

**COUNTY OF NEVADA,  
CALIFORNIA**



**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 2009**

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**COUNTY OF NEVADA, CALIFORNIA**  
**SINGLE AUDIT ACT**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**TABLE OF CONTENTS**

	Page
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 .....	1-2
Report on Compliance with Requirements Applicable to Each Major Program And on Internal Control over Compliance in Accordance with OMB Circular A-133 .....	3-4
Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2009 .....	5-8
Notes to Schedule of Expenditures of Federal Awards .....	9-11
Schedule of Findings and Questioned Costs .....	12-15
Summary Schedule of Prior Audit Recommendations .....	16
Supplemental Statements of Revenue and Expenditure .....	17-26

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**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 and Grand Jury  
County of Nevada  
Nevada City, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Nevada, California (County), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 18, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting. (09-FS-01, 09-FS-02)

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

We noted certain other matters that we reported to management of the County in a separate report dated December 18, 2009.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

To the Board of Supervisors and Grand Jury  
County of Nevada  
Nevada City, California

The County's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Supervisors and Grand Jury, others within the organization, and Federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature in cursive script, appearing to read "Smith & Newell".

Smith & Newell, CPAs  
Yuba City, California  
December 18, 2009

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Supervisors and Grand Jury  
County of Nevada  
Nevada City, California

Compliance

We have audited the compliance of County of Nevada, California, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 09-SA-01.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

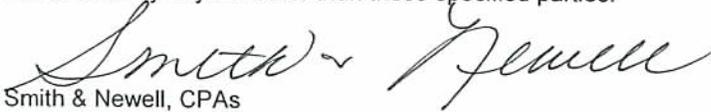
To the Board of Supervisors and Grand Jury  
County of Nevada  
Nevada City, California

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Nevada, California, as of and for the year ended June 30, 2009, and have issued our report thereon dated December 18, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Smith & Newell, CPAs  
Yuba City, California  
December 18, 2009

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	07-0372	\$ 6,599
Rural Housing Preservation Grants	10.433	06-USDA-HPG	60,000
Passed through State Department of Education			
School Breakfast Program	10.553	-	10,714
National School Lunch Program	10.555	-	16,911
Passed through State Department of Social Services:			
Supplemental Nutrition Assistance Program	10.551	-	6,252,951
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	560,879
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	-	526,134
Passed through State Controller's Office			
Schools and Roads - Grants to States	10.665	-	<u>354,829</u>
<b>Total U.S. Department of Agriculture</b>			<u>7,789,017</u>
<u>Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers	14.871	-	1,683,810
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	05 STBG 1577	638,825
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	-	<u>5,002</u>
<b>Subtotal 14.228</b>			<u>643,827</u>
Home Investment Partnerships Program	14.239	08 HOME 4691	134,764
Housing Opportunities for Persons with AIDS	14.241	07-65534	30,417
Rural Housing and Economic Development	14.250	05 EDBG 1975	81,688
Rural Housing and Economic Development	14.250	06 EDBG 2566	22,072
Rural Housing and Economic Development	14.250	06 EDBG 2716	2,562
Rural Housing and Economic Development	14.250	06 EDEF 3738	2,722
Rural Housing and Economic Development	14.250	07 PTAE 3011	<u>6,451</u>
<b>Subtotal 14.250</b>			<u>115,495</u>
<b>Total Department of Housing and Urban Development</b>			<u>2,608,313</u>
<u>U.S. Department of the Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	<u>90,417</u>
<b>Total U.S. Department of the Interior</b>			<u>90,417</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Federal Program/Pass Through Program Title	CFDA Number	Federal Pass-Through Grantor Number	Federal Expenditures
<u>U.S. Department of Justice</u>			
Direct Program:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005 DJ BX 1659	\$ 1,273
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007 DJ BX 0862	<u>15,147</u>
<b>Subtotal 16.738</b>			<u>16,420</u>
Public Safety Partnership and Community Policing Grants	16.710	2006 CK WX 0529	16,120
Public Safety Partnership and Community Policing Grants	16.710	2008 CK WX 0213	<u>26,506</u>
<b>Subtotal 16.710</b>			<u>42,626</u>
Passed through State Office of Emergency Services:			
Crime Victim Assistance	16.575	EA 0809 0290	87,868
Crime Victim Assistance	16.575	VW 0822 0290	<u>44,226</u>
<b>Subtotal 16.575</b>			<u>132,094</u>
Edward Byrne Memorial Formula Grant Program	16.579	DC 0819 0290	127,282
Violence Against Women Formula Grants	16.588	VV 0804 0290	90,000
Passed through State Drug Enforcement Agency:			
Drug Court Discretionary Grant Program	16.585	2008-32	29,117
Drug Court Discretionary Grant Program	16.585	2009-35	<u>23,891</u>
<b>Subtotal 16.585</b>			<u>53,008</u>
<b>Total U.S. Department of Justice</b>			<u>461,430</u>
<u>U.S. Department of Transportation</u>			
Passed through Federal Aviation Administration:			
Airport Improvement Program	20.106	AIP 3-06-0095-11	80,152
Airport Improvement Program	20.106	AIP 3-06-0095-12	<u>4,348</u>
<b>Subtotal 20.106</b>			<u>84,500</u>
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BHLO-5917(037)	668,325
Highway Planning and Construction	20.205	BRLO-5917(030)	324,609
Highway Planning and Construction	20.205	BRLO-5917(045)	132,795
Highway Planning and Construction	20.205	BRLOZA-5917(031)	23,046
Highway Planning and Construction	20.205	CML-5917(055)	103,730
Highway Planning and Construction	20.205	CML-5917(056)	11,790
Highway Planning and Construction	20.205	ER-4418(001)	<u>450,962</u>
<b>Subtotal 20.205</b>			<u>1,715,257</u>
Formula Grants for Other Than Urbanized Areas	20.509	FTA 5311	367,775
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	-	<u>17,737</u>
<b>Total U.S. Department of Transportation</b>			<u>2,185,269</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Federal Program/Pass Through Program Title	CFDA Number	Federal Pass-Through Grantor Number	Federal Expenditures
<u>U.S. Department of Energy</u>			
Passed through State Department of Community Services and Development:			
Weatherization Assistance for Low-Income Persons	81.042	08C-1725	\$ 28,490
<b>Total U.S. Department of Energy</b>			<b>28,490</b>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	-	60,146
Temporary Assistance for Needy Families	93.558	-	5,821,682
Child Welfare Services - State Grants	93.645	-	165,861
Foster Care - Title IV-E	93.658	-	1,304,761
Adoption Assistance	93.659	-	725,759
Social Services Block Grant	93.667	-	25,251
Chafee Foster Care Independence Program	93.674	-	59,615
Passed through State Child Support Department			
Child Support Enforcement	93.563	-	2,815,229
Passed through State Department of Aging:			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	07-09-20-09	54,194
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	78-09-29-09	869
Passed through State Department of Health Services:			
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	08-85075	9,866
Immunization Grants	93.268	08-85309	31,712
HIV Care Formula Grants	93.917	06-55763	65,694
Maternal and Child Health Services Block Grant to the States	93.994	MCH	122,067
Bioterrorism Training and Curriculum Development Program	93.996	-	190,588
Medical Assistance Program	93.778	CHDP	98,294
Medical Assistance Program	93.778	CCS	92,564
Medical Assistance Program	93.778	HCPCFC	31,575
Medical Assistance Program	93.778	IHSS	490,083
Medical Assistance Program	93.778	-	67,658
<b>Subtotal 93.778</b>			<b>780,174</b>
Passed through State Department of Mental Health Services:			
Block Grants for Community Mental Health Services	93.958	SAMSHA	81,828
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SAPT	637,312
Passed through California Family Health Council, Inc.:			
Family Planning - Services	93.217	-	93,172
Passed through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	06B-5376	22,936
Low-Income Home Energy Assistance	93.568	07B-5426	9,198
Low-Income Home Energy Assistance	93.568	08B-5476	242,886
Low-Income Home Energy Assistance	93.568	09B-5526	267,587
<b>Subtotal 93.568</b>			<b>542,607</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (Continued)</u>			
Community Services Block Grant	93.569	08F-4930	\$ 271,865
<b>Total Department of Health and Human Services</b>			<u>13,860,252</u>
<u>Department of Homeland Security</u>			
Passed through State Office of Emergency Services:			
Emergency Management Performance Grants	97.042	2008-9	91,814
State Homeland Security Program (SHSP)	97.073	2007-0008	62,611
State Homeland Security Program (SHSP)	97.073	2008-0006	<u>146,961</u>
<b>Subtotal 97.073</b>			<u>209,572</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	2007-0008	103,343
Buffer Zone Protection Program (BZPP)	97.078	2006-0045	<u>100,876</u>
<b>Total Department of Homeland Security</b>			<u>505,605</u>
<b>Total</b>			<u>\$ 27,528,793</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF NEVADA, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**1. REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Nevada. The County of Nevada 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 on the schedule.

**2. BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

**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 inter governmental revenue in the General and Special Revenue Funds.

**4. SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County of Nevada provided federal awards to subrecipients as follows:

<u>Federal CFDA</u>	<u>Subrecipient</u>	<u>Amount</u>
10.665	Nevada County Fire Safe Council	61,708
10.665	Graniteville Volunteer Fire Company	3,242
93.556	Sierra Forever Families	12,347
93.558	Sierra Nevada Children's Services	740,643
93.569	Different Nonprofit Organizations	50,074
93.674	Nevada County Superintendent of Schools	90,000
	Total	<u>\$ 958,014</u>

**5. PROGRAM CLUSTERS**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>SNAP Cluster</u>		
10.551	Supplemental Nutrition Assistance Program (SNAP)	\$ 6,252,951
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance Program	560,879
	Total	<u>\$ 6,813,830</u>
<u>Child Nutrition Cluster</u>		
10.553	School Breakfast Program	\$ 10,714
10.555	National School Lunch Program	16,911
	Total	<u>\$ 27,625</u>

**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 NEVADA, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**7. DEPARTMENT OF AGING FEDERAL/STATE SHARE**

Beginning with the fiscal year ended June 30, 2009, 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	\$ 54,194	\$ -

**8. CALIFORNIA OFFICE OF EMERGENCY SERVICES PROGRAMS**

The following represents expenditures for Office of Emergency Services (OES) programs for the year ended June 30, 2009. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

<u>Program</u>	<u>Expenditures Claimed</u>			<u>Share of Expenditures Current Year</u>		
	<u>For the Period Through June 30, 2008</u>	<u>For the Year Through June 30, 2009</u>	<u>Cumulative As of June 30, 2009</u>	<u>Federal Share</u>	<u>State Share</u>	<u>County Share</u>
<u>EA08090290 - Elder Abuse Advocacy &amp; Outreach (VOCA)</u>						
Personal services	\$ -	\$ 67,794	\$ 67,794	\$ 67,794	\$ -	\$ -
Operating expenses	-	43,227	43,227	20,074	-	23,153
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 110,976</u>	<u>\$ 110,976</u>	<u>\$ 87,868</u>	<u>\$ -</u>	<u>\$ 23,153</u>
<u>VW08220290 - Victim Witness Assistance</u>						
Personal services	\$ -	\$ 104,364	\$ 104,364	\$ 44,226	\$ 60,138	\$ -
Operating expenses	-	8,236	8,236	-	8,236	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 112,600</u>	<u>\$ 112,600</u>	<u>\$ 44,226</u>	<u>\$ 68,374</u>	<u>\$ -</u>
<u>VB08060290 - Statutory Rape Vertical Prosecution</u>						
Personal services	\$ -	\$ 69,714	\$ 69,714	\$ -	\$ 69,714	\$ -
Operating expenses	-	6,047	6,047	-	6,047	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 75,761</u>	<u>\$ 75,761</u>	<u>\$ -</u>	<u>\$ 75,761</u>	<u>\$ -</u>
<u>VV08040290 - Violence Against Women</u>						
Personal services	\$ -	\$ 105,659	\$ 105,659	\$ 80,819	\$ -	\$ 24,840
Operating expenses	-	14,341	14,341	9,181	-	5,160
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 90,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>DC08190290 - Anti-Drug Enforcement</u>						
Personal services	\$ -	\$ 25,076	\$ 25,076	\$ 25,076	\$ -	\$ -
Operating expenses	-	102,206	102,206	102,206	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 127,282</u>	<u>\$ 127,282</u>	<u>\$ 127,282</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**9. CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS**

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2008. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2008	For the Year Through June 30, 2009	Cumulative As of June 30, 2009	Federal Share	State Share	County Share
<u>CSA 729-08 - Juvenile Probation and Camps Funding</u>						
Salaries and Benefits	\$ -	\$ 54,772	\$ 54,772	\$ -	\$ 54,772	\$ -
Services and Supplies	-	3,823	3,823	-	3,823	-
Professional Services	-	203	203	-	203	-
CBO Contracts	-	34,825	34,825	-	34,825	-
Indirect Costs	-	16,524	16,524	-	16,524	-
Totals	<u>\$ -</u>	<u>\$ 110,147</u>	<u>\$ 110,147</u>	<u>\$ -</u>	<u>\$ 110,147</u>	<u>\$ -</u>

**10. LOANS OUTSTANDING**

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2009:

Federal CFDA	Program Title	Amount Outstanding
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$ 1,700,719
14.239	Home Investment Partnerships Program	2,078,636
14.250	Rural Housing and Economic Development	160,217
	Total Loans Outstanding	<u>\$ 3,939,572</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**I. SUMMARY OF AUDITOR'S RESULTS**

<u>Financial Statements</u>	<u>Status</u>
1. Type of auditor's report issued	Unqualified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	Yes
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?	No
2. Type of auditor's report issued on compliance for major programs:	
All major programs	Unqualified
3. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 Section 510(a)?	Yes
4. Identification of major programs:	
10.551 Supplemental Nutrition Assistance Program	
10.561 State Administrative Matching Grants for Supplemental Nutrition Assistance Program	
14.871 Section 8 Housing Choice Vouchers	
20.205 Highway Planning and Construction	
93.558 Temporary Assistance for Needy Families	
93.658 Foster Care - Title IV-E	
93.659 Adoption Assistance	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$825,864
6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?	No

**II. FINANCIAL STATEMENT FINDINGS**

Financial Reporting: Significant Deficiency	09-FS-01
Financial Reporting: Significant Deficiency	09-FS-02

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

CFDA 93.658	09-SA-01
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**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30 2009**

**09-FS-01            CAPITAL ASSETS (Financial Reporting: Significant Deficiency)**

**Condition**

During our audit we noted the County had recorded adjustments to capital assets to correct prior year activity.

**Cause**

During the current year, the County identified roads and related land and easements for which the estimated mileage was corrected.

**Criteria**

Good internal control over capital assets requires that an accurate, current detail listing of all capital assets be maintained, that current year depreciation and accumulated depreciation be accurately calculated and recorded and that all assets meeting the capitalization policy be capitalized and depreciated.

**Effect of Condition**

Capital assets were misstated in the prior year and required adjustment.

**Recommendation**

We recommend that the County thoroughly review the capital assets schedules at least annually to ensure that all items are properly included and historical and estimated historical cost is accurate.

**Corrective Action Plan**

The Roads department performed a complete inventory of the County road segment mileage during fiscal year 2008-09 resulting in an adjustment to the road infrastructure mileage by segment. The road infrastructure and related land and easement values were adjusted accordingly. The County reviews capital asset schedules annually to ensure accuracy in reporting.

**09-FS-02            OPEB OBLIGATION (Financial Reporting: Significant Deficiency)**

**Condition**

During our audit we noted the County had recorded adjustments to OPEB obligation to correct prior year activity.

**Cause**

At the time the June 30, 2008, financial statements were prepared, the OPEB obligation was recorded 100% in the governmental activities. During the current year, the County identified the OPEB obligation at June 30, 2008 that was attributable to enterprise and internal service funds and corrected the OPEB obligation balances in the affected funds.

**Criteria**

Good internal control over OPEB obligations requires that the balance be properly allocated to the various functions and activities and that accounts be reconciled at least annually.

**Effect of Condition**

OPEB obligations were materially misstated and required adjustment.

**Recommendation**

We recommend that the County thoroughly review the calculation of the OPEB obligation by function and activity to ensure that all amounts are recorded in the proper fund.

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30 2009**

**09-FS-02            OPEB OBLIGATION (Financial Reporting: Significant Deficiency) (CONTINUED)**

**Corrective Action Plan**

GASB 45 requirements were early implemented in the prior fiscal year. The total OPEB obligation was calculated and allocated to the governmental functions, but was not reported in the business-type funds. The allocation of the OPEB obligation to the governmental functions and the business-type funds was completed for the June 2009 financial statements in accordance with GASB 45 requirements.

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30 2009**

**09-SA-01**

**Name:** FOSTER CARE - TITLE IV - E  
**CFDA #:** 93.658  
**Federal Grantor:** U.S. Department of Health and Human Services  
**Pass Through Entity:** State Department of Social Services  
**Award No.:** N/A  
**Year:** 2008/2009

**Condition**

According to federal eligibility guidelines, CSWs must review for accuracy, annotate, as needed, and sign the FC-2, Statement of Facts Supporting Eligibility for AFDC Foster Care (FC), in order to ensure AFDC-FC reimbursement. The CSW must also sign the SOC 158A certifying the AFDC-FC information on the FC 2 form. Both forms are to be signed at the time of initial placement, at the annual redetermination, and when there is a change in authority for placement. A child is ineligible for federal AFDC-FC funding until these forms are completed and signed by the CSW.

The County does document eligibility on the FC-2 by the completion of the form, which is signed by the Placement Worker. However, the Eligibility Worker must also sign the FC-2 and check the appropriate box, which indicates Foster Care Case eligibility or non-eligibility.

On four of twenty-six cases tested, the FC-2s were completed but not signed by the Eligibility Worker nor was the Federal Eligibility box checked to indicate the case was eligible for Federal Foster Care.

**Perspective**

Appropriate training or review procedures concerning required forms completion was inadequate.

**Criteria**

The County is not in compliance with federal eligibility guidelines.

**Effect of Condition**

When the FC-2 is not signed by the Eligibility Worker and/or the federal eligibility or non-eligibility box is not marked, the likelihood of errors in eligibility determination increase.

**Questioned Cost**

No costs are questioned. The four cases were eligible for federal Foster Care. The problem was that their eligibility was not properly documented, as required, on the FC-2.

**Recommendation**

We recommend that the County require that the FC-2's be signed by the Eligibility Worker and that this person check the appropriate box showing determination of eligibility on this form. We also recommend that the County incorporate into their review process procedures to ensure that the FC-2's are properly completed and executed.

**Corrective Action Plan**

Eligibility staff have been instructed to verify that a properly executed FC-2 is contained in the file before approving Foster Care assistance. We will also develop a document checklist to be inserted on the front, right hand side of the case files so that documents can be verified and dated on the checklist for supervisor review. With regard to the four cases with incomplete FC-2 documents, we reviewed these files and based on documentation from the completed FC-3 forms found in each case, we updated the FC-2 documents. Those files are now complete. The above actions have already been taken, and the checklist completed immediately.

**COUNTY OF NEVADA, CALIFORNIA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30 2009**

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
08-SA-01	<p><b>Name:</b> ADOPTION ASSISTANCE <b>CFDA #:</b> 93.659 <b>Federal Grantor:</b> U.S. Department of Health and Human Services <b>Pass Through Entity:</b> State Department of Social Services <b>Award No.:</b> N/A <b>Year:</b> 2007/2008</p> <p><b>Recommendation</b></p> <p>We recommend that the County require that the AAP-4's be signed by the "Authorized Official of County Welfare Department" (County eligibility staff) and that this person check the appropriate box showing determination of FFP eligibility on the bottom of this form. We also recommend that the County incorporate into their review process procedures to ensure that the AAP-4's are properly completed and executed.</p> <p><b>Status</b></p> <p>Implemented</p>

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**SUPPLEMENTAL STATEMENTS OF  
REVENUE AND EXPENDITURE**

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**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 08C-1725 (DOE-WX)**  
**FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

	<b>July 1, 2008 through June 30, 2009</b>	<b>Totals</b>
<u>Revenue</u>		
Grant revenue	\$ 28,490	\$ 28,490
Total Revenue	<u>\$ 28,490</u>	<u>\$ 28,490</u>
<u>Expenditures</u>		
Administrative costs	\$ 1,421	\$ 1,421
Program Costs:		
Client education	677	677
Direct program activities	18,870	18,870
Health and safety	4,060	4,060
Intake	1,624	1,624
Outreach	1,624	1,624
Workers compensation	<u>214</u>	<u>214</u>
Total Program Costs	<u>27,069</u>	<u>27,069</u>
Total Expenditures	<u>\$ 28,490</u>	<u>\$ 28,490</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 06B-5376 (WX) (LIHEAP)**  
**FOR THE PERIOD JANUARY 1, 2007 THROUGH DECEMBER 31, 2008**

	January 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	July 1, 2008 through December 31, 2008	Totals
<u>Revenue</u>				
Grant revenue	\$ 233,204	\$ 201	\$ -	\$ 233,405
Total Revenue	<u>\$ 233,204</u>	<u>\$ 201</u>	<u>\$ -</u>	<u>\$ 233,405</u>
<u>Expenditures</u>				
Administrative costs	\$ 18,623	\$ 17	\$ -	\$ 18,640
Other Program Costs:				
Training	-	4	-	4
Total Other Program Costs	-	4	-	4
Program Costs:				
Intake	4,656	4	-	4,660
Direct program activities	193,229	166	-	193,395
Outreach	16,296	10	-	16,306
Total Program Costs	<u>214,181</u>	<u>180</u>	<u>-</u>	<u>214,361</u>
Total Expenditures	<u>\$ 232,804</u>	<u>\$ 201</u>	<u>\$ -</u>	<u>\$ 233,005</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 06B-5376 (ECIP/HEAP)**  
**FOR THE PERIOD JANUARY 1, 2007 THROUGH DECEMBER 31, 2008**

	January 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	July 1, 2008 through December 31, 2008	Totals
<u>Revenue</u>				
Grant revenue	\$ 219,157	\$ 43,172	\$ 22,936	\$ 285,265
Total Revenue	<u>\$ 219,157</u>	<u>\$ 43,172</u>	<u>\$ 22,936</u>	<u>\$ 285,265</u>
<u>Expenditures</u>				
Administrative Costs				
Administrative costs	\$ 14,239	\$ 790	\$ 164	\$ 15,193
Energy automation set-a-side	-	-	7,969	7,969
Total Administrative costs	<u>14,239</u>	<u>790</u>	<u>8,133</u>	<u>23,162</u>
Assurance 16 Program Costs:				
Assurance 16 activities	<u>32,216</u>	<u>7,661</u>	<u>1,166</u>	<u>41,043</u>
Intake:				
Intake costs	<u>8,535</u>	<u>1,585</u>	<u>296</u>	<u>10,416</u>
ECIP:				
Outreach	11,647	2,829	8	14,484
Wood/propane/oil payments	62,046	6,141	184	68,371
Heating service repair/replacement	-	455	-	455
Heating and cooling	<u>15,813</u>	<u>-</u>	<u>-</u>	<u>15,813</u>
Total ECIP	<u>89,506</u>	<u>9,425</u>	<u>192</u>	<u>99,123</u>
HEAP:				
Outreach	11,091	456	14	11,561
Wood/propane/oil payments	<u>63,570</u>	<u>23,255</u>	<u>13,135</u>	<u>99,960</u>
Total HEAP	<u>74,661</u>	<u>23,711</u>	<u>13,149</u>	<u>111,521</u>
Total Expenditures	<u>\$ 219,157</u>	<u>\$ 43,172</u>	<u>\$ 22,936</u>	<u>\$ 285,265</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 07B-5426 (WX) (LIHEAP)**  
**FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2009**

	<u>January 1, 2007 through June 30, 2007</u>	<u>July 1, 2007 through June 30, 2008</u>	<u>July 1, 2008 through June 30, 2009</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 43,201	\$ 96,566	\$ -	\$ 139,767
Total Revenue	<u>\$ 43,201</u>	<u>\$ 96,566</u>	<u>\$ -</u>	<u>\$ 139,767</u>
<u>Expenditures</u>				
Administrative costs	\$ 3,457	\$ 7,726	\$ -	\$ 11,183
Other Program Costs:				
Training and technical assistance	864	1,930	-	2,794
Total Other Program Costs	864	1,930	-	2,794
Program Costs:				
Intake (eligibility determination)	864	1,930	-	2,794
Direct program activities	35,856	80,151	-	116,007
Outreach	2,160	4,829	-	6,989
Total Program Operations	38,880	86,910	-	125,790
Total Expenditures	<u>\$ 43,201</u>	<u>\$ 96,566</u>	<u>\$ -</u>	<u>\$ 139,767</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 07B-5426 (ECIP/HEAP)**  
**FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2009**

	<u>January 1, 2007 through June 30, 2007</u>	<u>July 1, 2007 through June 30, 2008</u>	<u>July 1, 2008 through June 30, 2009</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 18,871	\$ 143,386	\$ 9,198	\$ 171,455
Total Revenue	<u>\$ 18,871</u>	<u>\$ 143,386</u>	<u>\$ 9,198</u>	<u>\$ 171,455</u>
<u>Expenditures</u>				
Administrative Costs Assurance 16 ECIP and HEAP: Administrative costs	\$ 2,795	\$ 12,635	\$ 674	\$ 16,104
Assurance 16: Assurance 16 program costs	4,625	20,910	1,116	26,651
Intake Program Costs: Intake	1,199	6,124	-	7,323
ECIP Program Costs: ECIP HCS Heating Service Repair/Replacement	-	13,101	-	13,101
Outreach	1,927	10,200	-	12,127
Wood/propane/oil payments	5,078	37,664	2,877	45,619
Total ECIP	<u>7,005</u>	<u>60,965</u>	<u>2,877</u>	<u>70,847</u>
HEAP Outreach WPO Costs: Outreach	1,070	5,110	-	6,180
Wood/propane/oil payments	2,177	37,642	4,531	44,350
Total HEAP	<u>3,247</u>	<u>42,752</u>	<u>4,531</u>	<u>50,530</u>
Total Expenditures	<u>\$ 18,871</u>	<u>\$ 143,386</u>	<u>\$ 9,198</u>	<u>\$ 171,455</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 08B-5476 (WX) (LIHEAP)**  
**FOR THE PERIOD JANUARY 1, 2008 THROUGH JUNE 30, 2009**

	<u>January 1, 2008 through June 30, 2008</u>	<u>July 1, 2008 through June 30, 2009</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 71,503	\$ 79,414	\$ 150,917
Total Revenue	<u>\$ 71,503</u>	<u>\$ 79,414</u>	<u>\$ 150,917</u>
<u>Expenditures</u>			
Administrative costs	<u>\$ 5,720</u>	<u>\$ 6,353</u>	<u>\$ 12,073</u>
Program Costs:			
Intake	1,430	1,588	3,018
Outreach	3,575	3,971	7,546
Training and technical assistance	1,430	1,588	3,018
Direct program activities	<u>59,348</u>	<u>65,914</u>	<u>125,262</u>
Total Program Costs	<u>65,783</u>	<u>73,061</u>	<u>138,844</u>
Total Expenditures	<u>\$ 71,503</u>	<u>\$ 79,414</u>	<u>\$ 150,917</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 08B-5476 (ECIP/HEAP)**  
**FOR THE PERIOD JANUARY 1, 2008 THROUGH JUNE 30, 2009**

	<u>January 1, 2008 through June 30, 2008</u>	<u>July 1, 2008 through June 30, 2009</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 25,830	\$ 163,472	\$ 189,302
Total Revenue	<u>\$ 25,830</u>	<u>\$ 163,472</u>	<u>\$ 189,302</u>
<u>Expenditures</u>			
Administrative costs	<u>\$ 3,850</u>	<u>\$ 14,253</u>	<u>\$ 18,103</u>
Assurance 16:			
Assurance 16 program costs	<u>6,407</u>	<u>23,723</u>	<u>30,130</u>
Intake:			
Intake costs	<u>1,654</u>	<u>6,127</u>	<u>7,781</u>
Outreach:			
Outreach	<u>4,135</u>	<u>15,316</u>	<u>19,451</u>
ECIP/HEAP:			
ECIP Wood, propane, and oil payments	6,485	65,054	71,539
HEAP Wood, propane, and oil payments	<u>3,299</u>	<u>38,999</u>	<u>42,298</u>
Total ECIP/HEAP	<u>9,784</u>	<u>104,053</u>	<u>113,837</u>
Total Expenditures	<u>\$ 25,830</u>	<u>\$ 163,472</u>	<u>\$ 189,302</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 09B-55526 (WX) (LIHEAP)**  
**FOR THE PERIOD JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**

	<u>January 1, 2009 through June 30, 2009</u>	<u>July 1, 2009 through December 31, 2009</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 102,002	\$ -	\$ 102,002
Total Revenue	<u>\$ 102,002</u>	<u>\$ -</u>	<u>\$ 102,002</u>
<u>Expenditures</u>			
Administrative costs	\$ 8,027	\$ -	\$ 8,027
Program Costs:			
Intake	2,006	-	2,006
Outreach	5,016	-	5,016
Training and technical assistance	2,901	-	2,901
Direct program activities	82,052	-	82,052
Vehicle and equipment - acquisition costs	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Program Costs	<u>93,975</u>	<u>-</u>	<u>93,975</u>
Total Expenditures	<u>\$ 102,002</u>	<u>\$ -</u>	<u>\$ 102,002</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 08B-5476 (ECIP/HEAP)**  
**FOR THE PERIOD JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**

	<u>January 1, 2009 through June 30, 2009</u>	<u>July 1, 2009 through December 31, 2009</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 165,585	\$ -	\$ 165,585
Total Revenue	<u>\$ 165,585</u>	<u>\$ -</u>	<u>\$ 165,585</u>
<u>Expenditures</u>			
Administrative costs EHA 16	\$ 18,361	\$ -	\$ 18,361
Assurance 16 costs:			
Assurance 16 activities	27,446	-	27,446
Intake:			
Intake costs	7,581	-	7,581
Outreach:			
Outreach	18,953	-	18,953
ECIP/HEAP:			
ECIP Wood, propane, and oil payments	-	-	-
HEAP Wood, propane, and oil payments	90,571	-	90,571
Training and technical assistance	2,673	-	2,673
Total ECIP/HEAP	<u>93,244</u>	<u>-</u>	<u>93,244</u>
Total Expenditures	<u>\$ 165,585</u>	<u>\$ -</u>	<u>\$ 165,585</u>

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 08F-4930 (CSBG)**  
**FOR THE PERIOD JANUARY 1, 2008 THROUGH DECEMBER 31, 2009**

	<u>January 1, 2008 through June 30, 2008</u>	<u>July 1, 2008 through June 30, 2009</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 173,685	\$ 284,256	\$ 457,941
Total Revenue	<u>\$ 173,685</u>	<u>\$ 284,256</u>	<u>\$ 457,941</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 62,225	\$ 115,873	\$ 178,098
Fringe benefits	30,648	57,049	87,697
Total Administrative Costs	<u>92,873</u>	<u>172,922</u>	<u>265,795</u>
Program Costs:			
Salaries and wages	15,060	31,459	46,519
Fringe benefits	7,764	16,679	24,443
Subcontractor services	27,606	50,805	78,411
Total Program Costs	<u>50,430</u>	<u>98,943</u>	<u>149,373</u>
Total Expenditures	<u>\$ 143,303</u>	<u>\$ 271,865</u>	<u>\$ 415,168</u>