

**COUNTY OF MONO**  
**SINGLE AUDIT REPORT**  
**JUNE 30, 2012**

**THIS PAGE INTENTIONALLY LEFT BLANK**

**COUNTY OF MONO**

Single Audit Report  
For the Year Ended June 30, 2012

Table of Contents

	<u>Page</u>
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 <i>Government Auditing Standards</i> .....	1-2
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.....	3-4
Schedule of Expenditures of Federal Awards.....	5-8
Notes to Schedule of Expenditures of Federal Awards .....	9-11
Schedule of Findings and Questioned Costs.....	12-14
Summary Schedule of Prior Audit Findings .....	15
California Emergency Management Agency Supplementary Schedule .....	16-17

**THIS PAGE INTENTIONALLY LEFT BLANK**



**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 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 (County), as of and for the year ended June 30, 2012, which collectively comprise the County's financial statements and have issued our report thereon dated March 28, 2013. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

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

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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

We noted certain matters that we reported to management of the County in a separate letter dated March 28, 2013.

Board of Supervisors  
County of Mono

This report is intended solely for the information and use of management, the Board of Supervisors, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gallina LLP". The signature is written in black ink and is positioned above the typed name and date.

Roseville, California  
March 28, 2013



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL  
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Supervisors  
County of Mono  
Bridgeport, California

Compliance

We have audited the compliance of the County of Mono (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The County of Mono's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County of Mono complied, in all material respects, with the requirements referred to above that have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

The management of the County of Mono is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Board of Supervisors  
County of Mono

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 combination of deficiencies, in internal control over compliance, such that there is 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono as of and for the year ended June 30, 2012, and have issued our report thereon dated March 28, 2013, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary schedules have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, the Board of Supervisors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Roseville, California  
March 28, 2013



**COUNTY OF MONO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through USDA Forest Service:			
2011 USDA Forest Service-Inyo National Forest	10.304	11-LE-11051360-223	\$ 12,009
2011 USDA Forest Service-Humboldt/Toiyabe	10.304	11-LE-11041702-008	8,821
Passed through State Department of Public Health:			
WIC - Women, Infants, and Children	10.557	--	270,435
Passed through State Department of Social Services:			
State Administrative Matching Grants for Food Stamp Program	10.561	--	331,500
Passed through State Controller's Office:			
Schools and Roads - Grants to States	10.665	PL 106-363	300,874
Total U.S. Department of Agriculture			<u>\$ 923,639</u>
<u>Department of Commerce</u>			
Passed through National Telecommunications & Information Administration:			
Low-Power Television & Translator Upgrade Prgm	11.559	--	5,930
Passed through National Telecommunications & Information Administration:			
Low-Power Television & Translator Upgrade Prgm	11.559	--	20,000
Subtotal CFDA 11.559			<u>25,930</u>
Total Department of Commerce			<u>\$ 25,930</u>
<u>U.S. Dept. of Housing and Urban Development</u>			
Passed through State Dept. of Housing and Community Development:			
CDBG - PTA - General	14.228	10-STBG-6730	40,000
Home Investments Partnership Program	14.239	09-HOME-6259	108,939
Total U.S. Dept. of Housing and Urban Development			<u>\$ 148,939</u>
<u>U.S. Department of the Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	1,052,328
Total U.S. Department of the Interior			<u>\$ 1,052,328</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
State Criminal Alien Assistance Program	16.606	--	17,824

**COUNTY OF MONO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Justice</u> (continued)			
Passed through State Office of Emergency Services:			
Victim Witness Assistance Program	16.575	VW11210260	\$ 32,717
Anti Drug Abuse Program	16.738	DC11-22-0260	109,179
ARRA - JAGR -CalEMA Offender Tx Recovery Act	16.804	ZA09-01-0260	126,751
ARRA - JAGR -CalEMA Probation Supervision Program	16.804	ZP09-01-0260	15,306
ARRA - JAGR -CalEMA Offender Treatment Recovery Act	16.804	ZO09-01-0260	2,669
CAL-MMET ARRA Grant	16.804	ZM09-01-0260	45,427
Subtotal CFDA 16.804			<u>299,332</u>
Passed through Drug Enforcement Administration			
2011 Domestic Cannabis Eradication	16.579	2011-36	20,000
2012 Domestic Cannabis Eradication	16.579	2012-31	980
Subtotal CFDA 16.579			<u>20,980</u>
Total U.S. Department of Justice			<u>\$ 370,853</u>
<u>U.S. Department of Labor</u>			
Passed through Employment Development Department via Kern County ETR:			
Workforce Investment Act - Adult	17.258	--	18,480
Workforce Investment Act - Youth	17.259	--	18,876
Workforce Investment Act - Dislocated Worker	17.260	--	25,607
Total U.S. Department of Labor			<u>\$ 62,963</u>
<u>U.S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	3-06-0030-07	67,992
Airport Improvement Program	20.106	3-06-0119-06	14,338
Subtotal CFDA 20.106			<u>82,330</u>
Passed through State Department of Transportation:			
Highway Planning & Construction-BPMPL	20.205	09-00020109	17,812
Highway Planning & Construction (RSTP Apportionment)	20.205	09-00020118	229,725
ARRA - Highway Planning & Construction	20.205	09-00000235	110,298
US 395 Cooridor Management Program	20.205	09-5947R	30,373
Subtotal CFDA 20.205			<u>388,208</u>
Total U.S. Department of Transportation			<u>\$ 470,538</u>

**COUNTY OF MONO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through California Dept. of Aging Via Inyo County:			
Aging Title III Part B	93.044	--	\$ 20,295
Aging Title III Part C	93.045	--	60,033
Aging Title III Part E	93.052	--	5,443
Nutrition Services Incentive Program	93.053	--	13,740
Subtotal Pass Through			99,511
Passed through State Department of Social Services:			
Family Preservation and Support Services	93.556	--	11,740
Temporary Assistance for Needy Families	93.558	--	507,869
Child Welfare Services – State Grants	93.645	--	12,023
Foster Care – Title IV-E	93.658	--	127,403
Adoption Assistance	93.659	--	2,380
ARRA - Adoption Assistance	93.659	--	(14)
In-Home Supportive Services	93.667	--	41,177
Independent Living	93.674	--	36,864
Subtotal			739,442
Passed through State Department of Health Services:			
CDC	93.069	--	107,001
Maternal and Child Health Services	93.110	--	94,511
Immunization	93.268	--	25,000
California Children's Services	93.767	--	111,586
Health Care Program for Children in Foster Care	93.767	--	2,550
Medical Assistance Program	93.778	--	172,135
Hospital Emergency Preparedness and Response	93.889	--	102,780
HIV Care Formula Grants	93.917	--	31,805
Children's Health and Disability Prevention	93.994	--	43,047
Subtotal			690,415
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	391,898
Total U.S. Department of Health and Human Services			\$ 1,921,266
<u>U.S. Department of Homeland Security</u>			
Passed through State Dept. of Boating and Waterways			
2011 Boating Safety & Equipment Grant	97.012	11-204-774	65,900
2011 Boating Safety Enforcement Aid Program	97.012	--	125,036
Subtotal CFDA 97.012			190,936

**COUNTY OF MONO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Homeland Security</u> (continued)			
Passed through State Office of Homeland Security:			
2011 EMPG	97.042	--	\$ 127,657
2009 State Homeland Security Grant	97.067	2009-0019	5,606
2011 State Homeland Security Grant	97.067	2011-0077	36,351
Subtotal CFDA 97.067			<u>41,957</u>
 Total U.S. Department of Homeland Security			<u><u>\$ 360,550</u></u>
 Total Expenditures of Federal Awards			<u><u>\$ 5,337,006</u></u>

**COUNTY OF MONO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

**NOTE 1: GENERAL**

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.

**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 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: 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 5: SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County of Mono provided federal awards to sub recipients as follows:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Provided to Sub recipients</u>
14.239	Home Investments Partnership Program	\$ 108,939
97.067	2011 HSG Grant	18,808

**COUNTY OF MONO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

Note 6: **Program Clusters**

Federal programs, which must be audited as a program cluster, include the following:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>JAG Program Cluster:</u>		
16.738	Anti Drug Abuse Program	\$ 109,179
16.804	ARRA – JAGR – CalEMA Offender Tx Recovery Act	126,751
16.804	ARRA – JAGR – CalEMA Probation Supervision Program	15,306
16.804	ARRA – JAGR – CalEMA Offender Treatment Recovery Act	2,669
16.804	CALMMET ARRA Grant	<u>45,427</u>
	TOTAL	<u>\$ 299,332</u>
<u>WIA Cluster:</u>		
17.258	Workforce Investment Act – Adult	\$ 18,480
17.259	Workforce Investment Act – Youth	18,876
17.260	Workforce Investment Act – Dislocated	<u>25,607</u>
	TOTAL	<u>\$ 62,963</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging-Title III Part B	\$ 20,295
93.045	Special Programs for the Aging-Title III Part C	60,033
93.053	Nutritional Services Incentive Program	<u>13,740</u>
	TOTAL	<u>\$ 94,068</u>

**COUNTY OF MONO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

**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	\$ 20,295	\$ --
93.045	60,033	71,574
93.052	5,443	--
93.053	<u>13,740</u>	<u>--</u>
	<u>\$ 99,511</u>	<u>\$ 71,574</u>

**NOTE 8: LOANS OF FEDERAL MONIES**

Federal loans to third parties:

<u>CFDA</u>	<u>Program</u>	<u>As of 7/01/11</u>	<u>As of 6/30/12</u>
14.228	CDBG First Time Home Buyers Program	\$ 939,190	\$ 939,190
14.239	Home Investment Partnership	243,052	<u>335,952</u>
			<u>\$ 1,275,142</u>

**NOTE 9: TOTAL FEDERAL AWARDS EXPENDED BY CFDA NUMBER**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards presents totals of all programs under the one CFDA number. Occasionally, however, the total could not be conveniently displayed because all programs under one CFDA were not contiguous. When this occurred, this total is not shown on the schedule, but instead provided here.

10.304	\$ 20,830
16.804	190,153
93.659	2,366
93.767	114,136

# COUNTY OF MONO

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2012

### Section 1

### Summary of Auditor's Results

#### Financial Statements

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unqualified   |
| 2. Internal control over financial reporting:                                   |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 3. Noncompliance material to financial statements noted?                        | No            |

#### Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?  | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:  | Unqualified   |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:  |               |

#### CFDA Number

#### Name of Federal Program

10.561	State Administrative Matching Grants for Supplemental Nutrition Schools and Roads – Grants to States
10.665	Payment In Lieu of Taxes
15.226	Highway Planning and Construction
20.205	Temporary Assistance for Needy Families
93.558	Block Grants for Prevention and Treatment of Substance Abuse
93.959	

- |   |            |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs:       | \$ 300,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No         |



**COUNTY OF MONO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2012

**Section 2**

Financial Statement Findings

None reported

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

**COUNTY OF MONO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2012

None reported

**COUNTY OF MONO**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2012

None reported

## **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, 2012

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2011	For the Year Ended June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
<b>CalMMET# MH08.03.0260</b>						
Personal services	\$ --	\$ 107,422	\$ 107,422	\$ --	\$ 107,422	\$ --
Operating expenses	--	146	146	--	146	--
Equipment	--	58,751	58,751	--	58,751	--
Totals	<u>\$ --</u>	<u>\$ 166,319</u>	<u>\$ 166,319</u>	<u>\$ --</u>	<u>\$ 166,319</u>	<u>\$ --</u>
<b>CalMMET ARRA</b>						
Personal services	\$ --	\$ 13,195	\$ 13,195	\$ 13,195	\$ --	\$ --
Operating expenses	7,698	--	7,698	--	--	--
Equipment	13,000	32,232	45,232	32,232	--	--
Totals	<u>\$ 20,698</u>	<u>\$ 45,427</u>	<u>\$ 66,125</u>	<u>\$ 45,427</u>	<u>\$ --</u>	<u>\$ --</u>
<b>2009 HSG# 2009-0019</b>						
Operating expenses	\$ 27,720	\$ --	\$ 27,720	\$ --	\$ --	\$ --
Equipment	--	5,606	5,606	5,606	--	--
Totals	<u>\$ 27,720</u>	<u>\$ 5,606</u>	<u>\$ 33,326</u>	<u>\$ 5,606</u>	<u>\$ --</u>	<u>\$ --</u>
<b>2010 HSG# 2010-0085</b>						
Operating expenses	\$ 9,900	\$ --	\$ 9,900	\$ --	\$ --	\$ --
Equipment	98,284	--	98,284	--	--	--
Totals	<u>\$ 108,184</u>	<u>\$ --</u>	<u>\$ 108,184</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<b>2011 HSG# 2011-0077</b>						
Equipment	\$ --	\$ 36,351	\$ 36,351	\$ 36,351	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 36,351</u>	<u>\$ 36,351</u>	<u>\$ 36,351</u>	<u>\$ --</u>	<u>\$ --</u>
<b>2010 EMPG# 2010-</b>						
Personal services	\$ 48,994	\$ --	\$ 48,994	\$ --	\$ --	\$ --
Operating expenses	20,000	--	20,000	--	--	--
Equipment	58,338	--	58,338	--	--	--
Totals	<u>\$ 127,332</u>	<u>\$ --</u>	<u>\$ 127,332</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**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, 2012

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2011	For the Year Ended June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
<b>2011 EMPG 2011</b>						
Personal services	\$ --	\$ 193,045	\$ 193,045	\$ 85,742	\$ --	\$ 107,303
Operating expenses	--	44,332	44,332	41,915	--	2,417
Equipment	--	1,975	1,975	--	--	1,975
Totals	<u>\$ --</u>	<u>\$ 239,352</u>	<u>\$ 239,352</u>	<u>\$ 127,657</u>	<u>\$ --</u>	<u>\$ 111,695</u>
<b>Offender TX ZO09-01-0260</b>						
Personal services	\$ 33,979	\$ --	\$ 33,979	\$ --	\$ --	\$ --
Operating expenses	44,738	2,669	47,407	2,669	--	--
Totals	<u>\$ 78,717</u>	<u>\$ 2,669</u>	<u>\$ 81,386</u>	<u>\$ 2,669</u>	<u>\$ --</u>	<u>\$ --</u>
<b>ADA Enforcement ZA09-01-0260</b>						
Operating expenses	\$ 47,358	\$ 126,751	\$ 174,109	\$ 126,751	\$ --	\$ --
Totals	<u>\$ 47,358</u>	<u>\$ 126,751</u>	<u>\$ 174,109</u>	<u>\$ 126,751</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Probation Supervision ZP09-01-0260</b>						
Operating expenses	\$ 3,598	\$ 15,306	\$ 18,904	\$ 15,306	\$ --	\$ --
Totals	<u>\$ 3,598</u>	<u>\$ 15,306</u>	<u>\$ 18,904</u>	<u>\$ 15,306</u>	<u>\$ --</u>	<u>\$ --</u>
<b>Victim/Witness Assistance VW11-21-0260</b>						
Personal services	\$ 69,220	\$ 69,220	\$ 138,440	\$ 32,717	\$ 36,503	\$ --
Operating expenses	5,186	5,186	10,372	--	5,186	--
Totals	<u>\$ 74,406</u>	<u>\$ 74,406</u>	<u>\$ 148,812</u>	<u>\$ 32,717</u>	<u>\$ 41,689</u>	<u>\$ --</u>
<b>Anti Drug Abuse Enforce DC11-22-0260</b>						
Operating expenses	\$ 128,752	\$ 109,179	\$ 237,931	\$ 109,179	\$ --	\$ --
Totals	<u>\$ 128,752</u>	<u>\$ 109,179</u>	<u>\$ 237,931</u>	<u>\$ 109,179</u>	<u>\$ --</u>	<u>\$ --</u>