

**COUNTY OF SACRAMENTO, CALIFORNIA**

Single Audit Report  
(Uniform Guidance)

For the Fiscal Year Ended June 30, 2022

**COUNTY OF SACRAMENTO, CALIFORNIA**  
Single Audit Report  
(Uniform Guidance)  
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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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 30, 2022. Our report includes an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board Statement No. 87, *Leases*. 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

November 30, 2022



**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 fiscal year ended June 30, 2022. 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, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 30, 2022, which contained unmodified opinions on those financial statements. Our report includes an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board Statement No. 87, *Leases*. 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 30, 2023, except for our report on the Schedule of Expenditures  
of Federal Awards, for which the date is November 30, 2022



**COUNTY OF SACRAMENTO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE</u></b>				
Plant and Animal Disease, Pest Control, and Animal Care				
Detector Dog Team	10.025	21-0203-005-SF	\$ 426,509	\$ -
European Grape Vine (I)	10.025	21-0595-019-SF	32,131	-
European Grape Vine (II)	10.025	20-1036-001-SF	23,701	-
Glassy-winged Sharpshooter (GWSS)	10.025	19-0727-038-SF	204,840	-
Asian Citrus Psyllid	10.025	21-0516-011-SF	91,875	-
Light Brown Apple Moth - Regulatory	10.025	21-0421-011-SF	9,182	-
Sudden Oak Death (SOD)	10.025	21-0277-009-SF	29,924	-
Pest Detection	10.025	20-0197	494,978	-
ALN TOTAL			<u>1,313,140</u>	<u>-</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	19-10178	5,175,270	-
<b><u>CHILD NUTRITION CLUSTER</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF EDUCATION</u></b>				
School Breakfast Program	10.553	02227-SN-34-R	89,683	-
National School Lunch Program	10.555	02227-SN-34-R	154,603	-
CHILD NUTRITION CLUSTER TOTAL			<u>244,286</u>	<u>-</u>
<b><u>SNAP CLUSTER</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	19-10376	1,574,445	656,821
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
SNAP E&T 50% - CalFresh Employment or Training Program	10.561	217CACA4S2519	635,094	-
SNAP State Administrative Expense - CalFresh	10.561	217CACA4S2514	38,874,627	-
CalFresh (Food Stamps) – CalWIN Project	10.561	217CACA4S2514	586,231	-
SNAP CLUSTER TOTAL			<u>41,670,397</u>	<u>656,821</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>48,403,093</u>	<u>656,821</u>
<b><u>U.S. DEPARTMENT OF DEFENSE</u></b>				
<b><u>DIRECT PROGRAM</u></b>				
Defense Environmental Restoration Program				
Environmental Services Cooperative Agreement (ESCA) (IV)	12.U01	FA8903-09-2-0002	3,819,672	-
Environmental Services Cooperative Agreement (ESCA) (V)	12.U01	McClellan Foset #2 ESCA	2,384,283	-
Environmental Services Cooperative Agreement (ESCA) (VI)	12.U01	McClellan Foset #3 ESCA	712,706	-
ALN TOTAL			<u>6,916,661</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>6,916,661</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<b><u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u></b>				
Emergency Solutions Grant Program				
Mather	14.231	E-20-MC-06-0005	349,566	349,566
COVID-19 Emergency Solutions Grant Program				
ESG II	14.231	E-20-UW-06-0005	4,411,674	3,459,376
ALN TOTAL			<u>4,761,240</u>	<u>3,808,942</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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)</u></b>				
<b><u>CDBG - ENTITLEMENT GRANTS CLUSTER</u></b>				
<b><u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u></b>				
Community Development Block Grants/Entitlement Grants				
CDBG II	14.218	B-21-UC-06-0005	\$ 383,851	\$ 383,851
CDBG IV	14.218	03-5924F15	562,695	-
CDBG V	14.218	B-16-UC-06-0005	789,587	-
COVID-19 Community Development Block Grants/Entitlement Grants				
CDBG I	14.218	B-20-US-06-0005	1,458,880	890,015
CDBG III	14.218	B-20-US-06-0005	840,716	770,875
CDBG - ENTITLEMENT GRANTS CLUSTER TOTAL			<u>4,035,729</u>	<u>2,044,741</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>8,796,969</u>	<u>5,853,683</u>
<b><u>U.S. DEPARTMENT OF INTERIOR</u></b>				
<b><u>DIRECT PROGRAM</u></b>				
Wild Horse and Burro Resource Management				
Wild Horse Training Grant	15.229	L17AC000241	101,183	-
TOTAL U.S. DEPARTMENT OF INTERIOR			<u>101,183</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<b><u>DIRECT PROGRAMS</u></b>				
Missing Children's Assistance				
Internet Crimes Against Children (II)	16.543	2019-MC-FX-K032	411,024	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
Sacramento County Victim Response Team Project	16.590	2020-WE-AX-0009	318,465	197,199
Edward Byrne Memorial Justice Assistance Grant Program				
Edward Byrne Memorial Justice Assistance Grant Program - Justice Assistance Grant (JAG)	16.738	2019-DJ-BX-0687	166,542	-
<b><u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS</u></b>				
Edward Byrne Memorial Justice Assistance Grant Program				
Juvenile Assistance Grant (JAG)	16.738	BSCC 619-19	1,127,640	-
Statewide Mental Health Training	16.738	BSCC-0026-18-MH	15,577	-
ALN TOTAL			<u>1,309,759</u>	<u>-</u>
DNA Backlog Reduction Program				
2019 DNA Capacity Enhancement and Backlog Reduction Program	16.741	2019-DN-BX-0121	18,177	-
2020 DNA Capacity Enhancement and Backlog Reduction Program	16.741	2020-DN-BX-0145	355,454	-
2021 Prosecuting Cold Cases Using DNA	16.741	15PBJA-21-GG-04361-	38,909	-
ALN TOTAL			<u>412,540</u>	<u>-</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2019-MO-BX-0009	214,506	-
Postconviction Testing of DNA Evidence	16.820	15PBJA-21-GG-0621-POST	44,148	-
Equitable Sharing Program				
DOJ Asset Forfeiture	16.922	N/A	538,000	-
<b><u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS</u></b>				
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 992-21	338,638	251,140

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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF JUSTICE (CONTINUED)</u></b>				
<b><u>PASSED THROUGH CALIFORNIA OFFICE OF EMERGENCY SERVICES</u></b>				
Crime Victim Assistance				
County Victim Services Program (I)	16.575	XC20-03-0340	\$ 306,541	\$ 239,922
County Victim Services Program (II)	16.575	XC21-04-0340	65,822	65,757
Human Trafficking and Advocacy (I)	16.575	HA20-03-0340	19,018	-
Human Trafficking and Advocacy (II)	16.575	HA21-04-0340	10,165	-
Unserved/Underserved Victim Advocacy/Outreach (I)	16.575	UV20-05-0340	111,927	-
Unserved/Underserved Victim Advocacy/Outreach (II)	16.575	UV21-06-0340	33,864	-
Victim Witness Assistance Program (I)	16.575	VW20-39-0340	484,717	-
Victim Witness Assistance Program (II)	16.575	VW21-40-0340	467,260	-
Child Advocacy Center Program (I)	16.575	KC21-05-0340	38,246	-
Child Advocacy Center Program (II)	16.575	KC20-04-0340	66,607	-
ALN TOTAL			1,604,167	305,679
Paul Coverdell Forensic Sciences Improvement Grant Program				
Paul Coverdell FSIA (CA Coverdell)	16.742	CQ21-17-0340	32,814	-
TOTAL U.S. DEPARTMENT OF JUSTICE			5,224,061	754,018
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<b><u>DIRECT PROGRAM</u></b>				
Airport Improvement Program				
New Aircraft Rescue Firefighting Facility Replacement at Sacramento Int'l Airport	20.106	3-06-0204-059-2020	3,622,087	-
Remain Overnight Aircraft Parking Apron at Sacramento Int'l Airport	20.106	3-06-0204-063-2021	3,930,404	-
COVID-19 Airport Improvement Program				
American Rescue Plan Act (ARPA) Airport Improvement Program	20.106	3-06-0204-066-2022	37,665,996	-
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Airport Improvement Program	20.106	3-06-0204-064-2021	11,925,623	-
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Airport Improvement Program	20.106	3-06-0363-022-2021	276,064	-
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Airport Improvement Program	20.106	3-06-0205-014-2021	23,000	-
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Airport Improvement Program	20.106	3-06-0084-006-2021	9,000	-
ALN TOTAL			57,452,174	-
<b><u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u></b>				
<b><u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION</u></b>				
Highway Planning and Construction				
Moving Ahead for Progress in the 21st Century Act (MAP-21 I)	20.205	03-5924F15	16,178,629	-
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER TOTAL			16,178,629	-
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program				
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) - Section 5311	20.509	64RO21-01627	855,844	-
<b><u>HIGHWAY SAFETY CLUSTER</u></b>				
<b><u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY</u></b>				
National Priority Safety Programs				
Child Passenger Safety Program	20.616	OP22022	34,780	-
DUI/DUID Misdemeanor Prosecution, Education, and Outreach (I)	20.616	DI21005	71,006	-
DUI/DUID Misdemeanor Prosecution, Education, and Outreach (II)	20.616	DI22028	188,980	-
HIGHWAY SAFETY CLUSTER TOTAL			294,766	-

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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)</u></b>				
<b><u>PASSED THROUGH CALIFORNIA OFFICE OF TRAFFIC SAFETY (CONTINUED)</u></b>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
Selective Traffic Enforcement Program (STEP) (I)	20.608	PT22060	\$ 44,044	\$ -
Selective Traffic Enforcement Program (STEP) (II)	20.608	PT21196	27,908	-
Intensive Probation Supervision For High Risk Felony and Repeat DUI Offender (I)	20.608	AL21003	107,501	-
Intensive Probation Supervision For High Risk Felony & Repeat DUI Offender (II)	20.608	AL 22024	380,141	-
ALN TOTAL			<u>559,594</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>75,341,007</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>				
<b><u>DIRECT PROGRAM</u></b>				
COVID-19 Emergency Rental Assistance Program	21.023	ERA-2101112185	17,367,438	17,367,438
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT</u></b>				
COVID-19 Emergency Rental Assistance Program	21.023	ERA-2101112185	47,869,080	47,869,080
ALN TOTAL			<u>65,236,518</u>	<u>65,236,518</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act of 2021 (ARPA)	21.027	SLFRP0166	18,301,027	2,133,973
TOTAL U.S. DEPARTMENT OF TREASURY			<u>83,537,545</u>	<u>67,370,491</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<b><u>HEALTH CENTER PROGRAM CLUSTER</u></b>				
<b><u>DIRECT PROGRAMS</u></b>				
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	1,299,062	-
COVID-19 McKinney Homeless Grant	93.224	H8ECS38896	157,428	-
HEALTH CENTER PROGRAM CLUSTER TOTAL			<u>1,456,490</u>	<u>-</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Treatment	93.243	6H79TI081902-01	400,613	205,442
Treatment Drug Courts	93.243	6H79TI081911-03	438,702	436,259
Substance Abuse and HIV Prevention Navigation Program	93.243	6H79SP082241-01	184,319	-
ALN TOTAL			<u>1,023,634</u>	<u>641,701</u>
COVID-19 Public Health Emergency Response - Cooperative Agreement for Emergency Response - Public Health Crisis Response				
COVID-19 Public Health Workforce Development Funding	93.354	NU90TP922174-01-00	218,162	43,559
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crisis				
COVID-19 Health Disparities Among High-risk and Underserved Populations, including Communities of Color	93.391	NH75OT000084-01-00	261,755	-
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	UT8HA33957	711,510	-
HIV Prevention Activities Health Departments Based	93.940	18-10766	531,443	103,172
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>				
HIV Prevention Activities Health Department Based				
Ending the HIV Epidemic Program	93.940	20-10750	613,095	202,444
Ending the HIV Epidemic Program - Component C Grant	93.940	21-10538	133,071	-
ALN TOTAL			<u>1,277,609</u>	<u>202,444</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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH (CONTINUED)</u></b>				
HIV Emergency Relief Project Grants				
Ryan White Part A	93.914	H89HA00048	\$ 3,340,878	\$ 2,953,962
COVID-19 Ryan White HIV/AIDS Program Part A	93.914	H9AHA36947	59,532	-
ALN TOTAL			<u>3,400,410</u>	<u>2,953,962</u>
<b><u>MEDICAID CLUSTER</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u></b>				
Medical Assistance Program				
Child Health Disability Prevention (CHDP- Medical and Foster Care)	93.778	2021-0364	1,320,423	-
Medi-Cal (II)	93.778	2105CA5ADM	29,959,411	-
Medi-Cal - CalWIN Project	93.778	2105CA5ADM	1,727,211	-
SUBTOTAL			<u>33,007,045</u>	<u>-</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>				
Medical Assistance Program				
Adult Protective Services	93.778	County 60	1,523,185	-
County Services Block Grant (CSBG)	93.778	County 60	541,292	-
In-Home Support Services (IHSS)	93.778	County 60	18,725,186	-
In-Home Support Services (IHSS) - Public Authority	93.778	County 60	20,482,688	-
CWS - Title XIX	93.778	County 60	2,027,767	-
SUBTOTAL			<u>43,300,118</u>	<u>-</u>
MEDICAID CLUSTER TOTAL			<u>76,307,163</u>	<u>-</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u></b>				
Children's Health Insurance Program				
California Children's Services (CCS) - Target Low-Income Children's Program (TLICP)	93.767	CCS FY2021-22	653,936	-
Block Grants for Community Mental Health Services				
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	County 34	3,258,669	1,972,488
COVID-19 Block Grants for Community Mental Health Services				
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) - Behavioral Health Response and Rescue Project (BHRRP)	93.958	B09SM083945	37,747	37,747
ALN TOTAL			<u>3,296,416</u>	<u>2,010,235</u>
Block Grants for Prevention and Treatment of Substance Abuse				
Substance Abuse Block Grant	93.959	21-10104	2,227,543	1,662,557
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse				
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) - Substance Abuse Block Grant	93.959	21-10104	1,157,491	794,987
ALN TOTAL			<u>3,385,034</u>	<u>2,457,544</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>				
Public Health Emergency Preparedness (PHEP)	93.069	17-10184	1,253,253	8,000
Affordable Care Act (ACA) Personal Responsibility Education Program				
CA Prep	93.092	21-10388	196,458	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Tuberculosis Program	93.116	2134BASE00	223,112	-
Childhood Lead Poisoning Prevention Program	93.197	20-10540	43,209	-
Immunization Cooperative Agreements				
Immunization Assistance Program (IAP)	93.268	17-10341	1,762,244	-

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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH (CONTINUED)</u></b>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
COVID-19 Strengthening PHL Preparedness through LRN Funding	93.323	ELCPHL#04SAC	\$ 142,473	\$ -
COVID-19 Enhancing Detection Funding	93.323	COVID-19ELC34	5,492,029	2,766,208
COVID-19 Enhancing Detection Expansion Funding	93.323	COVID-19ELC92	17,883,375	1,857,371
<b><u>PASSED THROUGH HELUNA HEALTH</u></b>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
COVID-19 Emerging Issues Project Funding for Adjusting Community Mitigation	93.323	187.388	650,459	-
ALN TOTAL			<u>24,168,336</u>	<u>4,623,579</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>				
State Physical Activity and Nutrition (SPAN)	93.439	18-10549	97,673	27,901
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				
California Home Visiting Program (CHVP)	93.870	22-34	838,514	-
Hospital Preparedness Program	93.889	17-10184	429,344	-
Refugee and Entrant Assistance - State Administered Programs				
Refugee Health Promotion	93.566	20-34-90893-00	64,896	-
Refugee Health Assessment Program	93.566	20-34-90899-0	1,618,006	-
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>				
Refugee and Entrant Assistance - State Administered Programs				
Refugee and Entrant Assistance (RCA)	93.566	2201CARCMA	3,134,830	-
ALN TOTAL			<u>4,817,732</u>	<u>-</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>				
HIV Care Formula Grants				
HIV Care (Part B and MAI)	93.917	18-10883 A01	1,258,268	1,084,460
Maternal and Child Health Services Block Grant to the States				
Black Infant Health	93.994	202134	217,125	93,151
Maternal and Child Health Services Block Grant to the States - California Children's Services	93.994	CCS FY2021-22	4,308,272	-
Maternal Child and Adolescent Health	93.994	202134	228,524	13,149
ALN TOTAL			<u>4,753,921</u>	<u>106,300</u>
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>				
Guardianship Assistance				
Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+	93.090	2101CAGARD	267,140	-
Kinship Guardianship Assistance Payment Title IV-E (Fed-GAP) 4T	93.090	2101CAGARD	3,312,513	-
ALN TOTAL			<u>3,579,653</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556	County 60	916,934	301,918
Temporary Assistance for Needy Families				
Child Welfare Service - Emergency Assistance (EA)	93.558	County 60	12,416,111	-
CalWORKS (TANF)	93.558	2101CATANF	120,546,756	2,449,277
CalWORKS (TANF) - Approved Relative Care (ARC)	93.558	2101CATANF	398,534	-
CalWORKS (TANF) - CalWIN Project	93.558	2101CATANF	586,787	-
CalWORKS (TANF) - Fraud Incentives	93.558	2101CATANF	68,203	-
CalWORKS (TANF) - Stage One Child Care	93.558	2101CATANF	7,826,870	590,100
ALN TOTAL			<u>141,843,261</u>	<u>3,039,377</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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>				
<b>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES (CONTINUED)</b>				
Community Services Block Grant Adult Protective Services Community Services Block Grant (APS-CSBG)	93.569	County 34	\$ 520,361	\$ -
Community-Based Child Abuse Prevention Grants Child Abuse Prevention and Treatment Act (CAPT) Title II	93.590	County 60	51,523	-
Adoption and Legal Guardianship Incentive Payments Adoption Incentive Program	93.603	County 60	667,078	-
Stephanie Tubbs Jones Child Welfare Services Program Child Welfare Services - Title IV-B	93.645	County 60	1,822,342	1,822,342
Foster Care Title IV-E Child Welfare Services Case Records - Case Reviews	93.658	County 60	228,563	-
Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT	93.658	County 60	413	-
Child Welfare Services (CWS) - Title IV-E California	93.658	County 60	24,635,991	-
Child Welfare Services - Continuum of Care Reform Child and Family Team (CFT)	93.658	County 60	476,824	476,824
Child Welfare Services - Continuum of Care Reform - Foster Parent Recruitment	93.658	County 60	1,338	-
Child Welfare Services - Commercially Sexually Exploited Children (CSEC)	93.658	County 60	406,454	-
Child Welfare Services - Emergency Child Care Bridge (ECCB)	93.658	County 60	95,301	95,301
Child Welfare Services - Continuum of Care Reform - Level of Care Protocol (LOCP)	93.658	County 60	4,995	-
Child Welfare Services - Resource Family Approval (RFA)	93.658	County 60	1,442,202	-
Community Care Licensing (CCL) - Foster Family Homes (FFH)	93.658	County 60	226	-
Group Home Monthly Visits	93.658	County 60	39,241	-
Kinship and Foster Care Emergency Funds	93.658	County 60	13,813	-
Statewide Automated Child Welfare Information System (SACWIS)	93.658	County 60	15,127	-
Foster Parent Training & Recruitment (AB2129)	93.658	County 60	1,471	-
Aid to Families with Dependent Children (AFDC) - Foster Care	93.658	2101CAFOST	11,908,457	-
Emergency Assistance Foster Care	93.658	2101CAFOST	1,913,544	-
Extended Foster Care 18+	93.658	2101CAFOST	2,882,804	-
Program (I)	93.658	2101CAFOST	651,668	-
Program (II)	93.658	2201CAFOST	2,135,575	-
FURS	93.658	County 60	377	-
ALN TOTAL			46,854,384	572,125
Adoption Assistance Title IV-E (I)	93.659	County 60	1,757,051	-
Title IV-E (II)	93.659	2101CAADPT	32,748,792	-
Adoption Assistance Program - 18+ Federal	93.659	2101CAADPT	5,370	-
ALN TOTAL			34,511,213	-
Social Services Block Grant Child Welfare Services - Title XX	93.667	County 60	3,415,468	-
AFDC Foster Care Title XX	93.667	2101CASOSR	2,055,665	-
ALN TOTAL			5,471,133	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood Independent Living Program	93.674	County 60	608,812	208,179
COVID-19 Elder Abuse Prevent Interventions Program COVID-19 Adult Protective Services	93.747	County 60	21,607	-

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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES</u></b>				
Child Support Enforcement	93.563	2101CACSES	\$ 25,029,132	\$ -
<b><u>PASSED THROUGH ESSENTIAL ACCESS HEALTH</u></b>				
Family Planning Services				
Title X Family Planning Program	93.217	5 FPHPA006470-03-00	95,845	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>393,827,461</u>	<u>20,206,798</u>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>				
<b><u>DIRECT PROGRAMS</u></b>				
<b><u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u></b>				
Foster Grandparent Program	94.011	20SFPCA002	414,946	-
Senior Companion Program	94.016	19SCPCA001	102,314	-
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER TOTAL			<u>517,260</u>	<u>-</u>
Retired and Senior Volunteer Program	94.002	19SRPCA005	99,529	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>616,789</u>	<u>-</u>
<b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>				
<b><u>DIRECT PROGRAM</u></b>				
High Intensity Drug Trafficking Areas Program				
Central Valley California High Intensity Drug Trafficking Area (I)	95.001	G20CV0002A	1,303,803	561,449
Central Valley California High Intensity Drug Trafficking Area (II)	95.001	G21CV0002A	1,363,110	421,293
Domestic Cannabis Eradication Suppression Program (I)	95.001	2021-35	30,491	-
Domestic Cannabis Eradication Suppression Program (II)	95.001	2022-35	14,199	-
ALN TOTAL			<u>2,711,603</u>	<u>982,742</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>2,711,603</u>	<u>982,742</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PARKS AND RECREATION</u></b>				
Boating Safety Financial Assistance				
Marine Law Enforcement Equipment Grant Program	97.012	C20L0619	10,400	-
<b><u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u></b>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
COVID-19 Mass Vaccination Site	97.036	FEMA-4482-DR-CA	257,405	-
COVID-19 Disaster Grants - Public Assistance (I)	97.036	FEMA-4482-DR-CA	56,050	-
COVID-19 Disaster Grants - Public Assistance (II)	97.036	FEMA-4482-DR-CA	27,289	-
COVID-19 Disaster Grants - Public Assistance (III)	97.036	FEMA-4482-DR-CA	17,598	-
COVID-19 Disaster Grants - Public Assistance (IV)	97.036	FEMA-4482-DR-CA	44,607	-
COVID-19 Disaster Grants - Public Assistance (V)	97.036	FEMA-4482-DR-CA	5,028,664	-
2017 Winter Storms	97.036	FEMA-4301-DR-CA	170,735	-
ALN TOTAL			<u>5,602,348</u>	<u>-</u>
Hazard Mitigation Grant				
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4240	97.039	FEMA-4240-DR-CA	349,809	-
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4301	97.039	FEMA-4301-DR-CA	373,321	-
Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4407	97.039	FEMA-4407-DR-CA	43,667	-
ALN TOTAL			<u>766,797</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, 2022

FEDERAL GRANTOR PASS THROUGH GRANTOR FEDERAL PROGRAM TITLE/CLUSTER COUNTY PROGRAM NAME	FEDERAL ASSISTANCE LISTING NUMBER (ALN)	DIRECT/PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY (CONTINUED)</u></b>				
<b><u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CONTINUED)</u></b>				
Emergency Management Performance Grants				
Emergency Management Performance Grant (EMPG) (I)	97.042	2020-0781	\$ 110,655	\$ -
Emergency Management Performance Grant (EMPG) (II)	97.042	2022-0213	439,075	-
ALN TOTAL			<u>549,730</u>	<u>-</u>
Homeland Security Grant Program (HSGP)				
HSGP - 2019 (I)	97.067	2019-0035	876,669	692,769
HSGP - 2019 (II)	97.067	G11016919-940	671,938	-
HSGP - 2019 (III)	97.067	2019-0035	1,151,773	-
HSGP - 2020 (I)	97.067	2020-0095	253,944	39,387
HSGP - 2020 (II)	97.067	2020-SS-0095	415,280	-
HSGP - 2020 (III)	97.067	2020-0095	669,241	-
ALN TOTAL			<u>4,038,845</u>	<u>732,156</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>10,968,120</u>	<u>732,156</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 636,444,492</u>	<u>\$ 96,556,709</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, 2022

***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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 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).

**COUNTY OF SACRAMENTO, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2022

***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 (State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities. Medi-Cal administrative expenditures are included in the Schedule as they do not represent fees for services.

***NOTE 5 – PASS-THROUGH ENTITY IDENTIFYING NUMBER***

When federal awards were received from a pass-through entity, the Schedule presents, if available, the identifying number assigned by the pass-through 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 pass-through entity.

**COUNTY OF SACRAMENTO, CALIFORNIA**  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2022

**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>None Reported</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:

Assistance Listing Numbers	Name of Federal Programs or Clusters
20.106	Airport Improvement Program
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.090	Guardianship Assistance
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558	Temporary Assistance for Needy Families
93.566	Refugee and Entrant Assistance - State Administered Programs
	Medicaid Cluster:
93.778	Medical Assistance Program
93.994	Maternal and Child Health Services Block Grant to the States
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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, 2022

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None reported

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported

**COUNTY OF SACRAMENTO, CALIFORNIA**  
Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2022

There were no findings reported in the prior year.