

**COUNTY OF NAPA**  
**SINGLE AUDIT REPORT**  
**JUNE 30, 2024**

**COUNTY OF NAPA  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2024**

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## REPORTS

**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 Board of Supervisors and Grand Jury  
County of Napa  
Napa, California

We have audited, in accordance with the 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 Napa, California (the County), as of and for the year ended June 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 30, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

## Report on Compliance and Other Matters

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

## Purpose of This Report

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

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

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Bakersfield, California  
December 30, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Board of Supervisors and Grand Jury  
County of Napa  
Napa, California

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

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

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

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

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

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

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

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

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

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

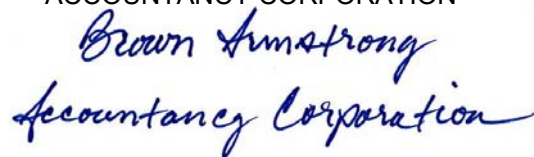
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 30, 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 and Supplementary Schedule of the California Office of Emergency Services and the Board of State and Community Grant Expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and are 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 and Supplementary Schedule of the California Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

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Bakersfield, California  
March 12, 2025



## **SCHEDULE**

**County of Napa**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Agriculture</b>				
Passed through the State Department of Food and Agriculture:				
European Grapevine Moth	10.025	22-1695-016-SF	\$ 55,193	\$ -
European Grapevine Moth	10.025	23-0729-016-SF	219,100	-
Glassy Winged Sharpshooter Program	10.025	21-0517-009-SF	184,990	-
Asian Citrus Psyllid	10.025	23-0026-021-SF	20,497	-
Pest Detection	10.025	22-1694-024-SF	87,826	-
Sudden Oak Death	10.025	23-0413-006-SF	506	-
Subtotal 10.025			<u>568,112</u>	<u>-</u>
Passed through the State Department of Education:				
School Breakfast Program	10.553	2012-SN-28-R	14,630	-
National School Lunch Program	10.555	2012-SN-28-R	28,452	-
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)			<u>43,082</u>	<u>-</u>
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program	10.557	22-10264	1,175,703	-
WIC Farmer's Market Nutrition Program (FMNP)	10.572	22-10264	1,205	-
Nutrition Education and Obesity Prevention	10.561	19-10375	154,979	147,739
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	3,516,504	-
Subtotal 10.561 (SNAP Cluster)			<u>3,671,483</u>	<u>147,739</u>
Passed through the State Department of Forestry and Fire Protection:				
Volunteer Fire Capacity	10.698	23-DG-1105212-166	16,790	-
<b>Total U.S. Department of Agriculture</b>			<u><b>5,476,375</b></u>	<u><b>147,739</b></u>
<b>U.S. Department of Housing and Urban Development</b>				
Direct Programs:				
HMS 2022	14.267	CA0289L9T172213	19,523	19,523
Home To Stay 2022	14.267	CA0293L9T172215	65,300	65,300
Permanent Supportive Housing Consolidated (PSH) 2022	14.267	CA1415L9T172207	306,155	306,155
Coordinated Assessments 2022	14.267	CA1482L9T172207	24,983	-
CoC Planning 2022	14.267	CA2146L9T172200	26,589	26,589
Subtotal 14.267			<u>442,550</u>	<u>417,567</u>
Passed through the State Department of Housing and Community Development:				
Community Development Block Program (CDBG) - Adrian Court	14.228	21-CDBG-HK-00025	700,000	700,000
Emergency Solutions Grant Non-Competitive Program (ESG-NC) 2022	14.231	22-ESG-17018	61,900	61,900
Emergency Solutions Grant Competitive	14.231	22-ESG-17045	181,500	181,500
Subtotal 14.231			<u>243,400</u>	<u>243,400</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>1,385,950</b></u>	<u><b>1,360,967</b></u>
<b>U.S. Department of the Interior</b>				
Direct Programs:				
Payment in Lieu of Taxes (PILT)	15.226	-	202,369	-
Recreation Resources Management - Lake Berryessa	15.524	R23AC00580	268,809	-
<b>Total U.S. Department of the Interior</b>			<u><b>471,178</b></u>	<u>-</u>
<b>U.S. Department of Justice</b>				
Direct Programs:				
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U01	2023-30	23,920	-
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U02	2024-27	8,601	-
Subtotal 16.000			<u>32,521</u>	<u>-</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**County of Napa**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Justice (Continued)</b>				
Passed through Governor's Office of Emergency Services, California:				
Victim Witness Assistance Program	16.575	VW22130280	134,996	-
Victim Witness Assistance Program	16.575	VW23140280	344,607	-
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV22010280	46,781	-
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV23020280	93,278	-
County Victim Services Program	16.575	XC22050280	80,848	-
County Victim Services Program	16.575	XC23060280	57,164	-
Subtotal 16.575			<u>757,674</u>	<u>-</u>
Violence Against Women Vertical Prosecution Program	16.588	VV23010280	65,075	-
<b>Total U.S. Department of Justice</b>			<u><b>855,270</b></u>	<u><b>-</b></u>
<b>U.S. Department of Transportation</b>				
Direct Programs:				
Airport Improvement Program	20.106	3-06-0162-046-2022	2,316	-
Passed through the State Office of Traffic Safety:				
Intensive Probation Supervision for High Risk Felony & Repeat Offenders	20.608	AL24016	222,285	-
Passed through the State Department of Transportation:				
Highway Planning and Construction - Greenwood Ave over Garnett Creek	20.205	BRLO-5921 (068)	263,864	-
Highway Planning and Construction - Chiles-Pope Valley Road	20.205	BRLS-5921 (074)	2,837,235	-
Highway Planning and Construction - Silverado Trail	20.205	HSIPL-5921 (080)	44,610	-
Highway Planning and Construction - Guardrail Upgrades	20.205	HSIPL-5921 (089)	15,357	-
Highway Planning and Construction - Napa Valley Vine Trail - Yountville to St. Helena	20.205	CPFCDS-5921 (091)	1,140,266	-
Subtotal 20.205			<u>4,301,332</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<u><b>4,525,933</b></u>	<u><b>-</b></u>
<b>U.S. Department of the Treasury</b>				
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027	-	3,370,935	1,867,997
<b>Total U.S. Department of the Treasury</b>			<u><b>3,370,935</b></u>	<u><b>1,867,997</b></u>
<b>Institute of Museum and Library Services</b>				
Passed through the Public Library Association:				
Family Engagement Grant Program	45.312	-	876	-
<b>Total Institute of Museum and Library Services</b>			<u><b>876</b></u>	<u><b>-</b></u>
<b>U.S. Department of Health and Human Services</b>				
Passed through the State Department of Public Health:				
Centers For Disease Control and Prevention: Bioterrorism	93.069	22-10666	169,739	-
Tuberculosis Grant	93.116	-	43,411	-
Immunization Subvention	93.268	17-10334A02	534,144	-
COVID-19 Public Health Workforce Development Supplemental Funding	93.354	WFD-028	209,464	-
COVID-19 California Equitable Recovery Initiative (CERI)	93.391	CERI-21-23-27	73,189	-
COVID-19 ELC Enhancing Detection Expansion Funding	93.521	COVID-19ELC86	1,155,552	98,952
Hospital Preparedness Program (HPP)	93.889	22-10666	161,797	-
HIV Care (ADAP)	93.917	23-10137	10,775	-
California Strengthening Public Health Initiative (CASPHI)	93.967	CASPHI0027	17,729	-
Maternal, Child, and Adolescent Health (MCAH)	93.994	202328	105,082	-
Disease Intervention Specialist Workforce Development (DISWFD)	93.977	21-10571	120,548	-
Passed through the State Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	200339B	35,714	-
California Children's Services - Administrative (CHIP) Title XXI (OTLICP)	93.767	-	93,292	-

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**County of Napa**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through the State Department of Health Care Services: (Continued)				
Medical Assistance Programs				
Child Health and Disability Prevention (CHDP)	93.778	-	120,088	-
Health Care Program for Children in Foster Care (HCPCFC)	93.778	-	161,334	-
California Children's Services - Administrative (Title XIX) MC Children	93.778	-	313,629	-
County-Based Medi-Cal Administrative Activities	93.778	19-96015	911,830	-
Mental Health Medi-Cal Administrative Activities	93.778	-	752,668	-
Mental Health Medi-Cal Billing Administration	93.778	-	1,007,679	-
Alcohol and Drug Medi-Cal Billing Administration	93.778	-	424,964	-
Medi-Cal Utilization Review	93.778	-	1,039,100	-
Medi-Cal Eligibility Determination - Social Services	93.778	-	5,150,249	-
Adult Protective Service (APS/CSBG)	93.778	-	1,050,750	-
In-Home Supportive Services Administrative (IHSS)	93.778	-	2,134,841	-
Child Welfare Services (CWS)	93.778	-	1,471,911	-
Passed through the State Department of Veterans Affairs:				
Veteran's Medi-Cal Cost Avoidance	93.778	-	186,232	-
Subtotal 93.778 (Medicaid Cluster)			<u>14,725,275</u>	-
Passed through the State Department of Health Care Services:				
Substance Abuse and Mental Health Services Administration Programs:				
Block Grants for Community Mental Health Services	93.958	210061	839,956	651,085
Crisis Care Mobile Units (CCMU)	93.958	220359BA4	83,333	-
Subtotal 93.958			<u>923,289</u>	651,085
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	-	1,156,774	822,162
Passed through the Tulare County Office of Education:				
Friday Night Live - Social Economic Learning (SEL)	93.959	230720	150,000	-
Friday Night Live	93.959	230342-A	9,000	-
Subtotal 93.959			<u>1,315,774</u>	822,162
Passed through the State Department of Social Services:				
Kin-Gap Assistance	93.090	-	21,836	-
Promoting Safe and Stable Families	93.556	-	79,091	33,872
Temporary Assistance for Needy Families:				
CalWORKs - Administrative	93.558	-	4,713,433	494,086
Emergency Assistance TANF	93.558	-	430,618	27,794
Kin-Gap - Administrative	93.558	-	1,065	-
Subtotal 93.558 (TANF Cluster)			<u>5,145,116</u>	521,880
Community-Based Child Abuse Prevention Grants (CBCAP)	93.590	-	17,809	17,809
Adoption and Legal Guardianship Incentive Payments Program	93.603	-	2,790	-
Child Welfare Services - IV-B	93.645	-	33,558	-
Foster Care - Title IV-E:				
Foster Care - Title IV-E - Social Services	93.658	-	3,110,200	603,806
Foster Care - Title IV-E - Probation	93.658	-	155,064	-
Subtotal 93.658			<u>3,265,264</u>	603,806
Adoption Assistance	93.659	-	2,460,153	-
CWS Licensing Title XX	93.667	-	90,832	-
Foster Care Assistance Title XX	93.667	-	186,576	102,142
In-Home Supportive Services (Public Authority)	93.667	-	601,145	-
Subtotal 93.667			<u>878,553</u>	102,142
Chafee Foster Care Independence Program	93.674	-	45,398	35,330
Adult Protective Services	93.747	-	10,731	-
COVID-19 Adult Protective Services	93.747	-	36,335	-
Subtotal 93.747			<u>47,066</u>	-

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**County of Napa**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**For the Year Ended June 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
Passed through the State Department of Community Services and Development:				
Low Income Household Water Assistance Program (LIHWAP)	93.499	-	17,456	-
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	-	2,526,245	-
Passed through Governor's Office of Emergency Services, California:				
Electronic Suspected Child Abuse Reporting System Program	93.643	ES22020280	103,149	-
Electronic Suspected Child Abuse Reporting System Program	93.643	ES23030280	8,524	-
Subtotal 93.643			111,673	-
<b>Total U.S. Department of Health and Human Services</b>			<b>34,346,782</b>	<b>2,887,038</b>
<b>U.S. Department of Homeland Security</b>				
Passed through Governor's Office of Emergency Services, California:				
2014 South Napa Earthquake	97.036	FEMA-4193-DR-CA	697,697	-
2019 Storm 4434	97.036	FEMA-4434-DR-CA	617,250	-
2023 Winter Storms	97.036	FEMA-4683-DR-CA	154,096	-
Subtotal 97.036			1,469,043	-
Hazard Mitigation Grants Program				
Hazard Mitigation Grants Program	97.039	HMGP-4482-691-71P	63,117	-
Hazard Mitigation Grants Program	97.039	FEMA-4301-75-12R	381,706	-
Subtotal 97.039			444,823	-
Emergency Management Performance Grant				
Emergency Management Performance Grant	97.042	2022-0005	150,316	-
Emergency Management Performance Grant	97.042	2023-0006	62,110	-
Subtotal 97.042			212,426	-
Building Resilient Infrastructure & Communities (BRIC)				
Building Resilient Infrastructure & Communities (BRIC)	97.047	AP01565	9,233	-
Homeland Security Grant Program				
Homeland Security Grant Program	97.067	2020-0095	22,350	22,350
Homeland Security Grant Program	97.067	2023-0042	175,755	27,398
Subtotal 97.067			198,105	49,748
<b>Total U.S. Department of Homeland Security</b>			<b>2,333,630</b>	<b>49,748</b>
<b>Total Expenditures of Federal Awards Excluding Loans</b>			<b>\$ 52,766,929</b>	<b>\$ 6,313,489</b>
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>				
<b>U.S. Department of Agriculture</b>				
Water and Waste Disposal Systems for Rural Communities (Water)				
Water and Waste Disposal Systems for Rural Communities (Water)	10.760	91-02	\$ 2,497,157	\$ -
Water and Waste Disposal Systems for Rural Communities (Sewer)	10.760	92-01	6,781,364	-
Subtotal 10.760			9,278,521	-
<b>Beginning Federal Loan Balances With a Continuing Compliance Requirement</b>			<b>9,278,521</b>	<b>-</b>
<b>Total Expenditures of Federal Awards Including Loans</b>			<b>\$ 62,045,450</b>	<b>\$ 6,313,489</b>
<u>Non-Cash Assistance</u>				
<b>U.S. Department of Agriculture</b>				
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program - Vouchers Redeemed	10.557	22-10264	\$ 1,754,679	\$ -
WIC Farmers' Market Nutrition Program (FMNP) - Vouchers Redeemed	10.572	22-10264	3,800	-
<b>Total Value of Non-Cash Assistance</b>			<b>\$ 1,758,479</b>	<b>\$ -</b>
<b>Total Expenditures of Federal Awards Including Loans and Value of Non-Cash Assistance</b>			<b>\$ 63,803,929</b>	<b>\$ 6,313,489</b>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**County of Napa**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of Napa (County). The County’s reporting entity is defined in Note 1 to the County’s basic financial statements. Expenditures of federal awards received directly from federal agencies, as well as expenditures of federal awards passed through other governmental agencies, are included in the SEFA.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying SEFA is presented using the modified accrual basis of accounting, except for the following program: Payments in Lieu of Taxes (15.226). For this program, revenues received during the year are considered earned and are subsequently reported as expenditures. The information on this schedule is prepared 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the County’s basic financial statements.

**NOTE 3 – RELATIONSHIP TO FINANCIAL STATEMENTS**

Federal award expenditures reported in the accompanying SEFA agree, or can be reconciled, in all material respects, to amounts reported in the County’s basic financial statements.

**NOTE 4 – INDIRECT COSTS**

The County elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance for the following programs:

<u>Program Title</u>	<u>ALN</u>	<u>Expenditures</u>
Napa Victim/Witness Assistance	16.575	\$ 134,996
Napa Victim/Witness Assistance	16.575	344,607
County Victim Services	16.575	57,164
Electronic Suspected Child Abuse Reporting System	93.643	8,524

**NOTE 5 – ASSISTANCE LISTING NUMBER**

The assistance listing numbers, included in the accompanying SEFA, were determined based on the program name, review of the grant, or contract information. Assistance listing numbers are maintained on SAM.gov.

**NOTE 6 – GRANT IDENTIFICATION NUMBER**

The SEFA indicates the identifying grant or contract number assigned by the grantor, if available. When no identifying number is shown, the County determined that no identifying number is assigned for the program, or the County was unable to obtain an identifying number from the grantor.

**NOTE 7 – NON-CASH ASSISTANCE**

The following assistance listing numbers also pertain to non-cash assistance, which has been included in the SEFA but not presented in the County’s basic financial statements:

*10.557 WIC Supplemental Nutrition Program – Vouchers Redeemed* totaling \$1,754,679 are reported at the value of client purchases of authorized food products.

*10.572 WIC Farmers’ Market Nutrition Program (FMNP) – Vouchers Redeemed* totaling \$3,800 are reported at the value of client purchases of authorized food products.

**NOTE 8 – LOANS OUTSTANDING**

*Water and Waste Disposal Systems for Rural Communities*

Beginning in fiscal year 2012-13, the Napa Berryessa Resort Improvement District (NBRID) received a loan from the United States Department of Agriculture to fund water and wastewater improvements. The funding was provided by the Rural Utilities Service under ALN 10.760. NBRID was awarded two Rural Development Loans repayable under the terms of the agreement. The following schedule presents the amount of loan balance outstanding for each project at June 30, 2024.

	<u>Water</u>	<u>Sewer</u>
Loan Balance, Outstanding July 1, 2023	\$ 2,497,157	\$ 6,781,364
Total Principal Repayments	<u>(54,000)</u>	<u>(147,000)</u>
Loan Balance, Outstanding June 30, 2024	<u>\$ 2,443,157</u>	<u>\$ 6,634,364</u>

**NOTE 9 – CALIFORNIA DEPARTMENT OF TRANSPORTATION**

The County participated in the Federal Apportionment Exchange Program and State Match Program. Federal Regional Surface Transportation (RSTP) funds were exchanged for nonfederal State Highway Account Funds as follows:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
RSTP Exchange	X24-5921 (093)	\$ 237,648
State Match	X24-5921 (093)	<u>100,000</u>
Total		<u>\$ 337,648</u>

## **FINDINGS AND QUESTIONED COSTS**



**County of Napa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024**

**SECTION 1**

SUMMARY OF AUDITOR'S RESULTS

*Financial Statements*

1. Type of auditor's report issued: Unmodified
2. Internal control over financial reporting:
- a. Material weakness identified? \_\_\_ Yes X No
- b. Significant deficiencies identified  
not considered to be material weaknesses? \_\_\_ Yes X No
3. Noncompliance material to financial statements noted? \_\_\_ Yes X No

*Federal Awards*

1. Internal control over major federal programs:
- a. Material weakness identified? \_\_\_ Yes X No
- b. Significant deficiencies identified  
not considered to be material weaknesses? \_\_\_ Yes X No
2. Type of auditor's report issued on compliance  
for major programs: Unmodified
3. Any audit findings disclosed that are required to be  
reported in accordance with 2 CFR 200.516(a)? \_\_\_ Yes X No

4. Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance
93.659	Adoption Assistance
10.760	Water and Waste Disposal Systems for Rural Communities

5. Dollar threshold used to distinguish between Type A and  
Type B programs: \$1,914,118
6. Auditee qualified as low-risk auditee under the Uniform  
Guidance? X Yes \_\_\_ No

**County of Napa**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended June 30, 2024**

**SECTION 2**

FINANCIAL STATEMENT FINDINGS

None noted.

**SECTION 3**

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

**County of Napa  
Summary Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2024**

None.

**County of Napa**  
**Supplementary Schedule of the California Office of Emergency Services**  
**and the Board of State and Community Corrections Grant Expenditures**  
**For the Year Ended June 30, 2024**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2023	For the Year Ended June 30, 2024	Cumulative as of June 30, 2024	Federal Share	State Share	County Share
Victim Witness Assistance Program; VW21120280						
Personnel services	\$ 343,991	\$ -	\$ 343,991	\$ -	\$ -	\$ -
Operating expenses	89,057	-	89,057	-	-	-
Totals	\$ 433,048	\$ -	\$ 433,048	\$ -	\$ -	\$ -
Victim Witness Assistance Program; VW22130280						
Personnel services	\$ 218,898	\$ 102,863	\$ 321,761	\$ 102,525	\$ 338	\$ -
Operating expenses	39,442	40,129	79,571	32,471	7,658	-
Totals	\$ 258,340	\$ 142,992	\$ 401,332	\$ 134,996	\$ 7,996	\$ -
Victim Witness Assistance Program; VW23140280						
Personnel services	\$ -	\$ 352,276	\$ 352,276	\$ 321,334	\$ 30,942	\$ -
Operating expenses	-	23,273	23,273	23,273	-	-
Totals	\$ -	\$ 375,549	\$ 375,549	\$ 344,607	\$ 30,942	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV21040280						
Personnel services	\$ 118,487	\$ -	\$ 118,487	\$ -	\$ -	\$ -
Operating expenses	12,971	-	12,971	-	-	-
Totals	\$ 131,458	\$ -	\$ 131,458	\$ -	\$ -	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV21060280						
Personnel services	\$ 163,741	\$ -	\$ 163,741	\$ -	\$ -	\$ -
Operating expenses	41,816	-	41,816	-	-	-
Totals	\$ 205,557	\$ -	\$ 205,557	\$ -	\$ -	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV22010280						
Personnel services	\$ 150,125	\$ 46,781	\$ 196,906	\$ 46,781	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Totals	\$ 150,125	\$ 46,781	\$ 196,906	\$ 46,781	\$ -	\$ -
Unserviced/Underserved Victim Advocacy and Outreach Program; UV23020280						
Personnel services	\$ -	\$ 93,278	\$ 93,278	\$ 93,278	\$ -	\$ -
Operating expenses	-	16,722	16,722	-	-	16,722
Totals	\$ -	\$ 110,000	\$ 110,000	\$ 93,278	\$ -	\$ 16,722
County Victim Services Program; XC21040280						
Personnel services	\$ 86,841	\$ -	\$ 86,841	\$ -	\$ -	\$ -
Operating expenses	70,173	-	70,173	-	-	-
Totals	\$ 157,014	\$ -	\$ 157,014	\$ -	\$ -	\$ -
County Victim Services Program; XC22050280						
Personnel services	\$ 57,733	\$ 55,251	\$ 112,984	\$ 55,251	\$ -	\$ -
Operating expenses	19,117	25,597	44,714	25,597	-	-
Totals	\$ 76,850	\$ 80,848	\$ 157,698	\$ 80,848	\$ -	\$ -
County Victim Services Program; XC23060280						
Personnel services	\$ -	\$ 38,520	\$ 38,520	\$ 38,520	\$ -	\$ -
Operating expenses	-	18,644	18,644	18,644	-	-
Totals	\$ -	\$ 57,164	\$ 57,164	\$ 57,164	\$ -	\$ -
County Victim Services Program; KC21050280						
Personnel services	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -	\$ -
Operating expenses	200,000	-	200,000	-	-	-
Totals	\$ 206,000	\$ -	\$ 206,000	\$ -	\$ -	\$ -

**County of Napa**  
**Supplementary Schedule of the California Office of Emergency Services**  
**and the Board of State and Community Corrections Grant Expenditures (Continued)**  
**For the Year Ended June 30, 2024**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2023	For the Year Ended June 30, 2024	Cumulative as of June 30, 2024	Federal Share	State Share	County Share
Family Justice Center Program; FJ21010280						
Personnel services	\$ 3,793	\$ 109,599	\$ 113,392	\$ -	\$ 109,599	\$ -
Operating expenses	38,418	56,877	95,295	-	56,877	-
Totals	<u>\$ 42,211</u>	<u>\$ 166,476</u>	<u>\$ 208,687</u>	<u>\$ -</u>	<u>\$ 166,476</u>	<u>\$ -</u>
Family Justice Center Program; FJ23020280						
Personnel services	\$ -	\$ 28,927	\$ 28,927	\$ -	\$ 28,927	\$ -
Operating expenses	-	5,390	5,390	-	5,390	-
Totals	<u>\$ -</u>	<u>\$ 34,317</u>	<u>\$ 34,317</u>	<u>\$ -</u>	<u>\$ 34,317</u>	<u>\$ -</u>
Family Justice Center Program; FJ21010280						
Personnel services	\$ -	\$ 3,793	\$ 3,793	\$ -	\$ 3,793	\$ -
Operating expenses	-	38,418	38,418	-	38,418	-
Totals	<u>\$ -</u>	<u>\$ 42,211</u>	<u>\$ 42,211</u>	<u>\$ -</u>	<u>\$ 42,211</u>	<u>\$ -</u>
Electronic Suspected Child Abuse Reporting System Program - ES21010280						
Personnel services	\$ 98,575	\$ -	\$ 98,575	\$ -	\$ -	\$ -
Operating expenses	4,764	-	4,764	-	-	-
Totals	<u>\$ 103,339</u>	<u>\$ -</u>	<u>\$ 103,339</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Electronic Suspected Child Abuse Reporting System Program - ES22020280						
Personnel services	\$ -	\$ 89,189	\$ 89,189	\$ 89,189	\$ -	\$ -
Operating expenses	-	13,960	13,960	13,960	-	-
Totals	<u>\$ -</u>	<u>\$ 103,149</u>	<u>\$ 103,149</u>	<u>\$ 103,149</u>	<u>\$ -</u>	<u>\$ -</u>
Electronic Suspected Child Abuse Reporting System Program - ES23030280						
Personnel services	\$ -	\$ 7,749	\$ 7,749	\$ 7,749	\$ -	\$ -
Operating expenses	-	775	775	775	-	-
Totals	<u>\$ -</u>	<u>\$ 8,524</u>	<u>\$ 8,524</u>	<u>\$ 8,524</u>	<u>\$ -</u>	<u>\$ -</u>
Violence Against Women Vertical Prosecution Program - VV23010280						
Personnel services	\$ -	\$ 65,075	\$ 65,075	\$ 65,075	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 65,075</u>	<u>\$ 65,075</u>	<u>\$ 65,075</u>	<u>\$ -</u>	<u>\$ -</u>