

**CITY OF SACRAMENTO, CALIFORNIA**

Single Audit Reports

For the Fiscal Year Ended June 30, 2024



Certified  
Public  
Accountants

**CITY OF SACRAMENTO, CALIFORNIA**  
Single Audit Reports  
For the Fiscal Year Ended June 30, 2024

*Table of Contents*

|   | <i>Page</i> |
|---|-------------|
| 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 <i>Government Auditing Standards</i> ..... | 1           |
| Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance .....          | 3           |
| Schedule of Expenditures of Federal Awards .....  | 6           |
| Notes to Schedule of Expenditures of Federal Awards .....   | 9           |
| Schedule of Findings and Questioned Costs.....  | 11          |

**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***

The Honorable Mayor and Members of the  
City Council of the City of Sacramento, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sacramento, California (City), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated December 20, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City’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 City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Sacramento, California  
December 20, 2024

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

The Honorable Mayor and Members of the  
City Council of the City of Sacramento, California

**Report on Compliance for Each Major Federal Program**

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

We have audited the City of Sacramento, California’s (City) 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 City’s major federal programs for the fiscal year ended June 30, 2024. The City’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 City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 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 City 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 City’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City’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 City'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 City'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 City'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 City'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 City's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 20, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Macias Gini & O'Connell LLP*

Sacramento, California

March 21, 2025, except for our report on the Schedule  
of Expenditures of Federal Awards, for which the  
date is December 20, 2024

**CITY OF SACRAMENTO, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Grantor/Pass-Through Grantor/Cluster Title/<br>Federal Program Name/ City Program Name    | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Federal<br>Expenditures | Expenditures to<br>Subrecipients |
|---|--|---|-------------------------|----------------------------------|
| <b>United States Department of Housing and Urban Development</b>                                  |  |   |                         |                                  |
| Passed through Sacramento Housing and Redevelopment Agency:                                       |  |   |                         |                                  |
| CDBG - Entitlement Grants Cluster:  |  |   |                         |                                  |
| Tree Nursery Access Improvement Individual Project  | 14.218                                     | 2023-0199                                       | \$ 1,239                | \$ -                             |
| China Town Light Study  | 14.218                                     | 2023-0240                                       | 45,266                  | -                                |
| 21st Avenue Park Master Plan  | 14.218                                     | 2022-0318                                       | 37,160                  | -                                |
| Nielsen Park  | 14.218                                     | 2020-1180                                       | 1,920                   | -                                |
| Woodlake Park   | 14.218                                     | 2022-0925                                       | 17,764                  | -                                |
| Lawrence Park Improvements  | 14.218                                     | 2022-0924                                       | 81,900                  | -                                |
| O'Neil Park Restroom Replacement  | 14.218                                     | 2021-0800                                       | 444,125                 | -                                |
| Mama Marks Park   | 14.218                                     | 2022-0513                                       | 608,290                 | -                                |
| Wood Park Design  | 14.218                                     | 2022-0341                                       | 22,833                  | -                                |
| Mangan Park Improvements  | 14.218                                     | 2021-0798-01                                    | 134,193                 | -                                |
| Temple Avenue Park Improvements   | 14.218                                     | 2021-0799                                       | 8,232                   | -                                |
| Chorley Park  | 14.218                                     | 2013-00125                                      | 189,714                 | -                                |
| Camellia Park   | 14.218                                     | 2013-0125-02                                    | 17,904                  | -                                |
| Nunn Park Improvements  | 14.218                                     | 2013-00125                                      | 163,316                 | -                                |
| Thelma and Hawk Park Master Plan  | 14.218                                     | 2022-0514                                       | 21,363                  | -                                |
| Ninos Park  | 14.218                                     | 2024-1212                                       | 16,005                  | -                                |
| North Pointe Park   | 14.218                                     | 2013-00125                                      | 3,510                   | -                                |
| Fruitridge Complete Streets   | 14.218                                     | 2023-1706                                       | 14,231                  | -                                |
| Northgate Boulevard Signals Project   | 14.218                                     | 2022-0563                                       | 63,397                  | -                                |
| Franklin Blvd Complete Street   | 14.218                                     | 2021-0213                                       | 47,443                  | -                                |
| Franklin Blvd Complete Street Phase 3   | 14.218                                     | 2024-0023                                       | 5,693                   | -                                |
| Northwood School Access Improvement   | 14.218                                     | 2023-0241                                       | 584,499                 | -                                |
| Envision Broadway in Oak Park   | 14.218                                     | 2023-1683                                       | 21,372                  | -                                |
| Subtotal Community Development Block Grant/Entitlement Grants                                     |  |   | 2,551,369               | -                                |
| Passed through Sacramento Housing and Redevelopment Agency:                                       |  |   |                         |                                  |
| HOPE VI Cluster   |  |   |                         |                                  |
| Choice Neighborhoods Implementation Grants:   |  |   |                         |                                  |
| Gateway   | 14.889                                     | 2015-2230                                       | 985                     | -                                |
| <b>Total United States Department of Housing and Urban Development</b>                            |  |   | <b>2,552,354</b>        | -                                |
| <b>United States Department of the Interior</b>   |  |   |                         |                                  |
| Direct Programs:  |  |   |                         |                                  |
| Central Valley Improvement Act, Title XXXIV:  |  |   |                         |                                  |
| Lower American River Salmonid Habitat Improvement   | 15.512                                     | ---   | 264,638                 | -                                |
| Lower Sailor Bar  | 15.512                                     | ---   | 8,398                   | -                                |
| Lower American River Salmonid Habitat Improvement Program - Upper Riverbend Phase 1               | 15.512                                     | ---   | 1,755,693               | -                                |
| Habitat and Facility Improvement American River Salmonid Spawning and Rearing Habitat Restoration | 15.512                                     | ---   | 268,122                 | -                                |
| Subtotal Central Valley Improvement Act, Title XXXIV  |  |   | 2,296,851               | -                                |
| Central Valley Project Improvement Act (CVPIA):   |  |   |                         |                                  |
| American River Juvenile Salmonid and Habitat Monitoring   | 15.648                                     | ---   | 544,354                 | -                                |
| <b>Total United States Department of the Interior</b>   |  |   | <b>2,841,205</b>        | -                                |
| <b>United States Department of Justice</b>  |  |   |                         |                                  |
| Direct Programs:  |  |   |                         |                                  |
| Public Safety Partnership and Community Policing Grants:  |  |   |                         |                                  |
| COPS Hiring Program - 2021  | 16.710                                     | ---   | 592,106                 | -                                |
| Edward Byrne Memorial Justice Assistance Grant Program:   |  |   |                         |                                  |
| Edward Byrne Memorial Justice Assistance Grant Program - 2021                                     | 16.738                                     | ---   | 55,207                  | -                                |
| Edward Byrne Memorial Justice Assistance Grant Program - 2022                                     | 16.738                                     | ---   | 136,387                 | -                                |
| Edward Byrne Memorial Justice Assistance Grant Program - 2023                                     | 16.738                                     | ---   | 1,920                   | -                                |
| Subtotal Edward Byrne Memorial Justice Assistance Grant Program                                   |  |   | 193,514                 | -                                |
| <b>Total United States Department of Justice</b>  |  |   | <b>785,620</b>          | -                                |

The accompanying notes are an integral part of this schedule.

**CITY OF SACRAMENTO, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Grantor/Pass-Through Grantor/Cluster Title/<br>Federal Program Name/ City Program Name | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Federal<br>Expenditures | Expenditures to<br>Subrecipients |
|--|--|---|-------------------------|----------------------------------|
| <b>United States Department of Labor</b>   |  |   |                         |                                  |
| Passed through Sacramento Employment and Training Agency:                                      |  |   |                         |                                  |
| Workforce Investment Act/Workforce Innovation and Opportunity Act (WIA/WIOA) Cluster:          |  |   |                         |                                  |
| WIOA Youth Activities  | 17.259                                     | 046301IS-23                                     | \$ 221,151              | \$ -                             |
| <b>Total United States Department of Labor</b>   |  |   | <b>221,151</b>          | <b>-</b>                         |
| <b>United States Department of Transportation</b>  |  |   |                         |                                  |
| Passed through State of California Department of Transportation (CALTRANS):                    |  |   |                         |                                  |
| Highway Planning and Construction  | 20.205                                     | CML-5002(155)                                   | 128,669                 | -                                |
| Highway Planning and Construction  | 20.205                                     | CML-5002(178)                                   | 547,444                 | -                                |
| Highway Planning and Construction  | 20.205                                     | ATPL-5002(189)                                  | 5,585,182               | -                                |
| Highway Planning and Construction  | 20.205                                     | STPCML-5002(222)                                | 203,829                 | -                                |
| Highway Planning and Construction  | 20.205                                     | STPL-5002(175)                                  | 100,997                 | -                                |
| Highway Planning and Construction  | 20.205                                     | BRLS-5002(220)                                  | 12,083                  | -                                |
| Highway Planning and Construction  | 20.205                                     | BRLS-5002(164)                                  | 1,792,978               | -                                |
| Highway Planning and Construction  | 20.205                                     | BRLS-5002(168)                                  | 104,812                 | -                                |
| Highway Planning and Construction  | 20.205                                     | STPL-5002(195)                                  | 184,044                 | -                                |
| Highway Planning and Construction  | 20.205                                     | CML-5002(219)                                   | 348,017                 | -                                |
| Highway Planning and Construction  | 20.205                                     | STPL-5002(213)                                  | 240,346                 | -                                |
| Highway Planning and Construction  | 20.205                                     | ATPL-5002(203)                                  | 8,983,822               | -                                |
| Highway Planning and Construction  | 20.205                                     | HSIPL-5002(198)                                 | 714,083                 | -                                |
| Highway Planning and Construction  | 20.205                                     | HSIPL-5002(199)                                 | 182,225                 | -                                |
| Highway Planning and Construction  | 20.205                                     | HSIPL-5002(200)                                 | 4,907,864               | -                                |
| Highway Planning and Construction  | 20.205                                     | ATPL-5002(204)                                  | 3,308,826               | -                                |
| Highway Planning and Construction  | 20.205                                     | ATPLNI-5002(234)                                | 46,338                  | -                                |
| Highway Planning and Construction  | 20.205                                     | HSIPL-5002(209)                                 | 10,856                  | -                                |
| Highway Planning and Construction  | 20.205                                     | HSIPL-5002(210)                                 | 120,737                 | -                                |
| Highway Planning and Construction  | 20.205                                     | HSIPL-5002(211)                                 | 1,031,869               | -                                |
| Highway Planning and Construction  | 20.205                                     | HSIPL-5002(212)                                 | 125,875                 | -                                |
| Highway Planning and Construction  | 20.205                                     | STPL-5002(221)                                  | 177,806                 | -                                |
| Highway Planning and Construction  | 20.205                                     | LPPSTPL-5002(226)                               | 87,637                  | -                                |
| Highway Planning and Construction  | 20.205                                     | STPL-5002(221)                                  | 294,973                 | -                                |
| Highway Planning and Construction  | 20.205                                     | STPL-5002(224)                                  | 243,249                 | -                                |
| Highway Planning and Construction  | 20.205                                     | DEMOL-5002(223)                                 | 205,050                 | -                                |
| Highway Planning and Construction  | 20.205                                     | CML-5002(232)                                   | 244,507                 | -                                |
| Highway Planning and Construction  | 20.205                                     | RSSTPL-5002 (239)                               | 9,185                   | -                                |
| Subtotal Highway Planning and Construction   |  |   | <u>29,943,303</u>       | <u>-</u>                         |
| Passed through State of California Department of Transportation (CALTRANS):                    |  |   |                         |                                  |
| Highway Railroad Grade Crossing Safety Program   | 20.301                                     | STPLR-7500(260)                                 | 961,356                 | -                                |
| Passed through State of California Office of Traffic Safety:                                   |  |   |                         |                                  |
| Highway Safety Cluster:  |  |   |                         |                                  |
| State and Community Highway Safety   | 20.600                                     | PT21046   | 1,375                   | -                                |
| State and Community Highway Safety   | 20.600                                     | PT23162   | 22,031                  | -                                |
| State and Community Highway Safety   | 20.600                                     | PT24166   | 45,265                  | -                                |
| Subtotal Highway Safety Cluster  |  |   | <u>68,671</u>           | <u>-</u>                         |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                           | 20.608                                     | PT23162   | 36,712                  | -                                |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                           | 20.608                                     | PT24166   | 22,684                  | -                                |
| Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated                  |  |   | <u>59,396</u>           | <u>-</u>                         |
| Passed through California Governor's Office of Emergency Services                              |  |   |                         |                                  |
| Hazardous Materials Emergency Preparedness Planning  |  |   |                         |                                  |
| Hazardous Materials Emergency Preparedness 2022- Emergency Response Kit Project                | 20.703                                     | ---   | 69,621                  | -                                |
| Hazardous Materials Emergency Preparedness 2022- Self-Contained Breathing Apparatus (SCBA)     | 20.703                                     | ---   | 21,098                  | -                                |
| Subtotal Hazardous Materials Emergency Preparedness Planning                                   |  |   | <u>90,719</u>           | <u>-</u>                         |
| <b>Total United States Department of Transportation</b>  |  |   | <b>31,123,445</b>       | <b>-</b>                         |
| <b>United States Department of the Treasury</b>  |  |   |                         |                                  |
| Passed through California State Water Resources Control Board:                                 |  |   |                         |                                  |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds                                     | 21.027                                     | CA3410020, W00012                               | 3,203,469               | -                                |
| Passed through County of Sacramento:   |  |   |                         |                                  |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds                                     | 21.027                                     | ER3-2022-01                                     | 1,006,106               | -                                |
| <b>Total United States Department of the Treasury</b>  |  |   | <b>4,209,575</b>        | <b>-</b>                         |

The accompanying notes are an integral part of this schedule.

**CITY OF SACRAMENTO, CALIFORNIA**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Fiscal Year Ended June 30, 2024**

| Federal Grantor/Pass-Through Grantor/Cluster Title/<br>Federal Program Name/ City Program Name | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number                   | Federal<br>Expenditures | Expenditures to<br>Subrecipients |
|--|--|---|-------------------------|----------------------------------|
| <b>National Endowment for the Arts</b>   |  |   |                         |                                  |
| Direct Programs:   |  |   |                         |                                  |
| COVID-19 Promotion of the Arts, Grants to Organizations and Individuals                        | 45.024                                     | 1895554-66-22   | \$ 132,501              | \$ -                             |
| <b>Total National Endowment for the Arts</b>   |  |   | <b>132,501</b>          | <b>-</b>                         |
| <b>United States Environmental Protection Agency</b>   |  |   |                         |                                  |
| Direct Programs:   |  |   |                         |                                  |
| Brownfields Assessment and Cleanup Cooperative Agreements:<br>Revolving Loan Fund              | 66.818                                     | ---   | 13,484                  | -                                |
| <b>Total United States Environmental Protection Agency</b>                                     |  |   | <b>13,484</b>           | <b>-</b>                         |
| <b>United States Department of Homeland Security</b>   |  |   |                         |                                  |
| Direct Programs:   |  |   |                         |                                  |
| National Urban Search & Rescue (US&R) Response System:   |  |   |                         |                                  |
| Urban Search and Rescue 2018   | 97.025                                     | ---   | 73,232                  | -                                |
| Urban Search and Rescue 2019   | 97.025                                     | ---   | 57,175                  | -                                |
| Urban Search and Rescue 2020   | 97.025                                     | ---   | 45,933                  | -                                |
| Urban Search and Rescue 2021   | 97.025                                     | ---   | 171,802                 | -                                |
| Urban Search and Rescue 2022   | 97.025                                     | ---   | 419,745                 | -                                |
| Urban Search and Rescue 2023   | 97.025                                     | ---   | 1,031,854               | -                                |
| Urban Search and Rescue Hurricane Douglas  | 97.025                                     | ---   | 16                      | -                                |
| Urban Search and Rescue Tropical Cyclones Marco and Laura Deployment                           | 97.025                                     | ---   | 919                     | -                                |
| Urban Search and Rescue 2021 Presidential Inauguration   | 97.025                                     | ---   | 383                     | -                                |
| Urban Search and Rescue Tropical Cyclone Ida   | 97.025                                     | ---   | 872                     | -                                |
| Urban Search and Rescue Kentucky Floods  | 97.025                                     | ---   | 2,294                   | -                                |
| Urban Search and Rescue Vermont Flooding   | 97.025                                     | ---   | 29,131                  | -                                |
| Urban Search and Rescue Hawaii Wildfires   | 97.025                                     | ---   | 140,172                 | -                                |
| Urban Search and Rescue Tropical Cyclone Idalia  | 97.025                                     | ---   | 17,967                  | -                                |
| Subtotal National Urban Search & Rescue (US&R) Response System                                 |  |   | <u>1,991,495</u>        | <u>-</u>                         |
| Passed through California Governor's Office of Emergency Services:                             |  |   |                         |                                  |
| Public Assistance Grants   | 97.036                                     | FEMA-4482-DR-CA<br>FEMA-4683-DR-CA<br>PA-09-CA-4683-PW-01156(867) | 215,243                 | -                                |
| Public Assistance Grants- Emergency Protective Measures  | 97.036                                     | PA-09-CA-4482-PW-02962(3248)                                      | 937,100                 | -                                |
| Subtotal Public Assistance Grants  |  |   | <u>1,152,343</u>        | <u>-</u>                         |
| Passed through State of California Office of Emergency Services:                               |  |   |                         |                                  |
| Homeland Security Grant Program:   |  |   |                         |                                  |
| Homeland Security Grant Program - 2020   | 97.067                                     | 2020-0095   | 390,773                 | 263,523                          |
| Homeland Security Grant Program - 2021   | 97.067                                     | 2021-0081   | 1,546,144               | 805,007                          |
| Homeland Security Grant Program - 2022   | 97.067                                     | 2022-0043   | 286,090                 | -                                |
| Passed through the Sacramento County Office of Emergency Services:                             |  |   |                         |                                  |
| Homeland Security Grant Program - 2022   | 97.067                                     | 2022-0043   | 138,093                 | -                                |
| Subtotal Homeland Security Grant Program   |  |   | <u>2,361,100</u>        | <u>1,068,530</u>                 |
| <b>Total United States Department of Homeland Security</b>                                     |  |   | <b>5,504,938</b>        | <b>1,068,530</b>                 |
| <b>Total Expenditures of Federal Awards</b>  |  |   | <b>\$ 47,384,273</b>    | <b>\$ 1,068,530</b>              |

The accompanying notes are an integral part of this schedule.

**CITY OF SACRAMENTO, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2024

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Sacramento, California (City) under programs of the federal government for the fiscal year ended June 30, 2024. The information in the 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).

As a result of the COVID-19 pandemic, many new federal programs have been established and funding has been added to existing federal programs. Expenditures funded from the following acts are denoted by the prefix COVID-19 in the federal program title in the Schedule:

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

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

Expenditures reported in the accompanying Schedule are presented using the modified accrual basis of accounting for governmental funds and the full accrual basis for proprietary funds. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown, if any, in 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 ALNs included in the accompanying Schedule were determined based on the program name, review of grant contract information, and the U.S. General Service Administration's [SAM.gov](https://www.sam.gov) website.

**NOTE 4 – INDIRECT COST RATE**

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance Section 2 CFR 200.414.

**CITY OF SACRAMENTO, CALIFORNIA**  
Notes to the Schedule of Expenditures of Federal Awards (Continued)  
For the Fiscal Year Ended June 30, 2024

**NOTE 5 – LITIGATION RELATED TO FEDERAL GRANT FUNDING FREEZE**

The City is currently engaged in litigation against the federal government concerning the suspension of certain federal grant funds. As of March 21, 2025, several federal grant programs listed in the Schedule have been impacted by the freeze, resulting in delayed reimbursements and uncertainty regarding future funding availability.

The affected programs include, but are not limited to, the following:

- COPS Hiring Program, ALN #16.710
- Edward Byrne Memorial Justice Assistance Grant Program, ALN #16.738
- Homeland Security Grant Program, ALN #97.067

The City continues to comply with all grant requirements and is actively pursuing legal remedies to ensure the release of awarded funds. While the outcome of this litigation remains uncertain, the City is monitoring the situation closely and assessing the potential financial and operational impacts.

**CITY OF SACRAMENTO, CALIFORNIA**  
 Schedule of Findings and Questioned Costs  
 For the Fiscal Year Ended June 30, 2024

**Section I Summary of Auditor’s Results**

---

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

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

Identification of major federal programs:

| Assistance<br>Listing Number | Name of Federal Program                           |
|------------------------------|---|
| 20.205                       | Highway Planning and Construction                 |
| 20.301                       | Highway Railroad Grade Crossing Safety Program    |
| 21.027                       | Coronavirus State and Local Fiscal Recovery Funds |

|   |             |
|---|-------------|
| Dollar threshold used to distinguish between type A and type B program: | \$1,421,528 |
| Auditee qualified as a low-risk auditee?                                | Yes         |

**CITY OF SACRAMENTO, CALIFORNIA**  
Schedule of Findings and Questioned Costs (Continued)  
For the Fiscal Year Ended June 30, 2024

**Section II      Financial Statement Findings**

---

No matters were reported.

**Section III      Federal Awards Findings**

---

No matters were reported.