

**COUNTY OF STANISLAUS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2025**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](http://CLAconnect.com)

**COUNTY OF STANISLAUS  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2025**

<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND REPORT ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>1</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE</b>	<b>3</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>7</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>14</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>16</b>
<b>SUPPLEMENTARY SCHEDULES OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CAL OES) GRANTS</b>	<b>18</b>



## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND REPORT ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Board of Supervisors  
County of Stanislaus  
Modesto, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Stanislaus, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County of Stanislaus' basic financial statements, and have issued our report thereon dated December 31, 2025. Our audit includes a reference to other auditors who audited the financial statements of the discretely presented component unit and the Stanislaus County Employees' Retirement Association, as described in our report on the County of Stanislaus' financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Report on Internal Control Over Financial Reporting**

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

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

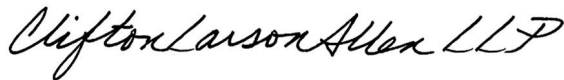
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

**Report on Compliance and Other Matters**

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

***Purpose of This Report***

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



**CliftonLarsonAllen LLP**

Roseville, California  
December 31, 2025



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

The Honorable Board of Supervisors  
County of Stanislaus  
Modesto, California

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

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

We have audited County of Stanislaus' (the County) compliance with the types of compliance requirements described 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 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 (GAAS); 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.

***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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

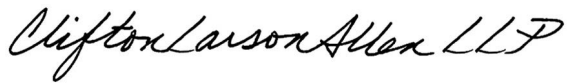
**Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated December 31, 2025, which contained unmodified opinions on those financial statements. Our audit includes a reference to other auditors who audited the financial statements of the discretely presented component unit and the Stanislaus County Employees' Retirement Association, as described in our report on the County of Stanislaus' financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the supplementary schedules of the California Governor's Office of Emergency Services Grants but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
January 30, 2026

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed through California Department of Food and Agriculture: Plant and Animal Disease, Pest Control, and Animal Care	10.025		\$ -	\$ 515,475
Direct Federal Program:				
National School Lunch Program	10.555		-	149,188
Subtotal Child Nutrition Cluster			-	149,188
National School Lunch Program (NSLP) Equipment Assistance	10.579		-	88,456
Passed through California Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22-10297	-	4,637,828
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	23-10353	196,780	808,139
Passed through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		242,298	359,159
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	17,273,996
Subtotal 10.561 and Supplemental Nutrition Assistance Program Cluster			439,078	18,441,294
Passed through California Department of Public Health:				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	22-10297	-	30,002
WIC Breastfeeding Peer Counseling	10.578	22-10297	-	308,071
Total U.S. Department of Agriculture			\$ 439,078	\$ 24,170,314
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)</b>				
Direct Federal Program:				
Community Development Block Grants/Entitlement Grants	14.218	B-20-UW-06-0010	19,296	19,296
Community Development Block Grants/Entitlement Grants	14.218	B-21-UC-06-0010	538,909	570,313
Community Development Block Grants/Entitlement Grants	14.218	B-22-UC-06-0010	27,060	99,097
Community Development Block Grants/Entitlement Grants	14.218	B-23-UC-06-0010	94,879	216,922
Community Development Block Grants/Entitlement Grants	14.218	B-24-UC-06-0010	257,642	693,644
Community Development Block Grants/Entitlement Grants	14.218		-	9,655
Community Development Block Grants/Entitlement Grants	14.218	Outstanding Loans	-	456,413
Subtotal CDBG -Entitlement/Special Purpose Grants Cluster			937,786	2,065,340
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	-	80,375
Passed through California Department of Housing and Community Development:				
Emergency Solutions Grant Program	14.231	22-ESG-17009	164,877	166,600
Emergency Solutions Grant Program	14.231	23-ESG-18010	126,801	138,351
Direct Federal Program:				
Emergency Solutions Grant Program	14.231	E-22-UC-06-0010	6,926	6,926
Emergency Solutions Grant Program	14.231	E-23-UC-06-0010	48,583	48,583
Emergency Solutions Grant Program	14.231	E-24-UC-06-0010	66,215	81,606
Subtotal Assistance Listing Number 14.231			413,402	442,066
Home Investment Partnerships Program	14.239	Outstanding Loans	-	637,769
Continuum of Care Program	14.267		-	180,664
Total U.S. Department of Housing and Urban Development			\$ 1,351,188	\$ 3,406,214

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct Federal Program:				
Prosecuting Cold Cases Using DNA	16.036		\$ -	\$ 207,559
Passed through California Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	KC23020500/KC24820401	31,060	179,036
Crime Victim Assistance	16.575	99.00000.16	121,710	658,819
Subtotal Assistance Listing Number 16.575			<u>152,770</u>	<u>837,855</u>
Violence Against Women Formula Grants	16.588	LE23070500	-	83,378
Violence Against Women Formula Grants	16.588	LE24	-	127,789
Subtotal Assistance Listing Number 16.588			<u>-</u>	<u>211,167</u>
Direct Federal Program:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		189,948	238,778
State Criminal Alien Assistance Program	16.606		-	259,049
Services for Trafficking Victims	16.320		-	322,843
Passed through California Board of State and Community Corrections				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1221-23	-	687,749
Direct Federal Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		18,000	18,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	25,624
Edward Byrne Memorial Justice Assistance Grant Program	16.738		86,199	86,199
Subtotal Assistance Listing Number 16.738			<u>104,199</u>	<u>817,572</u>
Direct Federal Program:				
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		109,589	450,262
Total U.S. Department of Justice			<u>\$ 556,506</u>	<u>\$ 3,345,085</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
Passed through California Employment Development Department:				
WIOA Adult Program	17.258	AA311041	\$ 19,679	\$ 2,662,481
WIOA Adult Program	17.258		-	271,535
Subtotal Assistance Listing Number 17.258			<u>19,679</u>	<u>2,934,016</u>
WIOA Youth Activities	17.259	AA411041	-	666,411
WIOA Youth Activities	17.259	AA511041	610,731	1,928,402
Subtotal Assistance Listing 17.259			<u>610,731</u>	<u>2,594,813</u>
WIOA Dislocated Worker Formula Grants	17.278	AA411041	36,020	1,705,020
Subtotal WIOA Cluster			<u>666,430</u>	<u>7,233,849</u>
Total U.S. Department of Labor			<u>\$ 666,430</u>	<u>\$ 7,233,849</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through California Department of Transportation:				
Highway Planning and Construction	20.205	BRLZ-5938(176)	\$ -	\$ 4,050,583
Highway Planning and Construction	20.205	BRLO-5938(200)	-	80,808
Highway Planning and Construction	20.205	BRLO-5932(203)	-	2,511
Highway Planning and Construction	20.205	BRLO-5938(227)	-	599,886
Highway Planning and Construction	20.205	BRLO-5938(189)	-	1,023,297
Highway Planning and Construction	20.205	STP:Z-5938(076)	-	2,660,751
Highway Planning and Construction	20.205	BRLO-5938(201)	-	68,035
Highway Planning and Construction	20.205	BRLS-5938(167)	-	1,404,264
Highway Planning and Construction	20.205	CML-5938(183)	-	207,152
Highway Planning and Construction	20.205	BRLO-5938(191)	-	83,016
Highway Planning and Construction	20.205	BRLO-5938(194)	-	24,449
Highway Planning and Construction	20.205	CML-5938(254)	-	144,185
Highway Planning and Construction	20.205	BRLS-5932(260)	-	136,491
Highway Planning and Construction	20.205	BRLS-5938(259)	-	136,431
Highway Planning and Construction	20.205	BRLS-5938(262)	-	202,010
Highway Planning and Construction	20.205	BRLO-5938(261)	-	64,937
Highway Planning and Construction	20.205	HSIPSL-5938(272)	-	78,560
Highway Planning and Construction	20.205	HSIPSL-5938(271)	-	144,628
Highway Planning and Construction	20.205	BRLS-5938(278)	-	14,488
Highway Planning and Construction	20.205	BP MPL-5938(277)	-	17,695
Highway Planning and Construction	20.205	CML-5938(285)	-	3,948
Highway Planning and Construction	20.205	BDGL-5938(265)	-	4,475,627
Highway Planning and Construction	20.205	RSTPL-5938(284)	-	78,224
Subtotal Assistance Listing Number 20.205			-	15,701,976
Passed through California Office of Traffic Safety:				
State and Community Highway Safety	20.600	PT25124	-	35,155
State and Community Highway Safety	20.600	PS25057	4,000	120,546
Subtotal Assistance Listing Number 20.600			4,000	155,701
National Priority Safety Programs	20.616	OP24019	29,059	168,361
Subtotal Highway Safety Cluster			33,059	324,062
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT25124	-	27,479
Total U.S. Department of Transportation			\$ 33,059	\$ 16,053,517
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Direct Federal Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		1,771,588	9,189,648
Total U.S. Department of the Treasury			\$ 1,771,588	\$ 9,189,648
<b>FEDERAL COMMUNICATIONS COMMISSION</b>				
Direct Federal Program:				
Universal Service - E-Rate	32.004		-	377,576
Total Federal Communications Commission			\$ -	\$ 377,576
<b>THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				
Passed through California State Library				
Grants to States	45.310		-	64,679
Total Institute of Museum and Library Services			\$ -	\$ 64,679

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>NATIONAL SCIENCE FOUNDATION</b>				
Passed through Califa Library Group Rural Gateway Grant	47.076		\$ -	\$ 126
Total National Science Foundation			<u>\$ -</u>	<u>\$ 126</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Direct Federal Program: Environmental Justice Government-to-Government Program	66.312		38,294	105,704
Total U.S. Environmental Protection Agency			<u>\$ 38,294</u>	<u>\$ 105,704</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed through California Department of Rehabilitation: Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	28,295		85,395
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	534,484
Subtotal Assistance Listing 84.126			<u>-</u>	<u>619,879</u>
Total U.S. Department of Education			<u>\$ -</u>	<u>\$ 619,879</u>
<b>ELECTION ASSISTANCE COMMISSION</b>				
Passed through California Secretary of State: HAVA Election Security Grants	90.404		-	139,944
Total Election Assistance Commission			<u>\$ -</u>	<u>\$ 139,944</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through California Department of Aging: Health Insurance Counseling Advocacy Program (HICAP)	93.324		-	89,768
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2401CAOAEA-01	6,387	6,387
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2401CAOAIM-01	46,082	46,082
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2101CAOMC6-00	7,747	7,747
Subtotal Assistance Listing 93.042			<u>53,829</u>	<u>53,829</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2401CAOAPH-01	43,364	43,364
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2101CAPH6-00	4,849	4,849
Subtotal Assistance Listing 93.043			<u>48,213</u>	<u>48,213</u>
Aging Cluster: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2401CAOASS-01	224,350	517,306
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CASSC6-00	-	1,546
Subtotal Assistance Listing Number 93.044			<u>224,350</u>	<u>518,852</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2401CAOACM-01	47,783	682,001
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2401CAOAMD-01	49,084	624,764
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2101CACMC6-00	-	93,308
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2101CAHDC6-00	-	87,455
Subtotal Assistance Listing Number 93.045			<u>96,867</u>	<u>1,487,528</u>
Nutrition Services Incentive Program Subtotal Aging Cluster	93.053	2401CAOANS-01	-	63,526
			<u>321,217</u>	<u>2,069,906</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through California Department of Aging:				
National Family Caregiver Support, Title III, Part E	93.052	2401CAO AFC-01	\$ -	\$ 257,660
National Family Caregiver Support, Title III, Part E	93.052	2101CAFCC6-00	-	19,069
Subtotal Assistance Listing Number 93.052			-	276,729
Passed through California Department of Public Health:				
Public Health Emergency Preparedness	93.069	22-10692	-	280,428
Passed through California Department of Aging:				
Medicare Enrollment Assistance Program	93.071		-	49,547
Passed through California Department of Social Services:				
Guardianship Assistance	93.090		-	417,912
Passed through California Department of Public Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2450BASE00	-	51,154
Passed through California Department of Public Health:				
Immunization Cooperative Agreements	93.268	22-11059	-	1,404,899
Passed through California Department of Public Health:				
COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases (ELC)	93.323	COVID-19ELC50	-	40,938
COVID-19 Epidemiology and Laboratory Capacity for Infection Diseases Expansion (ELC)	93.323	COVID-19ELC108	-	2,268,374
Subtotal Assistance Listing Number 93.323			-	2,309,312
Passed through California Department of Social Services:				
Family First Prevention Services	93.472		-	60,353
Passed through California Department of Health Care Services				
Congressional Directives	93.493		242,976	700,632
Passed through California Department of Social Services:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556		166,808	1,057,625
Temporary Assistance for Needy Families	93.558		779,581	47,331,076
Passed through California Department of Child Support Services:				
Child Support Enforcement	93.563		-	10,924,350
Passed through California Department of Public Health:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	23-50-90899-00	-	452,062
Passed through California Department of Social Services:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		-	1,397,582
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RSS22-08/RSS23-08	690,368	690,368
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	ASA22-05	125,260	125,260
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	HAU2023-08	59,473	59,473
Subtotal Assistance Listing 93.566			875,101	2,724,745

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Passed through California Department of Social Services:				
Community-Based Child Abuse Prevention Grants	93.590		\$ -	\$ 430,540
Adoption Incentives	93.603		-	18,346
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	302,839
Foster Care Title IV-E	93.658		-	12,934,224
Adoption Assistance	93.659		-	12,997,184
Social Services Block Grant	93.667		-	1,050,204
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		196,307	196,307
Elder Abuse Prevention Interventions Program	93.747		-	26,172
Direct Federal Program:				
Elder Abuse Prevention Interventions Program	93.747		210,537	607,867
Subtotal Assistance Listing Number 93.747			<u>210,537</u>	<u>634,039</u>
Passed through California Department of Aging:				
Medical Assistance Program	93.778	MS-2324-14	-	524,639
Passed through California Department of Public Health:				
Medical Assistance Program	93.778		-	986,186
Passed through California Department of Health Care Services:				
Medical Assistance Program	93.778		-	26,739,712
Medical Assistance Program	93.778		-	2,316,275
Subtotal Medicaid Cluster			<u>-</u>	<u>30,566,812</u>
Passed through California Department of Public Health:				
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		-	771,680
Aligned Cooperative Agreements and National Bioterrorism Hospital Preparedness Program	93.889	22-10692	-	242,342
HIV Care Formula Grants	93.917	23-10989	-	227,181
HIV Prevention Activities Health Department Based	93.940	24-10529	-	124,666
Passed through California Department of Health Care Services:				
Block Grants for Community Mental Health Services	93.958		-	4,094,325
Block Grants for Prevention and Treatment of Substance Abuse	93.959		678,569	3,037,203
Passed through California Department of Public Health:				
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967		-	115,167
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	18-10702, A1	-	50,481
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	21-10593, A1	-	83,026
Subtotal Assistance Listing Number 93.977			<u>-</u>	<u>133,507</u>
Maternal and Child Health Services Block Grant to the States	93.994	202450 Stanislaus	-	429,326
Total U.S. Department of Health and Human Services			<u>\$ 3,579,525</u>	<u>\$ 138,162,757</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</b>				
Direct Federal Program:				
High Intensity Drug Trafficking Areas Program	95.001		\$ -	\$ 54,674
High Intensity Drug Trafficking Areas Program	95.001		-	203,934
Subtotal Assistance Listing Number 95.001			<u>-</u>	<u>258,608</u>
Total U.S. Executive Office of the President			<u>\$ -</u>	<u>\$ 258,608</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through California Governor's Office of Emergency Services:				
Disaster Grants - Public assistance (Presidentially Declared Disasters)	97.036		-	145,945
Emergency Management Performance Grants	97.042	2024-0050	-	219,833
Homeland Security Grant Program	97.067	2021-0081	-	88,000
Homeland Security Grant Program	97.067	2022-0043	-	359,960
Homeland Security Grant Program	97.067	2023-0042	-	184,531
Homeland Security Grant Program	97.067	2024-0088	-	12,285
Subtotal Assistance Listing Number 97.067			<u>-</u>	<u>644,776</u>
Total U.S. Department of Homeland Security			<u>\$ -</u>	<u>\$ 1,010,554</u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 8,435,668</b></u>	<u><b>\$ 204,138,454</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF STANISLAUS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2025**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Stanislaus 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing Numbers were obtained from the federal or pass-through grantor.

**NOTE 4 INDIRECT COST RATE**

The 10% de minimis indirect cost rate was used in the following federal program:

Assistance Listing Number	Program Title
21.027	Coronavirus State and Local Fiscal Recovery Funds

**NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

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

Assistance Listing Number	Federal Program	Outstanding Loans June 30, 2025	Loans with Continuing Compliance Requirements
14.218	Community Development Block Grant / Entitlement Grants	\$ 446,758	\$ 456,413
14.228	Community Development Block Grant/States Program	80,375	80,375
14.239	Home Investment Partnership Program	577,776	637,769

**COUNTY OF STANISLAUS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2025**

**NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

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

**NOTE 7 DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

ALN	Contract No.	Programs		Administration		Total	
		Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures	Federal Expenditures	State Expenditures
10.561	SP-2324-30(July 24 to Sept 24)	\$ 86,521	\$ -	\$ 16,251	\$ -	\$ 102,772	\$ -
10.561	SP-2425-30(Oct 24 to June 25)	228,580	-	27,807	-	256,387	-
93.324	HI-2425-30 (Jul 24 thru Mar 25 + Apr 25 thru Jun 25)	81,447	167,123	8,321	21,754	89,768	188,877
93.041	AP-2425-30 OAA	6,387	-	-	-	6,387	-
93.042	AP-2122-30 ARPA	7,747	-	-	-	7,747	-
93.042	AP-2425-30 OAA	46,082	-	-	-	46,082	-
93.043	AP-2122-30 ARPA	4,849	-	-	-	4,849	-
93.043	AP-2425-30 OAA	43,364	-	-	-	43,364	-
93.044	AP-2122-30 ARPA	1,546	-	-	-	1,546	-
93.044	AP-2425-30 OAA	458,865	104,164	58,441	100,000	517,306	204,164
93.045	AP-2122-30 ARPA (Title III-C1)	93,308	-	-	-	93,308	-
93.045	AP-2122-30 ARPA (Title III-C2)	87,455	-	-	-	87,455	-
93.045	AP-2425-30 OAA	614,801	141,770	67,200	-	682,001	141,770
93.045	AP-2425-30 OAA	562,764	415,748	62,000	-	624,764	415,748
93.052	AP-2122-30 ARPA	19,069	-	-	-	19,069	-
93.052	AP-2425-30 OAA	231,040	-	26,620	-	257,660	-
93.053	AP-2425-30 OAA	63,526	-	-	-	63,526	-
93.071	MI -2324-30 and MI-2425-30 (Jul-24 thru Jun-25)	45,427	-	4,120	-	49,547	-
93.778	MS-2324-30	524,639	524,639	-	-	524,639	524,639
	AP-2425-30 OAA	-	54,733	-	-	-	54,733
	DC-2223-30	-	-	-	2,108	-	2,108
	GF - III B (Ombudsman) Augmentation AP-2324 A-1 expensed in FY 24-25	-	14,643	-	-	-	14,643
	GF - III C2 (Home Delivered Meals) Augmentation AP-2324 A-1 expensed in FY 24-25	-	257,117	-	-	-	257,117
	GF - III C1 (Congregate Meals) Augmentation AP-2324 A-1 expensed in FY 24-25	-	77,995	-	-	-	77,995
	HI-2425-30 Augmentation (Jul 24 thru Mar 25 + Apr 25 thru Jun 25)	-	56,314	-	-	-	56,314
	NM-2324-30 (MOCA)	-	181,626	-	-	-	181,626
	Nutritional Infrastructure - NI	-	201,656	-	-	-	201,656
	OARR - IF (FC)	-	4,066	-	-	-	4,066
	OARR - IF (FP)	-	3,702	-	-	-	3,702
	OARR - IF (SL)	-	11,977	-	-	-	11,977
	OM-2223-30 (MOCA)	-	331,306	-	27,919	-	359,225
	<b>Total</b>	<b>\$ 3,207,417</b>	<b>\$ 2,548,579</b>	<b>\$ 270,760</b>	<b>\$ 151,781</b>	<b>\$ 3,478,177</b>	<b>\$ 2,700,360</b>

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

---

***Section I – Summary of Auditors’ Results***

---

***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes          x     no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes          x     none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes          x     no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes          x     no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes          x     none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes          x     no

***Identification of Major Federal Programs***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.561	SNAP Cluster
93.778	Medicaid Cluster
93.958	Block Grants for Community Mental Health Services
93.558	Temporary Assistance for Needy Families
93.563	Child Support Services

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes          x     no

**COUNTY OF STANISLAUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

---

***Section II – Financial Statement Findings***

---

Our audit did not disclose any matters required to be reported in accordance with *Governmental Auditing Standards*.

---

***Section III – Findings and Questioned Costs – Major Federal Programs***

---

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

**COUNTY OF STANISLAUS  
SUPPLEMENTARY SCHEDULES OF THE CALIFORNIA OFFICE OF  
EMERGENCY SERVICES GRANTS  
YEAR ENDED JUNE 30, 2025**

<u>Program</u>	<u>For the Period through June 30, 2024</u>	<u>For the Year Ended June 30, 2025</u>	<u>Cumulative as of June 30, 2025</u>	<u>Federal Share</u>	<u>State Share</u>	<u>County Share</u>
<b><u>Crime Victim Assistance</u></b>						
Personnel services	\$ 9,519,388	\$ 1,074,662	\$ 10,594,050	\$ 592,499	\$ 480,108	\$ 2,055
Operating expenses	3,489,823	259,402	3,749,225	245,356	14,046	-
Equipment	75,672	-	75,672	-	-	-
Totals	<u>\$ 13,084,883</u>	<u>\$ 1,334,064</u>	<u>\$ 14,418,947</u>	<u>\$ 837,855</u>	<u>\$ 494,154</u>	<u>\$ 2,055</u>
<b><u>Violence Against Women Formula Grants</u></b>						
Personnel services	\$ 2,672,258	\$ 166,168	\$ 2,838,426	\$ 166,168	\$ -	\$ -
Operating expenses	531,723	44,999	576,722	44,999	-	-
Totals	<u>\$ 3,203,981</u>	<u>\$ 211,167</u>	<u>\$ 3,415,148</u>	<u>\$ 211,167</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Interagency Hazardous Materials Public Sector Training and Planning Grants</u></b>						
Personnel services	\$ 49,916	\$ -	\$ 49,916	\$ -	\$ -	\$ -
Totals	<u>\$ 49,916</u>	<u>\$ -</u>	<u>\$ 49,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u></b>						
Personnel services	\$ 1,920,498	\$ 145,945	\$ 2,066,443	\$ 145,945	\$ -	\$ -
Operating expenses	6,532,505	-	6,532,505	-	-	-
Totals	<u>\$ 8,453,003</u>	<u>\$ 145,945</u>	<u>\$ 8,598,948</u>	<u>\$ 145,945</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Emergency Management Performance Grants</u></b>						
Personnel services	\$ 2,514,115	\$ 366,310	\$ 2,880,425	\$ 183,155	\$ -	\$ 183,155
Operating expenses	2,871,185	73,356	2,944,541	36,678	-	36,678
Equipment	-	-	-	-	-	-
Totals	<u>\$ 5,385,300</u>	<u>\$ 439,666</u>	<u>\$ 5,824,966</u>	<u>\$ 219,833</u>	<u>\$ -</u>	<u>\$ 219,833</u>
<b><u>Pre-Disaster Mitigation</u></b>						
Personnel services	\$ 12,613	\$ -	\$ 12,613	\$ -	\$ -	\$ -
Operating expenses	180,919	-	180,919	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 193,532</u>	<u>\$ -</u>	<u>\$ 193,532</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Homeland Security Grant Program</u></b>						
Personnel services	\$ 240,807	\$ 32,793	\$ 273,600	\$ 32,793	\$ -	\$ -
Operating expenses	1,475,323	304,278	1,779,601	304,278	-	-
Equipment	2,126,803	307,705	2,434,508	307,705	-	-
Totals	<u>\$ 3,842,933</u>	<u>\$ 644,776</u>	<u>\$ 4,487,709</u>	<u>\$ 644,776</u>	<u>\$ -</u>	<u>\$ -</u>



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.