

**COUNTY OF MONO
STATE OF CALIFORNIA**

SINGLE AUDIT REPORT

For the Year Ended June 30, 2016



Prepared by the Department of Finance

COUNTY OF MONO

Single Audit Report
For the Year Ended June 30, 2016

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

Board of Supervisors
County of Mono
Bridgeport, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mono (County), as of and for the year ended June 30, 2016, 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 22, 2017.

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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

Board of Supervisors
County of Mono

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 22, 2017



CliftonLarsonAllen

INDEPENDENT AUDITOR'S 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, 2016. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's 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, 2016.

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.

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

We have audited the accompanying 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, 2016, and have issued our report thereon dated March 22, 2017, 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 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.

Supplementary Schedules

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.

Board of Supervisors
County of Mono

Purpose of This Report

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.

CliftonLarsonAllen LLP

Roseville, California
March 22, 2017

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

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 Agriculture				
Passed through USDA Forest Service:				
2015 USDA Forest Service	10.304		--	11,358
Subtotal CFDA 10.304			--	11,358
Passed through State Department of Public Health:				
WIC - Women, Infants, and Children	10.557		--	205,986
Passed through State Department of Social Services:				
State Administrative Matching Grants for Food Stamp Program	10.561		--	548,551
Passed through Controller's Office:				
Schools and Roads - Grants and States	10.665	PL 114-10	--	260,623
Total U.S. Department of Agriculture			\$ --	\$ 1,026,518
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	--	795,363
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6730	--	303,500
Subtotal CFDA 14.228			--	1,098,863
HOME Investment Partnership Program	14.239	13-HOME-8996	8,500	8,500
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			8,500	344,452
Total U.S. Dept. of Housing and Urban Development			\$ 8,500	\$ 1,443,315
U.S. Department of the Interior				
Bureau of Land Management:				
Sagegrouse Cooperative Agreement	15.231	--	--	5,210
Total U.S. Department of the Interior			\$ --	\$ 5,210
U.S. Department of Justice				
Direct Program:				
State Criminal Alien Assistance Program	16.606	--	--	10,288
Adult Drug Court Discretionary Grant Program-BJA	16.585		--	71,655
Subtotal			--	81,943
Passed through Drug Enforcement Administration				
2014 Domestic Cannabis Eradication	16.111	2015-39	--	5,587
Subtotal			--	5,587
Passed through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW15250260	--	69,204
Subtotal			--	69,204
Passed through Board of State and Community Corrections				
Anti Drug Abuse Program	16.738	BSCC 645-14	--	113,170
Juvenile Accountability Block Grant (JABG)	16.523	BSCC 217-13	--	162,717
Reducing Racial and Ethnic Disparities	16.540	BSCC 394-15	--	181,327
Subtotal			--	457,214
Total U.S. Department of Justice			\$ --	\$ 613,948

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

<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 Labor				
Passed through Employment Development Department via Kern County ETR:				
Workforce Investment Act - Adult	17.258	--	--	20,130
Workforce Investment Act - Youth	17.259	--	--	21,957
Workforce Investment Act - Dislocated Worker	17.278	--	--	32,167
Total - WIA Cluster			--	74,254
Total U.S. Department of Labor			\$ --	\$ 74,254
U.S. Department of Transportation				
Direct Program:				
Airport Improvement Program	20.106	3-06-0119-004-2013	--	9,015
Airport Improvement Program	20.106	3-06-0030-009-2013	--	13,869
Subtotal CFDA 20.106			--	22,884
Passed through State Department of Transportation:				
Highway Planning & Construction (RSTP Apportionment)	20.205	916000034	--	229,725
National Scenic Byways Program	20.205	902-5947	--	8,003
Subtotal CFDA 20.205			--	237,728
Total U.S. Department of Transportation			\$ --	\$ 260,612
U.S. Department of Health and Human Services				
Passed through California Dept. of Aging Via Inyo County:				
Aging Title III Part B	93.044	--	--	14,249
Aging Title III Part C	93.045	--	--	28,773
Nutrition Services Incentive Program	93.053	--	--	4,830
Total - Aging Cluster			--	47,852
Passed through State Department of Social Services:				
Family Preservation and Support Services	93.556	--	--	12,174
Temporary Assistance for Needy Families	93.558	--	--	369,883
Refugee Cash Assistance	93.566	--	--	993
Child Welfare Services – State Grants	93.645	--	--	11,172
Foster Care – Title IV-E	93.658	--	--	99,415
Adoption Assistance	93.659	--	--	2,556
In-Home Supportive Services	93.667	--	--	54,095
Independent Living	93.674	--	--	23,846
Subtotal			--	574,134
Passed through State Department of Health Services:				
Public Health Emergency Preparedness	93.069	--	--	107,320
Public Health Emergency Preparedness-Ebola	93.069	--	--	26,526
Subtotal CFDA 93.069			--	133,846
Pandemic Flu	93.268	--	--	58,673
Immunization	93.268	--	--	36,239
Subtotal CFDA 93.268			--	94,912

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MONO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

<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 (Continued):				
Maternal and Child Health Services	93.110		--	78,151
California Children's Services	93.767	--	--	152,731
Health Care Program for Children in Foster Care	93.767	--	--	7,146
Subtotal CFDA 93.767			--	159,877
Medical Assistance Program	93.778	--	--	339,483
Hospital Emergency Preparedness and Response	93.889	--	--	115,136
Ryan White/HIV Care Formula	93.917	--	--	20,180
HIV/AIDS Surveillance	93.917	--	--	3,000
Subtotal CFDA 93.917			--	23,180
Children's Health and Disability Prevention	93.994	--	--	48,320
Subtotal			--	992,905
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	--	--	394,051
Total U.S. Department of Health and Human Services			\$ --	\$ 2,008,942
U.S. Department of Homeland Security				
Passed through State Dept. of Boating and Waterways				
2015 Boating Safety & Equipment Grant	97.012		--	14,445
2015 Boating Safety & Enforcement Aid Grant	97.012		--	112,899
Subtotal CFDA 97.012			--	127,344
Passed through State Office of Homeland Security:				
2015 EMPG	97.042		--	127,962
2015 State Homeland Security Grant	97.067		--	64,074
2014 State Homeland Security Grant	97.067		--	74,301
Subtotal CFDA 97.067			--	138,375
Subtotal			--	266,337
Total U.S. Department of Homeland Security			\$ --	\$ 393,681
Total Expenditures of Federal Awards			\$ 8,500	\$ 5,826,480

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MONO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

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: 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 6: 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	\$ 14,249	\$ --
93.045	28,773	27,024
93.053	<u>4,830</u>	<u>--</u>
	<u>\$ 47,852</u>	<u>\$ 27,024</u>

COUNTY OF MONO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section 1

Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unmodified |
| 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: | 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

10.561

State Administrative Matching
Grants for Food Stamp Program
Temporary Assistance for Needy
Families

93.558

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

14.228

- | | |
|---|------------|
| 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, 2016

Section 2

Financial Statement Findings

None reported

Section 3

Federal Award Findings and Questioned Costs

None reported

COUNTY OF MONO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2016

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, 2016

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2015	Ended June 30, 2016	As of June 30, 2016	Federal Share	State Share	County Share
CalMMET# MH08.03.0260						
Personnel services	\$ 48,976	\$ 60,675	\$ 109,651	\$ --	\$ 60,675	\$ --
Operating expenses	1,058	14,729	15,787	--	14,729	--
Equipment	6,185	6,214	12,399	--	6,214	--
Totals	<u>\$ 56,219</u>	<u>\$ 81,618</u>	<u>\$ 137,837</u>	<u>\$ --</u>	<u>\$ 81,618</u>	<u>\$ --</u>
2013 HSG# 2013-						
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	33,380	--	33,380	--	--	--
Totals	<u>\$ 33,380</u>	<u>\$ --</u>	<u>\$ 33,380</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2014 HSG						
Personnel services	\$ --	\$ 24,640	\$ 24,640	\$ 24,640	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	29,665	49,661	79,326	49,661	--	--
Totals	<u>\$ 29,665</u>	<u>\$ 74,301</u>	<u>\$ 103,966</u>	<u>\$ 74,301</u>	<u>\$ --</u>	<u>\$ --</u>
2015 HSG						
Personnel services	\$ --	--	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	64,074	64,074	64,074	--	--
Totals	<u>\$ --</u>	<u>\$ 64,074</u>	<u>\$ 64,074</u>	<u>\$ 64,074</u>	<u>\$ --</u>	<u>\$ --</u>
2014 EMPG						
Personnel services	\$ 128,065	--	\$ 128,065	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 128,065</u>	<u>\$ --</u>	<u>\$ 128,065</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2015 EMPG						
Personnel services	\$ --	\$ 189,924	\$ 189,924	\$ 94,962	\$ --	\$ 94,962
Operating expenses	--	--	--	--	--	--
Equipment	--	66,000	66,000	33,000	--	33,000
Totals	<u>\$ --</u>	<u>\$ 255,924</u>	<u>\$ 255,924</u>	<u>\$ 127,962</u>	<u>\$ --</u>	<u>\$ 127,962</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, 2016

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2015	For the Year Ended June 30, 2016	Cumulative As of June 30, 2016	Federal Share	State Share	County Share
	Victim/Witness Assistance VW15-250-260					
Personnel services	\$ 95,766	\$ 115,090	\$ 210,856	\$ 69,204	\$ 45,886	\$ --
Operating expenses	4,707	2,072	6,779	--	2,072	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 100,473</u>	<u>\$ 117,162</u>	<u>\$ 217,635</u>	<u>\$ 69,204</u>	<u>\$ 47,958</u>	<u>\$ --</u>
Justice Assistance 645-14						
Personnel services	\$ 1,691	\$ 12,745	\$ 14,436	\$ 12,745	\$ --	\$ --
Operating expenses	21,985	87,319	109,304	87,319	--	--
Equipment	--	13,106	13,106	13,106	--	--
Totals	<u>\$ 23,676</u>	<u>\$ 113,170</u>	<u>\$ 136,846</u>	<u>\$ 113,170</u>	<u>\$ --</u>	<u>\$ --</u>
JABG BSCC 217-13						
Personnel services	\$ 7,222	\$ 76,099	\$ 83,321	\$ 53,321	\$ --	\$ 22,778
Operating expenses	44,820	120,443	\$ 165,263	52,643	--	67,800
Equipment	11,298	56,752	\$ 68,050	56,752	--	--
Totals	<u>\$ 63,340</u>	<u>\$ 253,294</u>	<u>\$ 316,634</u>	<u>\$ 162,716</u>	<u>\$ --</u>	<u>\$ 90,578</u>
R.E.D. BSCC 394-15						
Personnel services	\$ 225	\$ 89,225	\$ 89,450	\$ 89,225	\$ --	\$ --
Operating expenses	54,494	92,102	146,596	92,102	--	--
Equipment	4,252	--	4,252	--	--	--
Totals	<u>\$ 58,971</u>	<u>\$ 181,327</u>	<u>\$ 240,298</u>	<u>\$ 181,327</u>	<u>\$ --</u>	<u>\$ --</u>
JJCPA						
Personnel services	\$ 30,000	\$ 30,000	\$ 60,000	\$ --	\$ 30,000	\$ --
Operating expenses	5,446	2,485	7,931	--	2,485	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 35,446</u>	<u>\$ 32,485</u>	<u>\$ 67,931</u>	<u>\$ --</u>	<u>\$ 32,485</u>	<u>\$ --</u>
YOBG						
Personnel services	\$ 13,500	\$ 15,500	\$ 29,000	\$ --	\$ 15,500	\$ --
Operating expenses	20,222	25,233	45,455	--	25,233	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 33,722</u>	<u>\$ 40,733</u>	<u>\$ 74,455</u>	<u>\$ --</u>	<u>\$ 40,733</u>	<u>\$ --</u>
Personnel services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>