

**COUNTY OF NEVADA,
CALIFORNIA**



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2012**

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COUNTY OF NEVADA
Single Audit Act
For the Year Ended June 30, 2012

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

Board of Supervisors 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, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 20, 2012. 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

Management of the County is responsible for establishing and maintaining effective 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

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.

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

We noted certain other matters that we reported to management of County of Nevada in a separate report dated December 20, 2012.

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 these specified parties.

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

Smith & Newell CPAs
Yuba City, California
December 20, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 County of Nevada, California's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2012. 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 of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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 items 12-SA-01 and 12-SA-02.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular 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 over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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.

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, 2012, and have issued our report thereon dated December 20, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purposes of forming opinions on the financial statements that collectively comprise the County's 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

The County's response to the findings identified in our audit is 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.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of the County's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on the County's compliance but not to provide an opinion on the effectiveness of the County's internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.


Smith & Newell, CPAs
Yuba City, California
December 20, 2012

COUNTY OF NEVADA
Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Agriculture			
Direct Program:			
Rural Housing Preservation Grants	10.433	10-USDA-HPG	\$ 10,479
Rural Housing Preservation Grants	10.433	11-USDA-HPG	6,277
Subtotal 10.433			16,756
Passed through State Department of Education:			
School Breakfast Program	10.553	02022	11,297
National School Lunch Program	10.555	02022	20,528
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CEC-29-2012	974,669
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	11-10476	844,813
Passed through State Controller's Office:			
Schools and Roads - Grants to States	10.665	110235A	228,483
Total U.S. Department of Agriculture			2,096,546
U.S. Department of Housing and Urban Development			
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	08 STBG 4833	1,565
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	09 STBG 6413	19,443
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Program Income	22,909
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	1,685,300
Subtotal 14.228			1,729,217
Home Investment Partnerships Program	14.239	Outstanding Loans	2,421,224
Housing Opportunities for Persons with AIDS	14.241	10-10140	31,668
Rural Housing and Economic Development	14.250	08 EDEF 5788	154,648
Rural Housing and Economic Development	14.250	09 PTAE 6306	3,847
Rural Housing and Economic Development	14.250	Outstanding Loans	176,766
Subtotal 14.250			335,261
Total U.S. Department of Housing and Urban Development			4,517,370

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA
Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of the Interior			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	219,226
Total U.S. Department of the Interior			<u>219,226</u>
U.S. Department of Justice			
Direct Program:			
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541	2008 JU FX 0027	71,376
Public Safety Partnership and Community Policing Grants	16.710	2009 CK WX 0385	31,550
Passed through State Emergency Management Agency:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC 1122 0290	113,606
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011 DJ BX 0022	13,944
Subtotal 16.738			<u>127,550</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	ZP 0901 0290	18,265
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	ZA 0901 0290	81,458
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2010 SB B9 2704	21,091
Subtotal 16.804			<u>120,814</u>
Crime Victim Assistance	16.575	UV 1001 0290	30,436
Crime Victim Assistance	16.575	UV 1102 0290	73,054
Crime Victim Assistance	16.575	VW 1125 0290	126,049
Subtotal 16.575			<u>229,539</u>
Passed through State Drug Enforcement Agency:			
Drug Court Discretionary Grant Program	16.585	2011-39	37,427
Drug Court Discretionary Grant Program	16.585	2012-34	3,483
Subtotal 16.585			<u>40,910</u>
Total U.S. Department of Justice			<u>621,739</u>
U.S. Department of Labor			
Direct Program:			
ARRA - Employee Benefits Security Administration (EBSA)	17.151	-	2,425
Total U.S. Department of Labor			<u>2,425</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA
Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Transportation			
Passed through Federal Aviation Administration:			
Airport Improvement Program	20.106	AIP 3-06-0095-13	\$ 8,971
Airport Improvement Program	20.106	AIP 3-06-0095-15	1,709,862
Subtotal 20.106			<u>1,718,833</u>
Passed through State Department of Transportation:			
Federal Transit - Capital Investment Grants	20.500	646904	186,835
ARRA - Federal Transit - Capital Investment Grants	20.500	649867	47,792
ARRA - Federal Transit - Capital Investment Grants	20.500	649868	239,248
Subtotal 20.500			<u>473,875</u>
Formula Grants for Other Than Urbanized Areas	20.509	641153	315,770
Formula Grants for Other Than Urbanized Areas	20.509	642154	316,301
Subtotal 20.509			<u>632,071</u>
Highway Planning and Construction	20.205	BHLO-5917(040)	12,782
Highway Planning and Construction	20.205	BRLO-5917(045)	53,898
Highway Planning and Construction	20.205	BRLO-5917(069)	25,781
Highway Planning and Construction	20.205	BRLOZA-5917(031)	190,994
Highway Planning and Construction	20.205	CML-5917(070)	64,901
Highway Planning and Construction	20.205	HSIPL-5917(050)	249,496
Highway Planning and Construction	20.205	HSIPL-5917(052)	255,919
Highway Planning and Construction	20.205	HSIPL-5917(071)	372,168
Subtotal 20.205			<u>1,225,939</u>
Total U.S. Department of Transportation			<u>4,050,718</u>
U.S. Department of Energy			
Passed through State Department of Community Services and Development:			
Weatherization Assistance for Low-Income Persons	81.042	09C-1774	9,694
ARRA - Weatherization Assistance for Low-Income Persons	81.042	09C-1826	523,698
ARRA - Weatherization Assistance for Low-Income Persons	81.042	11C-1823	15,643
Subtotal 81.042			<u>549,035</u>
Total U.S. Department of Energy			<u>549,035</u>
U.S. Department of Health and Human Services			
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	CEC-29-2012	56,714
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CEC-29-2012	34,502
Social Services Block Grant	93.667	CEC-29-2012	127,027
Chafee Foster Care Independence Program	93.674	CEC-29-2012	36,412

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA
Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
Passed through State Department of Social Services: (Continued)			
Temporary Assistance for Needy Families	93.558	CEC-29-2012	\$ 2,584,390
Temporary Assistance for Needy Families	93.558	800-29-2012	2,012,137
Subtotal 93.558			<u>4,596,527</u>
Foster Care - Title IV-E	93.658	CEC-29-2012	1,009,591
Foster Care - Title IV-E	93.658	800-29-2012	792,868
ARRA - Foster Care - Title IV-E	93.658	800-29-2012	(64)
Subtotal 93.658			<u>1,802,395</u>
Adoption Assistance	93.659	CEC-29-2012	5,013
Adoption Assistance	93.659	800-29-2012	788,176
ARRA - Adoption Assistance	93.659	800-29-2012	(29)
Subtotal 93.659			<u>793,160</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	Sierra-Nevada	2,000,673
Passed through State Department of Aging:			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	78-09-29-12	54,200
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	78-09-29-12 OTO	255
Subtotal 93.044			<u>54,455</u>
Passed through State Department of Health Services:			
Public Health Emergency Preparedness	93.069	EPO 11-29	111,945
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	11-10402	15,512
Immunization Cooperative Agreements	93.268	11-10598	36,391
The Affordable Care Act: Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	2011-032499	15,250
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	201129	148,358
Voting Access for Individuals with Disabilities - Grants to States	93.617	11G26126	6,500
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	D04RH23569A0	6,667
HIV Care Formula Grants	93.917	10-95276	41,560
Maternal and Child Health Services Block Grant to the States	93.994	201129	115,243

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA
Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
Passed through State Department of Health Services: (Continued)			
Medical Assistance Program	93.778	09-86032	\$ 68,915
Medical Assistance Program	93.778	10-NNA29	190,274
Medical Assistance Program	93.778	CHDP	118,651
Medical Assistance Program	93.778	CCS	160,879
Medical Assistance Program	93.778	HCPCFC	41,462
Medical Assistance Program	93.778	IHSS	409,975
			<hr/>
Subtotal 93.778			990,156
Passed through State Department of Mental Health Services:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	C292908	13,150
Block Grants for Community Mental Health Services	93.958	C292908	80,107
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA29	650,948
Passed through California Family Health Council, Inc.:			
Family Planning - Services	93.217	9903-5320-71209-11	48,729
Family Planning - Services	93.217	9903-5320-71209-12	48,724
			<hr/>
Subtotal 93.217			97,453
Passed through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	10B-5626	191,792
Low-Income Home Energy Assistance	93.568	11B-5726	341,300
Low-Income Home Energy Assistance	93.568	12B-5825	177,389
			<hr/>
Subtotal 93.568			710,481
ARRA - Community Services Block Grant	93.569	11F-4231	155,799
Community Services Block Grant	93.569	12F-4429	117,562
			<hr/>
Subtotal 93.569			273,361
			<hr/>
Total U.S. Department of Health and Human Services			12,814,947
U.S. Department of Homeland Security			
Passed through State Office of Emergency Services:			
Emergency Management Performance Grants	97.042	2011-0048	132,463

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA
Schedule of Expenditure of Federal Awards
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Homeland Security (Continued)			
Passed through State Office of Emergency Services: (Continued)			
State Homeland Security Program (SHSP)	97.073	2007-2008	12,500
State Homeland Security Program (SHSP)	97.073	2009-0019	25,353
State Homeland Security Program (SHSP)	97.073	2010-0085	91,967
State Homeland Security Program (SHSP)	97.073	2010-IP-TO-0016	18,000
State Homeland Security Program (SHSP)	97.073	2011-0077	107,441
Subtotal 97.073			<u>255,261</u>
Total U.S. Department of Homeland Security			<u>387,724</u>
Total			<u><u>\$ 25,259,730</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF NEVADA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

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 in the Schedule of Expenditures of Federal Awards.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying schedule of expenditures of federal awards, is generally presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

3. RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements, federal award revenues are reported principally in the County's financial statements as intergovernmental 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. AMERICAN RECOVERY AND REINVESTMENT ACT EXPENDITURES

In accordance with requirements under OMB Circular A-133, expenditures for federal awards under the American Recovery and Reinvestment Act of 2009 (ARRA) are separately identified by inclusion of the prefix "ARRA" on the Schedule of Expenditures of Federal Awards.

COUNTY OF NEVADA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

6. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The County participates in certain federal award programs that sponsor revolving loan programs, which are administered by the County. These programs require servicing arrangements with the County. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Subpart B, Section 205 of the U.S. Office of Management and Budget Circular A-133, the County has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2011, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2012:

Federal CFDA	Program Title	Amount Outstanding	
		July 1, 2011	June 30, 2012
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$ 1,685,300	\$ 1,577,097
14.239	Home Investment Partnerships Program	2,421,224	2,416,224
14.250	Rural Housing and Economic Development	176,766	316,766
	Total Loans Outstanding	<u>\$ 4,283,290</u>	<u>\$ 4,310,087</u>

7. 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:

Federal CFDA	Subrecipient	Amount
93.556	Child Advocates	\$ 2,600
93.556	Family Resource Center	9,400
93.556	Community Recovery Resource	4,235
93.558	Sierra Nevada Children's Services	431,122
93.569	Foothill House of Hospitality	7,362
93.569	Child Advocates	5,756
93.569	Victor Community Support Services	24,753
93.569	Domestic Violence	3,303
93.569	Freed	4,060
93.569	Kare Crisis	3,301
93.569	Gold Country Telecare	5,193
93.674	Nevada County Superintendent of Schools	60,445
	Total	<u>\$ 561,530</u>

COUNTY OF NEVADA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

8. 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>Child Nutrition Cluster</u>		
10.553	School Breakfast Program	\$ 11,297
10.555	National School Lunch Program	<u>20,528</u>
Total		<u><u>\$ 31,825</u></u>
<u>JAG Program Cluster</u>		
16.738	Edward Byrne Memorial Justice Assistance Grant Program	\$ 127,550
16.804	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	<u>120,814</u>
Total		<u><u>\$ 248,364</u></u>

9. CALIFORNIA DEPARTMENT OF AGING (CDA) REPORTING REQUIREMENTS

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	<u>\$ 54,455</u>	\$ -
Total	<u><u>\$ 54,455</u></u>	<u><u>\$ -</u></u>

COUNTY OF NEVADA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

10. CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT EXPENDITURES

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2012. This information is included in the County's single audit report at the request of CalEMA.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2011	For the Year Through June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
DC11220290 - Anti-Drug Enforcement						
Personal services	\$ -	\$ 78,062	\$ 78,062	\$ 78,062	\$ -	\$ -
Operating expenses	-	35,544	35,544	35,544	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 113,606</u>	<u>\$ 113,606</u>	<u>\$ 113,606</u>	<u>\$ -</u>	<u>\$ -</u>
ZP09010290 - Proposition 36 Offender Treatment Program						
Personal services	\$ 104,352	\$ 18,265	\$ 122,617	\$ 18,265	\$ -	\$ -
Operating expenses	14,343	-	14,343	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 118,695</u>	<u>\$ 18,265</u>	<u>\$ 136,960</u>	<u>\$ 18,265</u>	<u>\$ -</u>	<u>\$ -</u>
ZA09010290 - American Reinvestment and Recovery Act						
Personal services	\$ -	\$ 69,822	\$ 69,822	\$ 69,822	\$ -	\$ -
Operating expenses	227,405	11,636	239,041	11,636	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 227,405</u>	<u>\$ 81,458</u>	<u>\$ 308,863</u>	<u>\$ 81,458</u>	<u>\$ -</u>	<u>\$ -</u>
UV10010290 - Unserved/Underserved Victim Advocacy and Outreach Program						
Personal services	\$ 16,013	\$ 21,150	\$ 37,163	\$ 13,165	\$ 7,985	\$ -
Operating expenses	3,074	17,271	20,345	17,271	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 19,087</u>	<u>\$ 38,421</u>	<u>\$ 57,508</u>	<u>\$ 30,436</u>	<u>\$ 7,985</u>	<u>\$ -</u>
UV11020290 - Unserved/Underserved Victim Advocacy and Outreach Program						
Personal services	\$ -	\$ 84,011	\$ 84,011	\$ 63,008	\$ 21,003	\$ -
Operating expenses	-	10,046	10,046	10,046	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 94,057</u>	<u>\$ 94,057</u>	<u>\$ 73,054</u>	<u>\$ 21,003</u>	<u>\$ -</u>

COUNTY OF NEVADA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

10. CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT EXPENDITURES
(CONTINUED)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2011	For the Year Through June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
<u>VW11250290 - Victim Witness Assistance</u>						
Personal services	\$ -	\$ 129,452	\$ 129,452	\$ 126,049	\$ 3,403	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 129,452</u>	<u>\$ 129,452</u>	<u>\$ 126,049</u>	<u>\$ 3,403</u>	<u>\$ -</u>

COUNTY OF NEVADA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements	<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?	No
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 including those that are required to be reported in accordance with OMB Circular A-133 Section 510(a)?	Yes
4. Identification of major programs:	
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children	
10.561 State Administrative Matching Grants for Supplemental Nutrition Assistance Program	
10.665 Schools and Roads - Grants to States	
15.226 Payments in Lieu of Taxes	
20.106 Airport Improvement Program	
20.500 Federal Transit - Capital Investment Grants	
20.500 ARRA - Federal Transit - Capital Investment Grants	
93.558 Temporary Assistance for Needy Families	
93.563 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	
93.778 Medical Assistance Program	

COUNTY OF NEVADA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

I. SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$757,792 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes |

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

12-SA-01
12-SA-02

COUNTY OF NEVADA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

12-SA-01

Name:	Adoption Assistance
CFDA #:	93.659
Federal Grantor:	U.S. Department of Health and Human Services
Pass Through Entity:	State Department of Social Services
Award No.:	Various
Year:	2011/2012

Condition

Title 22 California Code of Regulations Section 35331(a) requires that the determination of the child's eligibility for adoption assistance be documented in the case record on the Eligibility Certification - Adoption Assistance Program form (the AAP-4). The County does document eligibility on the AAP-4 by the completion of the form, which is signed by the "Authorized Official of Public Adoption Agency". However, a second signature is required on the AAP-4. The "Authorized Official of County Welfare Department" must sign the AAP-4 and check the appropriate box, which indicates FFP eligibility or non-eligibility.

On two of forty cases tested, the AAP-4s were completed and signed by the "Authorized Official of Public Adoption Agency", but the AAP-4s were not signed by the "Authorized Official of County Welfare Department", which is the County eligibility staff.

Perspective

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

Criteria

The County is not in compliance with Title 22 California Code of Regulations Section 35331(a).

Effect of Condition

When the AAP-4 is not available for review or signed by the "Authorized Official of County Welfare Department" and/or the federal eligibility or non-eligibility box is not marked, the likelihood of errors in eligibility determination increase.

Questioned Costs

No costs are questioned. All forty cases were eligible for federal adoption assistance. The problem was that their eligibility was not properly documented, as required, on the AAP-4.

Recommendation

We recommend that County require that the AAP-4s 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-4s are properly completed and executed.

COUNTY OF NEVADA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

12-SA-01 (Continued)

Corrective Action Plan

Pertaining to the two exception cases, the documents in question (AAP-4) have been signed and scanned/indexed back to their respective cases. The following steps are being taken to ensure these errors are not repeated:

1. The regulations and policies regarding use of these forms have been reviewed with the Eligibility Worker.
2. The Eligibility Worker has been reminded that she is to use the checklist tool designed to avoid errors of omission.
3. The Eligibility Worker will bring all new AAP cases to the Program Manager for review prior to scanning/indexing.
4. We will go through the existing caseload and review forms for completion.

COUNTY OF NEVADA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

12-SA-02

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.: Various
Year: 2011/2012

Condition

Federal eligibility requires that the determination of the child's eligibility for foster care be documented in the case record on the Determination of Federal AFDC-FC Eligibility form (FC 3). The County does document eligibility on the FC 3 by completion of the form. However, a signature is required on the FC 3. The Eligibility Worker must sign the FC 3 and check the appropriate box, which indicates recipient's eligibility or non-eligibility.

On one of twenty-five cases tested, the FC 3 was completed but not signed by the Eligibility Worker.

Perspective

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

Criteria

The County is not in compliance with Federal eligibility requirements for the Foster Care Title IV-E program.

Effect of Condition

When the FC 3 is not available for review or 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 Costs

No costs are questioned. The one case was eligible for federal Foster Care. The problem was that their eligibility was not properly documented, as required, on the FC 3.

Recommendation

We recommend that County require that the FC 3's be signed by the Eligibility Worker and that this person check the appropriate box showing determination of the recipient eligibility on the bottom of this form. We also recommend that the County incorporate into their review process procedures to ensure that the FC 3's are properly completed and executed.

COUNTY OF NEVADA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

12-SA-02 (Continued)

Corrective Action Plan

Pertaining to the one exception case, the documents in question have been signed and scanned/indexed back to their respective cases. The following steps are being taken to ensure these errors are not repeated:

1. The regulations and policies regarding use of these forms have been reviewed with the Eligibility Worker.
2. The Eligibility Worker has been reminded that she is to use the checklist tool designed to avoid errors of omission.
3. The Eligibility Worker will bring all new FC-3 cases to the Program Manager for review prior to scanning/indexing.
4. We will go through the existing caseload and review forms for completion.

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**Supplemental Statements of Revenue and
Expenditures Passed Through State Department of
Community Services and Development**

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COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 09C-1774(DOE-WX)
For the Period July 1, 2010 Through June 30, 2012

	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 83,647	\$ 9,694	\$ 93,341
Total Revenue	<u>\$ 83,647</u>	<u>\$ 9,694</u>	<u>\$ 93,341</u>
<u>Expenditures</u>			
Administrative costs	\$ 5,394	\$ -	\$ 5,394
Program Costs:			
Outreach	4,534	-	4,534
Training and technical assistance	7,100	-	7,100
Major vehicle and field equipment (less than \$5,000)	1,000	-	1,000
Workers compensation	650	-	650
Intake	1,814	-	1,814
Direct program activities	42,435	6,012	48,447
Health and safety activities	18,220	3,682	21,902
General/operating expenditures	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Program Costs	<u>78,253</u>	<u>9,694</u>	<u>87,947</u>
Total Expenditures	<u>\$ 83,647</u>	<u>\$ 9,694</u>	<u>\$ 93,341</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 09C-1826(DOE-WX)
For the Period July 1, 2009 Through June 30, 2012

	<u>July 1, 2009 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 157,806	\$ 322,112	\$ 538,488	\$ 1,018,406
Total Revenue	<u>\$ 157,806</u>	<u>\$ 322,112</u>	<u>\$ 538,488</u>	<u>\$ 1,018,406</u>
<u>Expenditures</u>				
Administrative costs	\$ 24,290	\$ -	\$ 40,823	\$ 65,113
Program Costs:				
Client education	3,404	3,867	9,419	16,690
Liability insurance	500	-	-	500
Outreach	16,593	8,357	24,899	49,849
Training and technical assistance	2,080	32,471	3,859	38,410
Major vehicle and field equipment (less than \$5,000)	8,118	17,558	10,820	36,496
Major vehicle and field equipment (more than \$5,000)	579	(579)	-	-
Workers compensation	1,000	1,000	1,000	3,000
Intake	4,335	5,381	10,224	19,940
Direct program activities	83,433	236,479	246,942	566,854
Health and safety activities	13,474	26,007	155,780	195,261
General/operating expenditures	-	6,361	19,932	26,293
Total Program Costs	<u>133,516</u>	<u>336,902</u>	<u>482,875</u>	<u>953,293</u>
Total Expenditures	<u>\$ 157,806</u>	<u>\$ 336,902</u>	<u>\$ 523,698</u>	<u>\$ 1,018,406</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11C-1823(DOE-WX)
For the Period January 1, 2012 Through June 30, 2012

	<u>January 1 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>		
Grant revenue	\$ 15,643	\$ 15,643
Total Revenue	<u>\$ 15,643</u>	<u>\$ 15,643</u>
<u>Expenditures</u>		
Administrative costs	<u>\$ 1,246</u>	<u>\$ 1,246</u>
Program Costs:		
Training and technical assistance	1,500	1,500
Liability insurance	100	100
Vehicle insurance	100	100
Intake	287	287
Outreach	718	718
Client education	402	402
Workers compensation	100	100
General /operating expenditures	1,000	1,000
Direct program activities	7,834	7,834
Health and safety activities	<u>2,356</u>	<u>2,356</u>
Total Program Costs	<u>14,397</u>	<u>14,397</u>
Total Expenditures	<u>\$ 15,643</u>	<u>\$ 15,643</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 10B-5626 (WX) (LIHEAP)
For the Period January 1, 2010 Through June 30, 2012

	<u>January 1 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 46,702	\$ 126,979	\$ 178,081	\$ 351,762
Total Revenue	<u>\$ 46,702</u>	<u>\$ 126,979</u>	<u>\$ 178,081</u>	<u>\$ 351,762</u>
<u>Expenditures</u>				
Administrative costs	\$ 3,736	\$ 8,594	\$ 15,815	\$ 28,145
Program Costs:				
Intake	934	2,149	3,954	7,037
Outreach	2,335	5,372	9,884	17,591
Training and technical assistance	934	12,052	4,610	17,596
Direct program activities	<u>38,763</u>	<u>98,812</u>	<u>143,818</u>	<u>281,393</u>
Total Program Costs	<u>42,966</u>	<u>118,385</u>	<u>162,266</u>	<u>323,617</u>
Total Expenditures	<u>\$ 46,702</u>	<u>\$ 126,979</u>	<u>\$ 178,081</u>	<u>\$ 351,762</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 10B-5626 (ECIP/HEAP)
For the Period January 1, 2010 Through June 30, 2012

	<u>January 1 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 292,158	\$ 116,977	\$ 13,711	\$ 422,846
Total Revenue	<u>\$ 292,158</u>	<u>\$ 116,977</u>	<u>\$ 13,711</u>	<u>\$ 422,846</u>
<u>Expenditures</u>				
Assurance 16 costs:				
Assurance 16 activities	\$ 36,561	\$ 27,851	\$ 5,474	\$ 69,886
Administrative costs EHA 16:				
Administrative costs	21,956	18,818	1,710	42,484
Intake:				
Intake costs	9,545	7,352	1,596	18,493
Outreach:				
Outreach	23,862	21,639	731	46,232
ECIP/HEAP:				
ECIP EHCS Heating service repair/replacement	1,749	5,384	-	7,133
ECIP Wood, propane, and oil payments	1,785	6,540	-	8,325
HEAP Wood, propane, and oil payments	196,700	29,393	4,200	230,293
Total ECIP/HEAP	<u>200,234</u>	<u>41,317</u>	<u>4,200</u>	<u>245,751</u>
Total Expenditures	<u>\$ 292,158</u>	<u>\$ 116,977</u>	<u>\$ 13,711</u>	<u>\$ 422,846</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11B-5726 (WX) (LIHEAP)
For the Period January 1, 2011 Through June 30, 2012

	<u>January 1 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 83,931	\$ 48,661	\$ 132,592
Total Revenue	<u>\$ 83,931</u>	<u>\$ 48,661</u>	<u>\$ 132,592</u>
<u>Expenditures</u>			
Administrative costs	\$ 2,538	\$ 5,116	\$ 7,654
Program Costs:			
Intake	1,393	1,279	2,672
Outreach	-	4,198	4,198
Training and technical assistance	-	3,198	3,198
Direct program activities	-	33,117	33,117
Total Program Costs	<u>1,393</u>	<u>41,792</u>	<u>43,185</u>
Total Expenditures	<u>\$ 3,931</u>	<u>\$ 46,908</u>	<u>\$ 50,839</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11B-5726 (ECIP/HEAP)
For the Period January 1, 2011 Through June 30, 2012

	<u>January 1 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 179,747	\$ 294,392	\$ 474,139
Total Revenue	<u>\$ 179,747</u>	<u>\$ 294,392</u>	<u>\$ 474,139</u>
<u>Expenditures</u>			
Assurance 16 costs:			
Assurance 16 activities	\$ 3,373	\$ 60,696	\$ 64,069
Administrative costs EHA 16:			
Administrative costs	5,184	35,697	40,881
Intake:			
Intake costs	5,263	12,300	17,563
Outreach:			
Outreach	4,227	39,949	44,176
Training and Technical Assistance:			
Training and technical assistance	-	4,350	4,350
ECIP/HEAP:			
HEAP Wood, propane, and oil payments	161,700	141,400	303,100
Total ECIP/HEAP	161,700	141,400	303,100
Total Expenditures	<u>\$ 179,747</u>	<u>\$ 294,392</u>	<u>\$ 474,139</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12B-5825 (WX) (LIHEAP)
For the Period January 1, 2012 Through June 30, 2012

	<u>January 1 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>		
Grant revenue	\$ 45,900	\$ 45,900
Total Revenue	<u>\$ 45,900</u>	<u>\$ 45,900</u>
<u>Expenditures</u>		
Administrative costs	<u>\$ -</u>	<u>\$ -</u>
Program Costs:		
Intake	-	-
Outreach	-	-
Training and technical assistance	-	-
Direct program activities	<u>-</u>	<u>-</u>
Total Program Costs	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12B-5825 (ECIP/HEAP)
For the Period January 1, 2012 Through June 30, 2012

	<u>January 1 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>		
Grant revenue	\$ 217,409	\$ 217,409
Total Revenue	<u>\$ 217,409</u>	<u>\$ 217,409</u>
<u>Expenditures</u>		
Assurance 16 costs:		
Assurance 16 activities	\$ 24,431	\$ 24,431
Administrative costs EHA 16:		
Administrative costs	<u>16,960</u>	<u>16,960</u>
Intake:		
Intake costs	<u>17,728</u>	<u>17,728</u>
Outreach:		
Outreach	<u>17,728</u>	<u>17,728</u>
Training and Technical Assistance:		
Training and technical assistance	<u>7,092</u>	<u>7,092</u>
ECIP/HEAP:		
ECIP EHCS Heating service repair/replacement	-	-
ECIP Wood, propane, and oil payments	-	-
HEAP Wood, propane, and oil payments	<u>93,450</u>	<u>93,450</u>
Total ECIP/HEAP	<u>93,450</u>	<u>93,450</u>
Total Expenditures	<u>\$ 177,389</u>	<u>\$ 177,389</u>

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11F-4231 (CSBG)
For the Period January 1, 2011 Through December 31, 2012

	January 1 through June 30, 2011	July 1 through December 31, 2011	Totals
<u>Revenue</u>			
Grant revenue	\$ 119,886	\$ 133,749	\$ 253,635
Total Revenue	\$ 119,886	\$ 133,749	\$ 253,635
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 22,531	\$ 46,690	\$ 69,221
Fringe benefits	13,166	26,506	39,672
Operating expenses	15,288	31,290	46,578
Total Administrative Costs	50,985	104,486	155,471
Program Costs:			
Salaries and wages	7,510	15,564	23,074
Fringe benefits	4,389	8,835	13,224
Operating expenses	5,096	10,091	15,187
Subcontractor services	29,856	16,823	46,679
Total Program Costs	46,851	51,313	98,164
Total Expenditures	\$ 97,836	\$ 155,799	\$ 253,635

COUNTY OF NEVADA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12F-4429 (CSBG)
For the Period January 1, 2012 Through June 30, 2012

	<u>January 1 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>		
Grant revenue	\$ 165,131	\$ 165,131
Total Revenue	<u>\$ 165,131</u>	<u>\$ 165,131</u>
<u>Expenditures</u>		
Administrative Costs:		
Salaries and wages	\$ 31,466	\$ 31,466
Fringe benefits	18,263	18,263
Operating expenses	<u>12,762</u>	<u>12,762</u>
Total Administrative Costs	<u>62,491</u>	<u>62,491</u>
Program Costs:		
Salaries and wages	6,207	6,207
Fringe benefits	3,657	3,657
Operating expenses	2,841	2,841
Subcontractor services	<u>42,366</u>	<u>42,366</u>
Total Program Costs	<u>55,071</u>	<u>55,071</u>
Total Expenditures	<u>\$ 117,562</u>	<u>\$ 117,562</u>

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