

**COUNTY OF SACRAMENTO, CALIFORNIA**

**Single Audit Report  
(Uniform Guidance)**

**For the Fiscal Year Ended June 30, 2019**

**COUNTY OF SACRAMENTO, CALIFORNIA**

**SINGLE AUDIT REPORT  
(UNIFORM GUIDANCE)**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**Independent Auditor's Report on Internal Control  
Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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, 2019, 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 27, 2019.

**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) to determine the 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 may exist that have not been identified.

### **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 grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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, professional style.

Sacramento, California  
November 27, 2019

**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**

We have audited the County of Sacramento, California's (County) compliance with the types of compliance requirements described 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, 2019. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of 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, 2019.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 27, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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, 2020

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER                                     | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|--|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>   |                           |  |                         |  |
| <b><u>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (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                    | 16-10169   | \$ 1,696,884            | \$ 777,545                               |
| <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% Participant Reimbursement - CalFresh Employment or Training (CFET) Program Supply of Service | 10.561                    | 197CACA4S2520                                    | 82,220                  | -  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP        |                           |  |                         |  |
| E&T 50% - CalFresh Employment or Training Program  | 10.561                    | 197CACA4S2519                                    | 2,358,498               | 2,128,709                                |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program- SNAP         |                           |  |                         |  |
| Employment & Training (E&T) 100% - CFET  | 10.561                    | 197CACA4Q7503                                    | 574,509                 | -  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP        |                           |  |                         |  |
| State Administrative Expense - CalFresh  | 10.561                    | 197CACA4S2514                                    | 32,313,612              | 126,867                                  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - SNAP        |                           |  |                         |  |
| Supplemental Security Income (SSI) Cashout   | 10.561                    | 197CACA4S2514                                    | 478,369                 | -  |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - CalFresh    |                           |  |                         |  |
| (Food Stamps) – CalWIN Project   | 10.561                    | 197CACA4S2514                                    | 1,274,485               | -  |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER TOTAL                                       |                           |  | <u>38,778,577</u>       | <u>3,033,121</u>                         |
| <b><u>CHILD NUTRITION CLUSTER</u></b>  |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF EDUCATION</u></b>                                      |                           |  |                         |  |
| School Breakfast Program- State Nutrition Program (SNP)  | 10.553                    | 02227-SN-34-R                                    | 229,296                 | -  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>                                  |                           |  |                         |  |
| Special Supplemental Nutrition Program for Women, Infants, and Children                              | 10.557                    | 15-10107   | 5,274,742               | -  |
| CHILD NUTRITION CLUSTER TOTAL  |                           |  | <u>5,504,038</u>        | <u>-</u>                                 |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE</u></b>                           |                           |  |                         |  |
| Plant and Animal Disease, Pest Control, and Animal Care - European Grape Vine (I)                    | 10.025                    | 18-0619-004-SF                                   | 66,627                  | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - European Grape Vine (II)                   | 10.025                    | 17-0549-001-SF                                   | 44,548                  | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - Glassy-winged Sharpshooter (GWSS)          | 10.025                    | 17-0453-015-SF                                   | 191,208                 | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - Detector Dog Team                          | 10.025                    | 18-0294-005-SF                                   | 327,659                 | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth - Detection         | 10.025                    | 18-0399-016-SF                                   | 8,269                   | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth - Regulatory        | 10.025                    | 18-0299-035-SF                                   | 38,880                  | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - Sudden Oak Death (SOD)                     | 10.025                    | 18-0295-111-SF                                   | 31,534                  | -  |
| Plant and Animal Disease, Pest Control, and Animal Care - Pest Detection                             | 10.025                    | 18-0306  | 511,887                 | -  |
| CATALOG TOTAL  |                           |  | <u>1,220,612</u>        | <u>-</u>                                 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE   |                           |  | <u>45,503,227</u>       | <u>3,033,121</u>                         |

See accompanying notes to the schedule of expenditures of federal awards.



**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER  | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|---|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF DEFENSE</u></b>  |                           |  |                         |  |
| <b><u>DIRECT PROGRAMS</u></b>   |                           |  |                         |  |
| Public Benefit Land Conveyance - Mather Dam   | 12.U01                    | Mather Dam                                       | \$ 50,518               | \$ -                                     |
| Defense Environmental Restoration Program - Environmental Services Cooperative Agreement (ESCA) (I)   | 12.U02                    | FA8903-09-2-0002                                 | 4,866,212               | -  |
| Defense Environmental Restoration Program - Environmental Services Cooperative Agreement (ESCA) (II)  | 12.U02                    | McClellan Foset #2 ESCA                          | 7,367,546               | -  |
| Defense Environmental Restoration Program - Environmental Services Cooperative Agreement (ESCA) (III)   | 12.U02                    | McClellan Foset #3 ESCA                          | 16,678,602              | -  |
| TOTAL U.S. DEPARTMENT OF DEFENSE  |                           |  | <u>28,962,878</u>       | <u>-</u>                                 |
| <b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>  |                           |  |                         |  |
| <b><u>COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG) ENTITLEMENT GRANTS CLUSTER</u></b>  |                           |  |                         |  |
| <b><u>PASSED THROUGH SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY</u></b>  |                           |  |                         |  |
| Community Development Block Grants/Entitlement Grants - (CDBG) (I)  | 14.218                    | B-17-UC-06-0005                                  | 2,233,775               | -  |
| Community Development Block Grants/Entitlement Grants - (CDBG) (II)   | 14.218                    | B-15-UC-06-0005                                  | 41,491                  | -  |
| COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG) ENTITLEMENT GRANTS CLUSTER TOTAL  |                           |  | <u>2,275,266</u>        | <u>-</u>                                 |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  |                           |  | <u>2,275,266</u>        | <u>-</u>                                 |
| <b><u>U.S. DEPARTMENT OF THE INTERIOR</u></b>   |                           |  |                         |  |
| <b><u>DIRECT PROGRAMS</u></b>   |                           |  |                         |  |
| Wild Horse and Burro Resource Management - Wild Horse Training Grant  | 15.229                    | L17AC000241                                      | 149,684                 | -  |
| TOTAL U.S. DEPARTMENT OF INTERIOR   |                           |  | <u>149,684</u>          | <u>-</u>                                 |
| <b><u>U.S. DEPARTMENT OF JUSTICE</u></b>  |                           |  |                         |  |
| <b><u>DIRECT PROGRAMS</u></b>   |                           |  |                         |  |
| Domestic Cannabis Eradication and Suppression Program (DCESP) (I)   | 16.U01                    | 2018-36  | 28,387                  | -  |
| Domestic Cannabis Eradication and Suppression Program (DCESP) (II)  | 16.U01                    | 2019-37  | 34,926                  | -  |
| CATALOG TOTAL   |                           |  | <u>63,313</u>           | <u>-</u>                                 |
| Missing Children's Assistance - Internet Crimes Against Children  | 16.543                    | 2016-MC-FX-K020                                  | 313,185                 | -  |
| Public Safety Partnership and Community Policing Grants - Community Oriented Policing Services (COPS)<br>Anti-Gang Initiative Program (CAGI)                      | 16.710                    | 2015-GV-WX-0006                                  | 16,413                  | -  |
| PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional<br>Facilities - Prison Rape Elimination Act (PREA) | 16.735                    | 2015-RP-BX-0001                                  | 44,124                  | -  |
| Edward Byrne Memorial Justice Assistance Grant Program - Sacramento Multiple Advocate Resource Team<br>(SMART) Policing Homeless Initiative                       | 16.738                    | 2016-WY-BX-0001                                  | 230,685                 | -  |
| Edward Byrne Memorial Justice Assistance Grant Program - Justice Assistance Grant (JAG)   | 16.738                    | 2017-DJ-BX-0923                                  | 327,752                 | -  |
| CATALOG TOTAL   |                           |  | <u>558,437</u>          | <u>-</u>                                 |

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER                                 | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|--|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF JUSTICE (CONTINUED)</u></b>   |                           |  |                         |  |
| <b><u>DIRECT PROGRAMS (CONTINUED)</u></b>  |                           |  |                         |  |
| DNA Backlog Reduction Program - 2017 DNA Capacity Enhancement and Backlog Reduction Program      | 16.741                    | 2017-DN-BX-0054                                  | \$ 322,566              | \$ -                                     |
| Second Chance Act Reentry Initiative - 2nd Chance Auto   | 16.812                    | 2019-RV-BX-0002                                  | 134,598                 | -  |
| Equitable Sharing Program - DOJ Asset Forfeiture   | 16.922                    | N/A  | 218,099                 | -  |
| Drug Enforcement Administration - Asset Seizure  | 16.922                    | R7-14-0118                                       | 60,757                  | -  |
| CATALOG TOTAL  |                           |  | <u>278,856</u>          | <u>-</u>                                 |
| <b><u>PASSED THROUGH BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC)</u></b>                     |                           |  |                         |  |
| Residential Substance Abuse Treatment for State Prisoners (RSAT)                                 | 16.593                    | BSCC 528-18                                      | 303,990                 | -  |
| <b><u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u></b>                             |                           |  |                         |  |
| Crime Victim Assistance - County Victim Services Program   | 16.575                    | XC 16 01 0340                                    | 1,054,391               | 988,656                                  |
| Crime Victim Assistance - Human Trafficking and Advocacy (I)                                     | 16.575                    | HA 17 04 0340                                    | 55,369                  | -  |
| Crime Victim Assistance - Human Trafficking and Advocacy (II)                                    | 16.575                    | HA 18 01 0340                                    | 56,958                  | -  |
| Crime Victim Assistance - Unserved/Underserved Victim Advocacy/Outreach (I)                      | 16.575                    | UV 16 02 0340                                    | 62,390                  | -  |
| Crime Victim Assistance - Unserved/Underserved Victim Advocacy/Outreach (II)                     | 16.575                    | UV 18 03 0340                                    | 135,676                 | -  |
| Crime Victim Assistance - Victim Witness Assistance Program (I)                                  | 16.575                    | VW 17 36 0340                                    | 413,399                 | -  |
| Crime Victim Assistance - Victim Witness Assistance Program (II)                                 | 16.575                    | VW 18 37 0340                                    | 1,292,536               | -  |
| CATALOG TOTAL  |                           |  | <u>3,070,719</u>        | <u>988,656</u>                           |
| Paul Coverdell Forensic Sciences Improvement Grant Program - Paul Coverdell FSIA (CA Coverdell)  | 16.742                    | CQ 18 14 0340                                    | 27,263                  | -  |
| TOTAL U.S. DEPARTMENT OF JUSTICE   |                           |  | <u>5,133,464</u>        | <u>988,656</u>                           |
| <b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>  |                           |  |                         |  |
| <b><u>DIRECT PROGRAMS</u></b>  |                           |  |                         |  |
| Airport Improvement Program (I)  | 20.106                    | 3-06-0363-020-2017                               | 1,477,463               | -  |
| Airport Improvement Program (II)   | 20.106                    | 3-06-0204-056-2016                               | 863,277                 | -  |
| Airport Improvement Program (III)  | 20.106                    | 3-06-0204-057-2017                               | 2,042,894               | -  |
| Airport Improvement Program (IV)   | 20.106                    | 3-06-0204-058-2019                               | 7,037,484               | -  |
| CATALOG TOTAL  |                           |  | <u>11,421,118</u>       | <u>-</u>                                 |
| <b><u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u></b>  |                           |  |                         |  |
| <b><u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION</u></b>                                  |                           |  |                         |  |
| Highway Planning and Construction - Regional Surface Transportation Program                      | 20.205                    | STPL-6498(002)                                   | 364,940                 | -  |
| Highway Planning and Construction - Moving Ahead for Progress in the 21st Century Act (MAP-21 I) | 20.205                    | 03-5924F15                                       | 18,296,836              | -  |
| HIGHWAY PLANNING AND CONSTRUCTION CLUSTER TOTAL  |                           |  | <u>18,661,776</u>       | <u>-</u>                                 |

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER   | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|--|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)</u></b>  |                           |  |                         |  |
| <b><u>HIGHWAY SAFETY CLUSTER</u></b>   |                           |  |                         |  |
| <b><u>PASSED THROUGH STATE DEPARTMENT OF TRAFFIC SAFETY</u></b>  |                           |  |                         |  |
| Pedestrian and Bicycle Safety Program  | 20.600                    | PS19016  | \$ 16,128               | \$ -                                     |
| National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program  | 20.616                    | DI 18021   | 60,326                  | -  |
| National Priority Safety Programs - Child Passenger Safety Program   | 20.616                    | OP 19009   | 32,155                  | -  |
| CATALOG TOTAL  |                           |  | 92,481                  | -  |
| HIGHWAY SAFETY CLUSTER TOTAL   |                           |  | 108,609                 | -  |
| <b><u>PASSED THROUGH STATE DEPARTMENT OF TRAFFIC SAFETY</u></b>  |                           |  |                         |  |
| Selective Traffic Enforcement Program (STEP) (I)   | 20.608                    | PT 19150   | 29,373                  | -  |
| Selective Traffic Enforcement Program (STEP) (II)  | 20.608                    | PT 18067   | 20,733                  | -  |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Impaired Driving Awareness and Education Campaign                               | 20.608                    | AL 18026   | 32,450                  | -  |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision For High Risk Felony & Repeat DUI Offender (I)  | 20.608                    | AL19007  | 378,192                 | -  |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Intensive Probation Supervision For High Risk Felony & Repeat DUI Offender (II) | 20.608                    | AL18013  | 125,761                 | -  |
| CATALOG TOTAL  |                           |  | 586,509                 | -  |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION  |                           |  | 30,778,012              | -  |
| <b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>   |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA STATE WATER RESOURCES BOARD</u></b>  |                           |  |                         |  |
| Superfund Technical Assistance Grants (TAG) for Community Groups at National Priority List (NPL) Sites<br>Local Oversight Program                      | 66.806                    | D18-08-003                                       | 485,408                 | -  |
| TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY   |                           |  | 485,408                 | -  |

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER   | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|--|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF HEALTH &amp; 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                                       | \$ 1,174,938            | \$ -                                     |
| HEALTH CENTER PROGRAM CLUSTER TOTAL  |                           |  | <u>1,174,938</u>        | <u>-</u>                                 |
| HIV Emergency Relief Projects Grants - Ryan White Part A (I)   | 93.914                    | H89HA00048                                       | 763,633                 | 641,939                                  |
| HIV Emergency Relief Projects Grants - Ryan White Part A (II)  | 93.914                    | H89HA00048                                       | 2,338,062               | 2,024,267                                |
| CATALOG TOTAL  |                           |  | <u>3,101,695</u>        | <u>2,666,206</u>                         |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance - Room for Dads Project  | 93.243                    | 5H79TI026101-03                                  | 165,891                 | 165,891                                  |
| <b><u>MEDICAID CLUSTER</u></b>   |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u></b>   |                           |  |                         |  |
| Medical Assistance Program - Child Health Disability Protection (CHDP) - Medi-Cal and Foster Care  | 93.778                    | 2018-2019  | 1,162,899               | -  |
| Medical Assistance Program - Medi-Cal  | 93.778                    | 1905CA5MAP                                       | 35,824,066              | -  |
| Medical Assistance Program - Medi-Cal - CalWIN Project   | 93.778                    | 1905CA5MAP                                       | 4,095,223               | -  |
| Medical Assistance Program - Medi-Cal - Outreach and Enrollment - AB 82  | 93.778                    | 1905CA5MAP                                       | 10,604                  | -  |
| SUBTOTAL   |                           |  | <u>41,092,792</u>       | <u>-</u>                                 |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>  |                           |  |                         |  |
| Medical Assistance Program - Adult Protective Services   | 93.778                    | County 34  | 1,525,847               | -  |
| Medical Assistance Program - Child Welfare Services - Title XIX  | 93.778                    | County 34  | 1,878,944               | -  |
| Medical Assistance Program - Community Services Block Grant (CSBG)   | 93.778                    | County 34  | 465,632                 | -  |
| Medical Assistance Program - In-Home Support Services (IHSS)   | 93.778                    | County 34  | 17,052,787              | -  |
| Medical Assistance Program - Local Dental Pilot Projects - Dental Transformation Initiative (LDPP-DTI)   | 93.778                    | 16-93574   | 949,725                 | 559,204                                  |
| SUBTOTAL   |                           |  | <u>21,872,935</u>       | <u>559,204</u>                           |
| MEDICAID CLUSTER TOTAL   |                           |  | <u>62,965,727</u>       | <u>559,204</u>                           |
| <b><u>AGING CLUSTER</u></b>  |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>  |                           |  |                         |  |
| Medical Assistance Program - (Administration for Community Living) Area 4 Agency on Aging (A4AA)   | 93.044                    | 1100-19  | 74,351                  | -  |
| AGING CLUSTER TOTAL  |                           |  | <u>74,351</u>           | <u>-</u>                                 |
| <b><u>477 CLUSTER</u></b>  |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u></b>   |                           |  |                         |  |
| Community Services Block Grant - Adult Protective Services Community Services Block Grant (APS-CSBG)   | 93.569                    | County 34  | 415,843                 | -  |
| 477 CLUSTER TOTAL  |                           |  | <u>415,843</u>          | <u>-</u>                                 |

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER   | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|--|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (CONTINUED)</u></b>   |                           |  |                         |  |
| <b><u>TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) CLUSTER</u></b>   |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>  |                           |  |                         |  |
| Temporary Assistance for Needy Families - Child Welfare Service - Emergency Assistance (EA)  | 93.558                    | County 34  | \$ 12,416,111           | \$ -                                     |
| Temporary Assistance for Needy Families - CalWORKS (TANF)  | 93.558                    | 1901CATANF                                       | 78,273,863              | 3,468,674                                |
| Temporary Assistance for Needy Families - CalWORKS (TANF) - Approved Relative Care (ARC)   | 93.558                    | 1901CATANF                                       | 215,032                 | -  |
| Temporary Assistance for Needy Families - CalWORKS (TANF) - CalWIN Project   | 93.558                    | 1901CATANF                                       | 478,160                 | -  |
| Temporary Assistance for Needy Families - CalWORKS (TANF) - Federal  | 93.558                    | 1901CATANF                                       | 22,253,805              | -  |
| Temporary Assistance for Needy Families - CalWORKS (TANF) - Fraud Incentives   | 93.558                    | 1901CATANF                                       | 122,268                 | -  |
| Temporary Assistance for Needy Families - CalWORKS (TANF) - Stage One Child Care   | 93.558                    | 1901CATANF                                       | 9,809,974               | 361,373                                  |
| TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) CLUSTER Total   |                           |  | <u>123,569,213</u>      | <u>3,830,047</u>                         |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES</u></b>   |                           |  |                         |  |
| Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program<br>California Home Visiting Program (CHVP)     | 93.505                    | 15-10167 A03                                     | 808,877                 | 23,045                                   |
| Community-Based Child Abuse Prevention Grants - Child Abuse Prevention and Treatment Act (CAPT) Title II                             | 93.590                    | 7805000-19-345                                   | 51,523                  | 51,523                                   |
| Children's Health Insurance Program- California Children's Services (CCS) - Target Low-Income<br>Children's Program (TLICP)          | 93.767                    | County 34  | 838,695                 | -  |
| HIV Prevention Activities Health Department Based - HIV Prevention Program   | 93.940                    | 15-10945   | 596,406                 | 252,558                                  |
| Block Grants for Community Mental Health Services - Substance Abuse and Mental Health<br>Services Administration (SAMHSA)            | 93.958                    | County 34  | 2,982,153               | 2,458,828                                |
| Block Grants for Prevention and Treatment of Substance Abuse - Alcohol and Drug - Substance Abuse Prevention<br>and Treatment (SAPT) | 93.959                    | 17-94151 A01                                     | 7,890,660               | 4,014,720                                |
| Maternal and Child Health Services Block Grant to the States - California Children's Services - Medi-Cal Title XIX                   | 93.994                    | County 34  | 3,990,314               | 38,756                                   |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH</u></b>  |                           |  |                         |  |
| Maternal and Child Health Services Block Grant to the States - Black Infant Health (BIH)   | 93.994                    | 201834   | 195,124                 | -  |
| Maternal and Child Health Services Block Grant to the States - Maternal, Child & Adolescent Health (MCAH)                            | 93.994                    | 201834   | 222,644                 | 15,490                                   |
| CATALOG TOTAL  |                           |  | <u>4,408,082</u>        | <u>54,246</u>                            |

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER  | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|---|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (CONTINUED)</u></b>  |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF PUBLIC HEALTH (CONTINUED)</u></b>   |                           |  |                         |  |
| Public Health Emergency Preparedness - Public Health Emergency Preparedness (PHEP)  | 93.069                    | 17-10184   | \$ 1,590,520            | \$ -                                     |
| Affordable Care Act (ACA) Personal Responsibility Education Program - California Personal Responsibility Education Program (CA PREP)    | 93.092                    | 18-10239   | 199,232                 | -  |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Tuberculosis (TB) Program                                 | 93.116                    | TB Base Award                                    | 467,075                 | -  |
| Immunization Cooperative Agreements - Immunization Assistance Program (IAP)   | 93.268                    | 17-10341   | 413,987                 | -  |
| State Physical Activity and Nutrition (SPAN)  | 93.439                    | 18-10549   | 16,462                  | -  |
| National Bioterrorism Hospital Preparedness Program - Hospital Preparedness Program (HPP)   | 93.889                    | 17-10184   | 366,157                 | 8,000                                    |
| HIV Care Formula Grants - HIV Care Program Part B & Minority AIDS Initiative (MAI)  | 93.917                    | 18-10883   | 1,309,366               | 1,155,064                                |
| HIV Care Formula Grants - HIV Care Program (X08)  | 93.917                    | 16-10855 A01                                     | 1,163,081               | 1,060,913                                |
| CATALOG TOTAL   |                           |  | <u>2,472,447</u>        | <u>2,215,977</u>                         |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee Health Assessment                             | 93.566                    | 18-34-90899-00                                   | 825,200                 | -  |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee Health Promotion                              | 93.566                    | 18-34-90899-00                                   | 129,219                 | -  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES</u></b>   |                           |  |                         |  |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee and Entrant Assistance (RCA) (I)              | 93.566                    | 1901CARCMA                                       | 604,583                 | -  |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee and Entrant Assistance (RCA) (II)             | 93.566                    | 1901CARCMA                                       | 3,632                   | -  |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Refugee and Entrant Assistance (RCA) - CalWIN Project | 93.566                    | 1901CARCMA                                       | 965                     | -  |
| CATALOG TOTAL   |                           |  | <u>1,563,599</u>        | <u>-</u>                                 |
| Guardianship Assistance - Kinship Guardianship Assistance Program Title IV-E (Kin-GAP) 18+  | 93.090                    | 1801CAGARD                                       | 286,202                 | -  |
| Guardianship Assistance - Kinship Guardianship Assistance Payment Title IV-E (Fed-GAP) 4T   | 93.090                    | 1801CAGARD                                       | 2,996,457               | -  |
| Guardianship Assistance - Kinship Guardianship Program - Title IV-E (Kin-GAP IV-E)  | 93.090                    | 1801CAGARD                                       | 206,006                 | -  |
| CATALOG TOTAL   |                           |  | <u>3,488,665</u>        | <u>-</u>                                 |

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER                                       | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|--|---------------------------|--|-------------------------|--|
| <b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (CONTINUED)</u></b>                               |                           |  |                         |  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF SOCIAL SERVICES (CONTINUED)</u></b>                      |                           |  |                         |  |
| Promoting Safe and Stable Families (PSSF)  | 93.556                    | County 34  | \$ 964,221              | \$ -                                     |
| Stephanie Tubbs Jones Child Welfare Services Program - Child Welfare Services - Title IV-B             | 93.645                    | County 34  | 1,998,623               | -  |
| Temporary Assistance for Needy Families - Child Welfare Service - Extended Foster Care (EFC)           | 93.658                    | County 34  | 723,434                 | -  |
| Foster Care Title IV-E - Child Welfare Services Outcome Improvement Project (CWSOIP) - COHORT          | 93.658                    | County 60  | 765,389                 | -  |
| Foster Care Title IV-E - Child Welfare Services (CWS) - Title IV-E California Well-Being Project       | 93.658                    | County 60  | 40,935,060              | 939,497                                  |
| Foster Care Title IV-E - Child Welfare Services - Title IV-E   | 93.658                    | County 60  | 3,452,722               | 1,180,199                                |
| Foster Care Title IV-E - Child Welfare Services - Commercially Sexually Exploited Children (CSEC)      | 93.658                    | County 60  | 456,117                 | -  |
| Foster Care Title IV-E - Child Welfare Services - Emergency Child Care Bridge (ECCB)                   | 93.658                    | County 60  | 131,798                 | -  |
| Foster Care Title IV-E - Child Welfare Services - Resource Family Approval (RFA)                       | 93.658                    | County 60  | 2,031,334               | -  |
| Foster Care Title IV-E - Community Care Licensing (CCL) - Foster Family Homes (FFH)                    | 93.658                    | County 60  | 43,237                  | -  |
| Foster Care Title IV-E - Aid to Families with Dependent Children (AFDC)                                | 93.658                    | 1901CAFOST                                       | 1,443,004               | -  |
| Foster Care Title IV-E - Aid to Families with Dependent Children (AFDC) - Foster Care                  | 93.658                    | 1801CAFOST                                       | 24,592,760              | -  |
| Foster Care Title IV-E - Emergency Assistance Foster Care  | 93.658                    | 1901CAFOST                                       | 3,355,146               | -  |
| Foster Care Title IV-E - Extended Foster Care 18+  | 93.658                    | 1901CAFOST                                       | 3,121,582               | -  |
| Foster Care Title IV-E - Program (I)   | 93.658                    | 1801CAFOST                                       | 1,744,076               | -  |
| Foster Care Title IV-E - Program (II)  | 93.658                    | 1901CAFOST                                       | 6,345,562               | -  |
| Foster Care Title IV-E - Foster Parent Training & Recruitment (AB2129)                                 | 93.658                    | County 60  | 18,501                  | -  |
| CATALOG TOTAL  |                           |  | 89,159,722              | 2,119,696                                |
| Adoption Assistance - Title IV-E (I)   | 93.659                    | County 60  | 1,875,298               | -  |
| Adoption Assistance - Title IV-E (II)  | 93.659                    | 1901CAADPT                                       | 26,400,079              | -  |
| Adoption Assistance - Title IV-E (III)   | 93.659                    | 1901CAADPT                                       | 472,420                 | -  |
| Adoption Assistance - Title IV-E (IV)  | 93.659                    | 1901CAADPT                                       | 17,958                  | -  |
| CATALOG TOTAL  |                           |  | 28,765,755              | -  |
| Social Services Block Grant - Child Welfare Services - Title XX  | 93.667                    | County 34  | 3,415,468               | -  |
| Social Services Block Grant - AFDC Foster Care Title XX (I)  | 93.667                    | 1901CASOSR                                       | 2,055,665               | -  |
| Social Services Block Grant - AFDC Foster Care Title XX (II)   | 93.667                    | 1901CASOSR                                       | 1,990,058               | -  |
| CATALOG TOTAL  |                           |  | 7,461,191               | -  |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood - Independent Living Program | 93.674                    | County 34  | 593,804                 | -  |
| <b><u>PASSED THROUGH CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES</u></b>                           |                           |  |                         |  |
| Child Support Enforcement  | 93.563                    | 1901CACSES                                       | 21,946,866              | -  |
| TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES   |                           |  | 370,512,380             | 18,419,941                               |

See accompanying notes to the schedule of expenditures of federal awards.

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

| FEDERAL GRANTOR<br>PASSED THROUGH GRANT<br>PROGRAM TITLE/CLUSTER  | FEDERAL<br>CFDA<br>NUMBER | DIRECT/PASS-THROUGH<br>AGENCY<br>GRANT<br>NUMBER | FEDERAL<br>EXPENDITURES | PASSED<br>THROUGH<br>TO<br>SUBRECIPIENTS |
|---|---------------------------|--|-------------------------|--|
| <b><u>U.S. CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICE</u></b>   |                           |  |                         |  |
| <b><u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u></b>   |                           |  |                         |  |
| <b><u>DIRECT PROGRAMS</u></b>   |                           |  |                         |  |
| Foster Grandparent Program - Foster Grandparent Program (FGP)   | 94.011                    | 17SFPCA001                                       | \$ 426,481              | \$ -                                     |
| Senior Companion Program (SCP)  | 94.016                    | 16SCPCA001                                       | 191,829                 | -  |
| FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER TOTAL   |                           |  | <u>618,310</u>          | <u>-</u>                                 |
| Retired and Senior Volunteer Program - Retired and Senior Volunteer Program   | 94.002                    | 16SRPCA003                                       | 190,376                 | -  |
| TOTAL U.S. CORPORATION FOR NATIONAL & COMMUNITY SERVICE   |                           |  | <u>808,686</u>          | <u>-</u>                                 |
| <b><u>EXECUTIVE OFFICE OF THE PRESIDENT</u></b>   |                           |  |                         |  |
| <b><u>DIRECT PROGRAMS</u></b>   |                           |  |                         |  |
| High Intensity Drug Trafficking Areas Program - Central Valley California High Intensity Drug Trafficking Area (I)  | 95.001                    | G17CV0002A                                       | 449,642                 | -  |
| High Intensity Drug Trafficking Areas Program - Central Valley California High Intensity Drug Trafficking Area (II) | 95.001                    | G18CV0002A                                       | 2,129,017               | -  |
| TOTAL EXECUTIVE OFFICE OF THE PRESIDENT   |                           |  | <u>2,578,659</u>        | <u>-</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                    | C18L0616   | 35,600                  | -  |
| Boating Safety Financial Assistance - Marine Law Enforcement Training Reimbursement Program                         | 97.012                    | County 34  | 5,186                   | -  |
| CATALOG TOTAL   |                           |  | <u>40,786</u>           | <u>-</u>                                 |
| <b><u>PASSED THROUGH GOVERNOR'S OFFICE OF EMERGENCY SERVICES</u></b>  |                           |  |                         |  |
| Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4301  | 97.039                    | Project PJ0232                                   | 10,486                  | -  |
| Flood Mitigation Assistance - FEMA Hazard Mitigation Grant DR - 4240  | 97.039                    | Project PJ0027                                   | 12,296                  | -  |
| CATALOG TOTAL   |                           |  | <u>22,782</u>           | <u>-</u>                                 |
| Emergency Management Performance Grants - Emergency Management Performance Grant (EMPG)                             | 97.042                    | 2018-0008  | 433,646                 | 433,646                                  |
| Homeland Security Grant Program (I)   | 97.067                    | 2016-0102  | 587,061                 | -  |
| Homeland Security Grant Program (II)  | 97.067                    | 2016-0102  | 678,312                 | 664,569                                  |
| Homeland Security Grant Program (III)   | 97.067                    | 2017-0083  | 2,244,128               | -  |
| Homeland Security Grant Program (IV)  | 97.067                    | 2017-0083  | 1,084,229               | 1,084,229                                |
| Homeland Security Grant Program - SHSGP 2016  | 97.067                    | 2016-0102  | 400,000                 | 400,000                                  |
| Homeland Security Grant Program - SHSGP 2017  | 97.067                    | 201-0083   | 278,816                 | 250,000                                  |
| CATALOG TOTAL   |                           |  | <u>5,272,546</u>        | <u>2,398,798</u>                         |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY  |                           |  | <u>5,769,760</u>        | <u>2,832,444</u>                         |
| TOTAL EXPENDITURES OF FEDERAL AWARDS  |                           |  | <u>\$ 492,957,424</u>   | <u>\$ 25,274,162</u>                     |

See accompanying notes to the schedule of expenditures of federal awards.



**COUNTY OF SACRAMENTO, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

***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, 2019. 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.

***NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

Expenditures reported on 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

***NOTE 3 – MEDICAID CLUSTER***

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

***NOTE 4 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER***

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County 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.

***NOTE 5 – INDIRECT COST RATE***

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

**COUNTY OF SACRAMENTO, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**I. SUMMARY OF AUDITOR'S RESULTS**

|  |               |
|--|---------------|
| Type of report the auditor issued on whether the financial statements 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 auditors' report issued on compliance for major federal programs:                          | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No         |

Identification of major federal programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Programs or Clusters</u>                |
|---------------------|--|
| 16.575              | Crime Victim Assistance Program                            |
| 20.106              | Airport Improvement Program                                |
| 93.090              | Kinship Guardian Assistance Program (Kin-GAP)              |
| 93.558              | Temporary Assistance for Needy Families (TANF)             |
| 93.778              | Medicaid Cluster   |
| 93.994              | Maternal & Child Health Services Block Grant to the States |

|  |              |
|--|--------------|
| 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, 2019**

**II. FINANCIAL STATEMENT FINDINGS**

None reported.

**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, 2019**

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

| <b>Finding No.</b> | <b>Program Name/Description</b>                          | <b>CFDA No.</b> | <b>Compliance Requirement</b>                     | <b>Status of Corrective Action</b> |
|--------------------|--|-----------------|---|------------------------------------|
| 2018-001           | Adoption Assistance – Title IV-E                         | 93.659          | Allowable Costs/Cost Principles                   | Implemented                        |
| 2018-002           | Supplemental Nutrition Assistance Program (SNAP) Cluster | 10.561          | Special Tests and Provision – ADP System for SNAP | Implemented                        |