 2025

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.S. DEPARTMENT OF TRANSPORTATION				
DIRECT PROGRAM				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs				
(BIL) Airport Infrastructure Grant (Terminal A - Sac Int'l)	20.106	3-06-0204-069	$ 1,930,891	$ -
(BIL) Airport Infrastructure Grant (Terminal B - Sac Int'l)	20.106	3-06-0204-073	7,426,452	-
(BIL) Airport Terminal Program Grant (Terminal B - Sac Int'l) (I)	20.106	3-06-0204-071	2,930,677	-
(BIL) Airport Terminal Program Grant (Terminal B - Sac Int'l) (II)	20.106	3-06-0204-072	2,790,000	-
Airport Improvement Program - Cargo Airport Expansion Project (Sac Int'l)	20.106	3-06-0204-068	18,362	-
Airport Improvement Program - Franklin Field	20.106	3-06-0084-008	1,376,072	-
(BIL) Airport Infrastructure Grant - Mather Airport	20.106	3-06-0363-027	76,950	-
Runway Rehabilitation - Mather Airport	20.106	3-06-0363-025	6,576,031	-
(BIL) Aircraft Emergency System Upgrade - Mather	20.106	3-06-0363-024	31,050	-
(BIL) Air Traffic Control Tower Rehab - Mather	20.106	3-06-0363-026	297,696	-
ASSISTANCE LISTING TOTAL			23,454,181	-
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction				
Regional Surface Transportation Program	20.205	CPFCDSL-6498	317,612	-
Regional Surface Transportation Program II	20.205	TCEPSB1L-6498(005)	104,091	-
Highway Planning and Construction	20.205	03-5924R	26,530,013	-
ASSISTANCE LISTING TOTAL			26,951,716	-
HIGHWAY SAFETY CLUSTER				
PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY				
National Priority Safety Programs				
Child Passenger Safety Program	20.616	OP25020	101,910	-
DUI/DUID Misdemeanor Prosecution, Education, and Outreach	20.616	DI24017	216,235	-
DUI/DUID Misdemeanor Prosecution, Education, and Outreach (II)	20.616	DI25019	63,324	-
HIGHWAY SAFETY CLUSTER TOTAL			381,469	-
PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
Selective Traffic Enforcement Program (STEP) (I)	20.608	PT24153	135,870	-
Selective Traffic Enforcement Program (STEP) (II)	20.608	PT25213	447,038	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL24018	52,148	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (II)	20.608	AL25025	70,308	-
ASSISTANCE LISTING TOTAL			705,364	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			51,492,730	-
U.S. DEPARTMENT OF TREASURY				
PASSED THROUGH CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				
COVID-19 Emergency Rental Assistance Program	21.023	ERA-2101112185	23,840	-
DIRECT PROGRAM				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
American Rescue Plan Act of 2022 (ARPA)	21.027	SLFRP0166	44,379,912	26,913,123
TOTAL U.S. DEPARTMENT OF TREASURY			44,403,752	26,913,123
U.S. ENVIRONMENTAL PROTECTION AGENCY				
DIRECT PROGRAM				
Water Infrastructure Finance and Innovation (WIFIA)				
Water Infrastructure Finance and Innovation	66.958	WIFIA-N20161CA	81,215,031	-
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			81,215,031	-

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, 2025

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.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
HEALTH CENTER PROGRAM CLUSTER				
DIRECT PROGRAM				
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	$ 1,421,703	$ -
PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH				
Grants for New and Expanded Services Under the Health Center Program				
HRSA - Primary Care HIV Prevention	93.527	1H8HCS46203-01	357,990	-
HEALTH CENTER PROGRAM CLUSTER TOTAL			1,779,693	-
DIRECT PROGRAMS				
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Substance Abuse and HIV Prevention Navigation Program	93.243	5H79SP082241-05	291,412	-
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) 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	1NH75OT000084	1,619,180	-
Grants for Capital Development in Health Centers				
HRSA Center Infrastructure Support	93.526	C8ECS43708	77,568	-
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	6UT8HA33957	2,455,670	532,475
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)				
Building Capacity of Sacramento StopFalls Coalition	93.761	90FPSG0057	183,938	-
HIV Emergency Relief Project Grants				
Ryan White Part A	93.914	H89HA00048	3,686,994	3,192,161
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				
Funding to Strengthen Public Health Infrastructure & Workplace	93.967	6NE11E000060-01	2,728,037	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants				
Expanding Access: Bridging Gaps in HIV Prevention for Priority Populations in Sacramento County	93.977	NH25PS005249	342,111	-
MEDICAID CLUSTER				
PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES				
Grants to States for Medicaid				
Child Health Disability Prevention (CHDP- Medical and Foster Care)	93.778	22-03	1,827,524	-
Medi-Cal	93.778	2505CA5MAP	44,545,571	-
Medi-Cal - CalSAWs Project	93.778	2505CA5MAP	967,276	-
Providing Access and Transforming Health	93.778	2023-0605	2,540,764	-
California Home Visiting Plan - FY25	93.778	2024-0797	778,083	-
SUBTOTAL			50,659,218	-
PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH				
Grants to States for Medicaid				
California Children's Services - Medi-Cal Title XIX	93.778	2024-0457	4,761,226	-
Maternal Child and Adolescent Health (MCAH) Title XIX	93.778	202434	1,028,294	-
SUBTOTAL			5,789,520	-
PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES				
Grants to States for Medicaid				
Adult Protective Services	93.778	County 60	2,152,888	-
Community Services Block Grant (CSBG)	93.778	County 60	1,050,327	-
County Services Block Grant (CSBG) II	93.778	County 34	800,967	-
In-Home Support Services (IHSS)	93.778	County 60	28,906,250	-
In-Home Support Services (IHSS) - Public Authority	93.778	County 60	26,661,678	-
CWS - Title XIX	93.778	County 60	2,887,099	-
SUBTOTAL			62,459,209	-
MEDICAID CLUSTER TOTAL			118,907,947	-

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, 2025

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.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES				
Block Grants for Community Mental Health Services	93.958	B09SM089601-01	$ 3,199,208	$ 1,737,477
Block Grants for Prevention and Treatment of Substance Abuse				
Substance Abuse Block Grant	93.959	21-10104	2,759,633	2,704,117
PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	X06SM085813-01	410,917	410,917
PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH				
Public Health Emergency Preparedness (PHEP)	93.069	22-10673	838,876	-
Affordable Care Act (ACA) Personal Responsibility Education Program				
Adolescent Sexual Health Education Program (ASH ED)	93.092	22-10107	222,169	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Tuberculosis Program	93.116	2434ADDF00	332,705	-
Immunization Cooperative Agreements				
Immunization Assistance Program (IAP)	93.268	22-11080	3,861,438	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
COVID-19 Enhancing Detection Funding	93.323	6NU50CK000539	134,690	-
COVID-19 Enhancing Detection Expansion Funding	93.323	6NU50CK000539	7,407,682	-
ASSISTANCE LISTING TOTAL			7,542,372	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				
COVID-19 Public Health Workforce Development	93.354	1NU90TP922174	148,258	-
Maternal, Infant, and Early Childhood Home Visiting Grant				
California Home Visiting Program (CHVP)	93.870	CHVP 24-34	1,014,415	-
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	72,608	-
National Bioterrorism Hospital Preparedness Program	93.889	22-10673	261,135	8,000
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Refugee Health Promotion	93.566	23-34-90893-00	26,386	-
Refugee Health Promotion (II)	93.566	22-34-90893-01	27,388	-
Refugee Health Promotion (III)	93.566	22-34-90893-01	754	-
Refugee Health Assessment Program	93.566	24-34-90899-00	2,375,129	-
ASSISTANCE LISTING TOTAL			2,429,657	-
Children's Health Insurance Program				
California Children's Services (CCS) - Target Low-Income Children's Program (TLICP)	93.767	2024-0457	772,507	-
HIV Care Formula Grants				
HIV Care (Part B and MAI)	93.917	23-10977	1,228,781	1,035,990
HIV Prevention Activities Health Department Based				
HIV Prevention Program	93.940	24-10519	633,337	159,476
Integrated HIV Program to Support Ending the HIV Epidemic in the United States	93.940	24-10567	681,606	295,709
ASSISTANCE LISTING TOTAL			1,314,943	455,185
Sexually Transmitted Diseases (STD) Prevention and Control Grants				
Strengthening STD Prevention and Control for Health Departments (PCHD)	93.977	CDPH-20-10722	54,728	-
Disease Intervention Specialists (DIS) Workforce	93.977	21-10578 A1	83,538	-
ASSISTANCE LISTING TOTAL			138,266	-
Maternal and Child Health Services Block Grant to the States				
Black Infant Health	93.994	202434	130,094	121,560
Maternal Child and Adolescent Health	93.994	202434	147,049	-
ASSISTANCE LISTING TOTAL			277,143	121,560

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, 2025

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.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES				
Guardianship Assistance				
Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+	93.090	2501CAGARD	$ 128,760	$ -
Kinship Guardianship Assistance Program Title IV-E (Fed-GAP) 4T	93.090	2501CAGARD	2,584,561	-
ASSISTANCE LISTING TOTAL			2,713,321	-
MaryLee Allen Promoting Safe and Stable Families Program				
Promoting Safe and Stable Families (PSSF)	93.556	County 60	1,094,128	-
Family First Transition	93.556	County 60	933,358	-
ASSISTANCE LISTING TOTAL			2,027,486	-
Temporary Assistance for Needy Families (TANF)				
Child Welfare Service - Emergency Assistance (EA)	93.558	County 60	12,416,111	-
CalWORKS (TANF)	93.558	2501CATANF	177,139,071	1,385,971
CalWORKS (TANF) - Approved Relative Care (ARC)	93.558	2501CATANF	465,032	-
CalWORKS (TANF) - CalSAW Project	93.558	2501CATANF	53,715	-
CalWORKS (TANF) - Fraud Incentives	93.558	2501CATANF	98,564	-
CalWORKS (TANF) - Stage One Child Care	93.558	2501CATANF	9,398,259	1,446,701
ASSISTANCE LISTING TOTAL			199,570,752	2,832,672
Refugee and Entrant Assistance State/Replacement Designee Administered Programs				
Refugee and Entrant Assistance (RCA)	93.566	2501CARCMA	11,330,334	-
ASSISTANCE LISTING TOTAL			11,330,334	-
Community-Based Child Abuse Prevention Grants				
Child Abuse Prevention and Treatment Act (CAPT) Title II	93.590	County 60	101,861	-
Adoption and Legal Guardianship Incentive Payments Program				
Adoption Incentive Program	93.603	County 60	137,303	-
Stephanie Tubbs Jones Child Welfare Services Program				
Child Welfare Services - Title IV-B	93.645	County 60	1,705,729	-
Foster Care Title IV-E				
Child Welfare Services Case Records - CARES	93.658	County 60	734,720	-
Child Welfare Services Case Records - Case Reviews	93.658	County 60	238,089	-
Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT	93.658	County 60	67,590	-
Child Welfare Services (CWS) - Title IV-E California	93.658	County 60	26,234,837	-
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT)	93.658	County 60	411,330	-
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT) (II)	93.658	County 60	2,260	-
Child Welfare Services - Commercially Sexually Exploited Children (CSEC)	93.658	County 60	345,191	-
Child Welfare Services - Emergency Child Care Bridge (ECCB)	93.658	County 60	140,671	-
Child Welfare Services - Continuum of Care Reform - Level of Care Protocol (LOCP)	93.658	County 60	15,864	-
Child Welfare Services - Resource Family Approval (RFA)	93.658	County 60	1,828,817	-
Group Home Monthly Visits	93.658	County 60	27,821	-
Kinship and Foster Care Emergency Funds	93.658	County 60	14,507	-
Statewide Automated Child Welfare Information System (SACWIS)	93.658	County 60	7,639	-
Foster Parent Training & Recruitment (AB2129)	93.658	County 60	18,836	-
Aid to Families with Dependent Children (AFDC) - Foster Care	93.658	2501CAFOST	5,765,332	-
Emergency Assistance Foster Care	93.658	2501CAFOST	4,196,827	-
Extended Foster Care 18+	93.658	2501CAFOST	2,542,509	-
Foster Care Title IV-E	93.658	2401CAFOST	509,718	-
Foster Care Title IV-E (II)	93.658	2501CAFOST	1,579,842	-
Excellence in Family Finding - CWD	93.658	County 60	238,208	-
FM CFT Activities	93.658	County 60	2,968	-
FURS	93.658	County 60	147	-
ASSISTANCE LISTING TOTAL			44,923,723	-
Adoption Assistance				
Title IV-E (I)	93.659	County 60	2,013,266	-
Title IV-E (II)	93.659	2501CAADPT	30,208,298	-
Adoption Assistance (Extended 18+)	93.659	2501CAADPT	74,230	-
ASSISTANCE LISTING TOTAL			32,295,794	-

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, 2025

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.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES (CONTINUED)				
Social Services Block Grant				
AFDC Foster Care Title XX	93.667	2501CASOSR	$ 2,055,665	$ -
Child Welfare Services - Title XX	93.667	County 60	3,415,468	-
ASSISTANCE LISTING TOTAL			5,471,133	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood				
Independent Living Program	93.674	County 60	663,696	-
PASSED THROUGH CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES				
Child Support Services	93.563	2401CACSES	29,856,011	-
PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES				
Children's Justice Grants to States				
Suspected Child Abuse Reporting Program	93.643	ES23 03 0340	104,424	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			489,799,148	13,030,554
CORPORATION FOR NATIONAL COMMUNITY SERVICE				
DIRECT PROGRAM				
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER				
AmeriCorps Seniors Foster Grandparent Program (FGP)	94.011	County 60	439,509	-
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER TOTAL			439,509	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			439,509	-
EXECUTIVE OFFICE OF THE PRESIDENT				
DIRECT PROGRAM				
High Intensity Drug Trafficking Areas Program				
Central Valley California High Intensity Drug Trafficking Area (I)	95.001	G23CV0002A	2,202,734	-
Central Valley California High Intensity Drug Trafficking Area (II)	95.001	G24CV0002A	1,738,373	-
Central Valley California High Intensity Drug Trafficking Area (III)	95.001	HID052G605-00	155,400	-
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			4,096,507	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH CALIFORNIA DEPARTMENT OF PARKS AND RECREATION				
Boating Safety Financial Assistance				
Marine Law Enforcement Equipment Grant Program	97.012	C23L0614	23,350	-
PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
California COVID-19 Pandemic	97.036	4482-DR-CA	12,601,075	-
California Severe Winter Storms, Flooding, Landslides, and Mudslides	97.036	4683-DR-CA	1,526,626	-
California Severe Winter Storms, Flooding, Landslides, and Mudslides	97.036	4699-DR-CA	111,279	-
ASSISTANCE LISTING TOTAL			14,238,980	-
Hazard Mitigation Grant				
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant	97.039	FEMA-4558-DR-CA	10,000	-
Emergency Management Performance Grants				
Emergency Management Performance Grant (EMPG) (I)	97.042	2024-0050	398,146	-
BRIC: Building Resilient Infrastructure and Communities				
FY19 Pre-Disaster Mitigation Competitive Grant Program	97.047	2020-0006	91,309	-
Homeland Security Grant Program				
HSGP - 2022	97.067	2022-0043	986,691	199,990
HSGP - 2022 (I)	97.067	2022-0043	2,216,294	-
HSGP - 2022 (II)	97.067	G11016922	637,449	-
HSGP - 2023	97.067	2023-0042	360,145	16,871
HSGP - 2023 (II)	97.067	2023-0042	573,506	-
SUBTOTAL			4,774,085	216,861
PASSED THROUGH CITY OF SACRAMENTO				
HSGP - 2022 (III)	97.067	2024-1362	306,435	-
ASSISTANCE LISTING TOTAL			5,080,520	216,861
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			19,842,305	216,861
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 771,766,871	$ 42,107,913

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, 2025

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, 2025. 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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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 15-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.

NOTE 4 – MEDICAID CLUSTER

Except for Medicaid (Medi-Cal) administrative expenditures, and Medi-Cal 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.

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, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

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

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Programs or Clusters
20.106	Airport Improvement Program
66.958	Water Infrastructure Finance and Innovation
93.090	Guardianship Assistance
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.558	Temporary Assistance for Needy Families
93.566	Refugee and Entrant Assistance
93.778	Medical Assistance Program
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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

COUNTY OF SACRAMENTO, CALIFORNIA
Schedule of Findings and Questioned Costs (Continued)
For the Fiscal Year Ended June 30, 2025

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, 2025

No prior year findings reported.