

**COUNTY OF NAPA
SINGLE AUDIT REPORT
JUNE 30, 2025**

**COUNTY OF NAPA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2025**

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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 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 15, 2026.

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

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
January 15, 2026

**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 U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 auditing standards generally accepted in the United States of America, *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 auditing standards generally accepted in the United States of America, *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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 15, 2026, 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 Corrections 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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
January 15, 2026

SCHEDULE

County of Napa
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture				
Passed through the State Department of Food and Agriculture:				
European Grapevine Moth	10.025	23-0729-016-SF	\$ 67,597	\$ -
European Grapevine Moth	10.025	24-0680-018-SF	178,017	-
Glassy Winged Sharpshooter	10.025	23-0529-025-SF	148,530	-
Asian Citrus Psyllid	10.025	24-0236-012-SF	18,863	-
Pest Detection	10.025	24-0132-024-SF	69,080	-
Sudden Oak Death	10.025	24-0388-029-SF	1,535	-
Subtotal 10.025			<u>483,622</u>	-
Passed through the State Department of Education:				
School Breakfast Program	10.553	2012-SN-28-R	14,850	-
National School Lunch Program	10.555	2012-SN-28-R	28,251	-
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)			<u>43,101</u>	-
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program	10.557	22-10264 A04	1,491,920	-
WIC Farmers' Market Nutrition Program (FMNP)	10.572	22-10264 A04	572	-
Nutrition Education and Obesity Prevention	10.561	23-10330	203,233	191,282
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	4,586,009	-
Subtotal 10.561 (SNAP Cluster)			<u>4,789,242</u>	<u>191,282</u>
Total U.S. Department of Agriculture			<u>6,808,457</u>	<u>191,282</u>
U.S. Department of Housing and Urban Development				
Direct Programs:				
Homeless Management Information System (HMIS) 2023	14.267	CA0289L9T172213	35,887	35,887
Permanent Supportive Housing Consolidated (PSH) 2023	14.267	CA0293L9T172215	407,141	407,141
Coordinated Assessments 2023	14.267	CA1415L9T172207	19,054	-
Continuum of Care (CoC) Planning 2023	14.267	CA1482L9T172207	50,000	50,000
Subtotal 14.267			<u>512,082</u>	<u>493,028</u>
Total U.S. Department of Housing and Urban Development			<u>512,082</u>	<u>493,028</u>
U.S. Department of the Interior				
Direct Programs:				
Payment in Lieu of Taxes (PILT)	15.226	-	209,102	-
Recreation Resources Management - Lake Berryessa	15.524	R23AC00580-01	185,653	-
Total U.S. Department of the Interior			<u>394,755</u>	<u>-</u>
U.S. Department of Justice				
Direct Programs:				
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U01	2024-27	38,669	-
Domestic Cannabis Eradication/Suppression Program (DCESP)	16.U02	2025-27	26,532	-
Subtotal 16.000			<u>65,201</u>	-
Passed through Governor's Office of Emergency Services, California:				
Victim Witness Assistance Program	16.575	VW23140280	25,072	-
Victim Witness Assistance Program	16.575	VW24033001	180,829	-
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV23020280	103,557	-
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV24033001	20,896	-
County Victim Services Program	16.575	XC23060280	100,269	-
Subtotal 16.575			<u>430,623</u>	-
Violence Against Women Vertical Prosecution Program	16.588	VV23010280	148,746	-
Violence Against Women Vertical Prosecution Program	16.588	VV24033001	82,230	-
Subtotal 16.588			<u>230,976</u>	-
Total U.S. Department of Justice			<u>726,800</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, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106	AIP-3-06-0162-047-2024	3,590,285	-
Passed through the State Office of Traffic Safety:				
Intensive Probation Supervision for High Risk Felony & Repeat Offenders	20.608	AL24016	72,499	-
Intensive Probation Supervision for High Risk Felony & Repeat Offenders	20.608	AL25023	136,974	-
Subtotal 20.608			209,473	-
Passed through the State Department of Transportation:				
Highway Planning and Construction - Dry Creek Road	20.205	BRLO-5921(061)	1,144,526	-
Highway Planning and Construction - Greenwood Ave over Garnett Creek	20.205	BRLO-5921 (068)	51,231	-
Highway Planning and Construction - Chiles-Pope Valley Road	20.205	BRLS-5921 (074)	4,533,289	-
Highway Planning and Construction - Guardrail Upgrades within 1.1 Miles of Napa County	20.205	HSIPL-5921 (089)	34,637	-
Highway Planning and Construction - Napa Valley Vine Trail - Yountville to St. Helena	20.205	CPFCDS-5921 (091)	1,554,939	-
Highway Planning and Construction - Conn Valley Road Bridge over Conn Creek Replacement	20.205	BRLO-5921 (094)	6,349	-
Subtotal 20.205			7,324,971	-
Total U.S. Department of Transportation			11,124,729	-
U.S. Department of the Treasury				
Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027	-	3,717,224	392,073
Total U.S. Department of the Treasury			3,717,224	392,073
Institute of Museum and Library Services				
Passed through the Public Library Association:				
Family Engagement Grant Program	45.312	-	29,124	-
Total Institute of Museum and Library Services			29,124	-
U.S. Department of Health and Human Services				
Passed through the State Department of Public Health:				
Centers For Disease Control and Prevention: Bioterrorism	93.069	22-10666	186,841	-
Tuberculosis Grant	93.116	2428BASE00	26,596	-
Immunization Subvention	93.268	22-11042	184,640	-
COVID-19 ELC Enhancing Detection Expansion Funding	93.521	COVID-19ELC86	416,910	-
Hospital Preparedness Program (HPP)	93.889	22-10666	180,011	-
HIV Care (ADAP)	93.917	23-10137	11,275	-
California Strengthening Public Health Initiative (CASPHI)	93.967	CASPHI0027	397,564	-
Maternal, Child and Adolescent Health (MCAH)	93.994	202428	104,938	-
Passed through the State Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	200339B	33,538	-
California Children's Services - Administrative (CHIP) Title XXI (OTLICP)	93.767	-	124,413	-
Medical Assistance Programs				
Health Care Program for Children in Foster Care (HCPCFC)	93.778	-	271,834	-
California Children's Services - Administrative (Title XIX) MC Children	93.778	-	332,661	-
California Children's Services - (Title XIX) Monitoring and Oversight	93.778	-	9,241	-
County-Based Medi-Cal Administrative Activities	93.778	22-20016	758,786	-
Mental Health Medi-Cal Administrative Activities	93.778	-	579,458	-
Mental Health Medi-Cal Billing Administration	93.778	-	674,811	-
Alcohol and Drug Medi-Cal Billing Administration	93.778	-	190,287	-
Medi-Cal Utilization Review	93.778	-	673,508	-
Medi-Cal Eligibility Determination - Social Services	93.778	-	5,009,300	196,635
Adult Protective Service (APS/CSBG)	93.778	-	1,015,224	-
In-Home Supportive Services Administrative (IHSS)	93.778	-	2,142,451	-
Child Welfare Services (CWS)	93.778	-	1,255,594	-
Providing Access and Transforming Health (PATH)	93.778	1523877	30,488	-
Passed through the State Department of Veterans Affairs:				
Veteran's Medi-Cal Cost Avoidance	93.778	-	206,138	-
Subtotal 93.778 (Medicaid Cluster)			13,149,781	196,635

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, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services (Continued)				
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	210061B	604,063	485,347
COVID-19 Block Grants for Community Mental Health Services	93.958	210061B	181,669	140,482
Crisis Care Mobile Units (CCMU)	93.958	21-10349	166,667	-
Subtotal 93.958			952,399	625,829
Substance Use Prevention, Treatment, and Recovery Services Block Grant (SUBG)	93.959	-	974,010	716,842
COVID-19 Substance Use Prevention, Treatment, and Recovery Services Block Grant (SUBG)	93.959	-	213,679	30,423
Passed through the Tulare County Office of Education:				
Friday Night Live	93.959	230342-A	9,000	-
Subtotal 93.959			1,196,689	747,265
Passed through the State Department of Social Services:				
Kin-Gap Assistance	93.090	-	33,275	-
Kin-Gap - Administrative	93.090	-	2,802	-
Subtotal 93.090			36,077	-
Title IV-E Prevention Program	93.472	-	2,973	-
Promoting Safe and Stable Families	93.556	-	63,405	22,966
Temporary Assistance for Needy Families:				
CalWORKs - Administrative	93.558	-	3,873,651	577,067
Emergency Assistance TANF	93.558	-	430,618	28,067
Subtotal 93.558 (TANF Cluster)			4,304,269	605,134
Community-Based Child Abuse Prevention Grants (CBCAP)	93.590	-	17,461	17,461
Adoption and Legal Guardianship Incentive Payments Program	93.603	-	9,878	-
Child Welfare Services - IV-B	93.645	-	34,748	-
Foster Care - Title IV-E:				
Foster Care - Title IV-E - Social Services	93.658	-	3,629,549	379,570
Foster Care - Title IV-E - Probation	93.658	-	109,621	-
Subtotal 93.658			3,739,170	379,570
Adoption Assistance	93.659	-	2,342,676	-
Child Welfare Services Title XX	93.667	-	90,832	-
Foster Care Assistance Title XX	93.667	-	186,576	94,558
In-Home Supportive Services (Public Authority)	93.667	-	711,606	-
Subtotal 93.667			989,014	94,558
Chafee Foster Care Independence Program	93.674	-	44,063	44,063
Adult Protective Services	93.747	-	15,628	-
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	-	2,483,769	-
Passed through Governor's Office of Emergency Services, California:				
Electronic Suspected Child Abuse Reporting System Program	93.643	ES23030280	63,488	-
Total U.S. Department of Health and Human Services			31,112,214	2,733,481
U.S. Department of Homeland Security				
Passed through Governor's Office of Emergency Services, California:				
2014 South Napa Earthquake	97.036	FEMA-4193-DR-CA	53,569	-
2019 Storm 4434	97.036	FEMA-4434-DR-CA	1,112,112	-
Subtotal 97.036			1,165,681	-

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, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Expenditures	Expenditures to Subrecipients
U.S. Department of Homeland Security (Continued)				
Passed through Governor's Office of Emergency Services, California: (Continued)				
Hazard Mitigation Grants Program	97.039	HMGP-4482-691-71P	137,488	-
Hazard Mitigation Grants Program	97.039	FEMA-4301-75-12R	673,268	-
Hazard Mitigation Grants Program	97.039	FEMA-4619-DR-CA	4,901	-
Subtotal 97.039			815,657	-
Emergency Management Performance Grant	97.042	2023-0006	88,265	-
Emergency Management Performance Grant	97.042	2024-0050	31,490	-
Subtotal 97.042			119,755	-
Building Resilient Infrastructure & Communities (BRIC)	97.047	AP01565	237,203	-
Homeland Security Grant Program	97.067	2020-0095	28,032	-
Homeland Security Grant Program	97.067	2023-0042	117,444	-
Passed through the City and County of San Francisco:				
Bay Area Urban Areas Security Initiative	97.067	2022-0043	6,514	-
Bay Area Urban Areas Security Initiative	97.067	2024-5088	65,033	-
Subtotal 97.067			217,023	-
Total U.S. Department of Homeland Security			2,555,319	-
Total Expenditures of Federal Awards Excluding Loans			\$ 56,980,704	\$ 3,809,864
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>				
U.S. Department of Agriculture				
Water and Waste Disposal Systems for Rural Communities (Water)	10.760	91-02	\$ 2,443,157	\$ -
Water and Waste Disposal Systems for Rural Communities (Sewer)	10.760	92-01	6,634,364	-
Subtotal 10.760			9,077,521	-
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>				
Total Expenditures of Federal Awards Including Loans			\$ 66,058,225	\$ 3,809,864
<u>Non-Cash Assistance</u>				
U.S. Department of Agriculture				
Passed through the State Department of Public Health:				
WIC Supplemental Nutrition Program - Vouchers Redeemed	10.557	22-10264	\$ 1,765,007	\$ -
WIC Farmers' Market Nutrition Program (FMNP) - Vouchers Redeemed	10.572	22-10264	5,180	-
Total Value of Non-Cash Assistance			\$ 1,770,187	\$ -
Total Expenditures of Federal Awards Including Loans and Value of Non-Cash Assistance			\$ 67,828,412	\$ 3,809,864

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, 2025**

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:

Program Title	Assistance Listing Number	Expenditures
Victim Witness Assistance	16.575	\$ 25,072
Unserved/Underserved Victim Advocacy and Outreach	16.575	20,896
County Victim Services	16.575	100,269
Electronic Suspected Child Abuse Reporting System	93.643	63,488

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 \$1,765,007 are reported at the value of client purchases of authorized food products.

10.572 WIC Farmers' Market Nutrition Program (FMNP) – Vouchers Redeemed totaling \$5,180 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, 2025.

	Water	Sewer
Loan Balance, Outstanding July 1, 2024	\$ 2,443,157	\$ 6,634,364
Total Principal Repayments	<u>(56,000)</u>	<u>(152,000)</u>
Loan Balance, Outstanding June 30, 2025	<u>\$ 2,387,157</u>	<u>\$ 6,482,364</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:

Program	Contract	State Expenditures
RSTP Exchange	X24-5921 (097)	\$ 237,648
State Match	X24-5921 (097)	<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, 2025**

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 No
 - b. Significant deficiencies identified not considered to be material weaknesses? _____ Yes No
3. Noncompliance material to financial statements noted? _____ Yes No

Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness identified? _____ Yes No
 - b. Significant deficiencies identified not considered to be material weaknesses? _____ Yes 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 No
4. Identification of major programs:

Assistance Listing Numbers Name of Federal Program or Cluster

20.106	Airport Improvement Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.558	Temporary Assistance for Needy Families
93.563	Child Support Services
93.658	Foster Care Title IV-E

5. Dollar threshold used to distinguish between Type A and Type B programs: \$2,033,192
6. Auditee qualified as low-risk auditee under the Uniform Guidance? Yes _____ No

**County of Napa
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2025**

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, 2025**

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, 2025

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period through June 30, 2024	For the Year Ended June 30, 2025	Cumulative as of June 30, 2025			
				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	\$ 321,761	\$ -	\$ 321,761	\$ -	\$ -	\$ -
Operating expenses	79,571	-	79,571	-	-	-
Totals	\$ 401,332	\$ -	\$ 401,332	\$ -	\$ -	\$ -
Victim Witness Assistance Program; VW23140280						
Personnel services	\$ 352,276	\$ 9,295	\$ 361,571	\$ 9,295	\$ -	\$ -
Operating expenses	23,273	15,777	39,050	15,777	-	-
Totals	\$ 375,549	\$ 25,072	\$ 400,621	\$ 25,072	\$ -	\$ -
Victim Witness Assistance Program; VW24033001						
Personnel services	\$ -	\$ 367,356	\$ 367,356	\$ 176,443	\$ 190,913	\$ -
Operating expenses	-	4,386	4,386	4,386	-	-
Totals	\$ -	\$ 371,742	\$ 371,742	\$ 180,829	\$ 190,913	\$ -
Unserved/Underserved Victim Advocacy and Outreach Program; UV21040280						
Personnel services	\$ 118,487	\$ -	\$ 118,487	\$ -	\$ -	\$ -
Operating expenses	12,971	-	12,971	-	-	-
Totals	\$ 131,458	\$ -	\$ 131,458	\$ -	\$ -	\$ -
Unserved/Underserved Victim Advocacy and Outreach Program; UV21060280						
Personnel services	\$ 163,741	\$ -	\$ 163,741	\$ -	\$ -	\$ -
Operating expenses	41,816	-	41,816	-	-	-
Totals	\$ 205,557	\$ -	\$ 205,557	\$ -	\$ -	\$ -
Unserved/Underserved Victim Advocacy and Outreach Program; UV22010280						
Personnel services	\$ 196,906	\$ -	\$ 196,906	\$ -	\$ -	\$ -
Totals	\$ 196,906	\$ -	\$ 196,906	\$ -	\$ -	\$ -
Unserved/Underserved Victim Advocacy and Outreach Program; UV23020280						
Personnel services	\$ 93,278	\$ 91,733	\$ 185,011	\$ 91,733	\$ -	\$ -
Operating expenses	16,722	27,920	44,642	11,824	-	16,096
Totals	\$ 110,000	\$ 119,653	\$ 229,653	\$ 103,557	\$ -	\$ 16,096
Unserved/Underserved Victim Advocacy and Outreach Program; UV24033001						
Personnel services	\$ -	\$ 110,195	\$ 110,195	\$ 20,896	\$ 88,017	\$ 1,282
Operating expenses	-	16,529	16,529	-	-	16,529
Totals	\$ -	\$ 126,724	\$ 126,724	\$ 20,896	\$ 88,017	\$ 17,811
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	\$ 112,984	\$ -	\$ 112,984	\$ -	\$ -	\$ -
Operating expenses	44,714	-	44,714	-	-	-
Totals	\$ 157,698	\$ -	\$ 157,698	\$ -	\$ -	\$ -
County Victim Services Program; XC23060280						
Personnel services	\$ 38,520	\$ 85,013	\$ 123,533	\$ 85,013	\$ -	\$ -
Operating expenses	18,644	26,508	45,152	15,256	-	11,252
Totals	\$ 57,164	\$ 111,521	\$ 168,685	\$ 100,269	\$ -	\$ 11,252
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, 2025

Program	Expenditures Claimed			Share of Expenditures		
	For the Period through June 30, 2024	For the Year Ended June 30, 2025	Cumulative as of June 30, 2025	Federal Share	State Share	County Share
Electronic Suspected Child Abuse Reporting System Program; ES21010280						
Personnel services	\$ 98,575	\$ -	\$ 98,575	\$ -	\$ -	\$ -
Operating expenses	4,764	-	4,764	-	-	-
Totals	\$ 103,339	\$ -	\$ 103,339	\$ -	\$ -	\$ -
Electronic Suspected Child Abuse Reporting System Program; ES22020280						
Personnel services	\$ 89,189	\$ -	\$ 89,189	\$ -	\$ -	\$ -
Operating expenses	13,960	-	13,960	-	-	-
Totals	\$ 103,149	\$ -	\$ 103,149	\$ -	\$ -	\$ -
Electronic Suspected Child Abuse Reporting System Program; ES23030280						
Personnel services	\$ 7,749	\$ 57,717	\$ 65,466	\$ 57,717	\$ -	\$ -
Operating expenses	775	5,771	6,546	5,771	-	-
Totals	\$ 8,524	\$ 63,488	\$ 72,012	\$ 63,488	\$ -	\$ -
Family Justice Center Program; FJ21010280						
Personnel services	\$ 113,392	\$ -	\$ 113,392	\$ -	\$ -	\$ -
Operating expenses	95,295	-	95,295	-	-	-
Totals	\$ 208,687	\$ -	\$ 208,687	\$ -	\$ -	\$ -
Family Justice Center Program; FJ23020280						
Personnel services	\$ 28,927	\$ 125,472	\$ 154,399	\$ -	\$ 125,472	\$ -
Operating expenses	5,390	23,988	29,378	-	23,988	-
Totals	\$ 34,317	\$ 149,460	\$ 183,777	\$ -	\$ 149,460	\$ -
Violence Against Women Vertical Prosecution; VV23010280						
Personnel services	\$ 65,075	\$ 187,985	\$ 253,060	\$ 148,746	\$ -	\$ 39,239
Totals	\$ 65,075	\$ 187,985	\$ 253,060	\$ 148,746	\$ -	\$ 39,239
Violence Against Women Vertical Prosecution; VV24033001						
Personnel services	\$ -	\$ 112,798	\$ 112,798	\$ 82,230	\$ -	\$ 30,568
Totals	\$ -	\$ 112,798	\$ 112,798	\$ 82,230	\$ -	\$ 30,568