



COUNTY OF NEVADA, CALIFORNIA
FOR THE YEAR ENDED JUNE 30, 2024

SINGLE AUDIT REPORT

Focused
on YOU



COUNTY OF NEVADA, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

COUNTY OF NEVADA, CALIFORNIA

Single Audit Report

For the Year Ended June 30, 2024

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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 County of Nevada, California (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, and have issued our report thereon dated May 9, 2025.

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 item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-002.



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

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
May 9, 2025



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 UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Nevada, California (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, 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



To the Board of Supervisors and Grand Jury
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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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance, and which is described in the accompanying schedule of findings and questioned costs as item 2024-002.

Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the response.

The County is responsible for preparing a corrective action plan to address each audit finding included in our auditors' report. The County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.



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

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the response.

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated May 9, 2025, 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
May 9, 2025

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Program:				
Rural Housing Preservation Grants: Housing Preservation Grant	10.433	-	29,682	-
Cooperative Forestry Assistance: USFS-Controlled Substance	10.664	-	10,106	-
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants: Community Wildfire Protection Plan Update	10.720	-	92,766	-
Community Project Funding - Congressionally Directed Spending: Ponderosa Defense Zone Phase 2 Fuels Reduction Project	10.723	-	6,216	-
Passed through California Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control and Animal Care: Pierce's Disease Control	10.025	21-0517-032-SF	7,729	-
Plant and Animal Disease, Pest Control and Animal Care: European Grapevine Moth	10.025	22-1695-017-SF	6,056	-
Plant and Animal Disease, Pest Control and Animal Care: Sudden Oak Death	10.025	23-0413-017-SF	583	-
Subtotal Assistance Listing 10.025			<u>14,367</u>	-
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children: WIC	10.557	22-10266 A02	786,819	-
State Administrative Matching Grants for Supplemental Nutrition Assistance: CalFresh Healthy Living NEOP*	10.561	19-10359 A01	39,837	-
State Administrative Matching Grants for Supplemental Nutrition Assistance: CalFresh Healthy Living NEOP*	10.561	23-10331	139,636	-
Passed through State Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Program: CalFresh Admin*	10.561	-	2,674,412	-
Subtotal Assistance Listing 10.561 - SNAP Cluster			<u>2,853,885</u>	-
<i>SNAP Cluster Total</i>			<u>2,853,885</u>	-
Passed through the California State Controller's Office:				
Schools and Roads - Grants to States: Twenty Five Percent Fund Act of 1908	10.665	2200393A	157,459	-
Subtotal Assistance Listing 10.665 - Forest Service Schools and Roads Cluster			<u>157,459</u>	-
<i>Forest Service Schools and Roads Cluster Total</i>			<u>157,459</u>	-
Total U.S. Department of Agriculture			<u>3,951,301</u>	-
<u>U.S. Department of Housing and Urban Development</u>				
Direct Program:				
Continuum of Care Program: HUD Winter's Haven	14.267	-	12,179	12,179
Continuum of Care Program: HUD Winter's Haven	14.267	-	18,545	18,545
Continuum of Care Program: HUD Home Anew	14.267	-	41,139	41,139
Continuum of Care Program: HUD Home Anew	14.267	-	106,860	106,860
Subtotal Assistance Listing 14.267			<u>178,722</u>	<u>178,722</u>
Passed through the California Department of Housing and Community Development:				
Community Development Block Grants*	14.228	Outstanding Loans	472,590	-
Community Development Block Grants: CDBG*	14.228	20-CDBG-12016	91,448	73,000
Community Development Block Grants: CDBG*	14.228	20-CDBG-12032	110,254	-
Community Development Block Grants: CDBG*	14.228	20-CDBG-12045	157,324	126,666
Community Development Block Grants: CDBG*	14.228	20-CDBG-CV2-3-00270	45,899	-
Community Development Block Grants: CDBG*	14.228	20-CDBG-CV2-3-00272	17,673	-
Community Development Block Grants: CDBG*	14.228	20-DRMHP-00026	1,980	-
Community Development Block Grants: CDBG*	14.228	21-CDBG-HA-00002	67,276	56,699
Community Development Block Grants: Mitigation Resilient Infrastructure Program MIT-RIP*	14.228	17-MITRIP-17006-00012	1,326,169	-
Subtotal Assistance Listing 14.228			<u>2,290,613</u>	<u>256,364</u>
Home Investment Partnership Program	14.239	Outstanding Loans	2,580,870	-
Passed through the California Department of Public Health:				
Housing Opportunities for Persons with AIDS: HOPWA	14.241	23-10398	77,554	-
Total U.S. Department of Housing and Urban Development			<u>5,127,758</u>	<u>435,086</u>

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
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	2,493	-
Total U.S. Department of the Interior			2,493	-
U.S. Department of Justice				
Direct Programs:				
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis: Drug Eradication DCESP	16.001	-	48,870	-
Public Safety Partnership and Community Policing Grants: COPS Radio Tower*	16.710	-	1,495,374	-
Passed through the California Office of Emergency Services				
Crime Victim Assistance: Victim Services Program	16.575	XC22050290	90,756	54,334
Crime Victim Assistance: Workers' Compensation Insurance Fraud Program	16.575	XC23060290	84,827	46,075
Crime Victim Assistance: Emerging Family Justice Center Program	16.575	VW22360290	70,994	-
Crime Victim Assistance: Victim Witness Assistance Program	16.575	VW23370290	188,803	-
Subtotal Assistance Listing 16.575			<u>435,380</u>	<u>100,409</u>
Violence Against Women Formula Grants: Victim Services Program	16.588	VV23010290	72,929	-
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	94,204	-
Total U.S. Department of Justice			2,146,757	100,409
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs: Airport Improvement Project Rehab Taxiway 1, 2, & 5	20.106	-	213,855	-
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs: Airport Improvement Project ALP Update	20.106	-	35,464	-
Subtotal Assistance Listing 20.106			<u>249,319</u>	<u>-</u>
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	140,400	-
Highway Planning and Construction: Local Assistance Program- Highway Bridge Program - Hirschdale at Truckee River Bridge	20.205	03-5917F15-F056-ISTEA	7,082	-
Highway Planning and Construction: Local Assistance Program- Highway Bridge Program - Hirschdale at UPRR Railroad Bridge	20.205	03-5917F15-F057-ISTEA	13,803	-
Highway Planning and Construction: Local Assistance Program - No. Bloomfield at S. Yuba Bridge Replacement Project	20.205	03-5917R-N050-3000-ISTEA	5,104	-
Highway Planning and Construction: Local Assistance Program- Guardrail Safety Audit Project	20.205	03-5917F15-F067-ISTEA	165,460	-
Highway Planning and Construction: Local Assistance Program- Rough and Ready Intersection	20.205	03-5917F15-F065-ISTEA	1,035	-
Highway Planning and Construction: Local Assistance Program- Highway Bridge Program - Donner Rd @ Soda Springs Bridge	20.205	03-5917F15-F070-ISTEA	1,842	-
Subtotal Assistance Listing 20.205			<u>334,727</u>	<u>-</u>
Formula Grants for Rural Areas and Tribal Transit Program: Federal Transit Administration 5311 Operating	20.509	64BA22-02083	686,239	-
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program: 5311 Federal ARPA	20.509	64TO21-01845	476,000	-
Subtotal Assistance Listing 20.509			<u>1,162,239</u>	<u>-</u>
Enhanced Mobility of Seniors and Individuals with Disabilities: Enhanced Mobility of Seniors and Individuals with Disabilities Capital Grant	20.513	64AC19-01157	76,700	-
Subtotal Assistance Listing 20.513 - Transit Services Programs Cluster			<u>76,700</u>	<u>-</u>
<i>Transit Services Programs Cluster Total</i>			<u>76,700</u>	<u>-</u>
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs: 5339 NCOO Bus Wash Construction Grant	20.526	64GC18-01464	120,982	-
Subtotal Assistance Listing 20.526 - Federal Transit Cluster			<u>120,982</u>	<u>-</u>
<i>Federal Transit Cluster Total</i>			<u>120,982</u>	<u>-</u>
Total U.S. Department of Transportation			1,943,967	-
U.S. Department of Treasury				
Direct Program:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds*	21.027	-	9,149,073	52,694
COVID-19 - Local Assistance and Tribal Consistency Fund	21.032	-	644,000	-

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
Total U.S. Department of Treasury			9,793,073	52,694
<u>National Endowment for the Arts</u>				
Passed through Arts Midwest				
Promotion of the Arts Grants to Organizations and Individuals: NEA Big Read	45.024	2023-1359	19,700	-
Total National Endowment for the Arts			19,700	-
<u>U.S. Environmental Protection Agency</u>				
Passed through the California Air Resources Board				
Targeted Airshed Grant Program: 2019-20 Targeted Airshed Grant	66.956	G20-NS-001	259,612	-
Total U.S. Environmental Protection Agency			259,612	-
<u>U.S. Department of Health and Human Services</u>				
Direct Program:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance: SAMHSA Drug Court Expansion	93.243	-	70,298	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance: Grants for the Benefit of Homeless Individuals	93.243	-	371,084	335,441
Subtotal Assistance Listing 93.243			441,383	335,441
Community-Based Child Abuse Prevention Grants: Child Abuse Prevention CBCAP	93.590	-	24,876	4,876
Block Grants for Community Mental Health Services: Community Mental Health Centers	93.958	-	214,843	105,664
Block Grants for Community Mental Health Services: Community Mental Health Services Block Grant	93.958	-	82,782	81,606
Block Grants for Community Mental Health Services: Crisis Care Mobile Unit	93.958	-	264,334	253,179
Subtotal Assistance Listing 93.958			561,959	440,449
Block Grants for Prevention and Treatment of Substance Abuse: Substance Abuse Treatment and Prevention Block Grant	93.959	-	682,904	440,396
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse: Substance Abuse Prevention and Treatment ARPA	93.959	-	138,588	41,989
Subtotal Assistance Listing 93.959			821,492	482,385
Passed through the California Department of Child Support Services:				
Child Support Services: Child Support Services	93.563	-	1,833,953	-
Passed through the California Department of Community Services and Development:				
Community Services Block Grant: CSBG	93.569	20F-3668	(13,584)	-
Community Services Block Grant: Discretionary	93.569	20F-3668 Discretionary	40,370	-
Community Services Block Grant: CSBG	93.569	22F-5029	54,265	-
Community Services Block Grant: Discretionary	93.569	22F-5029 Discretionary	-	-
Community Services Block Grant: CSBG	93.569	23F-4029	138,944	72,286
Community Services Block Grant: CSBG Discretionary	93.569	23F-4029 Discretionary	18,324	-
Community Services Block Grant: CSBG	93.569	24F-3029	171,880	-
Community Services Block Grant: CSBG Discretionary	93.569	24F-3029 Discretionary	-	-
Subtotal Assistance Listing 93.569			410,199	72,286
Passed through the California Department of Health Care Services:				
Projects for Assistance in Transition from Homelessness: PATH	93.150	1X06SM088803-01	17,012	17,012
Medical Assistance Program: CCS Admin*	93.778	-	284,858	-
Medical Assistance Program: CCS Admin*	93.778	-	87,644	-
Medical Assistance Program: CHDP*	93.778	-	3,700	-
Medical Assistance Program: HPCFC*	93.778	-	220,536	-
Medical Assistance Program: Medi-Cal Health Enrollment Navigators Project*	93.778	-	176,384	-
Medical Assistance Program: Medi-Cal Assistance Program Admin*	93.778	-	2,050,400	-
Passed through the California Department of Public Health:				
Medical Assistance Program: MCAH*	93.778	202329	166,805	-
Subtotal Assistance Listing 93.778 - Medicaid Cluster			2,990,327	-
<i>Medicaid Cluster Total</i>			2,990,327	-
Public Health Emergency Preparedness: PHEP	93.069	22-10667	143,629	-
Affordable Care Act (ACA) Personal Responsibility Education Program: CHVP ARP Maternal, Infant, and Early Childhood Home Visiting Program	93.092	21-10744	48,749	48,749
Affordable Care Act (ACA) Personal Responsibility Education Program: CHVP ARP Maternal, Infant, and Early Childhood Home Visiting Program	93.092	CHVP ARP 22-29	145,965	145,965
Subtotal Assistance Listing 93.092			194,714	194,714

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
Project Grants and Cooperative Agreements for Tuberculosis Control Programs: Enhanced Prevention and Control Award	93.116	EPCF2923	5,000	-
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	67,841	-
Immunization Cooperative Agreements: Immunizations	93.268	22-11043	388,460	-
Centers for Disease Control and Prevention Investigations and Technical Assistance: CASPHI	93.283	CASPHI0028	301	-
COVID-19 - Epidemiology & Lab Capacity for Infectious Diseases: ELC Enhanced Detection	93.323	COVID 19ELC29	111,726	-
COVID-19 - Epidemiology & Lab Capacity for Infectious Diseases: ELC Expansion	93.323	COVID 19ELC87	1,091,535	-
Subtotal Assistance Listing 93.323			<u>1,203,262</u>	<u>-</u>
COVID-19 - Public Health / Cooperative Agreement for Emergency and Crisis Response: COVID Workforce Development	93.354	WFD-029	423,958	-
COVID-19 - Activities to Support STLT Health Department Response to Public Health / Healthcare Crises: COVID Health Disparities	93.391	CERI-21-23-28	199,847	-
ACA Maternal, Infant, and Early Childhood Home Visiting Program: CHVP ACA MIECHV	93.870	23-29	805,737	789,662
National Bioterrorism Hospital Preparedness Program: HPP	93.889	22-10667	124,807	-
HIV CARE Formula Grants: HIV CARES X07	93.917	18-10879	30,408	-
HIV CARE Formula Grants: HIV CARES X07	93.917	23-10972	15,891	-
Subtotal Assistance Listing 93.917			<u>46,299</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States: MCAH	93.994	202329	57,193	-
Passed through California Department of Social Services: Guardianship Assistance: KinGap IV-E Admin	93.090	-	6,575	-
MaryLee Allen Promoting Safe and Stable Families Program: PSSF	93.556	-	50,620	40,351
MaryLee Allen Promoting Safe and Stable Families Program: PSSF Caseworker Visit	93.556	-	2,745	-
Subtotal Assistance Listing 93.556			<u>53,365</u>	<u>40,351</u>
Temporary Assistance for Needy Families: CalWorks CEC Pgms-Non SA	93.558	-	854,262	468,593
Temporary Assistance for Needy Families: CalWorks CEC Pgms-SA	93.558	-	3,144,992	795,323
Temporary Assistance for Needy Families: CalWorks HSP	93.558	-	800,173	-
Temporary Assistance for Needy Families: CWS TANF	93.558	-	233,740	-
Temporary Assistance for Needy Families: Child Care	93.558	-	534,284	519,776
Temporary Assistance for Needy Families: Mixed	93.558	-	1,524	-
Temporary Assistance for Needy Families: FedGap	93.558	-	77,007	-
Temporary Assistance for Needy Families: FedGap FFCRA	93.558	-	1,688	-
Temporary Assistance for Needy Families: Kin-Gap	93.558	-	772	-
Temporary Assistance for Needy Families: Kin-Gap FFRCA	93.558	-	37	-
Temporary Assistance for Needy Families: AF/ZP	93.558	-	666,241	-
Subtotal Assistance Listing 93.558			<u>6,314,720</u>	<u>1,783,693</u>
Refugee and Entrant Assistance State/Replacement Designee Administered Program: Refugee Adm	93.566	-	605	-
Adoption and Legal Guardianship Incentive Payments Program: Adoptions Incentive	93.603	-	5,915	-
Stephanie Tubbs Jones Child Welfare Services Program: CWS IV-B	93.645	-	26,762	-
Foster Care Title IV-E: BH CONNECT	93.658	-	383	-
Foster Care Title IV-E: CCR CWD	93.658	-	53,598	-
Foster Care Title IV-E: CSEC	93.658	-	2,332	-
Foster Care Title IV-E: CWS FURS	93.658	-	12,846	-
Foster Care Title IV-E: CWS IV-E	93.658	-	577,795	70,230
Foster Care Title IV-E: ECCB	93.658	-	5,579	-
Foster Care Title IV-E: Non CWS Alloc	93.658	-	71,355	-
Foster Care Title IV-E: Prob IV-E & GHMV PT	93.658	-	102,464	-
Foster Care Title IV-E: FC (Foster Care)	93.658	-	125,830	-
Foster Care Title IV-E: Licensing	93.658	-	358	-
Foster Care Title IV-E: SACWIS	93.658	-	16,494	-
Foster Care Title IV-E: Foster Care	93.658	-	488,443	-
Foster Care Title IV-E: Emergency Child Care Bridge Program	93.658	-	5,992	-
Foster Care Title IV-E: Admin of Children & Families	93.658	-	180,846	-
Subtotal Assistance Listing 93.658			<u>1,644,315</u>	<u>70,230</u>

COUNTY OF NEVADA, CALIFORNIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor Pass-Through Grantor Federal Program Title/Cluster: County Program Name	Federal Assistance Listing Number	Pass-Through Grantor's Number	Expenditures	Passed through to Subrecipients
Adoption Assistance: Adoptions Elig*	93.659	-	56,894	-
Adoption Assistance: Adoptions SS*	93.659	-	68,073	-
Adoption Assistance: CCR AAP CWD*	93.659	-	5,356	-
Adoption Assistance: Adoption*	93.659	-	1,577,479	-
Adoption Assistance: AAP - FFCRA*	93.659	-	31,198	-
Adoption Assistance: Hardship*	93.659	-	9,771	-
Subtotal Assistance Listing 93.659			<u>1,748,771</u>	<u>-</u>
Social Services Block Grant: CWS Title XX	93.667	-	59,000	-
Social Services Block Grant: In-Home Supportive Services	93.667	-	530,011	-
Subtotal Assistance Listing 93.667			<u>589,011</u>	<u>-</u>
John H.Chafee Foster Care Program for Successful Transition to Adulthood: ILP	93.674	-	57,478	-
COVID-19 - Elder Abuse Prevention Interventions Program: APS ARPA	93.747	-	16,196	-
Passed through the Essential Access Health:				
Family Planning Services: Title X Essential Access Family Planning	93.217	-	15,617	-
Family Planning Services: Title X Essential Access Family Planning	93.217	9903 5320 71209-23-24	45,879	-
Subtotal Assistance Listing 93.217			<u>61,496</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>21,287,457</u>	<u>4,231,099</u>
<u>U.S. Department of Homeland Security</u>				
Passed through the California Office of Emergency Services:				
Hazard Mitigation Grant: Access & Functional Needs	97.039	DR-4353-023-033R	500	-
Hazard Mitigation Grant: Access & Functional Needs	97.039	DR-4344-703-150R	26	-
Hazard Mitigation Grant: Nevada County Local Hazard Mitigation Plan	97.039	DR-4558-288-088P	90,174	-
Hazard Mitigation Grant: South Yuba Rim	97.039	DR-4482693-19	47,100	-
Subtotal Assistance Listing 97.039			<u>137,800</u>	<u>-</u>
Emergency Management Performance Grants: Homeland Security Grant Program	97.042	2020-0095 057-00000	96,848	-
Emergency Management Performance Grants: Homeland Security Grant Program	97.042	2021-0081 057-00000	36,898	-
Emergency Management Performance Grants: Emergency Management Performance Grant Program	97.042	2022-0005	147,951	-
Emergency Management Performance Grants: Homeland Security Grant Program	97.042	2022-0043 057-00000	5,000	-
Emergency Management Performance Grants: Emergency Management Performance Grant Program	97.042	2022-0043 057-00000	4,692	-
Subtotal Assistance Listing 97.042			<u>291,389</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>429,190</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>44,961,308</u>	<u>4,819,287</u>

* Major Program

COUNTY OF NEVADA, CALIFORNIA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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, 2024.

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 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 6: PRIOR PERIOD COSTS

The County has included \$81,051 of costs incurred in 2021, 2022, and 2023 in the 2024 Schedule for the Community Services Block Grant program. The total \$81,051 in prior period costs are attributable to \$(13,584) in over-reported costs for contract number 20F-3668, \$40,370 in under-reported costs for contract number 20F-3668 Discretionary, and \$54,265 in under-reported costs for contract number 22F-265.

NOTE 7: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

Outstanding federally funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2024 as follows:

Federal Assistance Listing Number	Program Title	June 30, 2023	FY23/24 Activity	June 30, 2024
14.228	Community Development Block Grants/State's Program	\$ 472,590	\$ -	\$ 472,590
14.239	HOME Investment Partnerships Program	2,580,870	(40,369)	2,540,501
	Total	<u>\$ 3,053,460</u>	<u>\$ (40,369)</u>	<u>\$ 3,013,091</u>

COUNTY OF NEVADA, CALIFORNIA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.228	Community Development Block Grants
16.710	Public Safety Partnership and Community Policing Grants
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.778	Medical Assistance Program
93.659	Adoption Assistance

Dollar threshold used to distinguish between type A and type B program \$1,353,885

Auditee qualified as low-risk auditee? yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

Reference Number

2024-001 – Accounts Payable Accruals

Evaluation of Finding

Significant Deficiency

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.

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 accounts payable were correctly accrued according to U.S. Generally Accepted Accounting Principles (GAAP), which resulted in some accruals being missed.

Questioned Costs

No questioned costs noted.

Repeat Finding

This is not a repeat finding.

Effect or Potential Effect of Condition

The effect of this deficiency is an immaterial understatement of expenditures within the Community Development Agency, as reported on the Summary of Passed Audit Adjustments.

Additionally, 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.

SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

Recommendation

To address the significant deficiency related to missing accounts payable 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 accounts payable department to ensure that all incurred expenses are accurately recorded. This involves routine reconciliation of accounts payable and a comprehensive review of transactions following the fiscal year-end.
- Training and Resources: Provide enhanced training for accounts payable staff on modified accrual accounting principles and the importance of accurate financial reporting. Ensure they have access to necessary resources and tools.

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 accounts payables 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 departments to review activity for a more comprehensive inclusion of these transactions.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Reference Number

2024-002 – Delays in Financial Reporting

Evaluation of Finding

Material Weakness and Noncompliance

Criteria

Management is responsible for providing timely and accurate financial information. Because the County has expended over \$750,000 in federal awards, Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), requires non-federal entities to submit their financial statements and single audit reports to the Federal Audit Clearinghouse (FAC) within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

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.

Cause of Condition

The County has experienced delays during their Annual Comprehensive Financial Report (ACFR) preparation. Updating financial records necessitates comprehensive data reconciliation and validation exercise. Ensuring that all financial data is accurate and up-to-date is critical, but this process is labor-intensive and prone to unexpected complications, further extending the preparation timeline to implement any required changes.

Effect or Potential Effect of Condition

The late submission of the financial statements and single audit reports impairs the ability of the federal awarding agencies and pass-through entities to monitor the County's compliance with federal requirements and to make informed decisions regarding the continuation or modification of federal awards. The late submission also results in noncompliance with the Uniform Guidance, and increases the risk of fraud, waste, and abuse of federal funds.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

Context

The County's financial statements and single audit reports are used by the federal awarding agencies and pass-through entities to assess the non-federal entity's financial condition, internal controls, and compliance with federal requirements.

Questioned Costs

No questioned costs noted.

Repeat Finding

This is not a repeat finding.

Recommendation

The County should look at increasing the amount of experienced finance staff to help facilitate year-end closing procedures and the preparation of its basic financial statements. Because the basic financial statements are the responsibility of the County, it is in its best interest to closely monitor the accounting process to ensure that financial position and operating results are accurately and timely reported.

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 its 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 and in a timely manner.



COUNTY OF NEVADA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

County of Nevada respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2024.

Audit period: July 1, 2022 - June 30, 2023

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

2023 – 001 Lease Recognition

Condition: During the year ended June 30, 2023, the County entered into three leases that meet the requirements of a lease as defined in GASB statement No. 87, Leases. However, these leases were not initially recorded by management.

Status: Recommendation implemented in current year.

Corrective Action Taken: The County has recorded these three identified leases to appropriately recognize the leasing arrangements, so they are consistent with generally accepted accounting principles. No additional corrective action deemed necessary, as recommendation implemented in current year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2023 – 002 Allowable Activities and Costs - Payroll Disbursements

Condition: The County does not have written procedures for determining the allowability of costs nor an established written policy for compensation-personal services and fringe benefits.

Status: Recommendation implemented in current year.

Corrective Action Taken: The County has adopted written policy and procedure for determining the allowability of personnel costs related to federal awards. A primary function of this policy will be to provide guidance to county staff to ensure personnel costs are recognized in accordance with cost principles, statutes, regulations, and terms and conditions of federal awards. No corrective action deemed necessary, as recommendation implemented in current year.

**COUNTY OF NEVADA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

2023 – 003 Procurement and Suspension and Debarment

Condition: The County did not follow federal procurement and suspension and debarment regulation nor its purchasing policy and suspension and debarment verification procedures.

Status: Recommendation implemented in current year.

Reason for finding's recurrence: The County is currently in the process of the developing the necessary contract clause and modifications to the purchasing policies and procedures to address this finding, nor has it implemented these changes county-wide.

Corrective Action Taken: The County has implemented a county-wide contract clause that will be added to covered transaction contracts to comply with 2 CFR 180, to ensure covered transactions receive verification that the person or entity is not excluded or disqualified. Review and approval of this suspension and debarment verification will be performed during the contract approval process, which will include this standardized clause. No additional corrective action deemed necessary, as recommendation implemented in current year.

2023 – 004 Reporting

Condition: The County did not have sufficient controls in place to ensure that the required reports were submitted.

Status: Recommendation implemented in current year.

Corrective Action Taken: The County provided additional training to applicable departments to educate staff on appropriate records maintenance related to grant files and the importance documented review and approval processes. This training will provided additional education over appropriate supporting documentation to verify internal controls and compliance requirements are being reasonably followed. No additional corrective action deemed necessary, as recommendation implemented in current year.

COUNTY OF NEVADA, CALIFORNIA

Schedule of the California Emergency Management Agency
and the Board of State and Community Corrections Grants Expenditures
For the Year Ended June 30, 2024

Program	For the Year Ended June 30, 2023	For the Year Ended June 30, 2024	Cumulative As of June 30, 2024	Share of Expenditures Current Year		
				Federal Share	State Share	County Share
Grant Name; Contract #:	VW22360290	VW22360290				
Personal services	\$ 197,199	\$ 59,772	\$ 256,971	\$ 59,772	\$ -	\$ -
Operating expenses	19,720	11,222	30,942	11,222	-	-
Equipment	-	-	-	-	-	-
Totals	\$ 216,919	\$ 70,994	\$ 287,913	\$ 70,994	\$ -	\$ -
Grant Name; Contract #:	VW23370290	VW23370290				
Personal services	\$ -	\$ 202,576	\$ 202,576	\$ 177,993	\$ 24,583	\$ -
Operating expenses	-	10,810	10,810	10,810	-	-
Equipment	-	-	-	-	-	-
Totals	\$ -	\$ 213,386	\$ 213,386	\$ 188,803	\$ 24,583	\$ -
Grant Name; Contract #:	XC22050290	XC22050290				
Personal services	\$ 19,350	\$ 18,646	\$ 37,996	\$ 18,646	\$ -	\$ -
Operating expenses	34,528	72,110	106,638	72,110	-	-
Equipment	-	-	-	-	-	-
Totals	\$ 53,878	\$ 90,756	\$ 144,634	\$ 90,756	\$ -	\$ -
Grant Name; Contract #:	XC23060290	XC23060290				
Personal services	\$ -	\$ 32,893	\$ 32,893	\$ 32,893	\$ -	\$ -
Operating expenses	-	51,934	51,934	51,934	-	-
Equipment	-	-	-	-	-	-
Totals	\$ -	\$ 84,827	\$ 84,827	\$ 84,827	\$ -	\$ -
Grant Name; Contract #:	VV23010290	VV23010290				
Personal services	\$ -	\$ 66,299	\$ 66,299	\$ 66,299	\$ -	\$ -
Operating expenses	-	6,630	6,630	6,630	-	-
Equipment	-	-	-	-	-	-
Totals	\$ -	\$ 72,929	\$ 72,929	\$ 72,929	\$ -	\$ -

COUNTY OF NEVADA, CALIFORNIA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 20F-3668
For the Period March 27, 2020 through August 31, 2022

	March 27, 2020 through June 30, 2020	July 1, 2020 through June 30, 2021	July 1, 2021 through June 30, 2022	July 1, 2022 through August 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant revenue	-	82,133.27	226,240.72	24,117.26	332,491.25		379,283.00
Grant Receivable	-	20,006.19	26,785.49	-	46,791.68		
Interest	-	-	-	-	-		
Total Revenue:	-	102,139.46	253,026.21	24,117.26	379,282.93		379,283.00
EXPENDITURES							
Administrative Costs							
Salaries and wages	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-
Operating Costs	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Consultant services	-	-	-	-	-	-	-
Other costs	-	29,171.97	28,792.54	6,228.49	64,193.00	-	64,193.00
Total Administrative Costs:	-	29,171.97	28,792.54	6,228.49	64,193.00	-	64,193.00
Program Costs							
Salaries and wages	-	19,377.36	41,292.23	21,232.45	81,902.04	-	73,701.00
Fringe benefits	-	13,591.72	27,041.92	6,661.88	47,295.52	-	41,759.00
Operating Expenses	-	-	-	-	-	-	-
Consultant Services	-	39,998.41	155,899.52	3,732.00	199,629.93	-	199,630.00
Total Program Costs:	-	72,967.49	224,233.67	31,626.33	328,827.49	-	315,090.00
Total Expenses	-	102,139.46	253,026.21	37,854.82	393,020.49	-	379,283.00

COUNTY OF NEVADA, CALIFORNIA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 20F-3668 Discretionary
For the Period March 27, 2020 through August 31, 2022

	March 27, 2020 through June 30, 2020	July 1, 2020 through June 30, 2021	July 1, 2021 through June 30, 2022	July 1, 2022 through August 31, 2022	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant revenue	-	-	40,370.00	-	40,370.00		40,370.00
Grant Receivable	-	-	-	-	-		-
Interest	-	-	-	-	-		-
Total Revenue:	-	-	40,370.00	-	40,370.00		40,370.00
EXPENDITURES							
Administrative Costs							
Salaries and wages	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-
Operating Costs	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Consultant services	-	-	-	-	-	-	-
Other costs	-	-	-	-	-	-	-
Total Administrative Costs:	-	-	-	-	-	-	-
Program Costs							
Salaries and wages	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Consultant Services	-	-	40,370.00	-	40,370.00	-	40,370.00
Total Program Costs:	-	-	40,370.00	-	40,370.00	-	40,370.00
Total Expenses	-	-	40,370.00	-	40,370.00	-	40,370.00

COUNTY OF NEVADA, CALIFORNIA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 22F-5029
For the Period January 1, 2022 through May 31, 2023

REVENUE	January 1, 2022 through June 30, 2022	July 1, 2022 through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
Grant revenue	39,863.93	191,161.40	231,025.33		285,290.00
Grant Receivable	54,264.67	-	54,264.67		
Interest	-	-	-		
Total Revenue:	<u>94,128.60</u>	<u>191,161.40</u>	<u>285,290.00</u>		<u>285,290.00</u>
EXPENDITURES					
Administrative Costs					
Salaries and wages	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Operating Costs	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant services	-	-	-	-	-
Other costs	70,059.19	73,365.29	143,424.48	-	143,424.00
Total Administrative Costs:	<u>70,059.19</u>	<u>73,365.29</u>	<u>143,424.48</u>	-	<u>143,424.00</u>
Program Costs					
Salaries and wages	12,842.13	37,648.67	50,490.80	-	47,817.00
Fringe benefits	9,717.76	24,821.24	34,539.00	-	34,539.00
Operating Expenses	1,509.52	-	1,509.52	-	1,510.00
Consultant Services	-	55,326.20	55,326.20	-	58,000.00
Total Program Costs:	<u>24,069.41</u>	<u>117,796.11</u>	<u>141,865.52</u>	-	<u>141,866.00</u>
Total Expenses	<u>94,128.60</u>	<u>191,161.40</u>	<u>285,290.00</u>	-	<u>285,290.00</u>

COUNTY OF NEVADA, CALIFORNIA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 22F-5029 Discretionary
For the Period June 15, 2022 through May 31, 2023

REVENUE	January 1, 2022 through June 30, 2022	July 1, 2022 through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
Grant revenue	-	31,000.00	31,000.00		31,000.00
Grant Receivable	-	-	-		
Interest	-	-	-		
Total Revenue:	-	31,000.00	31,000.00		31,000.00
EXPENDITURES					
	Administrative Costs				
Salaries and wages	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Operating Costs	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant services	-	-	-	-	-
Other costs	-	3,704.00	3,704.00	-	3,704.00
Total Administrative Costs:	-	3,704.00	3,704.00	-	3,704.00
	Program Costs				
Salaries and wages	-	1,518.00	1,518.00	-	1,518.00
Fringe benefits	-	1,078.00	1,078.00	-	1,078.00
Operating Expenses	-	-	-	-	-
Consultant Services	-	24,700.00	24,700.00	-	24,700.00
Total Program Costs:	-	27,296.00	27,296.00	-	27,296.00
Total Expenses	-	31,000.00	31,000.00	-	31,000.00

COUNTY OF NEVADA, CALIFORNIA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 23F-4029
For the Period January 1, 2023 through May 31, 2024

REVENUE	January 1, 2023 through June 30, 2023	July 1, 2023 through May 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
Grant revenue	97,777.91	138,944.26	236,722.17		298,666.00
Grant Receivable	61,943.83	-	61,943.83		
Interest	-	-	-		
Total Revenue:	159,721.74	138,944.26	298,666.00		298,666.00
EXPENDITURES					
Administrative Costs					
Salaries and wages	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Operating Costs	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant services	-	-	-	-	-
Other costs	124,758.66	47,973.87	172,732.53	47,973.87	171,994.00
Total Administrative Costs:	124,758.66	47,973.87	172,732.53	47,973.87	171,994.00
Program Costs					
Salaries and wages	13,053.24	16,560.53	29,613.77	16,560.53	25,137.00
Fringe benefits	12,162.48	1,933.23	14,095.71	1,933.23	17,596.00
Operating Expenses	2,247.36	190.65	2,438.01	190.65	2,439.00
Consultant Services	7,500.00	72,285.98	79,785.98	72,285.98	81,500.00
Total Program Costs:	34,963.08	90,970.39	125,933.47	90,970.39	126,672.00
Total Expenses	159,721.74	138,944.26	298,666.00	138,944.26	298,666.00

COUNTY OF NEVADA, CALIFORNIA
Supplemental Statement of Revenue and Expenditures
CSD Contract No. 23F-4029 Discretionary
For the Period May 16, 2023 through May 31, 2024

REVENUE	January 1, 2023 through June 30, 2023	July 1, 2023 through May 31, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
Grant revenue	-	18,324.00	18,324.00		18,324.00
Grant Receivable	-	-	-		
Interest	-	-	-		
Total Revenue:	-	18,324.00	18,324.00		18,324.00
EXPENDITURES					
Administrative Costs					
Salaries and wages	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Operating Costs	-	-	-	-	-
Equipment	-	-	-	-	-
Consultant services	-	-	-	-	-
Other costs	-	1,566.46	1,566.46	1,566.46	1,877.00
Total Administrative Costs:	-	1,566.46	1,566.46	1,566.46	1,877.00
Program Costs					
Salaries and wages	-	10,611.00	10,611.00	10,611.00	10,611.00
Fringe benefits	-	6,146.54	6,146.54	6,146.54	5,836.00
Operating Expenses	-	-	-	-	-
Consultant Services	-	-	-	-	-
Total Program Costs:	-	16,757.54	16,757.54	16,757.54	16,447.00
Total Expenses	-	18,324.00	18,324.00	18,324.00	18,324.00

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

	January 1, 2024 through June 30, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant revenue	12,245.11	12,245.11		298,666.00
Grant Receivable	159,635.10	159,635.10		
Interest	-	-		
Total Revenue:	171,880.21	171,880.21		298,666.00
EXPENDITURES				
Administrative Costs				
Salaries and wages	-	-	-	-
Fringe benefits	-	-	-	-
Operating Costs	-	-	-	-
Equipment	-	-	-	-
Consultant services	-	-	-	-
Other costs	129,948.29	129,948.29	129,948.29	157,967.00
Total Administrative Costs:	129,948.29	129,948.29	129,948.29	157,967.00
Program Costs				
Salaries and wages	14,196.92	14,196.92	14,196.92	39,655.00
Fringe benefits	8,310.79	8,310.79	8,310.79	15,105.00
Operating Expenses	2,274.21	2,274.21	2,274.21	4,439.00
Consultant Services	17,150.00	17,150.00	17,150.00	81,500.00
Total Program Costs:	41,931.92	41,931.92	41,931.92	140,699.00
Total Expenses	171,880.21	171,880.21	171,880.21	298,666.00

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

REVENUE	June 15, 2024 through June 30, 2024	Total Audited Costs	Total Reported Expenses	Total Budget
Grant revenue	-	-		19,000.00
Grant Receivable	-	-		
Interest	-	-		
Total Revenue:	-	-		19,000.00
EXPENDITURES				
Administrative Costs				
Salaries and wages	-	-	-	-
Fringe benefits	-	-	-	-
Operating Costs	-	-	-	-
Equipment	-	-	-	-
Consultant services	-	-	-	-
Other costs	-	-	-	2,040.00
Total Administrative Costs:	-	-	-	2,040.00
Program Costs				
Salaries and wages	-	-	-	8,800.00
Fringe benefits	-	-	-	6,160.00
Operating Expenses	-	-	-	2,000.00
Consultant Services	-	-	-	-
Total Program Costs:	-	-	-	16,960.00
Total Expenses	-	-	-	19,000.00