

**COUNTY OF MONO**  
**STATE OF CALIFORNIA**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED**  
**JUNE 30, 2018**

**COUNTY OF MONO  
STATE OF CALIFORNIA**

**SINGLE AUDIT REPORT  
JUNE 30, 2018**

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

Board of Supervisors  
County of Mono  
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California (the "County"), as of and for the year ended June 30, 2018, 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 29, 2019.

**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) to determine the 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 County'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 may exist that have not been identified.

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## **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 determination of financial statement amounts. 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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Price Pange & Company*

Clovis, California  
March 29, 2019



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Supervisors  
County of Mono  
Bridgeport, California

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

We have audited the County of Mono, California's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the 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 the County's compliance.

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

In our opinion, the County of Mono, California, 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, 2018.

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## Report on Internal Control over Compliance

Management of the County of Mono, California, 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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.

*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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono, California as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 29, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

*Price Pange & Company*

Clovis, California  
March 29, 2019

**COUNTY OF MONO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Disbursements Expenditures</u>
<b>U.S. Department of Agriculture</b>				
Passed through USDA Forest Service: 2017 USDA Forest Service	10.304	--	\$ -	\$ 21,956
Passed through State Department of Public Health: WIC - Women, Infants, and Children (WIC)	10.557	--	-	284,347
Passed through State Department of Social Services SNAP Cluster State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	--	-	370,827
Passed through State Controller's Office: Forest Service Schools and Roads Cluster Schools and Roads - Grants to States	10.665	PL114-10	-	305,470
<b>Total U.S. Department of Agriculture</b>			-	<u>982,600</u>
<b>U.S. Department of Housing and Urban Development</b>				
Passed through State Dept. of Housing and Community Development: Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-STBG-1384	-	608,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	-	303,500
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	15-CDBG-10576	235,744	455,935
Subtotal CFDA 14.228			<u>235,744</u>	<u>1,367,798</u>
HOME Investment Partnership Program	14.239	13-HOME-8996	18,761	245,861
HOME Investment Partnership Program	14.239	13-HOME-8996	-	324,275
HOME Investment Partnership Program	14.239	06-HOME-2359	-	243,052
HOME Investment Partnership Program	14.239	09-HOME-6259	-	92,900
Subtotal CFDA 14.239			<u>18,761</u>	<u>906,088</u>
<b>Total U.S. Dept. of Housing and Urban Development</b>			<u>254,505</u>	<u>2,273,886</u>
<b>U.S. Department of the Interior</b>				
Bureau of Land Management: Sagegrouse Cooperative Agreement	15.231	--	-	3,971
<b>Total U.S. Department of the Interior</b>			-	<u>3,971</u>
<b>U.S. Department of Justice</b>				
Direct Program: Adult Drug Court Discretionary Grant Program-BJA	16.585	--	-	75,200
Passed through Drug Enforcement Administration 2017 Domestic Cannabis Eradication	16.111	2017-31	-	4,547
Passed through State Office of Emergency Services: Victim Witness Assistance Program	16.575	VW17270260	-	128,212
Passed through Board of State and Community Corrections Reducing Racial and Ethnic Disparities	16.540	BSCC 394-15	-	102,603
<b>Total U.S. Department of Justice</b>			-	<u>310,562</u>
<b>U.S. Department of Labor</b>				
Passed through Employment Development Department via Kern County ETR WIOA Cluster Workforce Investment Act - Adult	17.258	--	-	10,096
Workforce Investment Act - Youth	17.259	--	-	10,989
Workforce Investment Act - Dislocated Worker	17.278	--	-	15,508
Subtotal WIOA Cluster			-	<u>36,593</u>
<b>Total U.S. Department of Labor</b>			-	<u>36,593</u>

See Notes to the Schedule of Federal Awards.

**COUNTY OF MONO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
<b>U.S. Department of Transportation</b>				
Direct Program:				
Airport Improvement Program	20.106	3-06-0119-004-2013	-	6,876
Airport Improvement Program	20.106	3-06-0030-009-2013	-	9,422
Subtotal CFDA 20.106			-	16,298
Passed through State Department of Transportation:				
Highway Planning and Construction Cluster				
Highway Planning and Construction (RSTP Apportionment)	20.205	917000058	-	229,725
<b>Total U.S. Department of Transportation</b>			-	246,023
<b>U.S. Department of Health and Human Services</b>				
Passed through California Dept. of Aging Via Inyo County				
Aging Cluster				
Aging Title III Part B	93.044	--	-	9,854
Aging Title III Part C	93.045	--	-	35,713
Nutrition Services Incentive Program	93.053	--	-	7,941
Subtotal Aging Cluster			-	53,508
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	-	7,422
TANF Cluster				
Temporary Assistance for Needy Families	93.558	--	-	417,605
Child Welfare Services - State Grants				
Foster Care - Title IV-E	93.645	--	-	292,723
Adoption Assistance	93.659	--	-	31,127
In-Home Supportive Services	93.667	--	-	58,235
Independent Living	93.674	--	-	3,842
Subtotal			-	396,855
Passed through California Secretary of State:				
Help America Vote Act (HAVA)	93.618	--	-	1,353
Passed through State Department of Health Services:				
Public Health Emergency Preparedness	93.069	--	-	105,840
Pandemic Flu				
Immunization	93.268	--	-	56,687
Subtotal CDFR 93.268			-	36,250
Subtotal CDFR 93.268			-	92,937
Maternal and Child Health Services				
California Children's Services	93.994	--	-	80,436
Health Care Program for Children in Foster Care	93.767	--	-	115,290
Subtotal CFDA 93.767			-	3,877
Subtotal CFDA 93.767			-	119,167
Medicaid Cluster				
Medical Assistance Program	93.778	--	-	300,236
Hospital Emergency Preparedness and Response				
Ryan White/HIV Care Formula	93.889	--	-	104,407
HIV/AIDS Surveillance	93.917	--	-	46,001
Subtotal CFDA 93.917			-	3,000
Subtotal CFDA 93.917			-	49,001
Children's Health and Disability Prevention	93.767	--	-	9,200
Subtotal			-	861,224
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	-	420,641
<b>Total U.S. Department of Health and Human Services</b>			-	2,158,608
<b>U.S. Department of Homeland Security</b>				
Passed through State Office of Emergency Services:				
Hazard Mitigation Grant Program	97.039	FEMA-4240-DR-CA	-	164,929
2017 Emergency Management Performance Grant (EMPG)	97.042	--	-	127,787
2017 State Homeland Security Grant	97.067	--	-	89,990
<b>Total U.S. Department of Homeland Security</b>			-	382,706
<b>Total Expenditures of Federal Awards</b>			<b>\$ 254,505</b>	<b>\$ 6,394,949</b>

See Notes to the Schedule of Federal Awards.



**COUNTY OF MONO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 1 – REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Mono. The County of Mono reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for expenditures accounted for in proprietary funds, as described in Note 1 of the County's basic financial statements.

**NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

**NOTE 4 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, with the amounts reported in the related federal financial assistance reports.

**NOTE 5 - INDIRECT COST RATE**

The County of Mono did not elect to use the 10 percent de minimis indirect cost rate as described in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County of Mono 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 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 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, the County has indicated "- " as the pass-through identifying number.

**COUNTY OF MONO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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

The California Department of Aging (CDA) requires agencies who 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:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 9,854	\$ -
93.045	35,713	35,191
93.053	7,941	-
	<u>\$ 53,508</u>	<u>\$ 35,191</u>

**NOTE 8 – LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The programs listed below had federally funded loans outstanding as of July 1, 2017 and June 30, 2018:

<u>CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2017</u>	<u>June 30, 2018</u>
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	\$ 911,863	\$ 911,863
14.239	HOME Investment Partnership Program	<u>660,227</u>	<u>887,327</u>
	Total Amount Outstanding	<u>\$ 1,572,090</u>	<u>\$ 1,799,190</u>

**COUNTY OF MONO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
 Material weaknesses identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiencies identified that  
 are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes  X  No

**FEDERAL AWARDS**

Internal control over major programs:  
 Material weaknesses identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiencies identified that  
 are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Type of auditor's report issued on compliance  
 for major programs: Unmodified

Any audit findings disclosed that are required  
 to be reported in accordance with 2CFR  
 section 200.516(a)? \_\_\_\_\_ Yes  X  No

**IDENTIFICATION OF MAJOR PROGRAMS:**

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block
14.239	Home Investment Partnerships Program
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A  
 and Type B programs: \$750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  X  No

**COUNTY OF MONO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported

**COUNTY OF MONO  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2018**

**FINANCIAL STATEMENT FINDINGS**

**Finding 2017-001 - LOANS RECEIVABLE (Material Weakness)**

**Condition:** The County did not report loans receivable for various loans issued under the Home Investment Partnership Program (HOME) and Community Development Block Grant (CDBG) federal loan programs when the initial disbursements were made.

**Criteria:** Upon issuance of federal program loans administered by a third party where the County retains the right to receive repayment from the loan recipient, a loan receivable should be recorded on the County's books.

**Cause:** The County initially recorded the loan disbursements as expenditures, to satisfy budgeting practices, as opposed to recording them to the balance sheet as loans receivable.

**Effect:** The County's fund financial statements for the General Fund understated assets and net position by \$335 thousand and the CDBG fund understated assets and net position by \$911 thousand.

**Recommendation:** The County should review outstanding loans that are funded by Mono County CDBG and HOME loan programs on an annual basis to ensure that all loans are properly reflected on the County's books.

**Status:** Implemented

**Finding 2017-002 - REVENUE RECOGNITION (Material Weakness)**

**Condition:** The County recorded a receipt of funds for payment in lieu of taxes (PILT) as unearned revenue.

**Criteria:** Generally accepted accounting principles (GAAP) requires that voluntary non-exchange transactions be reported as revenue when received or when all eligibility requirements are first met. Payment in lieu of taxes funding does not carry any eligibility requirements and therefore, the monies should have been reported as revenue upon receipt.

**Cause:** The County did not properly apply revenue recognition principles when recording this transaction.

**Effect:** The fund financial statements for the General Fund understated revenues by \$47,357 and beginning fund balance by 1,215,510.

**Recommendation:** The County should review unearned revenue account balances at year-end to ensure that revenue recognition principles have been properly applied and all earned revenue has been reported in the proper period.

**Status:** Implemented

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported

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## **SUPPLEMENTARY SCHEDULES**

**COUNTY OF MONO**  
**SCHEDULE OF THE CALIFORNIA EMERGENCY MANAGEMENT AGENCY**  
**AND THE DEPARTMENT OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2017	For the Year Ended June 30, 2018	Cumulative As of June 30, 2018	Federal Share	State Share	County Share
<b>CaIMMET#MH08.03.0260</b>						
Personnel services	\$ 52,000	\$ 65,000	\$ 117,000	\$ -	\$ 65,000	\$ -
Operating expenses	4,526	54,325	58,851	-	54,325	-
Equipment	-	589	589	-	589	-
Total	<u>\$ 56,526</u>	<u>\$ 119,914</u>	<u>\$ 176,440</u>	<u>\$ -</u>	<u>\$ 119,914</u>	<u>\$ -</u>
<b>2016 HSG</b>						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	89,990	-	89,990	-	-	-
Total	<u>\$ 89,990</u>	<u>\$ -</u>	<u>\$ 89,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>2017 HSG</b>						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	89,990	89,990	-	-	-
Total	<u>\$ -</u>	<u>\$ 89,990</u>	<u>\$ 89,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>2016 EMPG</b>						
Personnel services	\$ 128,048	\$ -	\$ 128,048	\$ -	\$ -	\$ -
Personnel services	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 128,048</u>	<u>\$ -</u>	<u>\$ 128,048</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>2017 EMPG</b>						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	255,574	255,574	127,787	-	127,787
Total	<u>\$ -</u>	<u>\$ 255,574</u>	<u>\$ 255,574</u>	<u>\$ 127,787</u>	<u>\$ -</u>	<u>\$ 127,787</u>
<b>FEMA-4301/4305/4308-DR-CA;051-00000</b>						
Personnel services	\$ 189,156	\$ -	\$ 189,156	\$ -	\$ -	\$ -
Operating expenses	32,340	-	32,340	-	-	-
Equipment	118,712	-	118,712	-	-	-
Total	<u>\$ 340,208</u>	<u>\$ -</u>	<u>\$ 340,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COUNTY OF MONO**  
**SCHEDULE OF THE CALIFORNIA EMERGENCY MANAGEMENT AGENCY**  
**AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2017	For the Year Ended June 30, 2018	Cumulative As of June 30, 2018	Federal Share	State Share	County Share
<b>Victim/Witness Assistance VW17-270-260</b>						
Personnel services	\$ 142,738	\$ 118,527	\$ 261,265	\$ 112,175	\$ 6,352	\$ -
Operating expenses	1,528	9,685	11,213	-	9,685	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 144,266</u>	<u>\$ 128,212</u>	<u>\$ 272,478</u>	<u>\$ 112,175</u>	<u>\$ 16,037</u>	<u>\$ -</u>
<b>Justice Assistance 645-15</b>						
Personnel services	\$ 7,937	\$ -	\$ 7,937	\$ -	\$ -	\$ -
Operating expenses	74,712	-	74,712	-	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 82,649</u>	<u>\$ -</u>	<u>\$ 82,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>R.E.D. BSCC 394-17</b>						
Personnel services	\$ 33,991	\$ 41,885	\$ 75,876	\$ 41,885	\$ -	\$ -
Operating expenses	41,832	39,981	81,813	39,981	-	-
Equipment	-	20,737	20,737	20,737	-	-
Total	<u>\$ 75,823</u>	<u>\$ 102,603</u>	<u>\$ 178,426</u>	<u>\$ 102,603</u>	<u>\$ -</u>	<u>\$ -</u>
<b>JJCPA</b>						
Personnel services	\$ 32,652	\$ 32,652	\$ 65,304	\$ -	\$ 32,652	\$ -
Operating expenses	597	85	682	-	85	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 33,249</u>	<u>\$ 32,737</u>	<u>\$ 65,986</u>	<u>\$ -</u>	<u>\$ 32,737</u>	<u>\$ -</u>
<b>YOBG</b>						
Personnel services	\$ 15,500	\$ 15,500	\$ 31,000	\$ -	\$ 15,500	\$ -
Operating expenses	15,399	5,245	20,644	-	5,245	-
Equipment	-	-	-	-	-	-
Total	<u>\$ 30,899</u>	<u>\$ 20,745</u>	<u>\$ 51,644</u>	<u>\$ -</u>	<u>\$ 20,745</u>	<u>\$ -</u>
<b>HMGP; FEMA-4240-DR-CA</b>						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>