

**COUNTY OF NEVADA,  
CALIFORNIA**



**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 2010**

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**COUNTY OF NEVADA, CALIFORNIA**  
**SINGLE AUDIT ACT**  
**FOR THE YEAR ENDED JUNE 30, 2010**

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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**

Board of Supervisors and the 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 16, 2010. 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis.

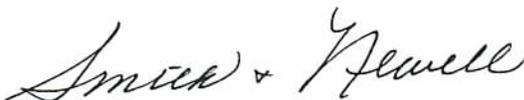
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses.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

Compliance and Other Matters

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

We noted certain other matters that we reported to management of the County in a separate report dated December 16, 2010.

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



Smith & Newell CPA's  
Yuba City, California  
December 16, 2010

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

Board of Supervisors and the 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, 2010. 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, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance with OMB A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in 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 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 a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis.

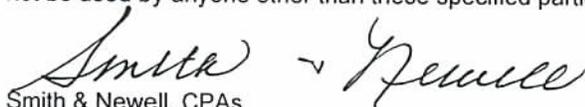
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Nevada, California, as of and for the year ended June 30, 2010, and have issued our report thereon dated December 16, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the 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 the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. In our opinion, the information is fairly stated in all material respects in relation to the 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.

Handwritten signatures of Smith and Newell in cursive script, with a small arrow pointing from Smith to Newell.

Smith & Newell, CPAs  
Yuba City, California  
December 16, 2010

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

| <u>Federal Program/Pass Through Program Title</u>                                       | <u>CFDA Number</u> | <u>Federal<br/>Pass-Through<br/>Grantor Number</u> | <u>Federal<br/>Expenditures</u> |
|---|--------------------|--|---------------------------------|
| <u>U.S. Department of Agriculture</u>   |                    |  |                                 |
| Direct Program:   |                    |  |                                 |
| Plant and Animal Disease, Pest Control, and Animal Care                                 | 10.025             | 07-0372  | \$ 7,802                        |
| Rural Housing Preservation Grants   | 10.433             | 09-USDA-HPG  | 75,000                          |
| Passed through State Department of Education  |                    |  |                                 |
| School Breakfast Program  | 10.553             | -  | 11,327                          |
| National School Lunch Program   | 10.555             | -  | 17,215                          |
| Passed through State Department of Social Services:                                     |                    |  |                                 |
| Supplemental Nutrition Assistance Program   | 10.551             | -  | 8,303,743                       |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program  | 10.561             | -  | 565,776                         |
| Passed through State Department of Health Services:                                     |                    |  |                                 |
| Special Supplemental Nutrition Program for Women, Infants, and Children                 | 10.557             | -  | 595,083                         |
| Passed through State Controller's Office  |                    |  |                                 |
| Schools and Roads - Grants to States  | 10.665             | -  | 319,346                         |
| Passed through State Department of Food and Agriculture                                 |                    |  |                                 |
| ARRA - Recovery Act of 2009: Wildland Fire Management                                   | 10.688             | 09-0552  | 35,476                          |
| <b>Total U.S. Department of Agriculture</b>   |                    |  | <b>9,930,768</b>                |
| <u>Department of Housing and Urban Development</u>                                      |                    |  |                                 |
| Direct Program:   |                    |  |                                 |
| Section 8 Housing Choice Vouchers   | 14.871             | -  | 1,834,614                       |
| 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                                       | 4,773                           |
| Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228             | 08 STBG 4833                                       | 51,469                          |
| <b>Subtotal 14.228</b>  |                    |  | <b>56,242</b>                   |
| Home Investment Partnerships Program  | 14.239             | 08 HOME 4691                                       | 240,042                         |
| Home Investment Partnerships Program  | 14.239             | -  | 142,141                         |
| <b>Subtotal 14.239</b>  |                    |  | <b>382,183</b>                  |
| Housing Opportunities for Persons with AIDS   | 14.241             | 07-65534   | 33,334                          |
| Rural Housing and Economic Development  | 14.250             | 06 EDBG 2716                                       | 63,620                          |
| Rural Housing and Economic Development  | 14.250             | 06 EDEF 3738                                       | 10,839                          |
| Rural Housing and Economic Development  | 14.250             | 07 PTAE 3011                                       | 42,176                          |
| <b>Subtotal 14.250</b>  |                    |  | <b>116,635</b>                  |
| <b>Total Department of Housing and Urban Development</b>                                |                    |  | <b>2,423,008</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, 2010**

| <u>Federal Program/Pass Through Program Title</u>  | <u>CFDA Number</u> | <u>Federal<br/>Pass-Through<br/>Grantor Number</u> | <u>Federal<br/>Expenditures</u> |
|--|--------------------|--|---------------------------------|
| <u>U.S. Department of the Interior</u>   |                    |  |                                 |
| Direct Program:  |                    |  |                                 |
| Payments in Lieu of Taxes  | 15.226             | -  | \$ 135,975                      |
| <b>Total U.S. Department of the Interior</b>   |                    |  | <u>135,975</u>                  |
| <u>U.S. Department of Justice</u>  |                    |  |                                 |
| Direct Program:  |                    |  |                                 |
| Part E - Developing, Testing and Demonstrating Promising New Programs  | 16.541             | 2008 JU FX 0027                                    | 244,836                         |
| Public Safety Partnership and Community Policing Grants  | 16.710             | 2008 CK WX 0213                                    | 129,139                         |
| Edward Byrne Memorial Justice Assistance Grant Program   | 16.738             | 2009 DJ BX 0204                                    | 18,000                          |
| Criminal and Juvenile Justice and Mental Health Collaboration Program  | 16.745             | 2007 MO BX 0026                                    | 230,928                         |
| ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)/<br>Grants to Units of Local Government | 16.804             | 2009 SB B9 2704                                    | 22,541                          |
| Passed through State Office of Emergency Services:   |                    |  |                                 |
| Crime Victim Assistance  | 16.575             | EA 0910 0290                                       | 89,083                          |
| Crime Victim Assistance  | 16.575             | VW 0923 0290                                       | 42,704                          |
| <b>Subtotal 16.575</b>   |                    |  | <u>131,787</u>                  |
| Edward Byrne Memorial Formula Grant Program  | 16.579             | DC 0920 0290                                       | 177,312                         |
| ARRA - Violence Against Women Formula Grants   | 16.588             | RV 0901 0290                                       | 10,396                          |
| ARRA - Recovery Act - State Victim Assistance Formula Grant Program  | 16.801             | VS 0901 0290                                       | 15,435                          |
| Passed through State Drug Enforcement Agency:  |                    |  |                                 |
| Drug Court Discretionary Grant Program   | 16.585             | 2009-35  | 6,109                           |
| Drug Court Discretionary Grant Program   | 16.585             | 2010-38  | 13,416                          |
| <b>Subtotal 16.585</b>   |                    |  | <u>19,525</u>                   |
| <b>Total U.S. Department of Justice</b>  |                    |  | <u>999,899</u>                  |
| <u>U.S. Department of Labor</u>  |                    |  |                                 |
| Direct Program:  |                    |  |                                 |
| ARRA - Employee Benefits Security Administration (EBSA)  | 17.151             | -  | 72,003                          |
| <b>Total U.S. Department of Labor</b>  |                    |  | <u>72,003</u>                   |
| <u>U.S. Department of Transportation</u>   |                    |  |                                 |
| Passed through Federal Aviation Administration:  |                    |  |                                 |
| Airport Improvement Program  | 20.106             | AIP 3-06-0095-11                                   | 67,726                          |
| Airport Improvement Program  | 20.106             | AIP 3-06-0095-12                                   | 4,541                           |
| Airport Improvement Program  | 20.106             | AIP 3-06-0095-13                                   | 11,901                          |
| <b>Subtotal 20.106</b>   |                    |  | <u>84,168</u>                   |
| Passed through State Department of Transportation:   |                    |  |                                 |
| Federal Transit - Capital Investment Grants  | 20.500             | FTA 5309   | 183,451                         |
| Interagency Hazardous Materials Public Sector Training and Planning Grants   | 20.703             | -  | 25,008                          |
| Formula Grants for Other Than Urbanized Areas  | 20.509             | FTA 5311   | 346,054                         |
| ARRA - Formula Grants for Other Than Urbanized Areas   | 20.509             | FTA 5311   | 179,725                         |
| <b>Subtotal 20.509</b>   |                    |  | <u>525,779</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, 2010**

| <u>Federal Program/Pass Through Program Title</u>  | <u>CFDA Number</u> | <u>Federal<br/>Pass-Through<br/>Grantor Number</u> | <u>Federal<br/>Expenditures</u> |
|--|--------------------|--|---------------------------------|
| <u>U.S. Department of Transportation (Continued)</u>   |                    |  |                                 |
| Passed through State Department of Transportation (Continued):                                   |                    |  |                                 |
| Highway Planning and Construction  | 20.205             | BRLO-5917(037)                                     | \$ 1,217,114                    |
| Highway Planning and Construction  | 20.205             | BRLOZA-5917(031)                                   | 146,408                         |
| Highway Planning and Construction  | 20.205             | CML-5917(056)                                      | 28,048                          |
| Highway Planning and Construction  | 20.205             | HSIPL-5914(048)                                    | 359,575                         |
| Highway Planning and Construction  | 20.205             | HSIPL-5914(049)                                    | 173,508                         |
| Highway Planning and Construction  | 20.205             | HSIPL-5914(051)                                    | 171,652                         |
| ARRA - Highway Planning and Construction   | 20.205             | ESPL-5917(059)                                     | 250,000                         |
| ARRA - Highway Planning and Construction   | 20.205             | ESPL-5917(061)                                     | 131,496                         |
| ARRA - Highway Planning and Construction   | 20.205             | ESPL-5917(062)                                     | 118,595                         |
| ARRA - Highway Planning and Construction   | 20.205             | ESPL-5917(063)                                     | 61,387                          |
| ARRA - Highway Planning and Construction   | 20.205             | ESPL-5917(064)                                     | 2,752                           |
| <b>Subtotal 20.205</b>   |                    |  | <b>2,660,535</b>                |
| <b>Total U.S. Department of Transportation</b>   |                    |  | <b>3,478,941</b>                |
| <u>U.S. Department of Energy</u>   |                    |  |                                 |
| Passed through State Department of Community Services and Development:                           |                    |  |                                 |
| ARRA - Weatherization Assistance for Low-Income Persons  | 81.042             | 09C-1826   | 157,806                         |
| <b>Total U.S. Department of Energy</b>   |                    |  | <b>157,806</b>                  |
| <u>Election Assistance Commission</u>  |                    |  |                                 |
| Direct Program:  |                    |  |                                 |
| Help America Vote Act Requirements Payments  | 90.401             | 09G30323   | 468                             |
| <b>Total Election Assistance Commission</b>  |                    |  | <b>468</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             | -  | 25,000                          |
| Temporary Assistance for Needy Families  | 93.558             | -  | 5,532,235                       |
| Child Welfare Services - State Grants  | 93.645             | -  | 129,076                         |
| Social Services Block Grant  | 93.667             | -  | 44,513                          |
| Chafee Foster Care Independence Program  | 93.674             | -  | 45,958                          |
| ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program | 93.714             | -  | 824,853                         |
| Foster Care - Title IV-E   | 93.658             | -  | 1,598,458                       |
| ARRA - Foster Care - Title IV-E  | 93.658             | -  | 62,365                          |
| <b>Subtotal 93.658</b>   |                    |  | <b>1,660,823</b>                |
| Adoption Assistance  | 93.659             | -  | 781,167                         |
| ARRA - Adoption Assistance   | 93.659             | -  | 88,652                          |
| <b>Subtotal 93.659</b>   |                    |  | <b>869,819</b>                  |
| Passed through State Child Support Department  |                    |  |                                 |
| Child Support Enforcement  | 93.563             | -  | 2,067,956                       |
| ARRA - Child Support Enforcement   | 93.563             | -  | 458,309                         |
| <b>Subtotal 93.563</b>   |                    |  | <b>2,526,265</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, 2010**

| <u>Federal Program/Pass Through Program Title</u>   | <u>CFDA Number</u> | <u>Federal<br/>Pass-Through<br/>Grantor Number</u> | <u>Federal<br/>Expenditures</u> |
|---|--------------------|--|---------------------------------|
| <u>U.S. Department of Health and Human Services (Continued)</u>   |                    |  |                                 |
| Passed through State Department of Aging:   |                    |  |                                 |
| Special Programs for the Aging - Title III, Part B -<br>Grants for Supportive Services and Senior Centers   | 93.044             | 78-09-29-10  | 54,194                          |
| Passed through State Department of Health Services:   |                    |  |                                 |
| Public Health Emergency Preparedness  | 93.069             | EPO 09-29  | 70,901                          |
| Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead<br>Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 93.197             | 08-85075   | 7,289                           |
| Immunization Grants   | 93.268             | 09-11286   | 57,935                          |
| ARRA - Immunization   | 93.712             | 09-11286   | 21,000                          |
| National Bioterrorism Hospital Preparedness Program   | 93.889             | EPO 09-29  | 28,323                          |
| HIV Care Formula Grants   | 93.917             | 07-65068   | 56,663                          |
| Bioterrorism Training and Curriculum Development Program  | 93.996             | EPO 09-29  | 207,459                         |
| Voting Access for Individuals with Disabilities - Grants to States  | 93.617             | 08G26124   | 134,781                         |
| Voting Access for Individuals with Disabilities - Grants to States  | 93.617             | 09G26131   | 5,000                           |
| <b>Subtotal 93.617</b>  |                    |  | <b>139,781</b>                  |
| Medical Assistance Program  | 93.778             | -  | 78,792                          |
| Medical Assistance Program  | 93.778             | CHDP   | 88,168                          |
| Medical Assistance Program  | 93.778             | CCS  | 127,540                         |
| Medical Assistance Program  | 93.778             | HCPCFC   | 35,919                          |
| Medical Assistance Program  | 93.778             | IHSS   | 418,921                         |
| ARRA - Medical Assistance Program   | 93.778             | IHSS   | 54,202                          |
| <b>Subtotal 93.778</b>  |                    |  | <b>803,542</b>                  |
| Maternal and Child Health Services Block Grant to the States  | 93.994             | MCH  | 120,224                         |
| Passed through State Department of Mental Health Services:  |                    |  |                                 |
| Block Grants for Community Mental Health Services   | 93.958             | MHBG   | 82,536                          |
| Block Grants for Community Mental Health Services   | 93.958             | PATH   | 10,000                          |
| <b>Subtotal 93.958</b>  |                    |  | <b>92,536</b>                   |
| Passed through State Department of Alcohol and Drug Programs:   |                    |  |                                 |
| Block Grants for Prevention and Treatment of Substance Abuse  | 93.959             | SAPT   | 645,108                         |
| Passed through California Family Health Council, Inc.:  |                    |  |                                 |
| Family Planning - Services  | 93.217             | -  | 90,440                          |
| Passed through State Department of Community Services and Development:  |                    |  |                                 |
| Low-Income Home Energy Assistance   | 93.568             | 09B-5526   | 572,277                         |
| Low-Income Home Energy Assistance   | 93.568             | 10B-5626   | 338,860                         |
| <b>Subtotal 93.568</b>  |                    |  | <b>911,137</b>                  |
| Community Services Block Grant  | 93.569             | 08F-4930   | 81,521                          |
| ARRA - Community Services Block Grant   | 93.569             | 09F-5131   | 53,557                          |
| Community Services Block Grant  | 93.569             | 10F-4031   | 169,675                         |
| <b>Subtotal 93.569</b>  |                    |  | <b>304,753</b>                  |
| <b>Total Department of Health and Human Services</b>  |                    |  | <b>15,269,827</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, 2010**

| <u>Federal Program/Pass Through Program Title</u>               | <u>CFDA Number</u> | <u>Federal<br/>Pass-Through<br/>Grantor Number</u> | <u>Federal<br/>Expenditures</u> |
|---|--------------------|--|---------------------------------|
| <u>Department of Homeland Security</u>                          |                    |  |                                 |
| Passed through State Office of Emergency Services:              |                    |  |                                 |
| Emergency Management Performance Grants                         | 97.042             | 2009-15  | \$ 91,814                       |
| State Homeland Security Program (SHSP)                          | 97.073             | 2007-0008  | 6,004                           |
| State Homeland Security Program (SHSP)                          | 97.073             | 2008-0006  | 124,308                         |
| State Homeland Security Program (SHSP)                          | 97.073             | 2009-0019  | <u>157,335</u>                  |
| <b>Subtotal 97.073</b>  |                    |  | <u>287,647</u>                  |
| Law Enforcement Terrorism Prevention Program (LETPP)            | 97.074             | 2007-0008  | 1,913                           |
| ARRA - Emergency Food and Shelter National Board Program (ARRA) | 97.114             | 078400-012   | <u>3,800</u>                    |
| <b>Total Department of Homeland Security</b>                    |                    |  | <u>385,174</u>                  |
| <b>Total</b>  |                    |  | <u>\$ 32,853,869</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, 2010**

**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.

In accordance with requirements under U.S. Office of Management and Budget (OMB) Circular A-133, expenditures for federal awards under the American Recovery and Reinvestment Act of 2009 (ARRA) are separately identified in the schedule by inclusion of the prefix "ARRA" in identifying the name of the federal program on the schedule of expenditures of federal awards.

**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. 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.

**5. 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<br/>CFDA</u> | <u>Subrecipient</u>                     | <u>Amount</u>     |
|-------------------------|---|-------------------|
| 10.665                  | Nevada County Fire Safe Council         | 42,372            |
| 93.556                  | Sierra Forever Families                 | 15,000            |
| 93.556                  | Family Resource Center                  | 10,000            |
| 93.558                  | Sierra Nevada Children's Services       | 549,238           |
| 93.558                  | Different Nonprofit Organizations       | 267,101           |
| 93.568                  | Community Recovery Resource             | 27,670            |
| 93.658                  | Private Industry Council                | 1,089             |
| 93.658                  | Apex Catering                           | 1,622             |
| 93.674                  | Nevada County Superintendent of Schools | <u>45,958</u>     |
|                         | Total                                   | <u>\$ 960,050</u> |

**6. PROGRAM CLUSTERS**

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

| <u>Federal<br/>CFDA</u> | <u>Program Title</u>   | <u>Federal<br/>Expenditures</u> |
|-------------------------|--|---------------------------------|
| <u>SNAP Cluster</u>     |  |                                 |
| 10.551                  | Supplemental Nutrition Assistance Program (SNAP)                                   | \$ 8,303,743                    |
| 10.561                  | State Administrative Matching Grants for Supplemental Nutrition Assistance Program | <u>565,776</u>                  |
|                         | Total  | <u>\$ 8,869,519</u>             |

**COUNTY OF NEVADA, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**6. PROGRAM CLUSTERS (CONTINUED)**

| <u>Federal<br/>CFDA</u>        | <u>Program Title</u>   | <u>Federal<br/>Expenditures</u> |
|--------------------------------|--|---------------------------------|
| <u>Child Nutrition Cluster</u> |  |                                 |
| 10.553                         | School Breakfast Program   | \$ 11,327                       |
| 10.555                         | National School Lunch Program  | 17,215                          |
|                                | Total  | <u>\$ 28,542</u>                |
| <u>TANF Cluster</u>            |  |                                 |
| 93.558                         | Temporary Assistance for Needy Families  | \$ 5,532,235                    |
| 93.714                         | ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program | 824,853                         |
|                                | Total  | <u>\$ 6,357,088</u>             |

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

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

| <u>CFDA</u> | <u>Federal<br/>Expenditures</u> | <u>State<br/>Expenditures</u> |
|-------------|---------------------------------|-------------------------------|
| 93.044      | \$ 54,194                       | \$ -                          |
| Total       | <u>\$ 54,194</u>                | <u>\$ -</u>                   |

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

The following represents expenditures for Office of Emergency Services (OES) programs for the year ended June 30, 2010. 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<br/>Current Year</u> |                        |                         |
|--|---|---|---|---|------------------------|-------------------------|
|  | <u>For the Period<br/>Through<br/>June 30, 2009</u> | <u>For the Year<br/>Through<br/>June 30, 2010</u> | <u>Cumulative<br/>As of<br/>June 30, 2010</u> | <u>Federal<br/>Share</u>                      | <u>State<br/>Share</u> | <u>County<br/>Share</u> |
| <u>EA09100290 - Elder Abuse Advocacy &amp; Outreach (VOCA)</u> |   |   |   |   |                        |                         |
| Personal services  | \$ -  | \$ 74,007   | \$ 74,007                                     | \$ 74,007                                     | \$ -                   | \$ -                    |
| Operating expenses   | -   | 16,231  | 16,231  | 15,076  | -                      | 1,155                   |
| Equipment  | -   | -   | -   | -   | -                      | -                       |
| Totals   | <u>\$ -</u>   | <u>\$ 90,238</u>                                  | <u>\$ 90,238</u>                              | <u>\$ 89,083</u>                              | <u>\$ -</u>            | <u>\$ 1,155</u>         |
| <u>VW09230290 - Victim Witness Assistance</u>                  |   |   |   |   |                        |                         |
| Personal services  | \$ -  | \$ 123,286  | \$ 123,286                                    | \$ 42,704                                     | \$ 80,582              | \$ -                    |
| Operating expenses   | -   | -   | -   | -   | -                      | -                       |
| Equipment  | -   | -   | -   | -   | -                      | -                       |
| Totals   | <u>\$ -</u>   | <u>\$ 123,286</u>                                 | <u>\$ 123,286</u>                             | <u>\$ 42,704</u>                              | <u>\$ 80,582</u>       | <u>\$ -</u>             |
| <u>DC09200290 - Anti-Drug Enforcement</u>                      |   |   |   |   |                        |                         |
| Personal services  | \$ -  | \$ 12,942   | \$ 12,942                                     | \$ 12,942                                     | \$ -                   | \$ -                    |
| Operating expenses   | -   | 164,370   | 164,370                                       | 164,370                                       | -                      | -                       |
| Equipment  | -   | -   | -   | -   | -                      | -                       |
| Totals   | <u>\$ -</u>   | <u>\$ 177,312</u>                                 | <u>\$ 177,312</u>                             | <u>\$ 177,312</u>                             | <u>\$ -</u>            | <u>\$ -</u>             |
| <u>RV09010290 - VAWA Stimulus Victim/Witness Assistance</u>    |   |   |   |   |                        |                         |
| Personal services  | \$ -  | \$ 7,674  | \$ 7,674                                      | \$ 4,209                                      | \$ -                   | \$ 3,465                |
| Operating expenses   | -   | 6,187   | 6,187   | 6,187   | -                      | -                       |
| Equipment  | -   | -   | -   | -   | -                      | -                       |
| Totals   | <u>\$ -</u>   | <u>\$ 13,861</u>                                  | <u>\$ 13,861</u>                              | <u>\$ 10,396</u>                              | <u>\$ -</u>            | <u>\$ 3,465</u>         |

**COUNTY OF NEVADA, CALIFORNIA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**8. CALIFORNIA OFFICE OF EMERGENCY SERVICES PROGRAMS (CONTINUED)**

| Program   | Expenditures Claimed                 |                                    |                                | Share of Expenditures Current Year |                   |              |
|---|--------------------------------------|------------------------------------|--------------------------------|------------------------------------|-------------------|--------------|
|   | For the Period Through June 30, 2009 | For the Year Through June 30, 2010 | Cumulative As of June 30, 2010 | Federal Share                      | State Share       | County Share |
| <b>VS09010290 - VOCA Stimulus Victim/Witness Assistance</b> |                                      |                                    |                                |                                    |                   |              |
| Personal services   | \$ -                                 | \$ 15,078                          | \$ 15,078                      | \$ 15,078                          | \$ -              | \$ -         |
| Operating expenses  | -                                    | 357                                | 357                            | 357                                | -                 | -            |
| Equipment   | -                                    | -                                  | -                              | -                                  | -                 | -            |
| Totals  | <u>\$ -</u>                          | <u>\$ 15,435</u>                   | <u>\$ 15,435</u>               | <u>\$ 15,435</u>                   | <u>\$ -</u>       | <u>\$ -</u>  |
| <b>VB08060290 - Statutory Rape Vertical Prosecution</b>     |                                      |                                    |                                |                                    |                   |              |
| Personal services   | \$ 69,714                            | \$ 90,593                          | \$ 160,307                     | \$ -                               | \$ 90,593         | \$ -         |
| Operating expenses  | 6,047                                | 11,161                             | 17,208                         | -                                  | 11,161            | -            |
| Equipment   | -                                    | -                                  | -                              | -                                  | -                 | -            |
| Totals  | <u>\$ 75,761</u>                     | <u>\$ 101,754</u>                  | <u>\$ 177,515</u>              | <u>\$ -</u>                        | <u>\$ 101,754</u> | <u>\$ -</u>  |

**9. LOANS OUTSTANDING**

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2010:

| Federal CFDA | Program Title   | Amount Outstanding  |
|--------------|---|---------------------|
| 14.228       | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | \$ 1,695,871        |
| 14.239       | Home Investment Partnerships Program  | 2,312,774           |
| 14.250       | Rural Housing and Economic Development  | 178,578             |
|              | Total Loans Outstanding   | <u>\$ 4,187,223</u> |

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**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            |
| <br><u>Federal Awards</u>  |               |
| 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)? | No            |
| 4. Identification of major programs:   |               |
| 10.551 Supplemental Nutrition Assistance Program   |               |
| 10.561 State Administrative Matching Grants for Supplemental Nutrition Assistance Program                              |               |
| 20.205 Highway Planning and Construction   |               |
| 20.205 ARRA - Highway Planning and Construction  |               |
| 93.558 Temporary Assistance for Needy Families   |               |
| 93.563 Child Support Enforcement   |               |
| 93.563 ARRA - Child Support Enforcement  |               |
| 93.658 Foster Care - Title IV-E  |               |
| 93.658 ARRA - Foster Care - Title IV-E   |               |
| 93.659 Adoption Assistance   |               |
| 93.659 ARRA - Adoption Assistance  |               |
| 93.714 ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program                |               |
| 5. Dollar threshold used to distinguish between Type A and Type B programs?  | \$985,616     |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?                                      | Yes           |

**II. FINANCIAL STATEMENT FINDINGS**

|   |          |
|---|----------|
| Financial Reporting: Significant Deficiency | 10-FS-01 |
|---|----------|

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

None

**COUNTY OF NEVADA, CALIFORNIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30 2010**

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

**Condition**

During our audit we noted the County had recorded a prior period adjustment to correct an error in capital assets.

**Cause**

During the current year, the County identified duplicate road land and easements on the depreciation schedule and added the airport terminal building that was acquired in a prior year.

**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 duplicate items are identified and corrected.

**Corrective Action Plan**

Capital expenditures and depreciation schedules are reviewed on an ongoing basis and adjusted for additions and deletions. Additional reviews have been implemented to ensure these schedules are accurate and complete.

**COUNTY OF NEVADA, CALIFORNIA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30 2010**

| <u>Audit Reference</u> | <u>Status of Prior Year Audit Recommendations</u>  |
|------------------------|--|
| <b>09-SA-01</b>        | <p><b>Name:</b> FOSTER CARE - TITLE IV - E<br/> <b>CFDA #:</b> 93.658<br/> <b>Federal Grantor:</b> U.S. Department of Health and Human Services<br/> <b>Pass Through Entity:</b> State Department of Social Services<br/> <b>Award No.:</b> N/A<br/> <b>Year:</b> 2008/2009</p> <p><b>Recommendation</b></p> <p>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.</p> <p><b>Status</b></p> <p>Implemented</p> |
| <b>09-FS-01</b>        | <p><b>CAPITAL ASSETS</b></p> <p><b>Recommendation</b></p> <p>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.</p> <p><b>Status</b></p> <p>In Progress</p>  |
| <b>09-FS-02</b>        | <p><b>OPEB OBLIGATION</b></p> <p><b>Recommendation</b></p> <p>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.</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. 09C-1725 (DOE-WX)**  
**FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010**

|   | <b>July 1, 2009<br/>through<br/>June 30, 2010</b> | <b>Totals</b> |
|---|---|---------------|
| <u>Revenue</u>  |   |               |
| Grant revenue   | \$ 157,806  | \$ 157,806    |
| Total Revenue   | \$ 157,806  | \$ 157,806    |
| <u>Expenditures</u>                                   |   |               |
| Administrative costs                                  | \$ 24,290   | \$ 24,290     |
| Program Costs:  |   |               |
| Client education                                      | 3,404   | 3,404         |
| Liability insurance                                   | 500   | 500           |
| Outreach  | 16,593  | 16,593        |
| Training and technical assistance                     | 2,080   | 2,080         |
| Major vehicle and field equipment (less than \$5,000) | 8,118   | 8,118         |
| Major vehicle and field equipment (more than \$5,000) | 579   | 579           |
| Workers compensation                                  | 1,000   | 1,000         |
| Intake  | 4,335   | 4,335         |
| Direct program activities                             | 83,433  | 83,433        |
| Health and safety activities                          | 13,474  | 13,474        |
| Total Program Costs                                   | 133,516   | 133,516       |
| Total Expenditures                                    | \$ 157,806  | \$ 157,806    |

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 09B-5526 (WX) (LIHEAP)**  
**FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2010**

|   | <u>January 1<br/>through<br/>June 30, 2009</u> | <u>July 1, 2009<br/>through<br/>June 30, 2010</u> | <u>Totals</u>     |
|---|--|---|-------------------|
| <u>Revenue</u>                            |  |   |                   |
| Grant revenue                             | \$ 102,002                                     | \$ 196,376  | \$ 298,378        |
| Total Revenue                             | <u>\$ 102,002</u>                              | <u>\$ 196,376</u>                                 | <u>\$ 298,378</u> |
| <u>Expenditures</u>                       |  |   |                   |
| Administrative costs                      | \$ 8,027                                       | \$ 15,762   | \$ 23,789         |
| Program Costs:                            |  |   |                   |
| Intake                                    | 2,006  | 3,940   | 5,946             |
| Outreach                                  | 5,016  | 9,850   | 14,866            |
| Training and technical assistance         | 2,901  | 3,045   | 5,946             |
| Direct program activities                 | 82,052   | 163,779   | 245,831           |
| Vehicle and equipment - acquisition costs | <u>2,000</u>                                   | <u>-</u>  | <u>2,000</u>      |
| Total Program Costs                       | <u>93,975</u>                                  | <u>180,614</u>                                    | <u>274,589</u>    |
| Total Expenditures                        | <u>\$ 102,002</u>                              | <u>\$ 196,376</u>                                 | <u>\$ 298,378</u> |

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 09B-5526 (ECIP/HEAP)**  
**FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2010**

|  | <u>January 1<br/>through<br/>June 30, 2009</u> | <u>July 1, 2009<br/>through<br/>June 30, 2010</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                                      | \$ 29,780   | \$ 48,141         |
| Assurance 16 costs:                          |  |   |                   |
| Assurance 16 activities                      | 27,446   | 44,421  | 71,867            |
| Intake:                                      |  |   |                   |
| Intake costs                                 | 7,581  | 12,356  | 19,937            |
| Outreach:                                    |  |   |                   |
| Outreach                                     | 18,953   | 30,889  | 49,842            |
| ECIP/HEAP:                                   |  |   |                   |
| ECIP EHCS Heating service repair/replacement | -  | 8,449   | 8,449             |
| ECIP Wood, propane, and oil payments         | -  | 788   | 788               |
| HEAP Wood, propane, and oil payments         | 90,571   | 244,892   | 335,463           |
| Training and technical assistance            | 2,673  | 4,326   | 6,999             |
| Total ECIP/HEAP                              | <u>93,244</u>                                  | <u>258,455</u>                                    | <u>351,699</u>    |
| Total Expenditures                           | <u>\$ 165,585</u>                              | <u>\$ 375,901</u>                                 | <u>\$ 541,486</u> |

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 10B-5626 (WX) (LIHEAP)**  
**FOR THE PERIOD JANUARY 1, 2010 THROUGH JUNE 30, 2010**

|                                   | <u>January 1<br/>through<br/>June 30, 2010</u> | <u>Totals</u>    |
|-----------------------------------|--|------------------|
| <u>Revenue</u>                    |  |                  |
| Grant revenue                     | \$ 46,702                                      | \$ 46,702        |
| Total Revenue                     | <u>\$ 46,702</u>                               | <u>\$ 46,702</u> |
| <u>Expenditures</u>               |  |                  |
| Administrative costs              | \$ 3,736                                       | \$ 3,736         |
| Program Costs:                    |  |                  |
| Intake                            | 934  | 934              |
| Outreach                          | 2,335  | 2,335            |
| Training and technical assistance | 934  | 934              |
| Direct program activities         | <u>38,763</u>                                  | <u>38,763</u>    |
| Total Program Costs               | <u>42,966</u>                                  | <u>42,966</u>    |
| Total Expenditures                | <u>\$ 46,702</u>                               | <u>\$ 46,702</u> |

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 10B-5626 (ECIP/HEAP)**  
**FOR THE PERIOD JANUARY 1, 2010 THROUGH JUNE 30, 2010**

|  | <b>January 1<br/>through<br/>June 30, 2010</b> | <b>Totals</b> |
|--|--|---------------|
| <u>Revenue</u>                               |  |               |
| Grant revenue                                | \$ 292,158                                     | \$ 292,158    |
| Total Revenue                                | \$ 292,158                                     | \$ 292,158    |
| <u>Expenditures</u>                          |  |               |
| Administrative costs EHA 16                  | \$ 21,956                                      | \$ 21,956     |
| Assurance 16 costs:                          |  |               |
| Assurance 16 activities                      | 36,561   | 36,561        |
| Intake:                                      |  |               |
| Intake costs                                 | 9,545  | 9,545         |
| Outreach:                                    |  |               |
| Outreach                                     | 23,862   | 23,862        |
| ECIP/HEAP:                                   |  |               |
| ECIP EHCS Heating service repair/replacement | 1,749  | 1,749         |
| ECIP Wood, propane, and oil payments         | 1,785  | 1,785         |
| HEAP Wood, propane, and oil payments         | 196,700  | 196,700       |
| Total ECIP/HEAP                              | 200,234  | 200,234       |
| Total Expenditures                           | \$ 292,158                                     | \$ 292,158    |

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 08F-4930 (CSBG)**  
**FOR THE PERIOD JANUARY 1, 2008 THROUGH JUNE 30, 2010**

|                            | <u>January 1, 2008<br/>through<br/>June 30, 2008</u> | <u>July 1, 2009<br/>through<br/>June 30, 2009</u> | <u>July 1, 2009<br/>through<br/>June 30, 2010</u> | <u>Totals</u>     |
|----------------------------|--|---|---|-------------------|
| <u>Revenue</u>             |  |   |   |                   |
| Grant revenue              | \$ 173,685   | \$ 284,256  | \$ 102,548  | \$ 560,489        |
| Total Revenue              | <u>\$ 173,685</u>                                    | <u>\$ 284,256</u>                                 | <u>\$ 102,548</u>                                 | <u>\$ 560,489</u> |
| <u>Expenditures</u>        |  |   |   |                   |
| Administrative Costs:      |  |   |   |                   |
| Salaries and wages         | \$ 62,225  | \$ 115,873  | \$ 35,000   | \$ 213,098        |
| Fringe benefits            | 30,648   | 57,049  | 17,228  | 104,925           |
| Total Administrative Costs | <u>92,873</u>  | <u>172,922</u>                                    | <u>52,228</u>                                     | <u>318,023</u>    |
| Program Costs:             |  |   |   |                   |
| Salaries and wages         | 15,060   | 31,459  | 10,118  | 56,637            |
| Fringe benefits            | 7,764  | 16,679  | 3,937   | 28,380            |
| Subcontractor services     | 27,606   | 50,805  | 15,238  | 93,649            |
| Total Program Costs        | <u>50,430</u>  | <u>98,943</u>                                     | <u>29,293</u>                                     | <u>178,666</u>    |
| Total Expenditures         | <u>\$ 143,303</u>                                    | <u>\$ 271,865</u>                                 | <u>\$ 81,521</u>                                  | <u>\$ 496,689</u> |

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 09F-5131 (CSBG)**  
**FOR THE PERIOD JANUARY 1, 2010 THROUGH JUNE 30, 2010**

|                            | <u>January 1<br/>through<br/>June 30, 2010</u> | <u>Totals</u>    |
|----------------------------|--|------------------|
| <u>Revenue</u>             |  |                  |
| Grant revenue              | \$ 53,557                                      | \$ 53,557        |
| Total Revenue              | <u>\$ 53,557</u>                               | <u>\$ 53,557</u> |
| <u>Expenditures</u>        |  |                  |
| Administrative Costs:      |  |                  |
| Salaries and wages         | \$ 4,812                                       | \$ 4,812         |
| Fringe benefits            | <u>2,386</u>                                   | <u>2,386</u>     |
| Total Administrative Costs | <u>7,198</u>                                   | <u>7,198</u>     |
| Program Costs:             |  |                  |
| Subcontractor services     | <u>46,359</u>                                  | <u>46,359</u>    |
| Total Program Costs        | <u>46,359</u>                                  | <u>46,359</u>    |
| Total Expenditures         | <u>\$ 53,557</u>                               | <u>\$ 53,557</u> |

**COUNTY OF NEVADA, CALIFORNIA**  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE**  
**CSD CONTRACT NO. 10F-4031 (CSBG)**  
**FOR THE PERIOD JANUARY 1, 2010 THROUGH JUNE 30, 2010**

|                            | <u>January 1<br/>through<br/>June 30, 2010</u> | <u>Totals</u>     |
|----------------------------|--|-------------------|
| <u>Revenue</u>             |  |                   |
| Grant revenue              | \$ 169,675                                     | \$ 169,675        |
| Total Revenue              | <u>\$ 169,675</u>                              | <u>\$ 169,675</u> |
| <u>Expenditures</u>        |  |                   |
| Administrative Costs:      |  |                   |
| Salaries and wages         | \$ 66,870                                      | \$ 66,870         |
| Fringe benefits            | <u>36,966</u>                                  | <u>36,966</u>     |
| Total Administrative Costs | <u>103,836</u>                                 | <u>103,836</u>    |
| Program Costs:             |  |                   |
| Salaries and wages         | 22,290   | 22,290            |
| Fringe benefits            | 12,322   | 12,322            |
| Subcontractor services     | <u>31,227</u>                                  | <u>31,227</u>     |
| Total Program Costs        | <u>65,839</u>                                  | <u>65,839</u>     |
| Total Expenditures         | <u>\$ 169,675</u>                              | <u>\$ 169,675</u> |