

City of Modesto, California
Single Audit Report
For the Year Ended June 30, 2025
with Independent Auditor's Report



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Independent Auditor's Reports

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**Independent Auditor’s Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

**The Honorable Mayor and the Members of the City Council
City of 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 (*Government Auditing Standards*), the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Modesto, California (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 8, 2025.

Report on Internal Control Over Financial Reporting

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



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

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

Report on Compliance and Other Matters

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



Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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.



Glendale, California

December 8, 2025



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**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance**

**The Honorable Mayor and the Members of the City Council
City of Modesto, California**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Modesto, California’s (the City) 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 City’s major federal programs for the year ended June 30, 2025. The City’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 City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on 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 (*Government Auditing Standards*); 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 City 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 City'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 City'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 City'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 City'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 City'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 City'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 City's internal control over compliance. Accordingly, no such opinion is expressed.



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

Report on Internal Control Over Compliance

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

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

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



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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated December 8, 2025, which contained unmodified opinions on those 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.

Vasquez & Company LLP

Glendale, California

December 23, 2025, *except for the Schedule of Expenditures of Federal Awards,
as to which the date is December 8, 2025.*

City of Modesto, California
Schedule of Expenditures of Federal Awards
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF ENERGY				
Direct Program:				
Energy Efficiency and Conservation Block				
Grant (EECBG)	81.128		\$241,720	\$-
TOTAL U.S. DEPARTMENT OF ENERGY			241,720	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Program:				
Community Funded Projects				
	93.493	6H79FG001127-01M002	586,743	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			586,743	-

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2020-FF-01443	\$963,661	\$-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2023-FF-00366	348,899	-
Total Direct Programs			1,312,560	-
Passed through the California Governor's Office of Emergency Services:				
Building Resilience In Infrastructure and Communities (BRIC)	97.047	EMF-2023-BR-004-0023	4,442	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			1,317,002	-

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grants (CDBG)/Entitlement Program	14.218	B-23-MC-060002	\$429,755	\$423,574
Community Development Block Grants (CDBG)/Entitlement Program	14.218	B-24-MC-060002	1,317,870	283,244
Community Development Block Grants (CDBG)/Entitlement Program – Loan Programs	14.218		4,100,582	-
Total CDBG – Entitlement Grants Cluster			5,848,207	706,818
Emergency Solutions Grant Program	14.231	E-23-MC-060002	31,230	28,888
Emergency Solutions Grant Program	14.231	E-24-MC-060002	119,781	92,171
Total Emergency Solutions Grant Program			151,011	121,059

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)				
Direct Programs (Continued):				
Home Investment Partnerships Program	14.239	M-18-MC-060207	\$1,779	\$-
Home Investment Partnerships Program	14.239	M-19-MC-060207	71,583	-
Home Investment Partnerships Program	14.239	M-20-MC-060207	94,946	-
Home Investment Partnerships Program	14.239	M-21-MC-060207	600	-
Home Investment Partnerships Program	14.239	M-21-MP-060207	856,681	-
Home Investment Partnerships Program	14.239	M-22-MC-060207	1,178	-
Home Investment Partnerships Program	14.239	M-23-MC-060207	145,181	-

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)				
Direct Programs (Continued):				
Home Investment Partnerships Program	14.239	M-24-MC-060207	\$133,186	\$-
Home Investment Partnerships Program – Loan Programs	14.239		19,945,820	-
Total Home Investment Partnerships Program			21,250,954	- *
Economic Development Initiative	14.251	B-22-CP-CA-0035	188,487	148,788
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			27,438,659	976,665
				(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02447-SPPS	\$25,449	\$-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-02011-PPSE	14,579	-
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-24-GG-02089-TECP	1,428,961	-
Total Direct Programs			1,468,989	- *
Passed through the County of Stanislaus:				
Edward Byrne Memorial Justice Assistance Grant	16.738	2022 BJAG	61,624	-
				(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
(CONTINUED)				
Passed through the County of Stanislaus (Continued):				
Edward Byrne Memorial Justice				
Assistance Grant	16.738	2023-2024 BJAG	\$86,199	\$-
Total Edward Byrne Memorial Justice				
Assistance Grant			147,823	-
TOTAL U.S. DEPARTMENT OF JUSTICE			1,616,812	-
 U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Safe Streets and Roads for All	20.939	693JJ32340542	440,740	-

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
(CONTINUED)				
Direct Program (Continued):				
Airport Improvement Program	20.106	3-06-0153-046-2024	\$26,100	\$19,350
Total Direct Programs			466,840	19,350
Passed through the California Department of Transportation:				
Highway Planning and Construction	20.205	BRLS-5938(167)	48,839	-
Highway Planning and Construction	20.205	TGHPLUL-5059(230)	243,206	-
Highway Planning and Construction	20.205	ATPL-5059(233)	1,553,973	-
Highway Planning and Construction	20.205	CML-5059(258)	1,039,555	-
Highway Planning and Construction	20.205	CMLNI-5059(229)	11,967	-
Highway Planning and Construction	20.205	STPL-5059(234)	7,825	-

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
(CONTINUED)				
Passed through the California Department of Transportation (Continued):				
Highway Planning and Construction	20.205	CML-5059(236)	\$1,807,900	\$-
Highway Planning and Construction	20.205	HSIPL-5059(237)	52,738	-
Highway Planning and Construction	20.205	CMLNI-5059(249)	61,730	-
Highway Planning and Construction	20.205	STPL-5059(242)	29,955	-
Highway Planning and Construction	20.205	STPL-5059(250)	908,978	-
Highway Planning and Construction	20.205	CML-5059(262)	6,843	-
Highway Planning and Construction	20.205	CML-5059(261)	30,993	-

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
(CONTINUED)				
Passed through the California Department of Transportation (Continued):				
Highway Planning and Construction	20.205	CML-5059(245)	\$10,875	\$-
Highway Planning and Construction	20.205	CML-5059(246)	12,210	-
Highway Planning and Construction	20.205	CML-5059(264)	9,167	-
Highway Planning and Construction	20.205	STPL-5059(259)	28,343	-
Highway Planning and Construction	20.205	CML-5059(263)	3,337	-
Highway Planning and Construction	20.205	CML-5059(260)	17,851	-
Highway Planning and Construction	20.205	CML-5059-(256)	36,326	36,326

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
(CONTINUED)				
Passed through the California Department of Transportation (Continued):				
Highway Planning and Construction	20.205	CML-5059(268)	\$360	\$-
Total Highway Planning and Construction			5,922,971	36,326
Passed through the California Office of Traffic Safety:				
State and Community Highway Safety	20.600	PT25179	128,389	-
State and Community Highway Safety	20.600	PS25046	9,257	-
State and Community Highway Safety	20.600	PT24120	96,699	-
State and Community Highway Safety	20.600	PS24021	4,903	-
Total Highway Safety Cluster			239,248	-

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
 Schedule of Expenditures of Federal Awards (Continued)
 Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
(CONTINUED)				
Passed through the California Office of Traffic Safety (Continued):				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT25179	\$258,665	\$-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT24120	76,955	-
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			335,620	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			6,964,679	55,676

(Continued)

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, Modesto
Schedule of Expenditures of Federal Awards (Continued)
Year ended June 30, 2025

Federal Grantor/Pass-through Grantor/Cluster/Program	Assistance Listing Number	Grant Identifying Number	Federal Award Expenditures	Passed- through to Subrecipients
U.S. DEPARTMENT OF THE TREASURY				
Direct Program:				
American Rescue Plan Act	21.027		\$11,638,948	\$1,375,000
TOTAL U.S. DEPARTMENT OF THE TREASURY			11,638,948	1,375,000
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$49,804,563	\$2,407,341

* Denotes major program

See Notes to Schedule of Expenditures of Federal Awards.

City of Modesto, California
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) presents the activity of all federal financial assistance programs of the City of Modesto, California (the City). For purposes of this schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the City from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with federal funds are reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized, if any, or the portion of the program expenditures that were funded with other state, local or other non-federal funds are excluded from the accompanying schedule.

The information in the SEFA 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 SEFA presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying SEFA is presented using the modified accrual basis of accounting, which is described in Note 1 of the notes to the City's basic financial statements. 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.

The City has elected not to use the 10-percent de minimis indirect cost rate allowed in the Uniform Guidance.

City of Modesto, California
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2025

NOTE 3 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Grant expenditure reports for the year ended June 30, 2025, which have been submitted to grantor agencies, will, in some cases, differ from the amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of the year-end accruals.

NOTE 4 RELATIONSHIP TO ANNUAL COMPREHENSIVE FINANCIAL REPORT

Amounts reported in the accompanying SEFA agree, in all material respects, with amounts reported within the City's Annual Comprehensive Financial Report.

NOTE 5 LOANS RECEIVABLE

Loans made with CDBG funds of \$3,939,926 and loans made with HOME funds of \$19,867,357 are outstanding as of June 30, 2025. During the fiscal year 2024-25, there were no new loans made with CDBG and HOME funds.

The City participates in HOME and CDBG programs that sponsor revolving loan programs, which are administered by the City. The funds are returned to the programs upon repayment of the principal and interest. In accordance with 2 CFR section 200.502(b), the value of new loans made, the beginning balance of loans from previous years and any interest subsidy, cash or administrative cost allowance received are included in the SEFA.

City of Modesto, California
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance with respect to major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? No

City of Modesto, California
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

Identification of Major Programs:

Assistance Listing Number	Name of Federal Program or Cluster
14.239	Home Investment Partnerships Program
16.710	Public Safety Partnership and Community Policing Grants

Dollar threshold used to distinguish between

Type A and Type B programs	\$1,494,137
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Auditee qualified as a low-risk auditee?	Yes
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City of Modesto, California
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings noted during the fiscal year ended June 30, 2025.

City of Modesto, California
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2025

SECTION III – FEDERAL AWARD FINDINGS

There were no federal award findings noted during the fiscal year ended June 30, 2025.

City of Modesto, California
Summary Schedule of Prior Audit Findings
Year ended June 30, 2025

There were no prior year findings reported during the fiscal year ended June 30, 2024.



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