

Federal Awards Reports in Accordance
with the Uniform Guidance
Year Ended June 30, 2025

County of Sonoma, California

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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*

Board of Supervisors
County of Sonoma, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Sonoma, California (County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 26, 2025. Our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, effective July 1, 2024. Our report also included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (non-major governmental fund), Integrated Waste (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Sonoma County Transit (non-major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (non-major discretely presented component unit), Russian River County Sanitation District (non-major discretely presented component unit), South Park County Sanitation District (non-major discretely presented component unit), Occidental County Sanitation District (non-major discretely presented component unit), Sonoma County Fair and Exposition, Inc. (non-major enterprise fund), and the Sonoma County Employees' Retirement Association (SCERA) (fiduciary fund) as described in our report on the County's financial statements. This report does not include the results of the other auditor's 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 have not been 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rancho Cucamonga, California
December 26, 2025



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

Board of Supervisors
County of Sonoma, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Sonoma, California's (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of entities listed below which expended the following amounts in federal awards which are not included in the County’s schedule of expenditures of federal awards for the fiscal year ended June 30, 2025:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$ 70,451,876
Sonoma County Transit	1,280,000
Sonoma County Water Agency	1,576,673
Sonoma Valley County Sanitation District	1,984,421

Our compliance audit, described in the “Opinion on Each Major Federal Program” does not include the operations of the Sonoma County Community Development Commission, Sonoma County Transit, Sonoma County Water Agency, and Sonoma Valley County Sanitation District because they engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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 the 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 26, 2025, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter paragraph regarding the County's adoption of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, effective July 1, 2024. Our report also included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (non-major governmental fund), Integrated Waste (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Sonoma County Transit (non-major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (non-major discretely presented component unit), Russian River County Sanitation District (non-major discretely presented component unit), South Park County Sanitation District (non-major discretely presented component unit), Occidental County Sanitation District (non-major discretely presented

component unit), Sonoma County Fair and Exposition, Inc. (non-major enterprise fund), and the Sonoma County Employees' Retirement Association (SCERA) (fiduciary fund) 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 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.

A handwritten signature in cursive script that reads "Eric Sully LLP".

Ontario, California
March 11, 2026

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
U.S. DEPARTMENT OF AGRICULTURE					
Plant and Animal Disease, Pest Control, and Animal Care					
CA FY24 CCC Invasive Fruit Fly Pest Detection (Indirect)	10.025	23-0732	CA Dept. of Food and Agriculture	\$ 89,668	\$ -
CA FY24 Asian Defoliator Survey Pest Detection (Indirect)	10.025	24-0132-039-SF	CA Dept. of Food and Agriculture	3,727	-
P. ramorum Survey SOD (Indirect)	10.025	23-0413-012-SF/24-0388-035-SF	CA Dept. of Food and Agriculture	36,263	-
2023 and 2025 European Grapevine Moth Project EGVm (Indirect)	10.025	22-1695-028-SF/24-0680-030-SF	CA Dept. of Food and Agriculture	96,190	-
2023/2024 and 2024/2025 European Grapevine Moth Survey EGVm (Indirect)	10.025	23-0729-028-SF	CA Dept. of Food and Agriculture	412,940	-
PDCP / GWSS (Indirect)	10.025	23-0529-043-SF	CA Dept. of Food and Agriculture	396,888	-
USDA/APHIS/PPQ ACP (Indirect)	10.025	24-0236-017-SF Amendment 1	CA Dept. of Food and Agriculture	30,820	-
CA FY24 Lantern Spotted Survey Pest Detection (Indirect)	10.025	24-0240	CA Dept. of Food and Agriculture	5,999	-
Subtotal for 10.025				1,072,495	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Indirect)	10.557	22-10295	CA Dept. of Public Health	2,887,687	-
Summer Food Service Program for Children					
Summer Food Program On Site Inspections of School Food Services (Indirect)	10.559	6100-CN240266	CA Dept. of Education	4,275	-
Subtotal for 10.559 (Child Nutrition Cluster)				4,275	4,275
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					
Supplemental Nutrition Assistance Program (Indirect)	10.561	23-10352	CA Dept. of Public Health	597,678	150,749
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Indirect)	10.561	SP-2223-27 & SP-2324-27	CA Dept. of Aging	679,492	439,310
CalFresh Administration (Indirect)	10.561	PCA Number: 11609	CA Dept. of Social Services	16,521,849	-
Subtotal for 10.561 (SNAP Cluster)				17,799,019	590,059
Environmental Quality Incentives Program					
Natural Resources Conservation Service-Russian River Conservation 2021 (Indirect)	10.912	FC.R509	National Fish and Wildlife Foundation	298,730	-
Partnerships for Climate-Smart Commodities					
USDA Partnership for Climate-Smart Commodities (Direct)	10.937			1,238,848	1,074,083
SUBTOTAL FOR U.S. DEPARTMENT OF AGRICULTURE				23,301,054	1,664,142
U.S. DEPARTMENT OF EDUCATION					
Rehabilitation Services Vocational Rehabilitation Grants to States					
2024-2026 Student Training and Employment Program (STEP) (Indirect)	84.126	8513	CA Dept. of Rehabilitation	310,013	-
SUBTOTAL FOR U.S. DEPARTMENT OF EDUCATION				310,013	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation					
Older American Act Title VII- Elder Abuse Prevention (Indirect)	93.041 ⁽³⁾	AP-2425-27	CA Dept. of Aging	7,332	7,332
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals					
Older American Act Title III- Preventive Health (Indirect)	93.042 ⁽³⁾	AP-2425-27	CA Dept. of Aging	51,478	51,478
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services					
COVID-19 ARPA American Rescue Plan (ARP) Preventive Health Title D (Indirect)	93.043 ⁽³⁾	AP-2122-27	CA Dept. of Aging	13,159	13,159
Older American Act Title III- Supportive Services (Indirect)	93.043 ⁽³⁾	AP-2425-27	CA Dept. of Aging	27,935	27,935
Subtotal for 93.043				41,094	41,094
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers					
COVID-19 ARPA American Rescue Plan (ARP) Supportive Services Title III-B (Indirect)	93.044	AP-2122-27	CA Dept. of Aging	106,697	106,697
Older American Act Title III- Supportive Services (Indirect)	93.044	AP-2425-27	CA Dept. of Aging	1,310,886	184,233
Subtotal for 93.044				1,417,583	290,930

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
Special Programs for the Aging, Title III, Part C, Nutrition Services					
COVID-19 ARPA American Rescue Plan (ARP) Congregate Meals Title III-C1 (Indirect)	93.045	AP-2122-27	CA Dept. of Aging	\$ 16,424	\$ 16,424
COVID-19 ARPA American Rescue Plan (ARP) Home Delivered Title III-C2 (Indirect)	93.045	AP-2122-27	CA Dept. of Aging	60,205	60,205
Older American Act Title III- Congregate Meals (Indirect)	93.045	AP-2425-27	CA Dept. of Aging	242,523	-
Older American Act Title III- Home-Delivered Meals (Indirect)	93.045	AP-2425-27	CA Dept. of Aging	577,171	525,293
Subtotal for 93.045				896,323	601,922
National Family Caregiver Support, Title III, Part E					
COVID-19 ARPA American Rescue Plan (ARP) Family Caregivers Title III-E (Indirect)	93.052 ⁽³⁾	AP-2122-27	CA Dept. of Aging	70,075	70,075
Older American Act Title III- Family Caregivers (Indirect)	93.052 ⁽³⁾	AP-2425-27	CA Dept. of Aging	298,002	265,170
Subtotal for 93.052				368,077	335,245
Nutrition Services Incentive Program					
Older American Act Nutrition Services Incentive Program (Indirect)	93.053	AP-2425-27	CA Dept. of Aging	121,477	121,477
Subtotal for 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053 (Aging Cluster)				2,903,364	1,449,478
Public Health Emergency Preparedness					
Public Health Emergency Preparedness (PHEP) Cooperative Agreement (Indirect)	93.069	5 NU90TP922005-03-00	CA Dept. of Public Health	473,243	-
Public Health Emergency Preparedness (PHEP) Cooperative Agreement (Indirect)	93.069	5 NU90TP922005-03-00	CA Dept. of Public Health	290,703	-
Subtotal for 93.069				763,946	-
Medicare Enrollment Assistance Program					
Medicare Improvements for Patients and Providers Act (Indirect)	93.071	MI-2324-27 & MI-2425-27	CA Dept. of Aging	133,767	113,979
Guardianship Assistance					
Title IVE (Fed-GAP) Kingap Assistance (Indirect)	93.090	PCA Number: 12307	CA Dept. of Social Services	358,731	-
Title IVE (Fed-GAP) Kingap Admin (Indirect)	93.090	PCA Number: 12307	CA Dept. of Social Services	81,080	-
Subtotal for 93.090				439,811	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Control (Indirect)	93.116	NU52PS910219	CA Dept. of Public Health	30,449	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					
Childhood Lead Poisoning Prevention (Indirect)	93.197	23-10287	CA Dept. of Public Health	66,260	-
Immunization Cooperative Agreements					
CDPH IMMUNIZATION BRANCH- LOCAL ASSISTANCE MAIN GRANT FUNDS (Indirect)	93.268	22-11057	CA Dept. of Public Health	178,924	149,999
COVID-19 CDPH Immunization Branch- COVID-19 Round2 (Indirect)	93.268	22-11057	CA Dept. of Public Health	5,214	-
COVID-19 CDPH Immunization Branch- COVID-19 Round3 (Indirect)	93.268	22-11057	CA Dept. of Public Health	189,745	-
COVID-19 CDPH Immunization Branch- COVID-19 Round4 (Indirect)	93.268	22-11057	CA Dept. of Public Health	9,324	-
Subtotal for 93.268				383,207	149,999
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
COVID-19 ARPA COVID-19 ELC Enhancing Detection Expansion Molecular Detection					
Supplemental Funding for Major Construction (Indirect)	93.323	AMDPHL12	CA Dept. of Public Health	858,340	-
COVID-19 ARPA COVID-19 ELC Enhancing Detection Expansion Funding (Indirect)	93.323	6 NU50CK000539-01-10	CA Dept. of Public Health	798,332	-
Subtotal for 93.323				1,656,672	-

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
State Health Insurance Assistance Program (SHIP) (Indirect)	93.324	HI-2425-27	CA Dept. of Aging	\$ 147,560	\$ 132,494
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response COVID-19 CDC Crisis Response: Covid 19 Public Workforce Safe Schools grant (Indirect)	93.354	NU90TP922174	CA Dept. of Public Health	26,818	-
Title IV-E Prevention Program Title IV-E FFPS-CWD (Indirect)	93.472	2401CATANF	CA Dept. of Social Services	3,945	-
Community Health Workers for Public Health Response and Resilient Sonoma County CCR Project (Direct)	93.495			517,677	461,659
Sonoma County CCR Project (Direct)	93.495			106,152	36,380
Subtotal for 93.495				623,829	498,039
MaryLee Allen Promoting Safe and Stable Families Program Promoting Safe and Stable Families (Indirect)	93.556	PCA #22333	CA Dept. of Social Services	311,515	-
Temporary Assistance for Needy Families Temporary Assistance for Needy Families (TANF) (Indirect)	93.558	11001 CalWORKS Assistance	CA Dept. of Social Services	13,982,104	-
Temporary Assistance for Needy Families (TANF) Admin (Indirect)	93.558	11001 - CalWORKS FGU	CA Dept. of Social Services	19,163,883	-
Subtotal for 93.558				33,145,987	-
Child Support Services (Indirect)	93.563	2401CACSES	CA Dept. of Child Support Services	6,774,427	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs Refugee and Entrant Assistance - State Administered Programs Indochinese Refugee (Indirect)	93.566	N/A	CA Dept. of Social Services	730,507	-
Child Care and Development Block Grant (Indirect)	93.575	CAPP 3064	CA Dept. of Social Services	150,712	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Indirect)	93.596	CAPP 3064	CA Dept. of Social Services	36,981	-
Subtotal for 93.575 and 93.596 (CCDF Cluster)				187,693	-
Community-Based Child Abuse Prevention Grants Community-Based Child Abuse Prevention Grants (CBCAP) (Indirect)	93.590	2201ABCAP	CA Dept. of Social Services	34,832	-
COVID-19 ARPA Community-Based Child Abuse Prevention Grants - ARPA (Indirect)	93.590	CFL 21/22-115	CA Dept. of Social Services	219,177	-
Subtotal for 93.590				254,009	-
Adoption and Legal Guardianship Incentive Payments Program (Indirect)	93.603	PCA Number 22410	CA Dept. of Social Services	26,811	-
Stephanie Tubbs Jones Child Welfare Services Program Child Welfare Services, State Grants, IVB (Indirect)	93.645	PCA Number: 12313	CA Dept. of Social Services	240,679	-
Foster Care Title IV-E Title IVE Foster Care Program Asst. (Indirect)	93.658	FCA Number: 12307	CA Dept. of Social Services	1,641,451	1,090,640
Title IVE Foster Care Program Admin (Indirect)	93.658	FCA Number: 12307	CA Dept. of Social Services	6,404,832	-
Title IV-E Foster Care Program Asst. (Indirect)	93.658	VOM STRTP	Sonoma County Human Services Department	3,476	-
Foster Care-Title IV-E (Indirect)	93.658	FCA Number: 12307	CA Dept. of Social Services	59,648	-
Subtotal for 93.658				8,109,407	1,090,640
Adoption Assistance Adoption Assistance (Indirect)	93.659	PCA Number 12402 State	CA Dept. of Social Services	8,259,156	-
Adoption Assistance - Admin Claim (Indirect)	93.659	PCA Number 12402 State	CA Dept. of Social Services	839,517	-
Subtotal for 93.659				9,098,673	-

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
Social Services Block Grant (Indirect)	93.667	PCA #12307	CA Dept. of Social Services	\$ 494,524	\$ -
John H. Chafee Foster Care Program for Successful Transition to Adulthood Chaffee Foster Care Independence Program (Indirect)	93.674	PCA # 12332	CA Dept. of Social Services	105,349	-
Children's Health Insurance Program California Children's Services Administration (Indirect)	93.767	allocation	CA Dept. of Health Care Services	266,688	-
Grants to States for Medicaid					
Medical Assistance Program-Psychotropic Medication Monitoring and Oversight (Indirect)	93.778	allocation	CA Dept. of Health Care Services	35,041	-
Caseload Relief Child Health and Disability Prevention Program Children in Foster Care Caseload Relief (Indirect)	93.778	allocation	CA Dept. of Health Care Services	32,937	-
Child Health and Disability Prevention Program Children in Foster Care HCPCFC (Indirect)	93.778	allocation	CA Dept. of Health Care Services	512,080	-
California Children's Services Administration (Indirect)	93.778	allocation	CA Dept. of Health Care Services	879,925	-
California Children's Services M&O (Indirect)	93.778	allocation	CA Dept. of Health Care Services	501	-
Admin Child Health and Disability Prevention Program Children in Foster Care (Indirect)	93.778	allocation	CA Dept. of Health Care Services	115,146	-
Maternal, Infant, and Early Childhood Home Visiting Program Title XIX (Indirect)	93.778	CHVP 24-49	CA Dept. of Public Health	679,773	-
Maternal, Child and Adolescent Health (MCAH) Title XIX (Indirect)	93.778	202449	CA Dept. of Public Health	1,818,047	-
Medical Assistance Program (Medicaid: Title XIX, Health-Related) (Indirect)	93.778	05-45175	CA Dept. of Social Services	32,764,317	-
Multipurpose Senior Services Program (Indirect)	93.778	MS-2425-11	CA Dept. of Aging	1,071,200	-
Medical Assistance Program (Medicaid: Title XIX) (Indirect)	93.778	2024-1017-A00	Sonoma County Department of Health Services	744,888	-
Subtotal for 93.778 (Medicaid Cluster)				38,653,855	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations CA CalAIM Demonstration (Indirect)	93.779	992185	CA Dept. of Health Care Services	136,450	-
Maternal, Infant, and Early Childhood Home Visiting Program (Indirect)	93.870	CHVP 24-49	CA Dept. of Public Health	907,287	-
National Bioterrorism Hospital Preparedness Program Hospital Preparedness Program Cooperative Agreement (Indirect)	93.889	5 U3REP190564-02-00	CA Dept. of Public Health	296,206	-
HIV Prevention Activities Health Department Based High Impact HIV Prevention and Surveillance Programs for Health Departments (Indirect)	93.940	24-10528	CA Dept. of Public Health	77,219	-
Block Grants for Community Mental Health Services Block Grants for Community Mental Health Services (Direct)	93.958			639,282	526,843
Supplemental Block Grants for Community Mental Health Services (Indirect)	93.958	1B09SM085337-01	CA Dept. of Health Care Services	215,703	176,621
Subtotal for 93.958				854,985	703,464
Block Grants for Prevention and Treatment of Substance Abuse Substance Use Prevention, Treatment, and Recovery Block Grant (SUBG) (Indirect)	93.959	Allocation - 49 - Sonoma	CA Dept. of Public Health	2,001,219	1,077,390
COVID-19 ARPA Substance Use Prevention, Treatment, and Recovery Block Grant (SUBG) (Indirect)	93.959	Allocation - 49 - Sonoma	CA Dept. of Public Health	166,409	-
Subtotal for 93.959				2,167,628	1,077,390
Sexually Transmitted Diseases (STD) Prevention and Control Grants COVID-19 Disease Intervention Specialist Workforce Development (Indirect)	93.977	21-10592	CA Dept. of Public Health	88,251	-
Maternal and Child Health Services Block Grant to the States Maternal, Child and Adolescent Health (MCAH) Title V & SIDS (Indirect)	93.994	202449	CA Dept. of Public Health	140,904	-
SUBTOTAL FOR U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				110,248,682	5,215,483
U.S. DEPARTMENT OF HOMELAND SECURITY					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Public Assistance Grant - 2017 Sonoma Complex Fires (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	966,418	-
Public Assistance Grant - 2019 Late Feb Storms (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	396,188	-
Public Assistance Grant - 2020 COVID Pandemic Emergency (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	21,588,457	-
Public Assistance Grant - 2023 Feb/March Severe Storms (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	87,638	-
Subtotal for 97.036				23,038,701	-

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
Hazard Mitigation Grant					
FEMA Hazard Mitigation Grant Program (HMGP) - MJHMP (Indirect)	97.039	DR-4683-AP01026-018P	CA Governor's Office of Emergency Services	\$ 22,244	\$ -
Hazard Mitigation Grant (Indirect)	97.039	DR4344-PJ0701	CA Governor's Office of Emergency Services	563,841	-
Hazard Mitigation Grant (Indirect)	97.039	4407-0335-077R	CA Governor's Office of Emergency Services	290,287	-
Hazard Mitigation Grant (Indirect)	97.039	DR5293-PJ0057	CA Governor's Office of Emergency Services	40,586	-
Mark West Cresta Road Slide (Indirect)	97.039	DR4344-PW77	CA Governor's Office of Emergency Services	3,496	-
Bank Stabilization to Save River Rd (Indirect)	97.039	097-00000	CA Governor's Office of Emergency Services	287,182	-
Rio Nido Culvert Installations to reduce flooding (Indirect)	97.039	097-00000	CA Governor's Office of Emergency Services	18,883	-
Subtotal for 97.039				1,226,519	-
Emergency Management Performance Grants					
Emergency Management Performance Grant FY24 (Indirect)	97.042	2024-0050	CA Governor's Office of Emergency Services	208,062	-
BRIC: Building Resilient Infrastructure and Communities					
2020 Building Resilient Infrastructure and Communities (Indirect)	97.047	BRIC20 - PJ0260	CA Governor's Office of Emergency Services	1,170,627	-
Homeland Security Grant Program					
Homeland Security Grant FY22 (Indirect)	97.067	2022-0043	CA Governor's Office of Emergency Services	309,833	-
Homeland Security Grant FY23 (Indirect)	97.067	2023-0042	CA Governor's Office of Emergency Services	131,004	-
Homeland Security Grant FY24 (Indirect)	97.067	2024-0088	CA Governor's Office of Emergency Services	307,535	-
Urban Area Security Initiative FY22 (Indirect)	97.067	13091	CA Governor's Office of Emergency Services	245,497	-
Urban Area Security Initiative FY22 (Indirect)	97.067	25806	CA Governor's Office of Emergency Services	25,641	-
Urban Area Security Initiative FY23 (Indirect)	97.067	13248	CA Governor's Office of Emergency Services	135,972	-
Urban Area Security Initiative FY24 (Indirect)	97.067	25140	CA Governor's Office of Emergency Services	38,000	-
Subtotal for 97.067				1,193,482	-
SUBTOTAL FOR U.S. DEPARTMENT OF HOMELAND SECURITY				26,837,391	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Community Development Block Grants/Entitlement Grants					
Steelhead Beach ADA (Indirect)	14.218	CDBG 2017-2018	Sonoma County Community Development Commission	124,132	-
Gualala Point ADA (Indirect)	14.218	CDBG 2018-2019	Sonoma County Community Development Commission	224,360	-
Subtotal for 14.218 (CDBG - Entitlement/Special Purpose Grants Cluster)				348,492	-
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii					
Community Development Block Grant – 2017 Mitigation Resilience Planning and Public Services (17MIT-PPS) (Indirect)	14.228	17-MITPPS-21024	CA Dept. of Housing and Community Development	89,766	-
Community Development Block Grant – 2017 Mitigation Resilience Planning and Public Services (17MIT-PPS) (Indirect)	14.228	17-MITPPS-21028	CA Dept. of Housing and Community Development	78,800	-
Community Development Block Grant – 2017 Mitigation Resilience Planning and Public Services (17MIT-PPS) (Indirect)	14.228	17-MITPPS-21026	CA Dept. of Housing and Community Development	276,668	-
Subtotal for 14.228				445,234	-
Emergency Solutions Grant Program					
Emergency Solutions Grant (ESG 22) (Direct)	14.231			181,256	175,923
Emergency Solutions Grant (ESG 23) (Direct)	14.231			161,217	156,900
Subtotal for 14.231				342,473	332,823
Continuum of Care Program					
Coordinated Intake Expansion Project (Direct)	14.267			549,993	538,546
Homeless Management Information System (HMIS) Expansion (Direct)	14.267			327,157	-
Continuum of Care Planning (Direct)	14.267			207,734	-
Subtotal for 14.267				1,084,884	538,546
SUBTOTAL FOR U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				2,221,083	871,369

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
U.S. DEPARTMENT OF JUSTICE					
Crime Victim Assistance					
Victim/Witness Assistance Program (Indirect)	16.575	VW22 40 0490 & VW23 41 0490	CA Governor's Office of Emergency Services	\$ 386,903	\$ -
County Victim Services Program (Indirect)	16.575	XC23 06 0490	CA Governor's Office of Emergency Services	170,740	-
Unserved/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV23 02 0490 & UV24 03 2301	CA Governor's Office of Emergency Services	133,313	23,001
Child Advocacy Center Program (Indirect)	16.575	KC23 02 0490	CA Governor's Office of Emergency Services	137,206	-
Child Advocacy Center Program (Indirect)	16.575	KC24 02 7901	CA Governor's Office of Emergency Services	23,478	-
Child Advocacy Center Program (Indirect)	16.575	KC20 04 0490	CA Governor's Office of Emergency Services	582	-
Subtotal for 16.575				852,222	23,001
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program					
Improving Criminal Justice Response Grant (Direct)	16.590			196,461	133,114
State Criminal Alien Assistance Program (Direct)	16.606			76,269	-
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant Local Solicitation (Indirect)	16.738	BSCC 1220-23	Board of State and Community Corrections (BSCC)	799,711	-
2024 Edward Byrne Memorial Justice Assistance Grant (JAG) Program (Indirect)	16.738	95963	Santa Rosa Police Department	18,787	-
Subtotal for 16.738				818,498	-
Equitable Sharing Program (Direct)	16.922			123,949	-
SUBTOTAL FOR U.S. DEPARTMENT OF JUSTICE				2,067,399	156,115
U.S. DEPARTMENT OF LABOR					
WIOA Adult Program					
WIOA Adult Programs (Indirect)	17.258	201 & 202 & 500	CA Employment Development Dept.	850,664	-
WIA/WIOA High Performing Boards (Indirect)	17.258	1289	CA Employment Development Dept.	3,379	-
Subtotal for 17.258				854,043	-
WIOA Youth Activities (Indirect)	17.259	301	CA Employment Development Dept.	683,533	351,258
WIOA Dislocated Worker Formula Grants					
WIOA Dislocated Worker (Indirect)	17.278	501 & 502	CA Employment Development Dept.	417,166	-
WIOA Dislocated Worker Rapid Response (Indirect)	17.278	540 & 541, 292 & 293	CA Employment Development Dept.	351,213	-
Subtotal for 17.278				768,379	-
Subtotal for 17.258, 17.259, and 17.278 (WIOA Cluster)				2,305,955	351,258
WIOA National Dislocated Worker Grants / WIA National Emergency Grants					
WIOA National Emergency Grants (Indirect)	17.277	1262	CA Employment Development Dept.	2,940	-
SUBTOTAL FOR U.S. DEPARTMENT OF LABOR				2,308,895	351,258
U.S. DEPARTMENT OF TRANSPORTATION					
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs					
Airport Improvement Program AIP61 (Direct)	20.106			151,247	-
COVID-19 ARPA Airport Improvement Program AIP67 (Direct)	20.106			40,053	-
Airport Improvement Program AIP69 (Direct)	20.106			216,919	-
Airport Improvement Program AIP70 (Direct)	20.106			216,919	-
Airport Improvement Program AIP71 (Direct)	20.106			75,773	-
Airport Improvement Program AIP72 (Direct)	20.106			1,306,980	-
Airport Improvement Program AIP73 (Direct)	20.106			97,801	-
Airport Improvement Program AIP74 (Direct)	20.106			54,284	-
Airport Improvement Program AIP75 (Direct)	20.106			1,056	-
Airport Improvement Program AIP76 (Direct)	20.106			3,659	-
Subtotal for 20.106				2,164,691	-

County of Sonoma, California
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
Highway Planning and Construction					
Springs Area Plan (Indirect)	20.205	0415000108L-N	CA Dept. of Transportation	\$ 5,181	\$ -
West County Trail Bridge Replacement Ph 2 (Indirect)	20.205	20600006489	CA Dept. of Transportation	50,585	-
Gleason Beach Access Improvements (Indirect)	20.205	COOP#04-2787	CA Dept. of Transportation	15,759	-
Bridge Preventative Maintenance Program (Indirect)	20.205	0418000405	CA Dept. of Transportation	1,658,115	-
Chalkhill Road over Maacama Creek (Indirect)	20.205	0400020427	CA Dept. of Transportation	1,305,545	-
Freestone Flat Bridge (Indirect)	20.205	0400021037	CA Dept. of Transportation	221,489	-
Geysers Rd at Fraiser Creek (Indirect)	20.205	0400021218	CA Dept. of Transportation	514,803	-
West Dry Creek Road about 0.7 miles northwest of Yoakim Rd (Indirect)	20.205	0413000115	CA Dept. of Transportation	984	-
River Rd at Gill Creek Bridge (Indirect)	20.205	0414000506	CA Dept. of Transportation	390,004	-
King Ridge Rd over big Austin Creek (Indirect)	20.205	0415000064	CA Dept. of Transportation	21,245	-
Franz Valley School Road over Franz Creek - Br No. 20C0326 (Indirect)	20.205	0415000293	CA Dept. of Transportation	21,102	-
Watmaugh Rd Bridge (Indirect)	20.205	0400021034	CA Dept. of Transportation	296,812	-
North Fitch Mountain Rd Repair (Indirect)	20.205	0418000272	CA Dept. of Transportation	832,342	-
Stewarts Pt Skaggs Springs Rd PM 21.01 (Indirect)	20.205	0421000397	CA Dept. of Transportation	1,736,800	-
Stewarts Point Skaggs Springs Rd PM 13.61 (Indirect)	20.205	0421000400	CA Dept. of Transportation	1,715,686	-
Crocker Bridge Pedestrian - Bike Path (Indirect)	20.205	0420000175	CA Dept. of Transportation	809,264	-
Geysers Rd over Sulpher Creek (Indirect)	20.205	0400002058	CA Dept. of Transportation	8,375,913	-
Bohemian Hwy PM 20.19 to 20.27 (Indirect)	20.205	0412000487	CA Dept. of Transportation	177,125	-
Wohler Bridge over RR (Indirect)	20.205	0413000089	CA Dept. of Transportation	8,718,143	-
2019 Stewarts Pt Skaggs Springs Rd Near Wheatfield (Indirect)	20.205	0421000398	CA Dept. of Transportation	2,000	-
Calistoga Rd Repairs (Indirect)	20.205	0418000273	CA Dept. of Transportation	46,997	-
Subtotal for 20.205				26,915,894	-
Recreational Trails Program					
Taylor Mountain Trails (Indirect)	20.219	C8546002	CA Dept. of Parks and Recreation	412,211	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated					
National Highway Traffic Safety Administration (NHTSA) (Indirect)	20.608	AL24025	CA Office of Traffic Safety	48,757	-
National Highway Traffic Safety Administration (NHTSA) (Indirect)	20.608	AL25030	CA Office of Traffic Safety	192,021	-
Subtotal for 20.608				240,778	-
National Priority Safety Programs					
National Priority Safety Program (Indirect)	20.616	D123024 & D124024	CA Office of Traffic Safety	536,785	-
Child Passenger Safety Program (Indirect)	20.616	0521-0890-101	CA Office of Traffic Safety	42,718	42,661
Child Passenger Safety Program (Indirect)	20.616	0521-0890.101	CA Office of Traffic Safety	68,628	38,903
Subtotal for 20.616 (Highway Safety Cluster)				648,131	81,564
SUBTOTAL FOR U.S. DEPARTMENT OF TRANSPORTATION				30,381,705	81,564
U.S. DEPARTMENT OF TREASURY					
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS					
COVID-19 ARPA SLFRF American Rescue Plan SLFRF (ARPA) (Direct)	21.027			23,984,790	10,203,830
SUBTOTAL FOR U.S. DEPARTMENT OF TREASURY				23,984,790	10,203,830
ENVIRONMENTAL PROTECTION AGENCY					
Geographic Programs - San Francisco Bay Water Quality Improvement Fund					
The San Francisco Bay Water Quality Improvement Fund - Wetlands Restoration (Direct)	66.126			339,782	-
SUBTOTAL FOR ENVIRONMENTAL PROTECTION AGENCY				339,782	-

County of Sonoma, California
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2025

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title (Direct or Indirect) ⁽¹⁾	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number ⁽²⁾	Pass-Through Entity's Name	Expenditures	Amount Pass-Through to Subrecipient
NATIONAL ENDOWMENT FOR THE ARTS					
Promotion of the Arts Grants to Organizations and Individuals					
Grants for Arts Projects, Local Arts Agencies (Direct)	45.024			\$ 30,000	\$ 30,000
SUBTOTAL FOR NATIONAL ENDOWMENT FOR THE ARTS				<u>30,000</u>	<u>30,000</u>
GRAND TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS				<u>\$ 222,030,794</u>	<u>\$ 18,573,761</u>

LEGEND:

- (1) Indirect refers to Federal monies passed through various non-federal agencies, primarily State of CA agencies.
- (2) The State of CA does not assign a pass-through identification number for certain programs passed to the County. Accordingly, a pass-through identification number is not listed for certain indirect programs.
- (3) Program is part of the Aging Cluster at the request of the California Department of Aging

Note 1 - General

The accompanying schedule of expenditures of federal awards (SEFA) for the fiscal year ended June 30, 2025, presents the activity of all federal award programs of the County of Sonoma, California (County) with the exception of the federal award programs of the Sonoma County Community Development Commission, Sonoma County Transit, Sonoma County Water Agency, and Sonoma Valley County Sanitation District, which were subject to separate audits by independent auditors.

The County SEFA excludes federal award programs for the entities which file a separate SEFA and independent audit. The expenditures incurred under federal award programs audited by other auditors are as follows:

Sonoma County Community Development Commission	\$ 70,451,876
Sonoma County Transit	1,280,000
Sonoma County Water Agency	1,576,673
Sonoma Valley County Sanitation District	1,984,421

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 fund balance, or cash flows of the County. The County's Annual Comprehensive Financial Report (ACFR) Note 1, defines the reporting entity and provides a summary of significant accounting policies.

Note 2 - Basis of Accounting

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in Note 1 to the County's basic financial statements, except for subrecipient expenditures, which are recorded on the cash basis and programs required to be presented on a cash basis. Expenditures/expenses are recognized following the cost principles contained within the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Assistance Listing Numbers (ALN)

The Assistance Listing numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Assistance Listing numbers as reported on SAM.gov.

Note 4 - Pass-Through Entity Identifying Numbers

The County has included in the SEFA the identifying numbers for pass-through grants when such information has been provided by the pass-through entities.

Note 5 - Indirect Cost Rate

The County has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance, with the exception of the following programs:

Assistance		
<u>Listing Number</u>	<u>Award Number</u>	<u>Program Name</u>
10.937	NR233A750004G065	Partnerships for Climate-Smart Commodities
14.228	ORG0011 CDBG-Mitigation Disaster Year 2017	Crime Victim Assistance

Note 6 - Additional Information for the State of California Department of Aging

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures and federal expenditures for each CDA grant awarded. The County expended the following federal and state amounts under the grants:

ALN/Program Name	Federal Expenditures	State Expenditures
10.561	\$ 679,492	\$ -
93.041	7,332	-
93.042	51,478	-
93.043	27,935	-
93.043 COVID-19 ARPA	13,159	-
93.044	1,310,886	180,800
93.044 COVID-19 ARPA	106,697	-
93.045	819,694	801,682
93.045 COVID-19 ARPA	76,629	-
93.052	298,002	-
93.052 COVID-19 ARPA	70,075	-
93.053	121,477	-
93.071	133,767	-
93.324	147,560	298,405
93.778	1,071,200	-
OARR - NA	-	155,165
Nutrition Infrastructure - NA	-	138,425
LAPAD - NA	-	126,355
Access to Tech - NA	-	132,249
OCA-M Nutrition - NA	-	362,700
OCA-M Supportive Services - NA	-	230,279
OMB Initiative - NA	-	154,670
	<u>\$ 4,935,383</u>	<u>\$ 2,580,730</u>

Note 7 - Grant Programs Reimbursed in Arrears

The County participates in federal programs where payments are received in arrears because eligibility, as determined by the federal agency, is determined in arrears. The County reports expenditures on the SEFA when the grantor has approved the project and the County incurred the eligible expenditures. All expenditures related to Assistance listing No. 97.036 were incurred prior to FY2025.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

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

Identification of major programs:

Name of Major Federal Program or Cluster	Federal Financial Assistance Listing
Temporary Assistance for Needy Families	93.558
Medicaid Cluster	93.778
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

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

Financial Statement Findings

No matters were reported.

Federal Award Findings and Questioned Costs

No matters were reported.