

County of Mono | CA

Single Audit Report

For the Year Ended June 30, 2023



PRICE PAIGE & COMPANY
Certified Public Accountants

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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**

To the 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 County of Mono, California (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 4, 2024.

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 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 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*.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

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 Page & Company

Clovis, California
June 4, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE, SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SUPPLEMENTAL SCHEDULE
OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND THE DEPARTMENT
OF CORRECTIONS AND REHABILITATION GRANTS EXPENDITURES, AND SUPPLEMENTAL
SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES (CALOES) AND
THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANTS EXPENDITURES**

To the Board of Supervisors
County of Mono
Bridgeport, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Mono, California's (the County) 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 the County's major federal programs for the year ended June 30, 2023. 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.

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, 2023.

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; 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County 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 the County'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 the County's federal programs.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Auditor's 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 the County'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 generally accepted auditing standards, *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 the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the County'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 the County'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 the County'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 Auditor's 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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedules

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 4, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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. The accompanying Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and the Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are presented for purposes of additional analysis as required by CalOES and are 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, the Supplemental Schedule of the California Office of Emergency Services (CalOES) and the Department of Corrections and Rehabilitation Grants Expenditures, and the Supplemental Schedule of California Office of Emergency Services (CalOES) and the Board of State and Community Corrections Grants Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Price Pange & Company

Clovis, California
June 4, 2024

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Agriculture				
Passed through USDA Forest Service:				
2021 USDA Forest Service-Humboldt-Toiyabe National Forest	10.704	21-LE-11041700-003	\$ -	\$ 14,840
2021 USDA Forest Service-Inyo National Forest	10.704	21-LE-11051360-056	-	13,677
Subtotal ALN 10.704			-	28,517
Passed through State Department of Public Health:				
WIC - Women, Infants, and Children (WIC)	10.557	--	-	275,839
Passed through State Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	--	-	476,684
Total - SNAP Cluster			-	476,684
Passed through State Controller's Office:				
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	10.665	PL 114-10	-	360,648
Total - Forest Service Schools and Roads Cluster			-	360,648
Total U.S. Department of Agriculture				
			-	1,141,688
U.S. Department of Housing and Urban Development				
Passed through State Department of Housing and Community Development:				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	05-STBG-1384	-	483,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	-	160,000
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV2-3-00114	-	9,654
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-CV1-00066	-	64,484
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12071	83,495	83,662
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12074	130,389	131,388
Subtotal ALN 14.228			213,884	932,551
HOME Investment Partnership Program	14.239	13-HOME-8996	-	551,375
HOME Investment Partnership Program	14.239	06-HOME-2359	-	243,052
HOME Investment Partnership Program	14.239	09-HOME-6259	-	92,900
Subtotal ALN 14.239			-	887,327
Total U.S. Department of Housing and Urban Development				
			213,884	1,819,878
U.S. Department of the Interior				
Passed through the Bureau of Land Management:				
Sagegrouse Cooperative Agreement	15.231	L19AC00319	-	14,820
Total U.S. Department of the Interior				
			-	14,820

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Justice				
Direct Program:				
Adult Drug Court Discretionary Grant Program-BJA	16.585	2018-DC-BX-0014	-	5,290
Subtotal ALN 16.585			-	5,290
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW 21 31 0260	-	9,359
Victim Witness Assistance Program	16.575	VW 22 32 0260	-	197,327
Subtotal ALN 16.575			-	206,686
Total U.S. Department of Justice			-	211,976
U.S. Department of Labor				
Passed through Employment Development Department via Kern County ETR:				
WIOA Cluster				
Workforce Investment Act - Adult	17.258	--	-	16,249
Workforce Investment Act - Youth	17.259	--	-	18,657
Workforce Investment Act - Dislocated Worker	17.278	--	-	25,277
Total - WIOA Cluster			-	60,183
Total U.S. Department of Labor			-	60,183
U.S. Department of Health and Human Services				
Passed through California Department of Aging Via Inyo County:				
Aging Cluster:				
Aging Title III Part B	93.044	--	-	8,250
Aging Title III Part C	93.045	--	-	36,711
Nutrition Services Incentive Program	93.053	--	-	7,598
Total - Aging Cluster			-	52,559
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	-	17,176
Temporary Assistance for Needy Families	93.558	--	-	572,824
Child Welfare Services – State Grants	93.645	--	-	8,789
Foster Care – Title IV-E	93.658	--	-	634,920
Adoption Assistance	93.659	--	-	103,119
In-Home Supportive Services	93.667	--	-	67,773
Independent Living	93.674	--	-	2,554
Subtotal - Passed through State Department of Social Services			-	1,407,155

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services:				
Public Health Emergency Preparedness Program (PHEP)	93.074/93.069	--	-	104,839
Uniting for Ukraine Program (U4U)	93.116	--	-	1,577
Immunization Cooperative Agreements - Pandemic Flu	93.268	--	-	55,615
Immunization Cooperative Agreements - Immunization	93.268	--	-	334,810
Subtotal ALN 93.268			-	390,425
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Public Health Crisis Response, IZ Champion Program Supplement (School IZ)	93.354	--	-	22,998
Public Health Crisis Response	93.354	--	-	219,278
Subtotal ALN 93.354			-	242,276
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection	93.323	--	-	332,905
COVID-19 ELC Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Enhancing Detection Expansion	93.323	--	-	289,345
Subtotal ALN 93.323			-	622,250
Activities to Support State, Tribal, Local, and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	--	-	197,961
Maternal and Child Health Services	93.994	--	-	24,736
Children's Health Insurance Program:				
Children's Health Insurance Program	93.767	--	-	125,572
Health Care Program for Children in Foster Care	93.767	--	-	13,715
Children's Health and Disability Prevention	93.767	--	-	556
Subtotal ALN 93.767			-	139,843
Medicaid Cluster:				
Medi-Cal Assistance Program	93.778	--	-	323,596
Total - Medicaid Cluster			-	323,596
Hospital Preparedness Program (HPP)	93.074/93.889	--	-	162,424
HIV/AIDS Surveillance	93.917	--	-	390

The accompanying notes are an integral part of this statement.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Schedule of Expenditures of Federal Awards
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Subrecipients	Total Federal Disbursements Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through State Department of Health Services (Continued):				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	-	422,157
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse (SAPT) SABG Supplemental Coronavirus Response and Relief Supplemental Appropriations Act	93.959	--	-	83,085
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse (SAPT) SABG Supplemental American Rescue Plan Act	93.959	--	-	40,179
Subtotal ALN 93.959			-	545,421
Disease Intervention Specialist Workforce Development (DIS)	93.977	--	-	94,693
Total U.S. Department of Health and Human Services			-	4,310,145
U.S. Department of Homeland Security				
Passed through State Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially-Declared Disasters)	97.036	--	-	193,538
COVID-19 2021 Emergency Management Performance Grant (EMPG-ARPA)	97.042	2021-0014	-	60,101
2021 Emergency Management Performance Grant (EMPG)	97.042	2021-0015	-	7,300
Subtotal ALN 97.042			-	67,401
2020 State Homeland Security Grant	97.067	2020-0006	-	10,000
2021 State Homeland Security Grant	97.067	2021-0081	-	38,567
Subtotal ALN 97.067			-	48,567
Total U.S. Department of Homeland Security			-	309,506
Total Expenditures of Federal Awards			\$ 213,884	\$ 7,868,196

The accompanying notes are an integral part of this statement.

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, California (the County) 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 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 to the County's financial statements.

NOTE 3 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditure of Federal Awards agree, in all material respects, to amounts reported in the County's basic 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 Expenditure of Federal Awards agree, in all material respects, to amounts reported in the related federal financial assistance reports.

NOTE 5 – INDIRECT COST RATE

The County 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 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 has indicated "--" as the pass-through identifying number.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

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:

Federal ALN	Federal Expenditures	State Expenditures
93.044	\$ 8,250	\$ -
93.045	36,711	162,797
93.053	<u>7,598</u>	<u>-</u>
Total	<u>\$ 52,559</u>	<u>\$ 162,797</u>

NOTE 8 – LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The programs listed below had federally funded loans outstanding as of July 1, 2022 and June 30, 2023:

Federal ALN	Program Title	Amount Outstanding	
		July 1, 2022	June 30, 2023
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	\$ 643,363	\$ 643,363
14.239	HOME Investment Partnership Program	<u>887,327</u>	<u>887,327</u>
	Total amount outstanding	<u>\$ 1,530,690</u>	<u>\$ 1,530,690</u>

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>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii
14.239	HOME Investment Partnerships Program

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

Auditee qualified as low-risk auditee? X Yes _____ No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

None reported.

FEDERAL AWARD FINDINGS

None reported.

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Supplemental Schedule of the California Office of Emergency Services (CalOES)
and the Department of Corrections and Rehabilitation Grants Expenditures

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2022	For the Year Ended June 30, 2023	Cumulative As of June 30, 2023	Federal Share	State Share	County Share
2020 HSGP						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	10,000	10,000	10,000	-	-
Totals	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>
2021 HSGP						
Personnel services	\$ -	\$ 29,172	\$ 29,172	\$ 29,172	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	49,674	9,395	59,069	9,395	-	-
Totals	<u>\$ 49,674</u>	<u>\$ 38,567</u>	<u>\$ 88,241</u>	<u>\$ 38,567</u>	<u>\$ -</u>	<u>\$ -</u>
2020 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	120,860	-	120,860	-	-	-
Totals	<u>\$ 120,860</u>	<u>\$ -</u>	<u>\$ 120,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2021 EMPG						
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	7,300	7,300	7,300	-	-
Totals	<u>\$ -</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ -</u>	<u>\$ -</u>
2021 EMPG ARPA						
Personnel services	\$ -	\$ 120,202	\$ 120,202	\$ 60,101	\$ -	\$ 60,101
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 120,202</u>	<u>\$ 120,202</u>	<u>\$ 60,101</u>	<u>\$ -</u>	<u>\$ 60,101</u>
FEMA PA 4482DR-CA						
Personnel services	\$ 171,204	\$ -	\$ 171,204	\$ -	\$ -	\$ -
Operating expenses	106,061	-	106,061	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 277,265</u>	<u>\$ -</u>	<u>\$ 277,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FEMA-4699-DR-CA						
Personnel services	\$ -	\$ 88,481	\$ 88,481	\$ 66,361	\$ 16,369	\$ 5,751
Operating expenses	-	169,569	169,569	127,177	31,370	11,022
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 258,050</u>	<u>\$ 258,050</u>	<u>\$ 193,538</u>	<u>\$ 47,739</u>	<u>\$ 16,773</u>

COUNTY OF MONO | FOR THE YEAR ENDED JUNE 30, 2023

Supplemental Schedule of the California Office of Emergency Services (CalOES)
and the Board of State and Community Corrections Grants Expenditures

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2022	For the Year Ended June 30, 2023	Cumulative As of June 30, 2023	Federal Share	State Share	County Share
Victim/Witness Assistance VW20-30-0260						
Personnel services	\$ 43,869	\$ -	\$ 43,869	\$ -	\$ -	\$ -
Operating expenses	58,676	-	58,676	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 102,545</u>	<u>\$ -</u>	<u>\$ 102,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Victim/Witness Assistance VW21-31-0260						
Personnel services	\$ 157,142	\$ 43,315	\$ 200,457	\$ 9,359	\$ 33,956	\$ -
Operating expenses	25,468	41,584	67,052	-	41,584	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 182,610</u>	<u>\$ 84,899</u>	<u>\$ 267,509</u>	<u>\$ 9,359</u>	<u>\$ 75,540</u>	<u>\$ -</u>
Victim/Witness Assistance VW22-32-0260						
Personnel services	\$ -	\$ 156,728	\$ 156,728	\$ 156,728	\$ -	\$ -
Operating expenses	-	49,986	49,986	40,599	9,387	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 206,714</u>	<u>\$ 206,714</u>	<u>\$ 197,327</u>	<u>\$ 9,387</u>	<u>\$ -</u>
JJCPA						
Personnel services	\$ 32,652	\$ 32,652	\$ 65,304	\$ -	\$ 32,652	\$ -
Operating expenses	6,013	493	6,506	-	493	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 38,665</u>	<u>\$ 33,145</u>	<u>\$ 71,810</u>	<u>\$ -</u>	<u>\$ 33,145</u>	<u>\$ -</u>
YOBG						
Personnel services	\$ 32,500	\$ 32,500	\$ 65,000	\$ -	\$ 32,500	\$ -
Operating expenses	53,990	27,228	81,218	-	27,228	-
Equipment	24,455	1,344	25,799	-	1,344	-
Totals	<u>\$ 110,945</u>	<u>\$ 61,072</u>	<u>\$ 172,017</u>	<u>\$ -</u>	<u>\$ 61,072</u>	<u>\$ -</u>