



Federal Awards Reports in Accordance  
with the Uniform Guidance  
Year Ended June 30, 2024

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, 2024, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated December 26, 2024. Our report included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Integrated Waste (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Sonoma County Transit (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (nonmajor discretely presented component unit), Russian River County Sanitation District (nonmajor discretely presented component unit), South Park County Sanitation District (nonmajor discretely presented component unit), Occidental County Sanitation District (nonmajor discretely presented component unit), Sonoma County Fair and Exposition, Inc. (nonmajor 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, 2024



**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, 2024. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

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

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

**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, 2024:

Entity	Federal Expenditures
Sonoma County Community Development Commission	\$ 65,676,243
Sonoma County Transit	4,479,137
Sonoma Valley County Sanitation District	3,059,742
Russian River County Sanitation District	2,150,471

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 Water Agency, and Sonoma County Transit 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 26, 2024, which contained unmodified opinions on those financial statements. Our report included a reference to other auditors who audited the financial statements of the Sonoma County Agricultural Preservation and Open Space District (nonmajor governmental fund), Integrated Waste (major enterprise fund), Airport Fund (major enterprise fund), Energy Independence Program Fund (major enterprise fund), Sonoma County Transit (major enterprise fund), Community Development Commission (discretely presented component unit), Sonoma County Water Agency (discretely presented component unit), Sonoma Valley County Sanitation District (nonmajor discretely presented component unit), Russian River County Sanitation District (nonmajor discretely presented component unit), South Park County Sanitation District (nonmajor discretely presented component unit), Occidental County Sanitation District (nonmajor discretely presented component unit), Sonoma County Fair and Exposition, Inc. (nonmajor 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.

*Eide Bailly LLP*

Rancho Cucamonga, California  
March 7, 2025



County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Plant and Animal Disease, Pest Control, and Animal Care 2021 Exotic Fruit Fly/Exotic Fruit Fly/Asian Defoliating Moth Survey (Indirect)	10.025	20-0177/22-1694-036-SF	CA Dept. of Food and Agriculture	\$ 611,371	\$ -
Citrus Health Response Program (CHRP) Multi Pest Survey (Indirect)	10.025	22-0294-041-SF/23-0026-020-SF	CA Dept. of Food and Agriculture	121,155	-
P. ramorum Survey 2022-2023 (Indirect)	10.025	22-0998-014-SF	CA Dept. of Food and Agriculture	26,596	-
European Grapevine Moth Project (Indirect)	10.025	22-1695-028-SF	CA Dept. of Food and Agriculture	393,431	-
PDCP / GWSS / Bio Control (Indirect)	10.025	21-0517-042-SF	CA Dept. of Food and Agriculture	264,194	-
<b>Subtotal for 10.025</b>				<b>1,416,747</b>	<b>-</b>
Special Milk Program for Children (Indirect)	10.556	CNIPS ID: 02837-SN-49-R	CA Dept. of Social Services	1,660	-
Summer Food Service Program for Children (Indirect)	10.559	CN230300	CA Dept. of Education	15,768	-
<b>Subtotal for 10.556 and 10.559 (Child Nutrition Cluster)</b>				<b>17,428</b>	<b>-</b>
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Indirect)	10.557	22-10295	CA Dept. of Public Health	2,569,851	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					
Supplemental Nutrition Assistance Program-Education (SNAP-Ed) (Indirect)	10.561	19-10378, A1 & 23-10352	CA Dept. of Public Health	199,633	87,326
Supplemental Nutrition Assistance Program-Education (SNAP-Ed) (Indirect)	10.561	23-10352	CA Dept. of Public Health	323,434	45,464
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Indirect)	10.561	SP-2223-27 & SP-2324-27	CA Dept. of Aging	418,461	188,084
CalFresh Administration (Indirect)	10.561	PCA Number: 11609	CA Dept. of Social Services	13,676,293	-
<b>Subtotal for 10.561 (SNAP Cluster)</b>				<b>14,617,821</b>	<b>320,874</b>
Environmental Quality Incentives Program					
Natural Resources Conservation Service-Russian River Conservation 2021 (Indirect)	10.912	FC.R509	National Fish and Wildlife Foundation	84,444	-
Partnerships for Climate-Smart Commodities					
USDA Partnership for Climate-Smart Commodities (Direct)	10.937			155,993	135,772
<b>SUBTOTAL FOR U.S. DEPARTMENT OF AGRICULTURE</b>				<b>18,862,284</b>	<b>456,646</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>					
Rehabilitation Services Vocational Rehabilitation Grants to States California Department of Rehabilitation (Indirect)	84.126	32088	CA Dept. of Rehabilitation	61,336	-
<b>SUBTOTAL FOR U.S. DEPARTMENT OF EDUCATION</b>				<b>61,336</b>	<b>-</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
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 <sup>(3)</sup>	AP-2324-27	CA Dept. of Aging	7,739	7,739
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals					
Older American Act Title VII- Ombudsman (Indirect)	93.042 <sup>(3)</sup>	AP-2324-27	CA Dept. of Aging	49,004	49,004
COVID-19 ARPA American Rescue Plan (ARP) Ombudsman Program Title VII (Indirect)	93.042 <sup>(3)</sup>	AP-2122-27	CA Dept. of Aging	16,958	16,958
<b>Subtotal for 93.042</b>				<b>65,962</b>	<b>65,962</b>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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 D, Disease Prevention and Health Promotion Services					
Older American Act Title III- Preventive Health (Indirect)	93.043 <sup>(3)</sup>	AP-2324-27	CA Dept. of Aging	\$ 48,501	\$ 48,501
COVID-19 ARPA American Rescue Plan (ARP) Preventive Health Title D (Indirect)	93.043 <sup>(3)</sup>	AP-2122-27	CA Dept. of Aging	13,235	13,235
<b>Subtotal for 93.043</b>				<b>61,736</b>	<b>61,736</b>
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers					
Older American Act Title III- Supportive Services (Indirect)	93.044	AP-2324-27	CA Dept. of Aging	700,891	700,891
COVID-19 ARPA American Rescue Plan (ARP) Supportive Services Title III-B (Indirect)	93.044	AP-2122-27	CA Dept. of Aging	212,546	212,546
<b>Subtotal for 93.044</b>				<b>913,437</b>	<b>913,437</b>
Special Programs for the Aging, Title III, Part C, Nutrition Services					
Older American Act Title III- Congregate Meals (Indirect)	93.045	AP-2324-27	CA Dept. of Aging	156,847	156,847
COVID-19 ARPA American Rescue Plan (ARP) Congregate Meals Title III-C1 (Indirect)	93.045	AP-2122-27	CA Dept. of Aging	175,257	175,257
Older American Act Title III- Home-Delivered Meals (Indirect)	93.045	AP-2324-27	CA Dept. of Aging	455,910	455,910
COVID-19 ARPA American Rescue Plan (ARP) Home Delivered Meals Title III-C2 (Indirect)	93.045	AP-2122-27	CA Dept. of Aging	341,061	341,061
<b>Subtotal for 93.045</b>				<b>1,129,075</b>	<b>1,129,075</b>
National Family Caregiver Support, Title III, Part E					
Older American Act Title III- Family Caregivers (Indirect)	93.052 <sup>(3)</sup>	AP-2324-27	CA Dept. of Aging	281,760	281,760
COVID-19 ARPA American Rescue Plan (ARP) Family Caregivers Title III-E (Indirect)	93.052 <sup>(3)</sup>	AP-2122-27	CA Dept. of Aging	48,665	48,665
<b>Subtotal for 93.052</b>				<b>330,425</b>	<b>330,425</b>
Nutrition Services Incentive Program					
Older American Act Nutrition Services Incentive Program (Indirect)	93.053	AP-2324-27	CA Dept. of Aging	175,529	175,529
<b>Subtotal for 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, and 93.053 (Aging Cluster)</b>				<b>2,683,903</b>	<b>2,683,903</b>
Public Health Emergency Preparedness					
Public Health Emergency Preparedness (PHEP) Cooperative Agreement (Indirect)	93.069	5 NU90TP922005-03-00	CA Dept. of Public Health	553,652	-
Medicare Enrollment Assistance Program					
Medicare Improvements for Patients and Providers Act (Indirect)	93.071	MI-2223-27 & MI-2324-27	CA Dept. of Aging	93,906	85,639
Guardianship Assistance					
Title IVE (Fed-GAP) Kingap (Indirect)	93.090	PCA Number: 12307	CA Dept. of Social Services	48,311	-
Title IVE (Fed-GAP) Kingap Admin (Indirect)	93.090	PCA Number: 12307	CA Dept. of Social Services	358,932	-
<b>Subtotal for 93.090</b>				<b>407,243</b>	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Base Award (Indirect)	93.116	2349BASE00	CA Dept. of Public Health	29,064	-
TB U4U Allotment (Indirect)	93.116	49U4U23Y3	CA Dept. of Public Health	14,240	-
TB EPCF Award (Indirect)	93.116	EPCF4923	CA Dept. of Public Health	10,000	-
<b>Subtotal for 93.116</b>				<b>53,304</b>	-
Immunization Cooperative Agreements					
Immunizations CoAg and Vaccines for Children Program (Indirect)	93.268	22-11057	CA Dept. of Public Health	178,924	-
COVID-19 Immunizations CoAg and Vaccines for Children Program (Indirect)	93.268	22-11057	CA Dept. of Public Health	7,003	-
<b>Subtotal for 93.268</b>				<b>185,927</b>	-

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
California Nursing Home and Long-Term Care infrastructure and Preparedness Project (Indirect)	93.323	22-11278	CA Dept. of Public Health	\$ 268,029	\$ -
COVID-19 ARPA COVID-19 ELC Enhancing Detection Expansion Advanced Molecular Detection Supplemental Funding for Major Construction (Indirect)	93.323	AMDPHL12	CA Dept. of Public Health	317,882	-
COVID-19 COVID-19 Public Health Workforce Supplemental Funding (Indirect)	93.323	1 NU90TP922174-01-00	CA Dept. of Public Health	859,419	-
COVID-19 ARPA COVID-19 ELC Enhancing Detection Expansion Funding (Indirect)	93.323	COVID-19ELC107	CA Dept. of Public Health	894,211	-
<b>Subtotal for 93.323</b>				<b>2,339,541</b>	<b>-</b>
State Health Insurance Assistance Program (SHIP) (Indirect)	93.324	HI-2122-27 & HI-2425-27	CA Dept. of Aging	120,582	120,582
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	Public Health Champions-CEO	CA Dept. of Public Health	94,481	-
Community Health Workers for Public Health Response and Resilient					
Sonoma County CCR Project (Direct)	93.495			435,231	312,403
Sonoma County CCR Project (Direct)	93.495			2,114,920	1,535,012
<b>Subtotal for 93.495</b>				<b>2,550,151</b>	<b>1,847,415</b>
MaryLee Allen Promoting Safe and Stable Families Program					
Promoting Safe and Stable Families (Indirect)	93.556	PCA #22333	CA Dept. of Social Services	278,469	-
Temporary Assistance for Needy Families					
Temporary Assistance for Needy Families (TANF) (Indirect)	93.558	PCA Number: 11001 CalWORKS Assistance	CA Dept. of Social Services	7,338,069	15,552
Temporary Assistance for Needy Families (TANF) Admin (Indirect)	93.558	PCA Number: 11001 - CalWORKS FGU	CA Dept. of Social Services	23,058,660	-
<b>Subtotal for 93.558</b>				<b>30,396,729</b>	<b>15,552</b>
Child Support Services (Indirect)	93.563	2301CACSES	CA Dept. of Child Support Services	7,196,541	-
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	886,026	-
Child Care and Development Block Grant (Indirect)	93.575	PC# 00324	CA Dept. of Education	143,440	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Indirect)	93.596	PC# 00322	CA Dept. of Education	34,405	-
<b>Subtotal for 93.575 and 93.596 (CCDF Cluster)</b>				<b>177,845</b>	<b>-</b>
Community-Based Child Abuse Prevention Grants (CBCAP) (Indirect)	93.590	1501CAFRPG	CA Dept. of Social Services	35,991	-
Adoption and Legal Guardianship Incentive Payments Program (Indirect)	93.603	PCA Number 22410	CA Dept. of Social Services	35,748	-
Stephanie Tubbs Jones Child Welfare Services Program					
Child Welfare Services, State Grants, IVB (Indirect)	93.645	PCA Number: 12313	CA Dept. of Social Services	246,638	-
Foster Care Title IV-E					
Title IVE Foster Care Program Asst. (Indirect)	93.658	FCA Number: 12307	CA Dept. of Social Services	1,878,004	1,084,764
Title IVE Foster Care Program Admin (Indirect)	93.658	FCA Number: 12307	CA Dept. of Social Services	6,295,993	-
Foster Care-Title IV-E (Indirect)	93.658	FCA Number: 12307	CA Dept. of Social Services	71,723	-
<b>Subtotal for 93.658</b>				<b>8,245,720</b>	<b>1,084,764</b>
Adoption Assistance					
Adoption Assistance (Indirect)	93.659	PCA Number 12402 State	CA Dept. of Social Services	7,926,099	-
Adoption Assistance - Admin Claim (Indirect)	93.659	PCA Number 12402 State	CA Dept. of Social Services	874,596	-
<b>Subtotal for 93.659</b>				<b>8,800,695</b>	<b>-</b>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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	197,551	-
Elder Abuse Prevention Interventions Program					
COVID-19 ARPA APS ARPA (Indirect)	93.747	CFL 21/22-91 & CFL 22/23-47	CA Dept. of Social Services	350,644	350,644
Children's Health Insurance Program					
California Children's Services Administration (Indirect)	93.767	allocation	CA Dept. of Health Care Services	235,503	-
Medical Assistance Program					
Medical Assistance Program-Psychotropic Medication Monitoring and Oversight (Indirect)	93.778	allocation	CA Dept. of Health Care Services	38,011	-
Caseload Relief Child Health and Disability Prevention Program Children in Foster Care (Indirect)	93.778	allocation	CA Dept. of Health Care Services	24,644	-
Child Health and Disability Prevention Program Children in Foster Care (Indirect)	93.778	allocation	CA Dept. of Health Care Services	422,003	-
Medical Assistance Program-CHDP Child Health & Disability Program (Indirect)	93.778	allocation	CA Dept. of Health Care Services	350,252	-
California Children's Services Administration (Indirect)	93.778	allocation	CA Dept. of Health Care Services	804,586	-
Maternal, Child and Adolescent Health (MCAH) Title XIX (Indirect)	93.778	202349	CA Dept. of Public Health	142,244	-
Medical Assistance Program (Medicaid: Title XIX, Health-Related) (Indirect)	93.778	05-45175	CA Dept. of Social Services	29,981,904	-
Multipurpose Senior Services Program (Indirect)	93.778	MS-2324-11	CA Dept. of Aging	1,071,200	-
<b>Subtotal for 93.778 (Medicaid Cluster)</b>				<b>32,834,844</b>	<b>-</b>
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations					
CA CalAIM Demonstration (Indirect)	93.779	992185	CA Dept. of Health Care Services	31,606	-
Maternal, Infant and Early Childhood Homevisiting Grant Program (Indirect)	93.870	CHVP 23-49	CA Dept. of Public Health	1,022,658	-
National Bioterrorism Hospital Preparedness Program					
Hospital Preparedness Program Cooperative Agreement (Indirect)	93.889	5 U3REP190564-02-00	CA Dept. of Public Health	89,254	-
HIV Prevention Activities Health Department Based					
Integrated HIV Surveillance and Prevention Programs for Health Departments (Indirect)	93.940	22-10800, A01 & A02	CA Dept. of Public Health	165,987	30,452
Block Grants for Community Mental Health Services					
Block Grants for Community Mental Health Services (Indirect)	93.958	1B09SM089601-01	CA Dept. of Health Care Services	646,287	546,921
Supplemental Block Grants for Community Mental Health Services (Indirect)	93.958	B09SM085337-01	CA Dept. of Health Care Services	213,979	186,729
<b>Subtotal for 93.958</b>				<b>860,266</b>	<b>733,650</b>
Block Grants for Prevention and Treatment of Substance Abuse					
Substance Use Prevention, Treatment, and Recovery Block Grant (SUBG) (Indirect)	93.959	Allocation - 49	CA Dept. of Public Health	2,431,681	40,833
Substance Use Prevention, Treatment, and Recovery Block Grant (SUBG) (Indirect)	93.959	Allocation - 49	CA Dept. of Public Health	186,735	26,950
<b>Subtotal for 93.959</b>				<b>2,618,416</b>	<b>67,783</b>
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
COVID-19 Disease Intervention Specialist Workforce Development Grant (Indirect)	93.977	21-10592, A01	CA Dept. of Public Health	211,251	-
Maternal and Child Health Services Block Grant to the States					
Maternal, Child and Adolescent Health (MCAH) Title V & SIDS (Indirect)	93.994	202349	CA Dept. of Public Health	141,594	-
<b>SUBTOTAL FOR U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>104,637,190</b>	<b>7,020,384</b>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Boating Safety Financial Assistance					
Recreational Boating Safety Program (Indirect)	97.012	C23L0619	CA Dept. of Parks and Recreation	\$ 24,070	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disasters)					
Public Assistance Grant - 2017 January Flood (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	57,579	-
Public Assistance Grant - 2017 February Flood (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	9,860	-
Public Assistance Grant - 2019 Late Feb. Floods (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	1,212,823	-
Public Assistance Grant - 2020 LNU Complex Fires (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	3,115,554	-
Public Assistance Grant - 2020 Glass Fire Complex (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	1,382,815	-
Public Assistance Grant - 2023 California Severe Winter Storms (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	1,112,190	-
Public Assistance Grant - 2023 California Severe Winter Storms - Feb (Indirect)	97.036	097-00000	CA Governor's Office of Emergency Services	178,924	-
<b>Subtotal for 97.036</b>				<b>7,069,745</b>	<b>-</b>
Hazard Mitigation Grant					
Hazard Mitigation Grant Program (Indirect)	97.039	PJ0452	CA Governor's Office of Emergency Services	58,648	-
Hazard Mitigation Grant Program (Indirect)	97.039	PJ0008	CA Governor's Office of Emergency Services	3,300	-
Bank Stabilization to Save River Rd (Indirect)	97.039	DR4344-PJ0270	CA Governor's Office of Emergency Services	334,235	-
Geyserville Drainage Feasibility (Indirect)	97.039	DR4434-PJ0027	CA Governor's Office of Emergency Services	9,619	-
Forestville Road Yard Generator (Indirect)	97.039	DR4434-PJ0044	CA Governor's Office of Emergency Services	13,709	-
Rio Nido Culvert Installations to reduce flooding (Indirect)	97.039	DR4434-PJ0708	CA Governor's Office of Emergency Services	12,129	-
Hazard Mitigation Grant (Indirect)	97.039	DR4344-PL0533	CA Governor's Office of Emergency Services	1,559	-
Hazard Mitigation Grant (Indirect)	97.039	DR4344-PJ0701	CA Governor's Office of Emergency Services	796,990	-
Hazard Mitigation Grant (Indirect)	97.039	4407-0335-077R	CA Governor's Office of Emergency Services	373,301	-
Hazard Mitigation Grant (Indirect)	97.039	DR5293-PJ0057	CA Governor's Office of Emergency Services	138,560	-
Mark West Cresta Road Slide (Indirect)	97.039	DR4344-PW77	CA Governor's Office of Emergency Services	678,459	-
Hood Hazard Mitigation Grant Program (Indirect)	97.039	DR4344-PJ0302	CA Governor's Office of Emergency Services	107,729	-
<b>Subtotal for 97.039</b>				<b>2,528,238</b>	<b>-</b>
BRIC: Building Resilient Infrastructure and Communities					
2020 Building Resilient Infrastructure and Communities (Indirect)	97.047	BRIC20 - PJ0260	CA Governor's Office of Emergency Services	358,820	-
Homeland Security Grant Program					
Homeland Security Grant FY20 (Indirect)	97.067	2020-0095	CA Governor's Office of Emergency Services	68,728	-
Homeland Security Grant FY21 (Indirect)	97.067	2021-0081	CA Governor's Office of Emergency Services	418,175	-
Homeland Security Grant FY22 (Indirect)	97.067	2022-0043	CA Governor's Office of Emergency Services	247,157	-
Homeland Security Grant FY23 (Indirect)	97.067	2023-0042	CA Governor's Office of Emergency Services	115,571	-
Urban Area Security Initiative FY22 (Indirect)	97.067	13172	CA Governor's Office of Emergency Services	84,000	-
<b>Subtotal for 97.067</b>				<b>933,631</b>	<b>-</b>
<b>SUBTOTAL FOR U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b>10,914,504</b>	<b>-</b>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
Community Development Block Grants/Entitlement Grants					
Maxwell Farms ADA (Indirect)	14.218	CDBG 2015-2016	Sonoma County Community Development Commission	\$ 75,000	\$ -
Steelhead Beach ADA (Indirect)	14.218	CDBG 2017-2018	Sonoma County Community Development Commission	7,817	-
Gualala Point ADA (Indirect)	14.218	CDBG 2018-2019	Sonoma County Community Development Commission	11,856	-
<b>Subtotal for 14.218 (CDBG - Entitlement/Special Purpose Grants Cluster)</b>				<b>94,673</b>	<b>-</b>
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii					
Community Development Block Grant – 2017 Mitigation Resilience Planning and Public Services (Indirect)	14.228	17-MITPPS-21028	CA Dept. of Housing and Community Development	63,091	-
Continuum of Care Program					
Coordinated Intake Expansion Project (Direct)	14.267			543,464	-
Homeless Management Information System (HMIS) Expansion (Direct)	14.267			327,157	-
CoC Planning & Management (Direct)	14.267			121,279	-
<b>Subtotal for 14.267</b>				<b>991,900</b>	<b>-</b>
<b>SUBTOTAL FOR U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>1,149,664</b>	<b>-</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Crime Victim Assistance					
Victim/Witness Assistance Program (Indirect)	16.575	VW22 40 0490 & VW23 41 0490	CA Governor's Office of Emergency Services	820,888	-
County Victim Services Program (Indirect)	16.575	XC22 05 0490 & XC23 06 0490	CA Governor's Office of Emergency Services	211,688	92,096
Innovative Response to Marginalized Victims Program (Indirect)	16.575	KI22 05 0490	CA Governor's Office of Emergency Services	119,852	43,670
Unservd/Underserved Victim Advocacy and Outreach Program (Indirect)	16.575	UV22 01 0490 & UV22 02 0490	CA Governor's Office of Emergency Services	255,133	87,332
Elder Abuse Program (Indirect)	16.575	XE2104 0490 & XE22 05 0490	CA Governor's Office of Emergency Services	109,581	109,581
Child Advocacy Center Program (Direct)	16.575			1,418	-
Child Advocacy Center Program (Direct)	16.575			130,895	-
Child Advocacy Center Program (Direct)	16.575			44,876	-
<b>Subtotal for 16.575</b>				<b>1,694,331</b>	<b>332,679</b>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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
Crime Victim Assistance/Discretionary Grants					
Transforming Family Justice Center Services: Creating New Pathways of Hope and Healing for Polyvictims (Direct)	16.582			\$ 7,547	\$ -
Violence Against Women Formula Grants					
Violence Against Women Vertical Prosecution Program (Indirect)	16.588	VV22 05 0490	CA Governor's Office of Emergency Services	102,184	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program					
Improving Criminal Justice Response Grant (Direct)	16.590			15,049	15,049
State Criminal Alien Assistance Program					
State Criminal Alien Assistance Program (Direct)	16.606			95,360	-
State Criminal Alien Assistance Program (Direct)	16.606			71,898	-
<b>Subtotal for 16.606</b>				<b>167,258</b>	<b>-</b>
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant (Direct)	16.738			7,230	-
Edward Byrne Memorial Justice Assistance Grant (Direct)	16.738			266,292	-
<b>Subtotal for 16.738</b>				<b>273,522</b>	<b>-</b>
Smart Prosecution Initiative					
Smart Prosecution Initiative (Direct)	16.825			130,492	-
<b>SUBTOTAL FOR U.S. DEPARTMENT OF JUSTICE</b>				<b>2,390,383</b>	<b>347,728</b>
<b>U.S. DEPARTMENT OF LABOR</b>					
WIOA Adult Programs (Indirect)	17.258	201 & 202 & 500	CA Employment Development Dept.	899,762	-
WIOA Youth Activities (Indirect)	17.259	301	CA Employment Development Dept.	851,057	592,189
WIOA National Dislocated Worker Grants / WIA National Emergency Grants					
WIOA National Emergency Grants (Indirect)	17.277	1262	CA Employment Development Dept.	297,060	-
WIOA Dislocated Worker Formula Grants					
WIOA Dislocated Worker (Indirect)	17.278	501 & 502	CA Employment Development Dept.	321,576	-
WIOA Dislocated Worker Rapid Response (Indirect)	17.278	540 & 541, 292 & 293	CA Employment Development Dept.	390,198	-
<b>Subtotal for 17.278</b>				<b>711,774</b>	<b>-</b>
<b>Subtotal for 17.258, 17.259, and 17.278 (WIOA Cluster)</b>				<b>2,462,593</b>	<b>592,189</b>
<b>SUBTOTAL FOR U.S. DEPARTMENT OF LABOR</b>				<b>2,759,653</b>	<b>592,189</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs					
Airport Improvement Program AIP57 (Direct)	20.106			14,440	-
Airport Improvement Program AIP58 (Direct)	20.106			815,618	-
COVID-19 Airport Improvement Program (Direct)	20.106			9,111,308	-
Airport Improvement Program (Direct)	20.106			142,151	-
COVID-19 Airport Improvement Program (Direct)	20.106			12,043	-
COVID-19 Airport Improvement Program (Direct)	20.106			51,372	-
COVID-19 ARPA Airport Improvement Program (Direct)	20.106			205,486	-
Airport Improvement Program (Direct)	20.106			3,220,809	-
Airport Improvement Program (Direct)	20.106			715,063	-
<b>Subtotal for 20.106</b>				<b>14,288,290</b>	<b>-</b>

County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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					
Bridge Preventative Maintenance Program (Indirect)	20.205	0418000405	CA Dept. of Transportation	\$ 25,065	\$ -
Freestone Flat Bridge (Indirect)	20.205	0400021037	CA Dept. of Transportation	331,825	-
Geysers Rd at Fraiser Creek (Indirect)	20.205	0400021218	CA Dept. of Transportation	196,247	-
Lambert Bridge (Indirect)	20.205	0413000106	CA Dept. of Transportation	240,488	-
River Rd at Gill Creek Bridge (Indirect)	20.205	0414000506	CA Dept. of Transportation	96,988	-
Hauser Bridge Environmental Mitigation (Indirect)	20.205	0421000049	CA Dept. of Transportation	42,483	-
Watmaugh Rd Bridge (Indirect)	20.205	0400021034	CA Dept. of Transportation	379,372	-
Stewarts Point Skaggs Springs Rd PM 34.35 to 42.085 (Indirect)	20.205	0422000362	CA Dept. of Transportation	492,416	-
North Fitch Mountain Rd Repair (Indirect)	20.205	0418000272	CA Dept. of Transportation	51,066	-
2019 Stewarts Pt Skaggs Springs Rd Near Wheatfield (Indirect)	20.205	0421000398	CA Dept. of Transportation	29,723	-
Stewarts Pt Skaggs Springs Rd PM 21.01 (Indirect)	20.205	0421000397	CA Dept. of Transportation	483,371	-
Stewarts Point Skaggs Springs Rd PM 13.61 (Indirect)	20.205	0421000400	CA Dept. of Transportation	509,815	-
OBAG Various Rds (Indirect)	20.205	0416000459	CA Dept. of Transportation	125,782	-
Corby, Dutton, Stony Pt (Indirect)	20.205	0419000575	CA Dept. of Transportation	215,838	-
River Rd OBAG 2 (Indirect)	20.205	0420000008	CA Dept. of Transportation	540,252	-
Crocker Bridge Pedestrian - Bike Path (Indirect)	20.205	0420000175	CA Dept. of Transportation	1,640,288	-
Wohler at Markwest Creek (Indirect)	20.205	0400021013	CA Dept. of Transportation	492,441	-
Boyes Blvd Bridge (Indirect)	20.205	0400000060	CA Dept. of Transportation	442,317	-
Geysers Rd over Sulpher Creek (Indirect)	20.205	0400002058	CA Dept. of Transportation	2,082,277	-
Bohemian Hwy PM 20.19 to 20.27 (Indirect)	20.205	0412000487	CA Dept. of Transportation	350,631	-
Wohler Bridge over RR (Indirect)	20.205	0413000089	CA Dept. of Transportation	750,186	-
Boyes Blvd over Sonoma Creek Bridge 20C0262 Environmental Mitigation (Indirect)	20.205	0421000206	CA Dept. of Transportation	309	-
Wohler Rd Bridge 20C0139 Environmental Mitigation (Indirect)	20.205	0421000408	CA Dept. of Transportation	175,325	-
Calistoga Rd Repairs (Indirect)	20.205	0418000273	CA Dept. of Transportation	431,169	-
Airport Area Plan (Indirect)	20.205	0415000107L-N	CA Dept. of Transportation	23,593	-
Springs Area Plan (Indirect)	20.205	0415000108L-N	CA Dept. of Transportation	33,553	-
West County Trail Bridge Replacement Ph 2 (Indirect)	20.205	20600006489	CA Dept. of Transportation	14,094	-
Gleason Beach Access Improvements (Indirect)	20.205	COOP#04-2787	CA Dept. of Transportation	28,002	-
<b>Subtotal for 20.205</b>				<b>10,224,916</b>	<b>-</b>
Recreational Trails Program					
Taylor Mountain Trails (Indirect)	20.219	C8546002	CA Dept. of Parks and Recreation	910,825	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated					
National Highway Traffic Safety Administration (NHTSA) (Indirect)	20.608	AL23022	CA Office of Traffic Safety	52,225	-
National Highway Traffic Safety Administration (NHTSA) (Indirect)	20.608	AL24025	CA Office of Traffic Safety	163,241	-
<b>Subtotal for 20.608</b>				<b>215,466</b>	<b>-</b>
National Priority Safety Programs					
National Priority Safety Program (Indirect)	20.616	DI23024 & DI24024	CA Office of Traffic Safety	529,620	-
<b>Subtotal for 20.616 (Highway Safety Cluster)</b>				<b>529,620</b>	<b>-</b>
<b>SUBTOTAL FOR U.S. DEPARTMENT OF TRANSPORTATION</b>				<b>26,169,117</b>	<b>-</b>



County of Sonoma, California  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

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
<b>U.S. DEPARTMENT OF TREASURY</b>					
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS					
COVID-19 ARPA SLFRF American Rescue Plan SLFRF (ARPA) (Direct)	21.027			\$ 16,972,274	\$ 11,868,210
<b>SUBTOTAL FOR U.S. DEPARTMENT OF TREASURY</b>				<b>16,972,274</b>	<b>11,868,210</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
Geographic Programs - San Francisco Bay Water Quality Improvement Fund					
The San Francisco Bay Water Quality Improvement Fund - Wetlands Restoration (Direct)	66.126			73,935	-
Regional Wetland Program Development Grants					
Regional Wetlands Program (Direct)	66.461			1,041	-
<b>SUBTOTAL FOR ENVIRONMENTAL PROTECTION AGENCY</b>				<b>74,976</b>	<b>-</b>
<b>FEDERAL COMMUNICATIONS COMMISSION</b>					
Affordable Connectivity Outreach Grant Program (Direct)					
<b>SUBTOTAL FOR FEDERAL COMMUNICATIONS COMMISSION</b>	32.011			35,840	-
				<b>35,840</b>	<b>-</b>
<b>GRAND TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 184,027,221</b>	<b>\$ 20,285,157</b>

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, 2024, 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 Valley County Sanitation District, and Russian River 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	\$ 65,676,243
Sonoma County Transit	4,479,137
Sonoma Valley County Sanitation District	3,059,742
Russian River County Sanitation District	2,150,471

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. 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 - 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 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, with the exception of the following programs:

Assistance Listing

Number	Award Number	Program Name
10.937	NR233A750004G065	Partnerships for Climate-Smart Commodities
16.575	2020-V2-GX-0031/15POVC-22-GG-00708-ASSI/15POVC-23-GG-00432-ASSI	Crime Victim Assistance
16.575	2020-V2-GX-0031/15POVC-22-GG-00613-ASSI/15POVC-23-GG-00432-ASSI	Crime Victim Assistance
16.575	2020-V2-GX-0031/15POVC-21-GG-00613-ASSI	Crime Victim Assistance
16.575	2020-V2-GX-0031/15POVC-21-GG-00613-ASSI/15POVC-23-GG-00432-ASSI	Crime Victim Assistance
16.582	2019-V3-GX-K022	Crime Victim Assistance/Discretionary Grants
16.588	15JOVW-21-GG-00554-STOP	Violence Against Women Formula Grants
16.590	15JOVW-23-GG-02571-ICJR	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program
16.738	15PBJA-22-GG-02221-JAGX	Edward Byrne Memorial Justice Assistance Grant Program
16.825	2020-YX-BX-0004	Smart Prosecution Initiative
20.616	DI23024 & DI24024	National Priority Safety Programs

**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	Federal Expenditures	State Expenditures
10.561	\$ 418,461	
93.041	7,739	
93.042	49,004	
93.042 COVID-19 ARPA	16,958	
93.043	48,501	
93.043 COVID-19 ARPA	13,235	
93.044	700,891	\$ 160,756
93.044 COVID-19 ARPA	212,546	
93.045	612,757	476,860
93.045 COVID-19 ARPA	516,318	
93.052	281,760	
93.052 COVID-19 ARPA	48,665	
93.053	175,529	
93.071	93,906	
93.324	120,582	335,577
93.778	1,071,200	
OARR - NA		290,278
NI - NA		52,622
LAPAD - NA		47,824
Access to Tech - NA		599,036
OMB Initiative - NA		62,786
	<u>\$ 4,388,052</u>	<u>\$ 2,025,739</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.

**Disaster Grants – Public Assistance (Presidentially Declared Disasters), Assistance Listing No. 97.036**

Program Title	Expenditures Incurred Prior to FY2024	Expenditures Incurred in FY2024	Total
Public Assistance Grant - 2017 January Flood (Indirect)	\$ 57,579	\$ -	\$ 57,579
Public Assistance Grant - 2017 February Flood (Indirect)	9,860	-	9,860
Public Assistance Grant - 2019 Late Feb. Floods (Indirect)	-	1,212,823	1,212,823
Public Assistance Grant - 2020 LNU Complex Fires (Indirect)	3,115,554	-	3,115,554
Public Assistance Grant - 2020 Glass Fire Complex (Indirect)	1,382,815	-	1,382,815
Public Assistance Grant - 2023 California Severe Winter Storms (Indirect)	647,190	465,000	1,112,190
Public Assistance Grant - 2023 California Severe Winter Storms - Feb (Indirect)	152,924	26,000	178,924
			<u>\$ 7,069,745</u>

**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
Foster Care Title IV-E	93.658
Airport Improvement Program	20.106
Highway Planning and Construction	20.205
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

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**Section II – Financial Statement Findings**

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None reported.

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**Section III – Federal Award Findings and Questioned Costs**

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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**

Finding No.	Program Name	CFDA No./ AL Number	Compliance Requirements	Status of Corrective Action
2022-005	Medicaid Cluster	93.778	Eligibility	Implemented
2022-006	Aging Cluster	93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053, 93.747	Reporting	Implemented