



COUNTY OF NEVADA, CALIFORNIA
FOR THE YEAR ENDED JUNE 30, 2025

SINGLE AUDIT REPORT

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on YOU



COUNTY OF NEVADA, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2025

COUNTY OF NEVADA, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2025

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INDEPENDENT AUDITORS' 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

To the Board of Supervisors and Grand Jury
County of Nevada, 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, each major fund, and the aggregate remaining fund information of the County of Nevada (hereafter, 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 March 31, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2025-001 that we consider to be a significant deficiency.

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*.



To the Board of Supervisors and Grand Jury
County of Nevada, California

The County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

LSL, LLP

Irvine, California
March 31, 2026



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Supervisors and Grand Jury
County of Nevada, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Nevada, California (hereafter, the County)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditors' 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 Auditors' 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.



To the Board of Supervisors and Grand Jury
County of Nevada, California

Auditors' 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.



To the Board of Supervisors and Grand Jury
County of Nevada, California

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 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 March 31, 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 is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

LSL, LLP

Irvine, California
March 31, 2026

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed through to Subrecipients	Expenditures
U.S. Department of Agriculture				
Direct Program:				
Rural Housing Preservation Grant: Housing Preservation Grant	10.433	--	\$ 11,892	\$ 11,892
Law Enforcement Agreements: CalAim JI Path 2 Grant	10.704	--	-	6,117
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants: Community Wildfire Protection Plan Update	10.720	--	-	202,195
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care: European Grapevine Moth	10.025	23-0729-017-SF	-	11,326
Plant and Animal Disease, Pest Control, and Animal Care: European Grapevine Moth	10.025	24-0680-019-SF	-	7,402
Plant and Animal Disease, Pest Control, and Animal Care: Pierce's Disease Control	10.025	23-0529-026-SF	-	7,729
Plant and Animal Disease, Pest Control, and Animal Care: Sudden Oak Death	10.025	24-0388-007-SF	-	46
Subtotal Assistance Listing 10.025			-	26,503
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children: WIC	10.557	22-10266	-	436,639
WIC Special Supplemental Nutrition Program for Women, Infants, and Children: WIC	10.557	22-10266	-	811,025
Subtotal Assistance Listing 10.557			-	1,247,665
SNAP Cluster				
Passed through California Department of Public Health:				
State Administrative Matching Grants for Supplemental Nutrition Assistance: CalFresh Healthy Living (NEOP)	10.561	23-10331	-	188,914
Passed through State Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Program: CalFresh Admin	10.561	--	-	2,788,398
Subtotal Assistance Listing 10.561 - SNAP Cluster			-	2,977,312
SNAP Cluster Total			-	2,977,312
Passed through the California State Controller's Office:				
Schools and Roads - Grants to States: Twenty Five Percent Fund Act of 1908	10.665	--	-	53,640
Subtotal Assistance Listing 10.665 - Forest Service Schools and Roads Cluster			-	53,640
Forest Service Schools and Roads Cluster Total			-	53,640
Passed through Sierra Harvest				
Beginning Farmer and Rancher Development Program: National Institute of Food and Agriculture via Sierra Harvest	10.311	--	-	525
Total U.S. Department of Agriculture			11,892	4,525,848
U.S. Department of Housing and Urban Development				
Direct Program:				
Continuum of Care Program: HUD Winter's Haven	14.267	--	12,133	12,133
Continuum of Care Program: HUD Winter's Haven	14.267	--	19,050	19,050
Continuum of Care Program: HUD Home Anew	14.267	--	47,199	47,199
Continuum of Care Program: HUD Home Anew	14.267	--	105,529	105,529
Subtotal Assistance Listing 14.267			183,911	183,911
Passed through the California Department of Housing and Community Development:				
Community Development Block Grants	14.228	Outstanding Loans	-	463,769
Community Development Block Grant: CDBG	14.228	20-DRMHP-00026	-	2,012
Community Development Block Grant: CDBG	14.228	20-CDBG-CV2-3-00272	-	7,409
Community Development Block Grant: CDBG	14.228	21-CDBG-HA-00002	268,301	282,097
Community Development Block Grants: Mitigation Resilient Infrastructure Program MIT-RIP	14.228	B-18-DP-06-0002	-	973,450
Subtotal Assistance Listing 14.228			268,301	1,728,737
Home Investment Partnership Program*	14.239	Outstanding Loans	-	2,442,140
Passed through the California Department of Public Health:				
Housing Opportunities for Persons with AIDS: HOPWA	14.241	23-10398	-	97,009
Total U.S. Department of Housing and Urban Development			452,212	4,451,797
U.S. Department of the Interior				
Passed through the California State Controller's Office:				
Flood Control Act Lands: Flood Control Act Lands	15.433	GC16415-16417	-	115
Total U.S. Department of the Interior			-	115
U.S. Department of Justice				
Direct Programs:				
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis: Drug Eradication DCESP	16.001	--	-	18,685
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis: Drug Eradication DCESP	16.001	--	-	35,464
State Criminal Alien Assistance Program: USFS-Controlled Substance	16.606	--	-	42,507
Public Safety Partnership and Community Policing Grants: High Frequency Communications Equipment Program	16.710	--	-	2,490,390
Passed through the California Board of State and Community Corrections				
Edward Byrne Memorial Justice Assistance Grant Program: BSCC JAG Grant MCT	16.738	BSCC 1209-23	-	295,177

COUNTY OF NEVADA, CALIFORNIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2025

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed through to Subrecipients	Expenditures
Passed through the California Office of Emergency Services				
Crime Victim Assistance: Victim Services Program	16.575	XC2306290	47,137	59,993
Crime Victim Assistance: Victim Witness Assistance Program	16.575	VW23370290	-	75,449
Crime Victim Assistance: Victim Witness Assistance Program	16.575	VW24022601	-	79,402
Subtotal Assistance Listing 16.575			47,137	214,844
Violence Against Women Formula Grants: Violence Against Women Vertical Prosecution	16.588	VV23010290	-	82,392
Violence Against Women Formula Grants: Violence Against Women Vertical Prosecution	16.588	VV24022601	-	93,157
Subtotal Assistance Listing 16.588			-	175,549
Total U.S. Department of Justice			47,137	3,272,616
U.S. Department of Transportation				
Direct Programs:				
COVID-19 Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs: ALP Update with AGIS	20.106	--	-	93,256
COVID-19 Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs: Ramp 4 Taxilanes	20.106	--	-	76,050
Subtotal Assistance Listing 20.106			-	169,306
Passed through California Department of Transportation:				
Highway Planning and Construction: Local Assistance Program- Highway Bridge Program - Dog Bar Road at Bear River Bridge Replacement*	20.205	03-5917R-N049-ISTEA	-	4,347,098
Highway Planning and Construction: Local Assistance Program- Highway Bridge Program - Hirschdale at Truckee River Bridge*	20.205	03-5917F15-F056-ISTEA	-	1,689,068
Highway Planning and Construction: Local Assistance Program- Highway Bridge Program - Hirschdale at UPRR Railroad Bridge *	20.205	03-5917F15-F057-ISTEA	-	231,759
Highway Planning and Construction: Local Assistance Program - No. Bloomfield at S. Yuba Bridge Replacement Project*	20.205	03-5917R-N050-3000-ISTEA	-	12,292
Highway Planning and Construction: Local Assistance Program- Soda Springs Road Bridge over South Yuba Replacement*	20.205	03-5917R-N045-ISTEA	-	56,577
Highway Planning and Construction: Local Assistance Program- Rough and Ready Intersection*	20.205	03-5917F15-F065-ISTEA	-	156,978
Highway Planning and Construction: Local Assistance Program- Highway Bridge Program - Donner Rd @ Castle Creek*	20.205	03-5917F15-F070-ISTEA	-	4,547
Highway Planning and Construction: Local Assistance Program - Combie Multi Purpose Trail*	20.205	03-5917F15-F071-ISTEA	-	316,119
Subtotal Assistance Listing 20.205			-	6,814,437
Formula Grants for Rural Areas and Tribal Transit Program: Federal Transit Administration 5311 Capital Grant	20.509	64RC21-01596	-	279,135
Total U.S. Department of Transportation			-	7,262,878
U.S. Department of Treasury				
Direct Program:				
Equitable Sharing Program: DOJ COPS Radio Tower	21.016	--	-	24,710
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	--	72,611	1,136,326
Total U.S. Department of Treasury			72,611	1,161,036
U.S. Department of Health and Human Services				
Direct Program:				
Community-Based Child Abuse Prevention Grants: Child Abuse Prevention CBCAP	93.590	--	6,663	25,647
Block Grants for Community Mental Health Services: Crisis Care Mobile Unit	93.958	--	274,243	349,049
Block Grants for Community Mental Health Services: Community Mental Health Services Block Grant	93.958	--	234,548	234,548
Subtotal Assistance Listing 93.958			508,792	583,597
Block Grants for Prevention & Treatment of Substance Abuse: Substance Abuse Treatment and Prevention Block Grant	93.959	--	450,905	694,845
COVID-19 - Block Grants for Prevention & Treatment of Substance Abuse: Substance Abuse Prevention and Treatment ARPA	93.959	--	45,309	142,593
Passed through the California Department of Health Care Services:				
Block Grants for Prevention and Treatment of Substance Abuse: FNL/CL	93.959	250212	-	1,957
Subtotal Assistance Listing 93.959			496,214	839,395
Passed through the California Department of Child Support Services:				
Child Supprt Services: Child Support Services*	93.563	--	-	1,745,231
Passed through the California Department of Community Services and Development:				
Community Services Block Grant: NPLH Round 2 - Ranch House	93.569	24F-3029	70,501	128,585
Community Services Block Grant: CDSS Community Care Expansion Program	93.569	24F-3029 Discretionary	-	26,000
Community Services Block Grant: CSBG	93.569	25F-6029	37,722	173,159
Subtotal Assistance Listing 93.569			108,223	327,743
Passed through the California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness: PATH	93.150	1X06SM088803-01	55,233	55,233
Opioid STR: Reducing Overdose Deaths in California through Prevention, Treatment and Harm Reduction Strategies led by Multi-Sector Coalitions	93.788	07103-AR76810	-	36,364

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed through to Subrecipients	Expenditures
Medicaid Cluster				
Passed through the California Department of Health Care Services:				
Medical Assistance Program: CCS Admin*	93.778	--	-	167,947
Medical Assistance Program: CCS Admin*	93.778	--	-	5,241
Medical Assistance Program: HCPCFC*	93.778	--	-	87,557
Medical Assistance Program: Medi-Cal Assistance Program Admin*	93.778	--	-	2,152,929
Passed through the California Department of Public Health:				
Medical Assistance Program: California Home Visiting Program SGF Expansion*	93.778	202429	-	83,840
Medical Assistance Program: MCAH*	93.778	CHVP SGF EBHV	-	152,452
Subtotal Assistance Listing 93.778 - Medicaid Cluster			-	2,649,965
Medicaid Cluster Total			-	2,649,965
Public Health Emergency Preparedness : PHEP	93.069	22-10667	-	175,849
Project Grants and Cooperative Agreements for Tuberculosis Control Programs: TBCB Local Assistance	93.116	2429BASE00	-	1,474
Childhood Lead Poisoning Projects, State and Local Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children: Childhood Lead Prevention	93.197	23-10268	-	57,982
Immunization Cooperative Agreements: Immunizations	93.268	22-11043	-	499,957
Centers for Disease Control and Prevention Investigations and Technical Assistance: CASPHI	93.283	CASPHI0028	-	255,562
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases: ELC Enhanced Detection	93.323	COVID 19ELC29	-	10,025
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases: ELC Expansion	93.323	COVID 19ELC87	-	495,451
Subtotal Assistance Listing 93.323			-	505,476
COVID-19 - Public Health / Cooperative Agreement for Emergency and Crisis Response: COVID Workforce Development	93.354	WFD-029	-	41,369
COVID-19 - Activities to support STLT Health Department Response to Public Health or Healthcare Crises: Covid Health Disparities	93.391	CERI-21-23-28	-	43,956
ACA Maternal, Infant, and Early Childhood Home Visiting Program: CHVP ARP MIECHV	93.870	CHVP ARP 22-29	57,311	57,311
ACA Maternal, Infant, and Early Childhood Home Visiting Program: CHVP ACA MIECHV	93.870	24-29	830,032	850,789
Subtotal Assistance Listing 93.870			887,343	908,100
National Bioterrorism Hospital Preparedness Program: HPP	93.889	22-10667	19,200	227,105
HIV CARE Formula Grants: HIV CARES X07	93.917	23-10972	-	36,436
HIV CARE Formula Grants: HIV CARES X07	93.917	23-10972	-	15,846
Subtotal Assistance Listing 93.917			-	52,282
Maternal and Child Health Services Block Grant to the States: MCAH	93.994	202429	-	99,438
Passed through California Department of Social Services:				
Guardianship Assistance:KinGap IV-E Admin	93.090	--	-	10,222
MaryLee Allen Promoting Safe & Stable Families Program:PSSF	93.556	--	29,651	46,692
MaryLee Allen Promoting Safe & Stable Families Program:PSSF Caseworker Visit	93.556	--	-	2,628
MaryLee Allen Promoting Safe & Stable Families Program:PSSF-FFTA	93.556	--	-	12,319
Subtotal Assistance Listing 93.556			29,651	61,639
Temporary Assistance for Needy Families:CalWorks CEC Pgms-Non SA*	93.558	--	350,502	640,173
Temporary Assistance for Needy Families:CalWorks CEC Pgms-SA*	93.558	--	949,742	2,647,493
Temporary Assistance for Needy Families:CalWorks HSP*	93.558	--	-	836,153
Temporary Assistance for Needy Families:Child Care*	93.558	--	422,819	490,693
Temporary Assistance for Needy Families:CWS TANF*	93.558	--	-	233,740
Temporary Assistance for Needy Families:Mixed*	93.558	--	-	1,642
Temporary Assistance for Needy Families:FedGap*	93.558	--	-	69,007
Temporary Assistance for Needy Families:FedGap FFCRA*	93.558	--	-	-
Temporary Assistance for Needy Families:Kin-Gap*	93.558	--	-	-
Temporary Assistance for Needy Families:Kin-Gap FFCRA*	93.558	--	-	-
Temporary Assistance for Needy Families:AF/ZP*	93.558	--	-	1,285,729
Subtotal Assistance Listing 93.558			1,723,063	6,204,630
Adoption & Legal Guardianship Incentive Payments Program:Adoptions Incentive	93.603	--	-	3,064
Stephanie Tubbs Jones Child Welfare Services Program:CWS IV-B	93.645	--	-	26,115
Foster Care Title IV-E: BH CONNECT*	93.658	--	-	10,358
Foster Care Title IV-E:CCR CPD*	93.658	--	-	1,224
Foster Care Title IV-E:CCR CWD*	93.658	--	-	90,711
Foster Care Title IV-E:CSEC*	93.658	--	-	25,151
Foster Care Title IV-E:CWS FURS*	93.658	--	-	4,967
Foster Care Title IV-E:CWS IV-E*	93.658	--	251,340	823,511
Foster Care Title IV-E:ECCB*	93.658	--	-	37,162
Foster Care Title IV-E:Non CWS Alloc*	93.658	--	-	92,426
Foster Care Title IV-E:Prob IV-E & GHMV PT*	93.658	--	-	120,843
Foster Care Title IV-E:FC (Foster Care)*	93.658	--	-	172,736
Foster Care Title IV-E:SACWIS*	93.658	--	-	38,449
Foster Care Title IV-E:Foster Care*	93.658	--	-	444,255
Foster Care Title IV-E: Emergency Child Care Bridge Program*	93.658	--	-	38,425
Subtotal Assistance Listing 93.658			251,340	1,900,218

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed through to Subrecipients	Expenditures
Adoption Assistance: Adoptions Eligibility	93.659	--	-	71,240
Adoption Assistance: Adoptions SS	93.659	--	-	34,427
Adoption Assistance: CCR AAP CWD	93.659	--	-	4,544
Adoption Assistance: Adoption	93.659	--	-	1,613,889
Subtotal Assistance Listing 93.659			-	1,724,100
Social Services Block Grant: In-Home Supportive Services	93.667	--	-	780,304
Social Services Block Grant:CWS Title XX	93.667	--	-	59,000
Subtotal Assistance Listing 93.667			-	839,304
John H.Chafee Foster Care Program for Successful Transition to Adulthood:ILP	93.674	--	-	22,500
COVID 19 - Elder Abuse Prevention Interventions Program:APS ARPA	93.747	--	-	10,937
Passed through the Essential Access Health:				
Title X Family Planning Services: Title X 24-25 Essential Access - Family Planning	93.217	9903-5320-2456-200-22.3	-	104,382
Title X Family Planning Services: Title X 24-25 Essential Access - Family Planning	93.217	--	-	30,000
Subtotal Assistance Listing 93.217			-	134,382
Passed Through the National Association of County and City Health Officials				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health: Wastewater Surveillance	93.421	2025-020510	-	20,000
Total U.S. Department of Health and Human Services			4,085,720	20,088,835
U.S. Department of Homeland Security				
Passed through the California Office of Emergency Services:				
Hazard Mitigation Grant Program : South Yuba Rim	97.039	DR-4482693-19	-	447,184
Hazard Mitigation Grant Program : Roadside Vegetation Abatement	97.039	DR-4344-704-151R	-	490,762
Hazard Mitigation Grant Program: Nevada County Local Hazard Mitigation Plan	97.039	DR-4558-288-088P	-	31,413
Subtotal Assistance Listing 97.039			-	969,358
Emergency Management Performance Grants: Homeland Security Grant Program	97.042	2021-0081 057-00000	-	31,470
Emergency Management Performance Grants: Homeland Security Grant Program	97.042	2022-0043 057-0000	-	12,720
Emergency Management Performance Grants: Homeland Security Grant Program	97.042	2022-0043 057-00000	-	4,692
Emergency Management Performance Grants: Emergency Management Performance Grant	97.042	2024-0006 057-00000	-	28,260
Emergency Management Performance Grants: Emergency Management Performance Grant	97.042	2023-0006 057-00000	-	145,037
Subtotal Assistance Listing 97.042			-	222,179
Building Resilient Infrastructure and Communities Program: BRIC/Resilient Community/Woodpecker Phase 1	97.047	AP01251/057-00000	-	49,810
Total U.S. Department of Homeland Security			-	1,241,347
Total Expenditures of Federal Awards			\$ 4,669,572	\$ 42,004,473

¹ There was no federal awards expended in the form of noncash assistance and insurance in effect during the year.

COUNTY OF NEVADA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Nevada, California (the County) under programs of the federal government, as well as federal financial assistance passed through other government agencies for the year ended June 30, 2025.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The County's reporting entity is defined in Note 1 of the notes to the County's financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting for governmental funds and the accrual basis of accounting for the 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.

NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule agree, in all material respects, to the amounts reported within the County's basic financial statements. Federal award revenues are reported principally in the County's basic financial statements as intergovernmental revenues in General and Special Revenue funds and grant revenue in Enterprise funds.

NOTE 4: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County either determined that no identifying number is assigned for the program or was simply unable to obtain an identifying number from the pass-through entity.

NOTE 5: INDIRECT COST RATE

The County as elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

Outstanding federally funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2025 as follows:

Federal Assistance Listing Number	Program Title	June 30, 2024	FY24/25 Activity	June 30, 2025
14.228	Community Development Block Grants/State's Program	\$ 472,590	\$ (8,821)	\$ 463,769
14.239	HOME Investment Partnerships Program	2,540,501	(98,361)	2,442,140
	Total	<u>\$ 3,013,091</u>	<u>\$ (107,182)</u>	<u>\$ 2,905,909</u>

COUNTY OF NEVADA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)? yes no

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnership Program
20.205	Highway Planning and Construction
93.563	Child Support Services
93.778	Medical Assistance Program
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E

Dollar threshold used to distinguish between type A and type B program \$1,263,350

Auditee qualified as low-risk auditee? yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

Reference Number

2025-001 – Accrued Payroll Accruals

Evaluation of Finding

Significant Deficiency

Condition

During our audit procedures performed over the completeness of accrued payroll, we identified an adjustment needed to correctly state accrued payroll at year end. This adjustment totaled \$661,101 for the fiscal year ended June 30, 2025.

Criteria

Management is responsible for the preparation and fair presentation, as well as the accuracy, of its financial statements and disclosures in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements. This includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

In the context of modified accrual accounting which is utilized by the Community Development Agency Special Revenue Fund, expenses must be recorded when they are incurred and measurable, regardless of the payment timing. This ensures accurate representation of the fund's financial condition. Modified accrual accounting, therefore, impacts the timing and recognition of liabilities and expenses, emphasizing the need for robust internal controls to accurately record these transactions to comply with GAAP and GASB standards.

Cause of Condition

The County's process for communication between departments did not fully ensure that expenditures and accrued payroll were correctly accrued according to U.S. Generally Accepted Accounting Principles (GAAP), which resulted in an adjustment.

Questioned Costs

No questioned costs noted.

Repeat Finding

This is not a repeat finding.

Effect or Potential Effect of Condition

The potential effects could be significant misrepresentations of the financial position of the entity. The understatement of liabilities and expenses can lead to:

- Inaccurate financial statements, affecting decision-making and financial planning.
- Potential non-compliance with GAAP and GASB standards, leading to regulatory scrutiny.
- Misleading information provided to stakeholders, including investors, grantors, and taxpayers.

Recommendation

To address the significant deficiency related to accrued payroll accruals, the following recommendations are proposed:

- Evaluate Internal Controls: Review existing internal controls for areas that the County may be able to implement additional procedures within the payroll department to ensure that all incurred expenses are accurately recorded. This involves routine reconciliation of payroll and a comprehensive review of transactions following the fiscal year-end.
- Training and Resources: Provide enhanced training for payroll staff on modified accrual accounting principles and the importance of accurate financial reporting. Ensure they have access to necessary resources and tools.

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

Views of Responsible Officials

The County concurs with this finding and cause of condition. The Auditor-Controller's office is currently in the process of providing additional training to County fiscal staff regarding year-end closing processes for payroll and the accrual of expenditures for transactions that follow the fiscal year-end, to ensure they are comprehensively and accurately recognized. Additionally, the Auditor-Controller's office is closely working with its Payroll Unit to review activity for a more comprehensive inclusion of these transactions.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



COUNTY OF NEVADA, CALIFORNIA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

County of Nevada respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2025.

Audit period: July 1, 2023 - June 30, 2024

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

2024 – 001 Accounts Payable Accruals

Condition: During our audit procedures performed over the completeness of accounts payable, we identified two invoices that were improperly excluded from the Community Development Agency. These invoices totaled \$118,606 for the fiscal year ended June 30, 2024.

Status: Recommendation implemented in current year.

Corrective Action Taken: The County has provided additional training to County fiscal staff regarding year-end closing processes for accounts payable and the accrual of expenditures for transactions that follow the fiscal year-end and ensured they are comprehensively and accurately recognized. No additional corrective action deemed necessary, as recommendation implemented in current year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2024 – 002 Delays in Financial Reporting

Condition: The County did not submit its financial statements and single audit reports to the FAC within the required timeframe for the fiscal year ended June 30, 2024. The financial statements and single audit reports were submitted after the deadline of March 31, 2025.

Status: Recommendation implemented in current year.

Corrective Action Taken: The County has provided additional training to County fiscal staff to further develop their technical knowledge, and to assess internal processes over year-end closing processes and the preparation of financial statements in order to accurately update financial records in a timely manner. No additional corrective action deemed necessary, as recommendation implemented in current year.

COUNTY OF NEVADA

Schedule of the California Emergency Management Agency
and the Board of State and Community Corrections Grants Expenditures
For the Year Ended June 30, 2025

Program	For the Year Ended June 30, 2024	For the Year Ended June 30, 2025	Cumulative As of June 30, 2025	Share of Expenditures Current Year		
				Federal Share	State Share	County Share
Grant Name; Contract #:	VW23370290	VW23370290				
Personal services	\$ 202,576	\$ 75,449	\$ 278,025	\$ 75,449	\$ -	\$ -
Operating expenses	10,810	-	10,810	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 213,386</u>	<u>\$ 75,449</u>	<u>\$ 288,835</u>	<u>\$ 75,449</u>	<u>\$ -</u>	<u>\$ -</u>
Grant Name; Contract #:	VW24022601	VW24022601				
Personal services	\$ -	\$ 217,356	\$ 217,356	\$ 79,402	\$ 137,954	\$ -
Operating expenses	-	32,603	32,603	-	32,603	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ --</u>	<u>\$ 249,959</u>	<u>\$ 249,959</u>	<u>\$ 79,402</u>	<u>\$ 170,557</u>	<u>\$ -</u>
Grant Name; Contract #:	XC23060290	XC23060290				
Personal services	\$ 32,893	\$ 12,856	\$ 45,749	\$ 12,856	\$ -	\$ -
Operating expenses	51,934	47,137	99,071	47,137	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 84,827</u>	<u>\$ 59,993</u>	<u>\$ 144,820</u>	<u>\$ 59,993</u>	<u>\$ -</u>	<u>\$ -</u>
Grant Name; Contract #:	VV23010290	VV23010290				
Personal services	\$ 66,299	\$ 74,902	\$ 141,201	\$ 74,902	\$ -	\$ -
Operating expenses	6,630	7,490	14,120	7,490	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 72,929</u>	<u>\$ 82,392</u>	<u>\$ 155,321</u>	<u>\$ 82,392</u>	<u>\$ -</u>	<u>\$ -</u>
Grant Name; Contract #:	VV24022601	VV24022601				
Personal services	\$ -	\$ 72,674	\$ 72,674	\$ 72,674	\$ -	\$ -
Operating expenses	-	20,483	20,483	20,483	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 93,157</u>	<u>\$ 93,157</u>	<u>\$ 93,157</u>	<u>\$ -</u>	<u>\$ -</u>
Grant Name; Contract #:	FE24010290	FE24010290				
Personal services	\$ -	\$ 41,923	\$ 41,923	\$ -	\$ 41,923	\$ -
Operating expenses	-	46,738	46,738	-	46,738	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 88,661</u>	<u>\$ 88,661</u>	<u>\$ -</u>	<u>\$ 88,661</u>	<u>\$ -</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 24F-3029
For the Period January 1, 2024 through April 30, 2025

	January 1, 2024 through June 30, 2024	July 1, 2024 through April 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant revenue	\$ 12,245	\$ 128,585	\$ 140,830		\$ 300,465
Grant Receivable	159,635	-	159,635		-
Interest	-	-	-		-
Total Revenue:	\$ 171,880	\$ 128,585	\$ 300,465		\$ 300,465
EXPENDITURES					
Administrative Costs					
Salaries and wages	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Operating Costs	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant services	-	-	-	-	-
Other costs	129,948	37,169	167,117	167,117	159,730
Total Administrative Costs:	129,948	37,169	167,117	167,117	159,730
Program Costs					
Salaries and wages	14,197	15,231	29,428	29,428	31,424
Fringe benefits	8,311	4,263	12,574	12,574	11,432
Operating Expenses	2,274	1,421	3,695	3,695	4,229
Consultant Services	17,150	70,501	87,651	87,651	93,650
Total Program Costs:	41,932	91,416	133,348	133,348	140,735
Total Expenses	\$ 171,880	\$ 128,585	\$ 300,465	\$ 300,465	\$ 300,465

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 24F-3029 Discretionary
For the Period June 15, 2024 through April 30, 2025

	June 15, 2024 through June 30, 2024	July 1, 2024 through April 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant revenue	\$ -	\$ 26,000	\$ 26,000		\$ 26,000
Grant Receivable	-	-	-		-
Interest	-	-	-		-
Total Revenue:	\$ -	\$ 26,000	\$ 26,000	\$ -	\$ 26,000
EXPENDITURES					
Administrative Costs					
Salaries and wages	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Operating Costs	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant services	-	-	-	-	-
Other costs	-	1,295	1,295	1,295	1,295
Total Administrative Costs:	-	1,295	1,295	1,295	1,295
Program Costs					
Salaries and wages	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Consultant Services	-	24,705	24,705	24,705	24,705
Total Program Costs:	-	24,705	24,705	24,705	24,705
Total Expenses	\$ -	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 25F-6029
For the Period January 1, 2025 through December 31, 2025

	January 1, 2025 through June 30, 2025	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant revenue	\$ 111,963	\$ 111,963		\$ 298,666
Grant Receivable	61,196	61,196		-
Interest	-	-		-
Total Revenue:	\$ 173,159	\$ 173,159	\$ -	\$ 298,666
EXPENDITURES				
Administrative Costs				
Salaries and wages	-	-	-	-
Fringe benefits	-	-	-	-
Operating Costs	-	-	-	-
Equipment	-	-	-	-
Consultant services	-	-	-	-
Other costs	100,271	100,271	100,271	159,730
Total Administrative Costs:	100,271	100,271	100,271	159,730
Program Costs				
Salaries and wages	16,164	16,164	16,164	29,625
Fringe benefits	10,968	10,968	10,968	11,432
Operating Expenses	2,284	2,284	2,284	4,655
Consultant Services	43,472	43,472	43,472	93,224
Total Program Costs:	72,887	72,887	72,887	138,936
Total Expenses	\$ 173,159	\$ 173,159	\$ 173,159	\$ 298,666