

**COUNTY OF MONO
STATE OF CALIFORNIA**

SINGLE AUDIT REPORT

For the Year Ended June 30, 2017



Prepared by the Department of Finance

COUNTY OF MONO

Single Audit Report
For the Year Ended June 30, 2017

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CliftonLarsonAllen

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

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 (County), as of and for the year ended June 30, 2017, 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 27, 2018.

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 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 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2017-001 and 2017-002 that we consider to be material weaknesses.

Board of Supervisors
County of Mono

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*.

County of Mono's Response to Finding

County of Mono's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Mono's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
March 27, 2018



CliftonLarsonAllen

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

Board of Supervisors
County of Mono
Bridgeport, California

Report on Compliance for Each Major Federal Program

We have audited the County of Mono's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (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, 2017. 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 to its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 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, 2017.

Report on Internal Control Over Compliance

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

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 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.

Other Matters

The Schedule of the California Emergency Management Agency and the Department of Corrections and Rehabilitation Grants Expenditures has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

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, as of and for the year ended June 30, 2017, and have issued our report thereon dated March 27, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial

Board of Supervisors
County of Mono

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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
March 27, 2018

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

<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>
U.S. Department of Agriculture				
Passed through USDA Forest Service:				
2016 USDA Forest Service	10.304		--	15,040
Passed through State Department of Public Health:				
WIC - Women, Infants, and Children (WIC)	10.557		--	273,611
Passed through State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program	10.561		--	373,114
Passed through State Controller's Office:				
Schools and Roads - Grants to States	10.665	PL 114-10	--	258,471
Total U.S. Department of Agriculture			<u>\$ --</u>	<u>\$ 920,236</u>
U.S. Department of Housing and Urban Development				
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	254,834	395,679
Subtotal CFDA 14.228			<u>254,834</u>	<u>1,307,542</u>
HOME Investment Partnership Program	14.239	13-HOME-8996	25,078	349,353
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>25,078</u>	<u>685,305</u>
Total U.S. Dept. of Housing and Urban Development			<u>\$ 279,912</u>	<u>\$ 1,992,847</u>
U.S. Department of the Interior				
Bureau of Land Management:				
Sagegrouse Cooperative Agreement	15.231	--	--	9,253
Total U.S. Department of the Interior			<u>\$ --</u>	<u>\$ 9,253</u>
U.S. Department of Justice				
Direct Program:				
State Criminal Alien Assistance Program	16.606	--	--	11,778
Adult Drug Court Discretionary Grant Program-BJA	16.585		--	93,612
Subtotal			<u>--</u>	<u>105,390</u>
Passed through Drug Enforcement Administration				
2016 Domestic Cannabis Eradication	16.111	2016-32	--	10,000
Subtotal			<u>--</u>	<u>10,000</u>
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VV16260260	--	144,266
Subtotal			<u>--</u>	<u>144,266</u>

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements/ Expenditures
U.S. Department of Justice (Continued)				
Passed through Board of State and Community Corrections				
Anti Drug Abuse Program	16.738	BSCC 645-15	--	82,649
Reducing Racial and Ethnic Disparities	16.540	BSCC 394-15	--	75,823
Subtotal			--	158,472
Total U.S. Department of Justice			\$ --	\$ 418,128
U.S. Department of Labor				
Passed through Employment Development Department via Kern County ETR:				
Workforce Investment Act - Adult	17.258	--	--	10,983
Workforce Investment Act - Youth	17.259	--	--	11,994
Workforce Investment Act - Dislocated Worker	17.278	--	--	16,502
Total - WIA Cluster			--	39,479
Total U.S. Department of Labor			\$ --	\$ 39,479
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	3-06-0119-004-2013	--	16,069
Airport Improvement Program	20.106	3-06-0030-009-2013	--	7,524
Airport Improvement Program	20.106	3-06-0030-010-2016	--	439,550
Subtotal CFDA 20.106			--	463,143
Passed through State Department of Transportation:				
Highway Planning & Construction (RSTP Apportionment)	20.205	917000058	--	229,725
National Scenic Byways Program	20.205	902-5947(035)	--	7,404
Subtotal CFDA 20.205			--	237,129
Total U.S. Department of Transportation			\$ --	\$ 700,272
U.S. Department of Health and Human Services				
Passed through California Dept. of Aging Via Inyo County:				
Aging Title III Part B	93.044	--	--	9,608
Aging Title III Part C	93.045	--	--	36,643
Nutrition Services Incentive Program	93.053	--	--	9,624
Total - Aging Cluster			--	55,875
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	--	10,000
Temporary Assistance for Needy Families	93.558	--	--	426,984
Child Welfare Services – State Grants	93.645	--	--	10,972
Foster Care – Title IV-E	93.658	--	--	298,897
Adoption Assistance	93.659	--	--	3,158
In-Home Supportive Services	93.667	--	--	60,669
Independent Living	93.674	--	--	9,855
Subtotal			--	820,535

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

<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>
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services:				
Public Health Emergency Preparedness	93.069	--	--	108,011
Public Health Emergency Preparedness-Ebola	93.069	--	--	38,461
Subtotal CFDA 93.069			--	146,472
Pandemic Flu	93.268	--	--	59,921
Immunization	93.268	--	--	34,459
Subtotal CFDA 93.268			--	94,380
Tuberculosis Control Local Assistance - Real Time Allotment	93.116		--	4,627
Children's Health and Disability Prevention	93.767			33,016
California Children's Services	93.767	--	--	156,723
Health Care Program for Children in Foster Care	93.767	--	--	8,803
Subtotal CFDA 93.767			--	198,542
Medical Assistance Program	93.778	--	--	322,149
Hospital Emergency Preparedness and Response	93.889	--	--	129,295
Ryan White/HIV Care Formula	93.917	--	--	35,226
HIV/AIDS Surveillance	93.917	--	--	3,000
Subtotal CFDA 93.917			--	38,226
Maternal and Child Health Services	93.994	--	--	80,863
Subtotal			--	1,014,554
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	--	386,551
Total U.S. Department of Health and Human Services			\$ --	\$ 2,277,515
U.S. Department of Homeland Security				
Passed through State Office of Homeland Security:				
2016 Emergency Management Performance Grant (EMPG)	97.042		--	128,048
2016 State Homeland Security Grant	97.067		--	89,990
Subtotal CFDA 97.067			--	89,990
Subtotal			--	218,038
Total U.S. Department of Homeland Security			\$ --	\$ 218,038
Total Expenditures of Federal Awards			\$ 279,912	\$ 6,575,768

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2017

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 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: INDIRECT COST RATE

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2017 as follows:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Loans with Continuing Compliance Requirements</u>
14.228	Community Development Block Grant/States Program	\$ 911,863	\$ 911,863
14.239	Home Investment Partnership Program	660,227	660,227

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.

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

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	\$ 9,608	\$ --
93.045	36,643	45,583
93.053	<u>9,624</u>	<u>--</u>
	<u>\$ 55,875</u>	<u>\$ 45,583</u>

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditors' report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| 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 auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | No |

4. Identification of major programs:

CFDA Number

Name of Federal Program

14.228

Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii

14.239

Home Investment Partnerships Program

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$ 750,000 |
| 6. Auditee qualified as a low-risk auditee under the Uniform Guidance, Section 520? | Yes |

COUNTY OF MONO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

Section 2

Financial Statement Findings

Finding 2017-001 LOANS RECEIVABLE

Type of Finding: Material Weakness

Condition

During our audit, it was noted that the County had not reported 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.

Context

While performing audit procedures, it was noted that the County relies on Mammoth Lakes Housing to find applicants and process their applications. However, the applications are then provided to the County's loan committee to approve or disapprove. Once approved the County disburses the loan to the applicant's escrow. All loan documents are maintained by the County.

Effect of Condition

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.

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.

Repeat Finding

The finding is not a repeat finding.

Recommendation

We recommend that the County 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.

Views of responsible officials and planned corrective actions:

The County initiated this change to record the Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) deferred loans on the County's financial statements. Therefore, this is not a deficiency arising from a finding that results from this year's audit work. These loans were not reported as assets in prior year financial statements. Previously, the County accounted for loan disbursements as expenditures subject to budget appropriation. Expenditure reporting satisfies our responsibility to report on

COUNTY OF MONO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

accountability over these two grant programs and communicate the results to granting agencies, governance, and the public.

This year, the County recognized that reporting only about the expenditure aspects of the programs did not establish accountability over the loan balances. Therefore, the County chose to correct this oversight by recording the aggregate loan balances of \$1,572,090, and this resulted in a prior period adjustment of \$1,247,815. Because this amount is material, the audit firm reported this as a material weakness.

We do not believe further planned corrective action is necessary. Future financial statements will continue to accurately report the loan balance as an asset of the County.

Finding 2017-002 REVENUE RECOGNITION

Type of Finding: Material Weakness

Condition

During our audit, we noted that the County had 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.

Context

While performing audit procedures, it was noted that the funds were received close to year-end similar to prior years. It was also noted that the County's policy had been to defer recognition of revenue until the next budget cycle.

Effect of Condition

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

Cause

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

Repeat Finding

The finding is not a repeat finding.

Recommendation

We recommend that the County 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.

COUNTY OF MONO

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2017

Views of responsible officials and planned corrective actions:

The County agreed with this finding, and corrective action steps are complete. Federal Payment in Lieu of Taxes (PILT) is always received near the end of the fiscal year, and sometimes afterward. For several years now, receipt of federal PILT has been highly uncertain. Concerning accounting and financial reporting, the development and execution of a responsible budget are most important to the County. Budgeting activities occur nine to twelve months before receipt of PILT. Budgeting the spending of PILT and then not receiving it is a risk the County is not willing to take. To avoid funding services with an unstable revenue source, the County prefers to defer recognition of PILT to the next fiscal year. Because this practice is not allowed for GAAP, we reversed the deferred revenue recognition in this year's financial statements. Budgets continue the tradition of deferral to prevent funding services that might later require cuts if the Federal Government does not fund the PILT program.

COUNTY OF MONO

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017**

Section 3

Federal Award Findings and Questioned Costs

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, 2017

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2016	For the Year Ended June 30, 2017	Cumulative As of June 30, 2017	Federal Share	State Share	County Share
	CalMMET# MH08.03.0260					
Personnel services	\$ 60,675	\$ 52,000	\$ 112,675	\$ --	\$ 52,000	\$ --
Operating expenses	14,729	4,526	19,255	--	4,526	--
Equipment	6,214	--	6,214	--	--	--
Totals	<u>\$ 81,618</u>	<u>\$ 56,526</u>	<u>\$ 138,144</u>	<u>\$ --</u>	<u>\$ 56,526</u>	<u>\$ --</u>
2014 HSG						
Personnel services	\$ 24,640	\$ --	\$ 24,640	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	49,661	--	49,661	--	--	--
Totals	<u>\$ 74,301</u>	<u>\$ --</u>	<u>\$ 74,301</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2015 HSG						
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	64,074	--	64,074	--	--	--
Totals	<u>\$ 64,074</u>	<u>\$ --</u>	<u>\$ 64,074</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2016 HSG						
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	89,990	89,990	89,990	--	--
Totals	<u>\$ --</u>	<u>\$ 89,990</u>	<u>\$ 89,990</u>	<u>\$ 89,990</u>	<u>\$ --</u>	<u>\$ --</u>
2015 EMPG						
Personnel services	\$ 189,924	\$ --	\$ 189,924	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	66,000	--	66,000	--	--	--
Totals	<u>\$ 255,924</u>	<u>\$ --</u>	<u>\$ 255,924</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2016 EMPG						
Personnel services	\$ --	\$ 128,048	\$ 128,048	\$ 64,024	\$ --	\$ 64,024
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 128,048</u>	<u>\$ 128,048</u>	<u>\$ 64,024</u>	<u>\$ --</u>	<u>\$ 64,024</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, 2017

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2016	Ended June 30, 2017	As of June 30, 2017	Federal Share	State Share	County Share
Victim/Witness Assistance VW16-260-260						
Personnel services	\$ 115,090	\$ 142,738	\$ 257,828	\$ 133,184	\$ 9,554	\$ --
Operating expenses	2,072	1,528	3,600	--	1,528	--
Equipment	--	--	--	--	--	--
Totals	\$ 117,162	\$ 144,266	\$ 261,428	\$ 133,184	\$ 11,082	\$ --
Justice Assistance 645-14						
Personnel services	\$ 4,270	\$ --	\$ 4,270	\$ --	\$ --	\$ --
Operating expenses	32,407	--	32,407	--	--	--
Equipment	10,393	--	10,393	--	--	--
Totals	\$ 47,070	\$ --	\$ 47,070	\$ --	\$ --	\$ --
Justice Assistance 645-15						
Personnel services	\$ 8,475	\$ 7,937	\$ 16,412	\$ 7,937	\$ --	\$ --
Operating expenses	54,912	74,712	129,624	74,712	--	--
Equipment	2,713	--	2,713	--	--	--
Totals	\$ 66,100	\$ 82,649	\$ 148,749	\$ 82,649	\$ --	\$ --
JABG BSCC 217-13						
Personnel services	\$ 76,099	\$ --	\$ 76,099	\$ --	\$ --	\$ --
Operating expenses	120,443	--	120,443	--	--	--
Equipment	56,752	--	56,752	--	--	--
Totals	\$ 253,294	\$ --	\$ 253,294	\$ --	\$ --	\$ --
R.E.D. BSCC 394-15						
Personnel services	\$ 89,225	\$ 33,991	\$ 123,216	\$ 33,991	\$ --	\$ --
Operating expenses	92,102	41,832	133,934	41,832	--	--
Equipment	--	--	--	--	--	--
Totals	\$ 181,327	\$ 75,823	\$ 257,150	\$ 75,823	\$ --	\$ --
JJCPA						
Personnel services	\$ 30,000	\$ 32,652	\$ 62,652	\$ --	\$ 32,652	\$ --
Operating expenses	2,485	597	3,082	--	597	--
Equipment	--	--	--	--	--	--
Totals	\$ 32,485	\$ 33,249	\$ 65,734	\$ --	\$ 33,249	\$ --
YOBG						
Personnel services	\$ 15,500	\$ 15,500	\$ 31,000	\$ --	\$ 15,500	\$ --
Operating expenses	25,233	15,399	40,632	--	15,399	--
Equipment	--	--	--	--	--	--
Totals	\$ 40,733	\$ 30,899	\$ 71,632	\$ --	\$ 30,899	\$ --
Personnel services	\$ 53,321	\$ --	\$ 53,321	\$ --	\$ --	\$ --
Operating expenses	52,643	--	52,643	--	--	--
Equipment	56,752	--	56,752	--	--	--
Totals	\$ 162,716	\$ --	\$ 162,716	\$ --	\$ --	\$ --