

COUNTY OF MONTEREY
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2021



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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**

The Honorable Board of Supervisors
County of Monterey
Salinas, 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 the County of Monterey (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 16, 2022. Our report includes a reference to other auditors who audited the financial statements of Monterey County Children and Families Commission, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

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

County’s Response to Finding

The County’s response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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
March 16, 2022



**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 Monterey
Salinas, California

Report on Compliance for Each Major Federal Program

We have audited County of Monterey's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Monterey's major federal programs for the year ended June 30, 2021. County of Monterey's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of County's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of County's compliance.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings in our audit is 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.

Opinion on Each Major Federal Program

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, 2021.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as 2021-003 to be a material weakness.

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 2021-002 to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the 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, 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, 2021, and have issued our report thereon dated March 16, 2022, that contained an unmodified opinion on those financial statements. We did not audit the Monterey County Children and Families Commission, which represents 100 percent of the assets, liabilities and revenues of the discretely presented component unit, as of and for the year ended June 30, 2021. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Commission are based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Supplementary Schedules

The supplementary schedules of the Department of Community Services and Development have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



CliftonLarsonAllen LLP

Roseville, California
September 12, 2022

COUNTY OF MONTEREY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture				
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care				
Glassy Winged Sharp Shooter - GWSS	10.025	19-0737-033-SF	\$ 196,373	\$ -
Exotic Fruit Fly	10.025	20-0196	184,206	-
Lightbrown Apple Moth - LBAM Trapping	10.025	20-0270-013-SF	19,486	-
Gypsy Moth	10.025	20-0197	14,000	-
Other Trapping (EGBM)	10.025	20-0199	57,674	-
Japanese Beetle	10.025	20-0198	11,032	-
European Grapevine Moth - EGVM	10.025	20-0136-005-SF	38,788	-
Asian Citrus Psyllid - ACP/ACP Grove	10.025	19-0737-020-SF	16,212	-
Asian Citrus Psyllid - ACP/ACP Grove	10.025	20-0709-007-SF	106,841	-
Asian Citrus Psyllid - Bulk Citrus Reg	10.025	19-0737-033-SF	11,765	-
High Risk	10.025	20-0086	10,482	-
Sudden Oak Death (SOD)	10.025	20-0506-032-SF	16,951	-
Lightbrown Apple Moth - LBAM Enforcement	10.025	20-0270-034-SF	8,994	-
Egg Safety Quality Inspections	10.025	20-0485-000-SA	88	-
Subtotal Assistance Listing Number 10.025			692,892	-
Passed through the State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program				
	10.561		13,762,551	-
Passed through State Department of Aging:				
State Administrative Matching Grants for Food Stamp Program				
	10.561	SP-1920-32	12,890	10,615
State Administrative Matching Grants for Food Stamp Program				
	10.561	SP-2021-32	31,699	27,809
Passed through the State Department of Public Health:				
Supplemental Nutrition Assistance Program - Education				
	10.561	19-10329	562,842	73,641
Subtotal SNAP Cluster			14,369,982	112,065
Special Supplemental Nutrition Program for Women, Infants, and Children - Admin. Costs				
	10.557	19-10163	4,381,550	-
Passed through the State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program				
	10.560		118,884	-
Total U.S. Department of Agriculture			19,563,308	112,065
U.S. Department of Commerce				
Direct Programs:				
EDA Revolving Loan Fund				
	11.307		81,222	-
EDA Revolving Loan Fund - Outstanding Loan Balance				
	11.307		1,292,896	-
EDA Cluster Assistance Listing Number 11.307			1,374,118	-
Passed through the National Fish and Wildlife Foundation				
Office for Coastal Management				
	11.473		276,647	-
Total U.S. Department of Commerce			1,650,765	-
U.S. Department of Housing and Urban Development				
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants				
	14.218	Entitlement/ Urban County	2,468,037	2,352,871
Community Development Block Grants/Entitlement Grants (outstanding loan)				
	14.228		3,189,172	-
Home Investment Partnership Program				
	14.239		8,746	-
Home Investment Partnership Program (outstanding loan)				
	14.239	Home Investment P'ship	8,247,886	-
Subtotal Assistance Listing Number 14.239			8,256,632	-
Total U.S. Department of Housing and Urban Development			13,913,841	2,352,871

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONTEREY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Justice</u>				
Direct Programs:				
Drug Enforcement Administrator	16.922	2021-29	\$ 36,937	\$ -
Passed through the Governor's Office of Emergency Services:				
Victims of Crime Act (VOCA)	16.575		163,311	163,311
County Victim Services Program (VOCA) Probation	16.575		35,514	-
County Victim Services Program (VOCA) District Attorney	16.575		21,341	-
County Victim Services Program (VOCA) Health	16.575		8,904	-
Increased Access to Services Program	16.575	KU19010270	125,000	-
Underserved Child and Youth Advocacy Program	16.575	XY20030270	199,857	50,454
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV20030270	91,191	-
Victim Witness Assistance Program	16.575	VW20390270	741,694	-
Subtotal Assistance Listing Number 16.575			1,386,812	213,765
Passed through the Board of State and Community Corrections:				
Monterey County Mental Health Training Grant	16.738	2016-DJ-BX-0446	14,975	-
Passed through the City of Salinas:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		18,106	-
Subtotal Assistance Listing Number 16.738			33,081	-
Total U.S. Department of Justice			1,456,830	213,765
<u>U.S. Social Security Administration</u>				
Direct Programs:				
Social Security Incentive Program	16.755		30,400	-
Total U.S. Department of Commerce			30,400	-
<u>U.S. Department of Labor</u>				
Passed through the North Central Counties Consortium:				
WIOA ADULT 201	17.258	AA111017	415,309	232,736
WIOA ADULT 202	17.258	AA111017	72,037	40,369
WIOA ADULT 202	17.258	AA011017	1,182,913	662,895
WIOA DISLOCATED WORKER	17.278	AA111017	643,991	391,399
WIOA DISLOCATED WORKER 501	17.278	AA111017	362,237	220,157
WIOA DISLOCATED WORKER 502	17.278	AA011017	415,360	252,444
WIOA YOUTH 301	17.259	AA011017	1,275,850	952,334
WIOA YOUTH 301	17.259	AA111017	930,800	694,706
WIOA YOUTH 302	17.259	AA011017	6,282	-
WIOA RAPID RESPONSE 540	17.278	AA111017	68,885	-
WIOA RAPID RESPONSE 541	17.278	AA111017	190,740	-
WIOA RAPID RESPONSE L.A. 292	17.278	AA011017	8,294	-
WIOA RAPID RESPONSE L.A. 292	17.278	AA111017	16,351	-
WIOA RAPID RESPONSE L.A. 293	17.278	AA011017	39,354	-
WIOA RAPID RESPONSE L.A. 293	17.278	AA111017	25,969	-
Subtotal - WIOA Cluster			5,654,372	3,447,040
Total U.S. Department of Labor			5,654,372	3,447,040
<u>U.S. Department of Transportation</u>				
Passed through the State Department of Transportation:				
Highway Planning and Construction	20.205	BRLS-5944 (068)	194,819	-
Highway Planning and Construction	20.205	BHLO-5944 (099)	189,578	-
Highway Planning and Construction	20.205	BHLO-5944 (100)	36,899	-
Highway Planning and Construction	20.205	BRLO-5944 (102)	56,421	-
Highway Planning and Construction	20.205	BRLO-5944 (103)	276,207	-
Highway Planning and Construction	20.205	5944-440	923,156	-
Highway Planning and Construction	20.205	HSIPL-5944 (127)	22,916	-
Highway Planning and Construction	20.205	HSIPL-5944 (130)	101,992	-
Highway Planning and Construction	20.205	5944-132	178,232	-
Highway Planning and Construction	20.205	5944-125	37,600	-
Highway Planning and Construction	20.205	5944-123	571,155	-
Subtotal Highway Planning and Construction Cluster Assistance Listing 20.205			2,588,975	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through the State Office of Traffic Safety:				
STVS- Safe Travels Via Salinas	20.600	PS20015	\$ 22,867	\$ -
Alcohol & Drug Impaired Vertical Prosecution Program	20.601	DI21019	264,115	-
Subtotal - Office of Traffic Safety Cluster			<u>286,982</u>	<u>-</u>
Total U.S. Department of Transportation			<u>2,875,957</u>	<u>-</u>
<u>U.S. Department of Treasury</u>				
Direct Programs:				
COVID-19 Emergency Rental Assistance Program	21.023		10,168,891	10,168,891
Coronavirus State and Local Fiscal Recovery Fund	21.027		8,445,716	4,989,651
Passed through CA State Department of Finance				
Coronavirus Relief Fund	21.019		<u>44,978,592</u>	<u>-</u>
Total U.S. Elections Administration Commission			<u>63,593,199</u>	<u>15,158,542</u>
<u>U.S. Department of Health and Human Services</u>				
Direct Programs:				
Health Center Program	93.224		794,358	-
Health Center Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding	93.224		649,590	-
Expanding Capacity for Coronavirus Testing (ECT)	93.224		676,064	-
Subtotal Assistance Listing Number 93.224			<u>2,120,012</u>	<u>-</u>
Provider Relief Fund	93.498		5,850,589	-
Ryan White Part C Outpatient EIS Program	93.918		359,133	-
Ryan White HIV/AIDS Program Part C EIS COVID-19 Response	93.918		71,625	-
Subtotal Assistance Listing 93.918			<u>430,758</u>	<u>-</u>
Passed through the State Department of Aging:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2021-32	603,642	296,918
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	CARES	121,993	120,199
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2021-32	230,326	230,326
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	CARES	464,635	450,000
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-2021-32	382,289	382,289
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	FFCRA	230,181	230,181
Nutrition Services Incentive Program	93.053	AP-2021-32	93,423	93,423
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2021-32	5,446	5,446
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2021-32	36,291	36,291
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	CARES	18,018	18,018
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2021-32	29,681	29,681
National Family Caregiver Support	93.052	AP-2021-32	193,291	193,291
National Family Caregiver Support	93.052	CARES	54,561	45,000
Medicare Enrollment Assistance Program	93.071	MI-1819-32	6,505	5,785
Medicare Enrollment Assistance Program	93.071	MI-2021-32	13,946	11,737
State Health Insurance Assistance Program	93.324	HI-2021-32	79,687	71,495
Subtotal - Aging Cluster			<u>2,563,915</u>	<u>2,220,080</u>
Passed through the State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959		1,829,893	-
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563		7,444,213	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONTEREY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through the State Department of Community Services and Development:				
Community Services Block Grant	93.569	20F-3027	\$ 265,021	\$ 148,274
Community Services Block Grant	93.569	20F-3027 DISC	32,323	21,860
Community Services Block Grant	93.569	20F-3666	384,424	352,255
Community Services Block Grant	93.569	20F-3666 DISC	40,370	40,370
Community Services Block Grant	93.569	21F-4027	246,997	198,164
Subtotal - CSBG Cluster			969,135	760,923
Passed through the State Department of Health Care Services:				
Tuberculosis Control Program	93.116	3AS00/2027FSIE00/2027S	167,638	-
Targeted Case Management/Medi-Cal Administrative Activities	93.778	18-95001/27-17 EVRGRN	672,726	-
MCAH - Maternal Child & Adolescent Health Title XIX	93.778	2020-27	130,740	-
Medical Assistance Program (Medi-Cal Administration)	93.778		11,984,863	-
Subtotal Cluster Assistance Listing 93.778 (Part 1)			12,788,329	-
AIDS Master Agreement - HIV Care Program	93.917	18-10878	326,266	-
CARES ACT Supplemental Funds	93.917	19-11157	61,308	-
AIDS Master Agreement - Minority AIDS Initiative HRSA Part B	93.917	18-10878	20,013	-
AIDS Master Agreement - Prevention Program	93.917	18-10763	66,223	-
Subtotal Cluster Assistance Listing 93.917			473,810	-
ACA-Personal Responsibility Education Program PREP	93.092	18-10238	231,545	-
Passed through Health Management Associates, Inc.:				
STR Opioid Grant - CA Medication Assisted Treatment Expansion Project 2.0	93.788	2020-025	32,432	-
Passed through the State Department of Public Health:				
Epidemiology and Laboratory Capacity for Infectious Disease (ELC) Heluna Health	93.323	187.318	19,941	-
Epidemiology and Laboratory Capacity for Infectious Disease (ELC) Enhancing Detection	93.323	COVID-19ELC27	2,079,690	-
Epidemiology and Laboratory Capacity for Infectious Disease (ELC) Enhancing Detection Expansion	93.323	COVID-19ELC85	535,129	-
Subtotal Cluster Assistance Listing 93.323			2,634,760	-
Maternal Child & Adolescent Health (MCAH) Title V	93.994	2020-27	172,708	-
California Children's Service (CCS)	93.994		486,486	-
Health Care for Children in Foster Care (HCPCFC)	93.994		119,910	-
Health Care for Children in Foster Care-Case Relief (HCPCFC)	93.994		12,769	-
Psychotropic Medication Monitoring and Oversight (HCPCFC)	93.994		25,414	-
Subtotal Cluster Assistance Listing 93.994			817,287	-
Hospital Preparedness Program (HPP)	93.889	17-10174	203,754	-
Hospital Preparedness Program (HPP) Supplemental COVID-19 Response	93.889	COVID-19-2702	139,422	-
Subtotal Cluster Assistance Listing 93.889			343,176	-
Public Health Emergency Preparedness	93.069	17-10174	236,699	-
Striving to Prevent Youth Violence Everywhere	93.136		320,597	-
Child Lead Poisoning Prevention Program (CLPPP)	93.197	20-10533	109,708	-
Immunization Assessment Program	93.268	17-10333	167,453	-
Emergency Response: Public Health Crisis Response	93.354	6NU90TP922071-01-02	666,437	-
Child Health Disability Prevention (CHDP)	93.991		118,055	-
Passed through the State Department of Mental Health:				
Federal Projects for Assistance in Transition from Homelessness (PATH) Grant	93.150	X06SM016005-19	96,479	-
Substance Abuse and Mental Health Services Administration (SAMHSA) Block Grant (includes Children's System of Care (CSOC) Grant)	93.958	SM010005-19	1,704,211	-
Passed through the State Department of Social Services:				
Temporary Assistance for Needy Families - Administration	93.558		20,262,439	-
Temporary Assistance for Needy Families - Assistance	93.558		8,201,838	-
Subtotal - TANF Cluster			28,464,277	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF MONTEREY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Refugee and Entrant Assistance - State Administered Programs - Assistance	93.566		\$ 753	\$ -
Refugee and Entrant Assistance - State Administered Programs - Administration	93.566		451	-
Subtotal Assistance Listing Number 93.566			1,204	-
Adoption and Legal Guardianship Incentive Payments	93.603		167,837	-
Title IV-E Placement / Foster Care (Probation)	93.658		384,448	-
Group Home Visits (Probation)	93.658		304,004	-
Continuum of Care Reform (Probation)	93.658		7,878	-
Commercially Sexually Exploited Children (Probation)	93.658		4,682	-
Foster Care - Title IV-E (Administration)	93.658		3,673,812	-
Foster Care - Title IV-E (Assistance)	93.658		2,840,263	-
Subtotal Assistance Listing Number 93.658			7,215,087	-
Adoption Assistance Program (Administration)	93.659		471,198	-
Adoption Assistance Program (Assistance)	93.659		6,275,296	-
Subtotal Assistance Listing Number 93.659			6,746,494	-
Guardianship Assistance (Administration)	93.090		5,808	-
Guardianship Assistance (Assistance)	93.090		255,385	-
Subtotal Assistance Listing Number 93.090			261,193	-
Medical Assistance Program - Adult Protective Services County Services Block Grant	93.778		839,294	-
Medical Assistance Program - Child Welfare Services IV-E	93.778		895,005	-
Medical Assistance Program - In-Home Supportive Services Public Authority - Administrative Costs	93.778		2,253,807	-
Subtotal Assistance Listing Number 93.778 (Part 2)			3,988,106	-
Subtotal Assistance Listing Number 93.778 (Total)			16,776,435	-
Social Services Block Grant	93.667		297,411	-
Medical Assistance Program - In-Home Supportive Services	93.667		2,275,876	-
Subtotal Assistance Listing Number 93.667			2,573,287	-
Promoting Safe and Stable Families	93.556		358,116	-
Community-Based Child Abuse Prevention Grants	93.590		33,671	-
Child Welfare Services – State Grants	93.645		1,046,449	-
Chafee Foster Care Independence Program	93.674		122,514	-
Total U.S. Department of Health and Human Services			93,095,366	2,981,003
U.S. Department of Homeland Security				
Passed through Governor's Office of Emergency Services (Cal OES):				
Federal Emergency Management Agency Disaster Assistance	97.036		1,014,740	-
Palo Colorado Road MP3.3 Rocky Creek PW420	97.036	FEMA-4301-DR-CA	3,888,721	-
Cachagua Road PW700	97.036	FEMA-4308-DR-CA	1,065,253	-
Category B - Palo Colorado PW430	97.036	FEMA-4301-DR-CA	372,899	-
Coast Road Between MP 4.01, MP 5.24, MP 5.40 PW851	97.036	FEMA-4301-DR-CA	3,490	-
Debris Removal January/Debris Removal February PW939	97.036	FEMA-4301-DR-CA	1,944,959	-
Iverson Road Sinkhole PW569	97.036	FEMA-4308-DR-CA	62,819	-
Madison Lane 50% PW883	97.036	FEMA-4308-DR-CA	3,231	-
Countywide Damaged Signs PW972	97.036	FEMA-4308-DR-CA	22,785	-
Cathedral Oak Road PW824	97.036	FEMA-4301-DR-CA	52,277	-
Pescadero Road PW568	97.036	FEMA-4308-DR-CA	31,924	-
Hartnell Road PW842	97.036	FEMA-4308-DR-CA	33,439	-
Echo Valley Road PW977	97.036	FEMA-4301-DR-CA	41,180	-
Meridian Road and Archer PW906	97.036	FEMA-4308-DR-CA	7,924	-
Subtotal Assistance Listing Number 97.036			8,545,641	-
Emergency Management Performance Grant 2020	97.042		214,620	-
Emergency Management Performance Grant 2020 COVID-19 Supplemental	97.042		108,996	-
Subtotal Assistance Listing Number 97.042			323,616	-
Homeland Security Grant 2020	97.067		531,920	-
Operation Stonegarden	97.067	2018-0054	63,381	-
Subtotal Assistance Listing Number 97.067			595,301	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Passed through County of Butte:				
Federal Emergency Management Agency Disaster Assistance				
Butte County Mutual Aid	97.036	DR-4407	\$ 80,939	\$ -
Total U.S. Department of Homeland Security			<u>9,545,497</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 211,379,535</u>	<u>\$ 24,265,286</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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 Monterey for the year ended June 30, 2021. 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, wherein 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 County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance §200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2021 as follows:

ALN	Federal Program	Outstanding Loans	Loans with Continuing Compliance Requirements
11.307	EDA Countywide Revolving Loan Fund	1,144,742	1,292,896
14.228	Community Development Block Grant/States Program	3,148,003	3,189,172
14.239	Home Investment Partnership Program	7,992,927	8,247,886

**COUNTY OF MONTEREY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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:

Assistance Listing Number	Contract Number	Federal Expenditures	State Expenditures
10.561	SP-1920-32	\$ 12,890	
10.561	SP-2021-32	31,699	
93.041	AP-2021-32	5,446	
93.042	AP-2021-32	36,291	
93.042	CARES	18,018	
93.043	AP-2021-32	29,681	
93.044	AP-2021-32	603,642	\$ 118,850
93.044	CARES	121,993	
93.045	AP-2021-32	230,326	128,540
93.045	CARES	464,635	
93.045	AP-2021-32	382,289	223,765
93.045	FFCRA	230,181	
93.052	AP-2021-32	193,291	
93.052	CARES	54,561	
93.053	AP-2021-32	93,423	
93.071	MI-1819-32	6,505	
93.071	MI-2021-32	13,946	
93.324	HI-2021-32	79,687	182,563
N/A	AP-2021-32		32,367
N/A	AP-1920-32		3,393
N/A	AP-1920-32		39,531
N/A	FP-1920-32		48,403
N/A	AE-1920-09		180,986
N/A	AE-1920-09		58,675
	Total	<u>\$ 2,608,504</u>	<u>\$ 1,017,073</u>

**COUNTY OF MONTEREY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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? x yes 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? x yes no
 - Significant deficiency(ies) identified? x yes 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)? x yes no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
14.239	Home Investment Partnership Program
21.019	COVID-19 Coronavirus Relief Fund
21.023	COVID-19 Emergency Rental Assistance Program
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Fund
93.323	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.498	COVID-19 Provider Relief Fund
93.563	Child Support Enforcement Program
97.036	Disaster Grants

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 MONTEREY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Section II – Financial Statement Findings

2021 – 001

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: The County did not include costs of \$7,530,901 related to disaster grants in the Schedule of Expenditures of Federal Awards (SEFA) in prior years.

Criteria or specific requirement: The auditee's responsibility per the Uniform Guidance, Section 200.508 Part B, is to "prepare appropriate financial statements, including the Schedule of Expenditures of Federal Awards."

The SEFA, while not part of the Basic Financial Statements, is audited in relation to the basic financial statements, in accordance with the requirements of the Uniform Guidance. The Uniform Guidance requires auditors to determine major programs and perform risk assessments based on information reported on the SEFA.

Context: In the process of reconciling the County's federal expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) to revenue earned on such expenditures, we noted a large amount of disaster funds received by the road fund that did not have corresponding expenditures on the SEFA. Upon further investigation, it was determined that \$7,530,901 of expenses were incurred for a 2017 disaster that should have been reported on prior SEFAs. The project workplans for these expenses were approved by FEMA in fiscal year 2018 and expenses were incurred in the same fiscal year. The County waited to report these expenses due to FEMA approving the reimbursement of those expenses this year. However, the OMB Compliance Supplement states that expenses should be reported when expenses are incurred and the project workplan is approved. The County is reporting these expenditures in the current year to correct the lack of reporting in fiscal year 2018.

Effect: The missed program resulted in the County underreporting its total federal expenditures in prior SEFAs by \$7,530,901. These additional expenditures required CLA to identify this program as major after CLA had completed its initial major program determination.

Cause: The County typically expends disaster grant funds through their Homeland Security Grant fund. For this particular federally recognized disaster, the funds were expended through the County's road fund and they were missed during the SEFA compilation process.

Repeat Finding: The audit finding is not a repeat finding from the prior year.

Recommendation: CLA recommends the County should be reviewing for federal disaster expenditures in funds other than the Homeland Security Grant fund to ensure its SEFA is complete.

Views of responsible officials: There is no disagreement with the audit finding.

**COUNTY OF MONTEREY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs

2021 – 002

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Title: Home Investment Partnership Program

Assistance Listing Number: 14.239

Pass-Through Agency: State Department of Housing and Urban Development

Pass-Through Number(s): N/A

Award Period: July 1, 2020 to June 30, 2021

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria: Grant compliance requires that Home Investment Partnership Program loans be monitored for compliance with the loan provisions on a regular basis. Such loan requirements are required to ensure HOME loan funds are used in accordance with all program requirements. The requirements are noted in the OMB 24 CFR Part 92.500 and 92.201(b). This requirement states the participating jurisdiction “has committed and expended HOME funds, as required, and has met HOME program requirements particularly as they relate to eligible activities, income targeting, affordability, and matching contribution requirement.”

Condition: The County included a loan in the Schedule of Expenditures and Federal Awards (SEFA) that was not compliant with the criteria listed above.

Questioned Costs: Likely questioned costs of \$68,350.

Context: HOME loans must be monitored annually to ensure recipients are still living in the residence covered by the loan. CLA haphazardly selected 11 loans of a population of 85 HOME Program loans to test continuing compliance and found that one of those loans did not have adequate documentation to show continued monitoring occurred.

Cause: The County had proper monitoring procedures in place; however, when a loan was discovered to be non-compliant, the procedures to remove the loan from the SEFA and County listing were not completed.

Effect: The County overstated the total amount of compliant loans on the SEFA.

Repeat Finding: Not a repeat finding.

Recommendation: CLA recommends the County perform the write off procedures needed in a timely manner so non-compliant loans are not included in the SEFA.

Views of responsible officials: There is no disagreement with the audit finding.

**COUNTY OF MONTEREY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2021 – 003

Federal Agency: U.S. Department of Treasury

Federal Program Title: COVID-19 Coronavirus State and Local Fiscal Recovery Fund

Assistance Listing Number: 21.027

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Period: July 1, 2020 to June 30, 2021

Type of Finding: Material Weakness in Internal Control over Compliance

Criteria: The Office of Management and Budget (OMB) Compliance requires that funds granted through the COVID-19 Coronavirus State and Local Fiscal Recovery Fund may only be used to cover costs incurred during the period beginning on March 3, 2021 and ending on December 31, 2024.

Condition: The County claimed a large number of expenses that were incurred prior to March 3, 2021.

Questioned Costs: Likely questioned costs of \$1,267,869.

Context: CLA randomly selected a number of expenses claimed by the County within the first month of the program start date of March 3, 2021. It was found that multiple items selected were incurred prior to the allowed start date, at which point CLA worked with the County to identify all expenses incurred prior to March 3, 2021. It was found that of the original \$9,713,585 claimed for the program, a total of \$1,267,869 was incurred prior to the allowable start date.

Cause: The County's budget office alerted all departments of the program requirements including the start date of March 3, 2021. Departments submitted claims that had expenses that were incurred prior to stated date and those expenses were not reviewed by a second party to confirm the period of performance requirement was met.

Effect: The County did not comply with the period of performance requirement for this program.

Repeat Finding: Not a repeat finding.

Recommendation: CLA recommends the County select a designated individual to perform a secondary review of program costs to certify claimed expenses have met all compliance requirements.

Views of responsible officials: There is no disagreement with the audit finding.

**COUNTY OF MONTEREY
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 20F-3027 (CSBG – \$515,841)
For the Period January 1, 2020 through May 31, 2021**

	January 1, 2020 through June 30, 2020	July 1, 2020 through May 31, 2021	Total Reported	Total Budget
REVENUE				
Grant Revenue	\$ 333,350	\$ 182,491	\$ 515,841	\$ 515,841
Interest Income	-	3,537	3,537	-
Interest Income - Reimbursed to State	-	(3,037)	(3,037)	-
Advance	-	-	-	-
Total Revenue	<u>333,350</u>	<u>182,491</u>	<u>516,341</u>	<u>515,841</u>
EXPENDITURES				
Administration:				
Salaries and Wages	30,677	59,575	90,252	93,402
Fringe Benefits	17,637	24,650	42,287	31,348
Operating Expenses	3,691	6,052	9,743	13,730
Other Costs	12,430	26,470	38,900	42,202
Subtotal Administrative Costs	<u>64,435</u>	<u>116,747</u>	<u>181,182</u>	<u>180,682</u>
Program Costs:				
Salaries and Wages			-	
Fringe Benefits			-	
Subcontractor Services	186,885	148,274	335,159	335,159
Subtotal Program Costs	<u>186,885</u>	<u>148,274</u>	<u>335,159</u>	<u>335,159</u>
Total Expenditures	<u>251,320</u>	<u>265,021</u>	<u>\$ 516,341</u>	<u>515,841</u>
REVENUE OVER (UNDER) COSTS	<u>\$ 82,030</u>	<u>\$ (82,530)</u>		<u>\$ -</u>

**COUNTY OF MONTEREY
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 20F-3027 (CSBG Discretionary – \$32,000)
For the Period June 1, 2020 through May 31, 2021**

	July 1, 2020 through May 31, 2021	Total Reported	Total Budget
REVENUE			
Grant Revenue	\$ 32,000	\$ 32,000	\$ 32,000
Total Revenue	32,000	32,000	32,000
EXPENDITURES			
Administration:			
Other Costs	1,585	1,585	1,840
Subtotal Administrative Costs	1,585	1,585	1,840
Program Costs:			
Salaries and Wages	5,801	5,801	5,422
Fringe Benefits	3,077	3,077	2,878
Subcontractor Services	21,860	21,860	21,860
Subtotal Program Costs	30,738	30,738	30,160
Total Expenditures	32,323	\$ 32,323	32,000
REVENUE OVER (UNDER) COSTS	\$ (323)		\$ -

**COUNTY OF MONTEREY
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 20F-3666 (CSBG CARES – \$699,580)
For the Period March 27, 2020 through May 31, 2022**

	July 1, 2020 through May 31, 2021	Total Reported	Total Budget
REVENUE			
Grant Revenue	\$ 423,596	\$ 423,596	\$ 699,580
Total Revenue	423,596	423,596	699,580
EXPENDITURES			
Administration:			
Salaries and Wages	16,509	16,509	27,705
Fringe Benefits	10,299	10,299	13,773
Other Costs	5,362	5,362	7,492
Subtotal Administrative Costs	32,170	32,170	48,970
Program Costs:			
Subcontractor Services	352,254	352,254	650,610
Subtotal Program Costs	352,254	352,254	650,610
Total Expenditures	384,424	\$ 384,424	699,580
REVENUE OVER (UNDER) COSTS	\$ 39,172		\$ -

**COUNTY OF MONTEREY
 SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
 COMMUNITY SERVICES AND DEVELOPMENT
 STATEMENT OF REVENUES AND EXPENDITURES
 (SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 20F-3666 (CSBG CARES DISC – \$40,370)
 For the Period March 27, 2020 through May 31, 2022**

	July 1, 2020 through May 31, 2021	Total Reported	Total Budget
REVENUE			
Grant Revenue	\$ 40,370	\$ 40,370	\$ 40,370
Total Revenue	40,370	40,370	40,370
EXPENDITURES			
Program Costs:			
Subcontractor Services	40,370	40,370	40,370
Subtotal Program Costs	40,370	40,370	40,370
Total Expenditures	40,370	\$ 40,370	40,370
REVENUE OVER (UNDER) COSTS	\$ -		\$ -

**COUNTY OF MONTEREY
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 21F-4027 (CSBG – \$515,841)
For the Period January 1, 2021 through December 31, 2021**

	January 1, 2021 through June 30, 2021	Total Reported	Total Budget
REVENUE			
Grant Revenue	\$ 210,132	\$ 210,132	\$ 515,841
Interest Income	823	823	-
Total Revenue	210,132	210,955	515,841
EXPENDITURES			
Administration:			
Salaries and Wages	22,489	22,489	89,418
Fringe Benefits	7,210	7,210	35,578
Operating Expenses	3,646	3,646	15,077
Other Costs	15,488	15,488	40,609
Subtotal Administrative Costs	48,833	48,833	180,682
Program Costs:			
Subcontractor Services	198,164	198,164	335,159
Subtotal Program Costs	198,164	198,164	335,159
Total Expenditures	246,997	\$ 246,997	515,841
REVENUE OVER (UNDER) COSTS	\$ (36,865)		\$ -



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