

COUNTY OF MONTEREY
SINGLE AUDIT REPORTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2025



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**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 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 9, 2025. 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of 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.

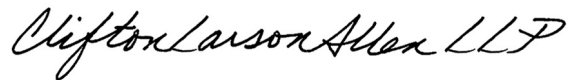
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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 9, 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 Monterey
Salinas, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Monterey's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County of Monterey's major federal programs for the year ended June 30, 2025. 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.

In our opinion, County of Monterey complied, in all material respects, with the 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 of Monterey 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 County of Monterey'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 County of Monterey'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 County of Monterey'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 County of Monterey'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 County of Monterey'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 County of Monterey'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 County of Monterey'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 of Monterey's basic financial statements. We have issued our report thereon dated December 9, 2025, which contained unmodified opinions on those financial statements. We did not audit the Monterey County Children and Families Commission, which represents 100% of the assets, liabilities and revenues of the discretely presented component unit, as of and for the year ended June 30, 2025. 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 County are based solely on the reports of the other auditors.

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 Department of Community Services and Development 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.

The Honorable Board of Supervisors
County of Monterey

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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
January 22, 2026

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Sub-Recipients
<u>U.S. Department of Agriculture</u>				
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care				
Citrus Health Response	10.025	23-0026	\$ 55,290	\$ -
Asian Defoliating Moth Survey	10.025	23-0234	(4,909)	-
P. Ramorum Survey	10.025	23-0413	9,032	-
European Grapevine Moth Survey	10.025	23-0729	78,426	-
CA FY24 CCC Invasive Fruit Fly	10.025	23-0732	117,787	-
CA 24 Asian Defoliator Survey	10.025	24-0132	2,046	-
USDA/APHIS/PPQ	10.025	24-0236	78,123	-
CA 24 Lantern Spotted Survey	10.025	24-0240	2,225	-
Phytophthora Ramorum	10.025	24-0388	3,802	-
2025 European Grape Vine Moth	10.025	24-0680	29,202	-
PDCP / GWSS / Bio Control	10.025	23-0529	69,882	-
PDCP / GWSS / Bio Control	10.025	24-0469	145,197	-
Subtotal Assistance Listing Number 10.025			<u>586,104</u>	<u>-</u>
Passed through State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program	10.561	--	16,178,454	-
Passed through State Department of Aging:				
Passed through State Department of Public Health:				
Supplemental Nutrition Assistance Program - Education	10.561	19-10329	647,347	-
Subtotal SNAP Cluster			<u>16,825,801</u>	<u>-</u>
Passed through State Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children - Admin. Costs	10.557	19-10163	4,811,678	-
Passed through State Department of Education:				
School Nutrition Program	10.560	--	163,586	-
Total U.S. Department of Agriculture			<u>22,387,169</u>	<u>-</u>
<u>U.S. Department of Commerce</u>				
Direct Programs:				
EDA Revolving Loan Fund - Expenditures	11.307		150,000	-
EDA Revolving Loan Fund - Loans	11.307		2,584,435	-
Subtotal Economic Development Cluster			<u>2,734,435</u>	<u>-</u>
Total U.S. Department of Commerce			2,734,435	-
<u>U.S. Department of Housing and Urban Development</u>				
Passed through the State Department of Housing and Community Development:				
Community Development Block Grant/Entitlement Grant	14.218	--	1,110,342	1,013,805
Subtotal Community Development Block Grant Cluster Entitlement/Special Purpose Grants			<u>1,110,342</u>	<u>1,013,805</u>
Community Development Block Grant/State's Program - Outstanding Loan Balance	14.228	--	3,111,881	-
HOME Investment Plan Act	14.239	--	9,737	-
HOME Investment Partnerships Program - Outstanding Loan Balance	14.239	--	7,634,191	-
Subtotal Assistance Listing Number 14.239			<u>7,643,928</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			11,866,151	1,013,805
<u>U.S. Department of Interior</u>				
Passed through the U.S. Fish and Wildlife:				
Section 6 HCP	15.615	--	363,250	-
Total U.S. Department of Interior			<u>363,250</u>	<u>-</u>
<u>U.S. Department of Justice</u>				
Passed through the Governor's Office of Emergency Services:				
The BJA FY 23 Body-worn Camera Policy and Implementation Program to Support Law Enforcement Agencies				
The BJA FY 24 State Criminal Alien Assistance Program	16.835	--	349,800	-
KI - Innovative Response to Marginalized Victims of Crime	16.606	--	625,344	-
Child Advocacy Center - CAC	16.575	K1123010270	134,944	-
Victims of Crime Act (VOCA) - CAO OCESA	16.575	KC22010270 & KC 23020270	176,403	-
County Victim Services Program (VOCA) District Attorney	16.575	--	112,543	100,940
DNACC - DNA Cold Case Investigation	16.575	--	24,762	-
FJC Family Just Center Grant	16.575	15PBJA21GG04356DNAX	229,193	-
Unserviced/Underserved Victim Advocacy and Outreach Program	16.575	FE 21010270 & FJ23010270	69,803	-
Victim Witness Assistance Program	16.575	UV22010270 & UV23020270	211,201	-
Victim Witness Assistance Program	16.575	VW22410270 & VW23420270	534,831	-
Subtotal Assistance Listing Number 16.575			<u>1,358,735</u>	<u>100,940</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Sub-Recipients
<u>U.S. Social Security Administration</u>				
Direct Programs:				
Social Security Incentive Program	16.755		\$ 31,600	\$ -
Total U.S. Social Security Administration			31,600	-
<u>U.S. Department of Labor</u>				
Passed through State Employment Development Department:				
WIOA Adult 202 AA41017 2023	17.258	AA411017	687,161	12,687
WIOA Adult 201 AA51017 2023	17.258	AA511017	483,064	256,696
WIOA Adult 202 AA51017 2023	17.258	AA511017	1,974,131	557,366
WIOA Adult 500 AA511017 2023	17.258	AA511017	408,570	284,450
WIOA Dislocated 501 AA511017 2023	17.278	AA411017	1,000,049	280,583
WIOA Dislocated 501 AA511017 2023	17.278	AA511017	446,319	128,804
WIOA Dislocated 501 AA511017 2023	17.278	AA511017	185,994	109,406
WIOA Youth 301 AA411017 2023	17.259	AA411017	748,716	411,176
WIOA Youth 301 AA511017 2023	17.259	AA511017	1,413,010	755,299
WIOA Rapid Response 541 A411017 2023	17.278	AA411017	34,656	-
WIOA Rapid Response 540 A411017 2023	17.278	AA511017	55,454	-
WIOA Rapid Response 541 A411017 2023	17.278	AA511017	180,739	-
Subtotal WIOA Cluster			<u>7,617,864</u>	<u>2,796,468</u>
Total U.S. Department of Labor			7,617,864	2,796,468
<u>U.S. Department of Transportation</u>				
Passed through State Department of Transportation:				
Boronda Road Bridge Project 5944(150)	20.205	--	113,275	-
Bradley Road Bridge Scour Repair -5944(100)	20.205	--	137,083	-
Bridge Preventative Maintenance 5944(140)	20.205	--	161,776	-
Davis Road Bridge #208 Replacement -5944(068)	20.205	--	176,931	-
Gonzales River Road Bridge Super Structure 5944(098)	20.205	--	287,214	-
Hartnell Road Bridge Replacement - 5944(103)	20.205	--	268,404	-
LAS LOMAS DRIVE BICYCLE LANE / PEDESTRIAN 5944(135)	20.205	--	2,431,000	-
Nacimiento Lake Dr Bridge #449 Replacement 5944(440)	20.205	--	65,698	-
Palo Colorado Repair MP4.0 - 7.8	20.205	--	216,701	-
Chualar River Rd Repair15J9(002)	20.205	--	3,980	-
Elkhorn Rd (at Hall Rd) Repair 15J9(003)	20.205	--	9,063	-
Robinson Canyon Road Bridge Scour Repair 5944(099)	20.205	--	2,724,073	-
Viejo Road - Shoulder & Asphalt Repair	20.205	--	401,911	-
*Metz Road Various ER-15Y3(022)	20.205	--	69,432	-
Salinas Rd MP.29 ER-15Y3(020)	20.205	--	368,281	-
*River Road Emergency Repairs at Fairview Road ER-15A7(001)	20.205	--	170,256	-
Salinas Road at Pajaro Middle School 5944(144)	20.205	--	49,433	-
Subtotal Assistance Listing Number 20.205			<u>7,654,511</u>	<u>-</u>
Passed through Office of Justice Programs: (Office of Traffic Safety)				
STVS- Safe Travels Via Salinas	20.600	PS22008	161,605	-
TSRP - Traffic Safety Resource Prosecutor Program	20.616	DI23003 & DI24010	453,004	-
Vehicle Occupant Safety	20.616	OP25027	107,783	-
Driving High is a DUI 2	20.616	DI24011	168,997	-
Subtotal Office of Traffic Safety Cluster			<u>891,389</u>	<u>-</u>
Total U.S. Department of Transportation			8,545,900	-
<u>U.S. Department of Treasury</u>				
Direct Programs:				
COVID-19 Emergency Rental Assistance Program	21.023		149,673	148,596
Coronavirus State and Local Fiscal Recovery Fun	21.027		6,282,033	-
Total U.S. Department of Treasury			6,431,706	148,596
<u>U.S. Elections Administration Commission</u>				
Passed through CA Secretary of State				
HAVA Polling Place Accessibility Training	90.404	--	25,336	-
HAVA Election Security	90.404	--	168,000	-
Office of CA Secretary of State			<u>193,336</u>	<u>-</u>
Total U.S. Elections Administration Commission			193,336	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Sub-Recipients
U.S. Department of Health and Human Services				
Direct Programs:				
Health Center Program - New Access Point (NAP)	93.224		\$ 700,493	\$ -
Health Center Program Service Expansion - School Based Service Sites (SBSS)	93.527		<u>78,035</u>	<u>-</u>
Subtotal Health Center Program Cluster			<u>778,528</u>	<u>-</u>
CA Equitable Recovery Initiative (CERI)	93.391		5,653	-
Health Center Infrastructure Support	93.526		72,362	-
Adult Protective Services/Community Services Block Grant	93.747		59,368	-
Ryan White Part C Outpatient EIS Program	93.918		345,626	-
Passed through State Department of Aging:				
Special Programs for the Aging - Title VII-B, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2425-32	5,112	5,112
Special Programs for the Aging - Title VII-A, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-32	38,615	38,615
American Rescue Plan for Preventive Health under Title III-D of the OOA Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-2122-32	26,600	26,600
Subtotal Assistance Listing Number 93.043			<u>39,417</u>	<u>39,417</u>
			66,017	66,017
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-2425-32	423,265	246,761
Special Programs for the Aging - Title III, Part C-1 - Nutrition Services	93.045	AP-2425-32	518,691	460,645
Special Programs for the Aging - Title III, Part C-2 - Nutrition Services	93.045	AP-2425-32	681,533	605,263
Nutrition Services Incentive Program	93.053	AP-2425-32	<u>99,574</u>	<u>99,574</u>
Subtotal Aging Cluster			<u>1,723,063</u>	<u>1,412,243</u>
Special Programs for the Aging - Title III, Part E - Family Caregivers	93.052	AP-2425-32	215,281	191,189
Medicare Enrollment Assistance Program	93.071	MI-2324-32	9,641	8,906
Medicare Enrollment Assistance Program	93.071	MI-2425-32	<u>47,718</u>	<u>41,251</u>
Subtotal Assistance Listing Number 93.071			57,359	50,157
State Health Insurance Assistance Program	92.324	HI-2425-32	51,764	47,058
State Health Insurance Assistance Program	92.324	HI-2526-32	<u>5,876</u>	<u>5,342</u>
Subtotal Assistance Listing Number 93.324			57,640	52,400
Passed through State Department of Alcohol and Drug Programs:				
Substance Abuse Prevention and Treatment (SAPT) Block Grant	93.959	--	2,366,528	1,837,417
Substance Abuse Prevention and Treatment Block Grant (SABG) - Supplemental American Rescue Plan Act (ARPA)	93.959	--	<u>192,500</u>	<u>-</u>
Subtotal Assistance Listing Number 93.959			<u>2,559,028</u>	<u>1,837,417</u>
Passed through State Department of Child Support Services:				
Child Support Enforcement	93.563	--	7,441,737	-
Passed through State Department of Community Services and Development:				
Community Services Block Grant	93.569	24F-3027	278,615	189,532
Community Services Block Grant - DISC	93.569	24F-3027 DISC	25,998	6,773
Community Services Block Grant	93.569	25F-6027	<u>268,447</u>	<u>148,069</u>
Subtotal 477 Cluster			573,059	344,374
Passed through State Department of Health Care Services:				
Tuberculosis Control Program	93.116	2227BAS00 /2227FSIE00	109,412	-
Direct Programs:				
CMAA - Medical Administrative Activities (MTCM)	93.778		537,959	507,572
Passed through State Department of Social Services:				
Medical Assistance Program - In-Home Supportive Services				
Public Authority - Administrative Costs	93.778	--	3,457,835	-
Passed through State Department of Health Care Services:				
Targeted Case Management/Medi-Cal Administrative Activities	93.778	27-19EVRGRN		
MCAH - Maternal Child & Adolescent Health Title XIX	93.778	2021-27	407,504	-
Medical Assistance Program (Medi-Cal Administration)	93.778	--	<u>18,636,828</u>	<u>-</u>
Subtotal Medicaid Cluster			23,040,126	507,572

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Sub-Recipients
AIDS Master Agreement - HIV Care Program	93.917	18-10878	\$ 267,328	\$ -
AIDS Master Agreement - Prevention Program	93.917	18-10763	103,152	-
Subtotal Assistance Listing Number 93.917			<u>370,480</u>	-
ACA-Personal Responsibility Education Program PREP	93.092	18-10238	417,274	-
Passed through State Department of Public Health:				
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection	93.323	COVID-19ELC27	10,511	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection Expansion	93.323	COVID-19ELC85	2,306,563	-
Subtotal Assistance Listing Number 93.323			<u>2,317,074</u>	-
Maternal Child & Adolescent Health (MCAH) Title V	93.994	2021-27	171,658	-
California Children's Service (CCS)	93.994	--	634,239	-
Health Care for Children in Foster Care (HCPCFC)	93.994	--	74,027	-
Health Care for Children in Foster Care-Case Relief (HCPCFC)	93.994	--	151,747	-
Psychotropic Medication Monitoring and Oversight (HCPCFC)	93.994	--	32,609	-
Subtotal Assistance Listing Number 93.994			<u>1,064,280</u>	-
Hospital Preparedness Program (HPP)	93.889	22-10665	128,280	-
Public Health Emergency Preparedness	93.069	22-10665	229,967	-
Salinas CA will Prevayl over Violence Affecting Young Lives	93.136	--	343,051	-
Child Lead Poisoning Prevention Program (CLPPP)	93.197	20-10533	131,248	-
Immunization Assessment Program	93.268	22-10537	864,922	-
Passed through the State Department of Mental Health:				
Federal Projects for Assistance in Transition from Homelessness (PATH) Grant	93.150	1X06SM090094-01	96,474	-
Substance Abuse & Mental Health Services Administration (SAMHSA) Block Grant	93.958	1B09SM089601-01	1,619,224	309,150
Community Mental Health Services Block Grant -MHBG- Supplemental American Rescue Plan Act (ARPA)	93.958	1B09SM085337-01	24,910	-
Behavioral Health Mobile Crisis and Non-Crisis Services (Mobile Crisis CCMU)	93.958	--	84,708	-
SAMHSA Supplemental Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) -MIPMOB1	93.958	21-10156	141,711	-
SAMHSA Supplemental Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) -MIPMOB2	93.958	21-10156	87,644	-
SAMHSA Supplemental Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) -MIPMOB3	93.958	21-10156	99,515	-
Subtotal Assistance Listing Number 93.958			<u>2,057,711</u>	309,150
Passed through State Department of Social Services:				
Temporary Assistance for Needy Families - Social Services - Administration	93.558	--	21,861,075	-
Temporary Assistance for Needy Families - Social Services - Assistance	93.558	--	20,483,616	-
Subtotal Assistance Listing Number 93.558			<u>42,344,691</u>	-
Refugee and Entrant Assistance - State Administered Programs - Assistance	93.566	--	38,006	-
Refugee and Entrant Assistance - State Administered Programs - Administration	93.566	--	2,475	-
Subtotal Assistance Listing Number 93.566			<u>40,481</u>	-
Adoption and Legal Guardianship Incentive Payments	93.603	--	11,853	-
Foster Care -- Title IV-E:				
Foster Care - Title IV-E (Administration)	93.658	--	4,792,288	-
Foster Care - Title IV-E (Assistance)	93.658	--	2,389,250	-
Medical Assistance Program - Child Welfare Services IV-E	93.658	--	781,101	-
Subtotal Assistance Listing Number 93.658			<u>7,962,639</u>	-
Adoption Assistance Program:				
Adoption Assistance Program (Administration)	93.659	--	595,804	-
Adoption Assistance Program (Assistance)	93.659	--	6,986,693	-
Subtotal Assistance Listing Number 93.659			<u>7,582,497</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Expenditures to Sub-Recipients
Guardianship Assistance (Assistance)	93.090	--	\$ 347,163	\$ -
Guardianship Assistance (Administration)	93.090	--	3,200	-
Subtotal Assistance Listing Number 93.090			350,363	-
Medical Assistance Program - Adult Protective Services County Services Block Grant	93.747	--	1,096,656	-
CA Medication Assisted Treatment Expansion Project 2.0	93.788	2023-019	85,000	-
Social Services Block Grant	93.667	--	396,548	-
Medical Assistance Program - In-Home Supportive Services	93.667	--	2,673,484	-
Subtotal Assistance Listing Number 93.667			3,070,032	-
Promoting Safe and Stable Families	93.556	--	554,946	-
Child Welfare Services – State Grants	93.645	--	171,076	-
Chafee Foster Care Independence Program	93.674	--	119,709	-
Section 206 Consolidated Appropriations Act, 2024: State Planning Grants to Promote Continuity of Care for Medicaid & CHIP Beneficiaries	93.694	--	27,101	-
Total U.S. Department of Health and Human Services			108,585,790	4,814,246
<u>U.S. Department of Homeland Security</u>				
Passed through Governor's Office of Emergency Services (Cal OES):				
North Fork Rd	97.036	CAL OES ID 053-00000	83,764	-
Elkhorn Rd Culvert	97.036	CAL OES ID 053-00000	33,902	-
Susan Street Pump Station Starter	97.036	CAL OES ID 053-00000	90,564	-
Ribera Road and Lockwood Jolon Road Culvert	97.036	CAL OES ID 053-00000	46,654	-
Arroyo Seco Rd @ MP 4.5 Debris	97.036	CAL OES ID 053-00000	65,470	-
Debris Removal Countywide	97.036	CAL OES ID 053-00000	52,892	-
Emergency Protective Measures Power Pole and Pumping	97.036	CAL OES ID 053-00000	11,390	-
Emergency Protective Measures Storm Patrol	97.036	CAL OES ID 053-00000	76,722	-
Sunken Houseboat	97.036	CAL OES ID 053-00000	55,942	-
Remediation Kent's Court	97.036	CAL OES ID 053-00000	18,750	-
CSA47 Carmel Views/Mar Vista Service Area	97.036	CAL OES ID 053-00000	26,418	-
CSA75 Emergency Levee Repair	97.036	CAL OES ID 053-00000	6,655	-
CSA75 Sewage Treatment Pond	97.036	CAL OES ID 053-00000	724,901	-
Jacks Peak Replace Utility Pole	97.036	CAL OES ID 053-00000	13,922	-
CSA45/CSA15 Tree Removal	97.036	CAL OES ID 053-00000	15,152	-
Subtotal Assistance Listing Number 97.036			1,323,096	-
Emergency Management Performance Grant	97.042	--	199,757	-
Homeland Security Grant - FEMA/CalOES	97.042	--	640,551	-
Subtotal Assistance Listing Number 97.042			840,308	-
Homeland Security Grant 2020	97.067	--	781,696	-
Operation Stonegarden	97.067	2023-0042	63,422	-
Operation Stonegarden	97.067	2022-0043	141,683	-
Subtotal Assistance Listing Number 97.067			986,801	-
California Governors Office of Emergency Services				
COVID 19 - Public Assistance Grants	97.036	FEMA-4482-DR-CA, Cal OES ID: 053-00000	4,539,748	-
Total U.S. Department of Homeland Security			7,689,953	-
Total Expenditures of Federal Awards			\$ 178,915,978	\$ 8,874,055

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF MONTEREY
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 Monterey 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, 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.

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:

ALN	Federal Program	Outstanding Loans	Loans with Continuing Compliance Requirements
11.307	EDA Countywide Revolving Loan Fund	\$ 2,419,276	\$ 2,584,435
14.228	Community Development Block Grant/States Program	3,017,091	3,111,881
14.239	Home Investment Partnership Program	7,502,932	7,634,191

**COUNTY OF MONTEREY
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:

Contract No.	Federal Assistance Listing No.	Federal Expenditures	State Expenditures
AP-2425-32	93.041	\$ 5,112	\$ -
AP-2425-32	93.042	38,615	-
AP-2122-32	93.043	26,600	-
AP-2425-32	93.043	39,417	-
AP-2425-32	93.044	423,265	212,158
AP-2425-32	93.045	518,691	128,391
AP-2425-32	93.045	681,533	560,107
AP-2425-32	93.052	215,281	-
AP-2425-32	93.053	99,574	-
MI-2324-32	93.071	9,641	-
MI-2425-32	93.071	47,718	-
HI-2425-32	92.324	51,764	169,056
HI-2526-32	92.324	5,876	61,126
AP-2324-32	N/A	-	63,414
IF-2223-32	N/A	-	88,420
AD-2223-09	N/A	-	279,535
NI-2223-32	N/A	-	269,531
DC-2223-32	N/A	-	4,487
PH-2223-32	N/A	-	80,231
NM-2324-33	N/A	-	195,956
OM-2324-34	N/A	-	344,878
		<u>\$ 2,163,087</u>	<u>\$ 2,457,290</u>

**COUNTY OF MONTEREY
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

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.561	Supplemental Nutrition Assistance Program (SNAP)
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.658	Foster Care
93.659	Adoption Assistance Program
93.667	Social Services Block Grant
93.323	Epidemiology and Laboratory Capacity for Infectious Disease (ELC) Program
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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, 2025**

Section II – Financial Statement Findings

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

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

Section III – Findings and Questioned Costs – Major Federal Programs

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

**COUNTY OF MONTEREY
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES**

**CSD Contract No. 24F-3027 (CSBG - \$502,170.00)
For The Period January 1, 2024 through April 30, 2025**

	January 1, 2024 through June 30, 2024	July 1, 2024 through April 30, 2025	Total Reported	Total Budget
REVENUE				
Grant Revenue	\$ 223,555	\$ 278,614	\$ 502,169	\$ 502,170
Interest Income	2,849	1,276	4,125	-
Interest Income - Reimbursed to State	-	(4,125)	(4,125)	-
Total Revenue	<u>226,404</u>	<u>275,765</u>	<u>502,169</u>	<u>502,170</u>
EXPENDITURES				
Administration:				
Salaries and Wages	25,978	45,657	71,635	72,244
Fringe Benefits	25,106	19,134	44,240	43,916
Operating Expenses	6,070	1,077	7,147	7,218
Subcontractor Services	13,424	6,651	20,075	20,075
Other Costs	22,509	16,564	39,073	38,717
Subtotal Administrative Costs	<u>93,087</u>	<u>89,083</u>	<u>162,095</u>	<u>182,170</u>
Program Costs:				
Subcontractor Services	<u>130,468</u>	<u>189,532</u>	<u>320,000</u>	<u>320,000</u>
Subtotal Program Costs	<u>130,468</u>	<u>189,532</u>	<u>320,000</u>	<u>320,000</u>
Total Expenditures	<u>223,555</u>	<u>278,615</u>	<u>482,095</u>	<u>502,170</u>
REVENUE OVER (UNDER) COSTS	<u>\$ 2,849</u>	<u>\$ (2,850)</u>	<u>\$ 20,074</u>	<u>\$ -</u>

**COUNTY OF MONTEREY
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES**

**CSD Contract No. 24F-3027 (CSBG DISC - \$26,000.00)
For The Period January 1, 2024 through April 30, 2025**

	January 1, 2024 through June 30, 2024	July 1, 2024 through April 30, 2025	Total Reported	Total Budget
REVENUE				
Grant Revenue	\$ -	\$ 25,998	\$ 25,998	\$ 26,000
Total Revenue	-	25,998	25,998	26,000
EXPENDITURES				
Administration:				
Salaries and Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Operating Expenses	-	1,920	1,920	1,920
Other Costs	-	1,200	1,200	1,200
Subtotal Administrative Costs	-	3,120	3,120	3,120
Program Costs:		7,364	7,364	6,712
Salaries and Wages	-	3,575	3,575	4,386
Fringe Benefits	-	5,165	5,165	5,009
Subcontractor Services	-	6,773	6,773	6,773
Subtotal Program Costs	-	22,877	22,877	22,880
Total Expenditures	-	25,997	25,997	26,000
REVENUE OVER (UNDER) COSTS	\$ -	\$ 1	\$ 1	\$ -

**COUNTY OF MONTEREY
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES**

**CSD Contract No. 25F-6027 (CSBG - \$499,164.00)
For The Period January 1, 2025 through April 30, 2026**

	January 1, 2025 through June 30, 2025	Total Reported	Total Budget
REVENUE			
Grant Revenue	\$ 268,447	\$ 268,447	\$ 499,164
Interest Income	3,923	3,923	-
Interest Income - Reimbursed to State	-	-	-
Total Revenue	272,370	272,370	499,164
EXPENDITURES			
Administration:			
Salaries and Wages	53,965	53,965	85,483
Fringe Benefits	41,982	41,982	49,471
Operating Expenses	3,500	3,500	8,433
Subcontractor Services	-	-	22,950
Other Costs	20,930	20,930	30,827
Subtotal Administrative Costs	120,377	120,377	197,164
Program Costs:			
Subcontractor Services	148,069	148,069	302,000
Subtotal Program Costs	148,069	148,069	302,000
Total Expenditures	268,446	268,446	499,164
REVENUE OVER (UNDER) COSTS	\$ 3,924	\$ 3,924	\$ -



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