

COUNTY OF SHASTA
SINGLE AUDIT REPORT
JUNE 30, 2011

COUNTY OF SHASTA

Single Audit Report
For the Year Ended June 30, 2011

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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 Grand Jury
County of Shasta
Redding, California

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Shasta, as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 12, 2011. Our report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of the Shasta County Children and Families Commission, as described in our report on the County of Shasta's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Shasta's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 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.

Board of Supervisors and Grand Jury
County of Shasta

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Shasta'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*.

This report is intended solely for the information of the audit committee, management, the Board of Supervisors, 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.

Gallina LLP

Roseville, California
December 12, 2011



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

Board of Supervisors and Grand Jury
County of Shasta
Redding, California

Compliance

We have audited the compliance of the County of Shasta, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County of Shasta's major federal programs for the year ended June 30, 2011. The County of Shasta'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 of Shasta's management. Our responsibility is to express an opinion on the County of Shasta'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 of Shasta'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 of Shasta's compliance with those requirements.

In our opinion, the County of Shasta complied, in all material respects, with the 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, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 11-SA-1.

Board of Supervisors and Grand Jury
County of Shasta

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

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 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 11-SA-01 to be a material weakness.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Shasta as of and for the year ended June 30, 2011, and have issued our report thereon dated December 12, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

Board of Supervisors and Grand Jury
County of Shasta

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 information is fairly stated in all material respects in relation to the financial statements as a whole.

The Supplementary Statements of Grant Revenue and Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the audit committee, management, the Board of Supervisors, 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.

Gallina LLP

Roseville, California
December 12, 2011

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Programs:			
Cooperative Forestry Assistance:			
Cooperative Patrol	10.664	--	\$ 26,315
Cooperative Law Enforcement, Drug Suppression	10.664	--	45,692
Water and Waste Disposal for Rural Counties -			
Outstanding Loan Balance	10.760	--	797,961
Subtotal Direct			<u>869,968</u>
Passed through State Department of Food and Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care			
Pierce's Disease Program	10.025	09-8500-0484-CA	84,697
Light Brown Apple Moth Program	10.025	10-8520-1164-CA	7,237
Asian Citrus Psyllid	10.025	10-8520-1211-CA	4,120
European Grapevine Moth	10.025	10-8520-1317-CA	18,003
Pest Detection Trapping	10.025	10-8520-1399-CA	37,055
Expanded Pest Detection	10.025	10-8520-1399-CA	23,727
Sudden Oak Death (SOD) Statewide Emergency Response	10.025	09-8523-0572-CA	2,539
Subtotal CFDA#10.025			<u>177,378</u>
Collaborative Forest Restoration:			
Shasta County Agricultural Commissioner's Noxious	10.679	04-DG-11051400-008	
ARRA-Recovery Act of 2009: Wildland Fire	10.688	09-DG-11059702-021	30,437
Subtotal Pass-Through			<u>207,815</u>
Passed through State Department of Education:			
School Breakfast Program	10.553	--	19,251
National School Lunch Program	10.555	--	35,266
Subtotal Pass-Through			<u>54,517</u>
Passed through State Department of Forestry and Fire:			
Cooperative Forestry Assistance:			
Volunteer Fire Assistance	10.664	7FG10060	19,979
Subtotal Pass-Through			<u>19,979</u>
Passed through State Department of Public Health:			
Special Supplemental Nutrition Program for Women, Infants,	10.557	--	1,833,236
Subtotal Pass-Through			<u>1,833,236</u>

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u> (continued)			
Passed through State Department of Health Care Services:			
State Administrative Matching Grants for the Supplemental Supplemental Nutrition Assistance Program California Nutrition Network	10.561	51360	\$ 576,908
Subtotal Pass-Through			<u>576,908</u>
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Supplemental Nutrition Assistance Program			
ISAWS Migration - Food Stamps	10.561	--	39,394
Food Stamp Program	10.561	--	2,851,847
ARRA - SNAP Admin	10.561	--	51,889
Subtotal Pass-Through			<u>2,943,130</u>
Passed through the State of California:			
Schools and Roads - Grants to States	10.665	--	<u>1,498,433</u>
Total U.S. Department of Agriculture			<u>\$ 8,003,986</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through the State Department of Housing and Community Development:			
Community Development Block Grant/State's Program	14.228	08-STBG-4836	468,275
Community Development Block Grant/State's Program	14.228	09-NSPI-6262	805,732
Community Development Block Grant/State's Program	14.228	--	33,987
Community Development Block Grant/State's Program- Outstanding Loan Balance	14.228	--	3,515,469
Subtotal CFDA #14.228			<u>4,823,463</u>
HOME Investment Partnerships Program	14.239	--	1,172
HOME Investment Partnerships Program - Outstanding Loan Balance	14.239	--	5,200,491
Subtotal CFDA #14.239			<u>5,201,663</u>
Section 8 Housing Choice Vouchers	14.871	CA096	3,509,158
Subtotal Pass-Through			<u>13,534,284</u>
Passed through City of Redding			
Community Development Block Grant/Entitlement Program	14.218	--	<u>6,960</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 13,541,244</u>

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Interior</u>			
Direct Program:			
Recreation Resource Management-Law Enforcement Agreement	15.225	--	\$ 92,678
Total U.S. Department of Interior			<u>\$ 92,678</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Equitable Sharing Agreement - Asset Forfeiture	16.000	--	1,126,516
State Criminal Alien Assistance Program	16.606	--	53,523
Edward Byrne Memorial Justice Assistance Grant Program			
Local Law Enforcement Block Grant	16.738	--	36,925
Edward Byrne Memorial Formula Grant Program			
Domestic Cannabis Eradication/Suppression	16.579	--	165,437
ARRA-Edward Byrne Memorial Assistance Grant	16.804	--	164,609
Subtotal Direct			<u>1,547,010</u>
Passed through State Board of Control:			
Juvenile Accountability Block Grants			
Integrated Justice System Data Transfer and Integration	16.523	CSA 116-09	14,371
Subtotal Pass-Through			<u>14,371</u>
Passed through California Emergency Management Agency:			
Crime Victim Assistance			
Victim Witness Assistance Program VOCA	16.575	VW10290450	87,511
Edward Byrne Memorial Justice Assistance Grant Program			
Shasta Interagency Narcotic Task Force	16.738	DC10230450	188,203
Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program			
North State Anti-Gang Recovery Act	16.804	--	23,804
Marijuana Suppression Grant	16.804	MS10010450	170,217
ARRA - Marijuana Suppression Grant	16.804	--	279,597
ARRA-Evidence-based Probation Supervision Program	16.804	ZP09010450	91,759
ARRA-Anti-Drug Abuse Enforcement Team Program	16.804	ZA09010450	100,875
ARRA - Cal-MMET Program	16.804	ZM09010450	132,163
ARRA-Substance Abuse Offender Treatment Program	16.804	ZA09010450	231,233
Subtotal Pass-Through			<u>1,305,362</u>
Total U.S. Department of Justice			<u>\$ 2,866,743</u>

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	--	\$ 98,796
Subtotal Direct			<u>98,796</u>
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	BHLS-5906(076)	20,791
Highway Planning and Construction	20.205	BHLS-5906(077)	86,470
Highway Planning and Construction	20.205	BHLS-5906(082)	301
Highway Planning and Construction	20.205	BRLO-5906(071)	863,573
Highway Planning and Construction	20.205	BRLO-5906(079)	41,022
Highway Planning and Construction	20.205	BRLO-5906(087)	42,423
Highway Planning and Construction	20.205	BRLO-5906(089)	19,580
Highway Planning and Construction	20.205	BRLO-5906(099)	21,225
Highway Planning and Construction	20.205	BRLO-5906(100)	19,924
Highway Planning and Construction	20.205	BRLS-5906(055)	467,591
Highway Planning and Construction	20.205	BRLS-5906(063)	870,911
Highway Planning and Construction	20.205	BRLS-5906(086)	25,020
Highway Planning and Construction	20.205	BRLS-5906(088)	73,540
Highway Planning and Construction	20.205	HRRRL-5906(084)	39,442
Highway Planning and Construction	20.205	HRRRL-5906(091)	72,419
Highway Planning and Construction	20.205	HRRRL-5906(092)	36,997
Highway Planning and Construction	20.205	HRRRL-5906(093)	42,533
Highway Planning and Construction	20.205	RPSTPLE-5906(075)	110,378
Highway Planning and Construction	20.205	SPOA-5906(098)	5,569
ARRA - Highway Planning and Construction	20.205	ESPLE-5906(097)	11,101
ARRA - Highway Planning and Construction	20.205	ESPLE-5906(102)	223,565
Subtotal CFDA #20.205			<u>3,094,375</u>
Passed through State Office of Traffic Safety:			
National Highway Safety Administration - State and Highway Safety			
Felony & Recidivist DUI Vertical Prosecution Program	20.600	AL11100	156,410
National Highway Safety Administration - State and Highway Safety			
DUI Misdemeanor Prosecutor Program	20.600	AL1074	21,440
Subtotal CFDA #20.600			<u>177,850</u>
Alcohol Impaired Driving Countermeasures Incentive Grant I			
Drive Safe and Sober Education Program	20.601	--	82,700
Subtotal Pass-Through			<u>260,550</u>
Total U.S. Department of Transportation			<u>\$ 3,453,721</u>

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Treasury</u>			
Direct Program			
Equitable Sharing Agreement - Asset Forfeiture	21.000	--	\$ 122,494
Total U.S. Department of Treasury			\$ 122,494
<u>U.S. Environmental Protection Agency</u>			
Passed through California Department of Public Health:			
Federal Capitalization Grant for Drinking Water State	66.468	--	589,145
Passed through Air Pollution Control Officers Association:			
Surveys, Studies, Research, Investigations, Demonstrations, EPA Particulate Monitoring 2.5	66.034	AQS060890004	5,100
Total U.S. Environmental Protection Agency			\$ 594,245
<u>U.S. Department of Education</u>			
Passed through State Department of Rehabilitation:			
Rehabilitation Services-Vocational Rehabilitation Grants to	84.126	--	191,621
ARRA Rehabilitation Services-Vocational Rehabilitation	84.390	--	66,696
Subtotal Pass-Through			258,317
Passed through State Department of Alcohol and Drug Programs:			
Safe & Drug-Free Schools & Communities_State Grants	84.186		164,045
Total U.S. Department of Education			\$ 422,362
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Alcohol & Drug Prevention:			
Block Grants for Prevention & Treatment of Substance Abuse	93.959	--	1,399,752
Subtotal Pass-Through			1,399,752
Passed through Secretary of State:			
Voting Access for Individuals with Disabilities_Grants to States	93.617	09G26145	5,000
Subtotal Pass-Through			5,000
Passed through the State Department of Mental Health:			
Projects for Assistance in Transition from Homelessness	93.150	--	77,779
Block Grants for Community Mental Health Services			
Substance Abuse and Mental Health Services Administration	93.958	--	210,366
Subtotal Pass-Through			288,145

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Health Care Services:			
Childhood Lead Poisoning Prevention Projects	93.197	51702	\$ 18,466
Childhood Lead Poisoning Prevention Projects	93.197	51703	5,476
Subtotal CFDA #93.197			<u>23,942</u>
Immunization Grants	93.268	--	66,859
Centers for Disease Control and Prevention Investigation and Technical Assistance			
Bioterrorism Preparedness	93.283	53107	732,238
Medical Assistance Program:			
Children's Medical Services	93.778	--	503,273
Child Health and Disability Program (CHDP)	93.778	--	447,026
Targeted Case Management (TCM)	93.778	95922	189,738
Health Care and Other Facilities			
Medi-Cal Administrative Activities (MAA)	93.887	95918	419,078
Preventive Health Services-Sexually Transmitted Diseases	93.978	53117	24,141
Preventive Health And Health Services Block Grant:			
Maternal and Child Health Services Block Grant to the States (MCAH)	93.994	53107	88,000
Maternal and Child Health Services Block Grant to the States (MCAH)	93.994	53117	66,769
Maternal and Child Health Services Block Grant to the States (MCAH)	93.994	53118	68,130
Subtotal CFDA#93.994			<u>222,899</u>
Subtotal Pass-Through			<u>2,629,194</u>
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families:			
CalWORKS, Kinship Guardian Assistance Payments,	93.558	--	10,458,867
CalWORKS, Child Welfare Services TANF	93.558	--	8,711,277
TANF - Fraud Incentive	93.558	--	5,508
ISAWS Migration - CALWORKS TANF	93.558	--	31,540
ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families(TANF)State Program	93.714	--	593,160
Subtotal TANF Cluster			<u>19,800,352</u>
ARRA - Guardian Assistance	93.090	--	4,244

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services (continued):			
Foster Care - Title IV-E:			
CWS - Title IV-E, Foster Care, State Automated Child	93.658	--	\$ 3,050,198
Foster Care - Title IV-E - AFDC Foster Care, Wraparound	93.658	--	2,843,012
ARRA - Foster Care - Title IV-E - AFDC Foster Care,	93.658	--	154,543
Foster Care - Title IV-E (Probation)	93.658	--	960,406
Subtotal CFDA 93.658			<u>7,008,159</u>
Promoting Safe and Stable Families (PSSF)	93.556	--	166,334
Child Welfare Services State Grants	93.645	--	166,608
Adoptions Incentive	93.603	--	36,460
Adoption Assistance	93.659	--	4,592,512
ARRA - Adoption Assistance	93.659	--	259,564
Subtotal CFDA #93.659			<u>4,852,076</u>
Social Services Block Grant			
Child Welfare Services (CWS) Title XX - Licensing Title XX	93.667	--	593,119
CalWorks Single XX	93.667	--	398,991
Subtotal CFDA #93.667			<u>992,110</u>
Chafee Foster Care Independence Program	93.674	--	95,013
Medical Assistance Program			
Medical Assistance Program Administration	93.778	--	5,552,501
ISAWS Migration - Medi-Cal	93.778	--	54,684
IHSS Public Authority	93.778	--	152,304
In-Home Supportive Services Admin (Health-related)	93.778	--	684,611
ARRA - In-Home Supportive Services Admin (Health-related)	93.778	--	127,799
Subtotal Pass-Through			<u>39,693,255</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	--	4,638,405
ARRA Child Support Enforcement	93.563	--	189,648
Subtotal Pass-Through			<u>4,828,053</u>

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services</u> (continued)			
Passed through State Department of Community Services and Development:			
Community Services Block Grant	93.569	10F-4046	\$ 156,648
Community Services Block Grant	93.569	11F-4246	136,187
ARRA-Community Services Block Grant	93.710	09F-5146	171,039
Subtotal CSBG Cluster			<u>463,874</u>
Total U.S. Department of Health and Human Services			<u>\$ 49,307,273</u>
<u>Executive Office of the President</u>			
Pass-Through Central Valley California HIDTA			
High Intensity Drug Trafficking Areas Program	95.001	--	<u>95,476</u>
Total Executive Office of the President			<u>\$ 95,476</u>
<u>U.S. Department of Energy</u>			
Pass-Through California Energy Commission			
ARRA - Energy Efficiency and Conservation Block Grant	81.128	--	404,618
State Energy Program	81.041	--	522,171
Subtotal Pass-Through			<u>926,789</u>
Total U.S. Department of Energy			<u>\$ 926,789</u>
<u>U.S. Department of Homeland Security</u>			
Direct Programs:			
Emergency Food and Shelter National Board Program	97.024	--	1,870
Assistance to Firefighters Grants	97.044	--	173,330
Subtotal Direct			<u>175,200</u>
Passed through California Emergency Management Agency:			
Emergency Management Performance Grants	97.042	089-00000	156,605
Homeland Security Grant Program	97.067	--	20,514
Subtotal Pass-Through			<u>177,119</u>
Passed Through California Office of Homeland Security:			
State Homeland Security Program - SHSP (FY 2008)	97.073	--	55,890
Law Enforcement Terrorism Prevention Program - LETPP	97.074	--	169,046
Subtotal Pass-Through			<u>224,936</u>

COUNTY OF SHASTA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Homeland Security</u> (continued)			
Passed through Shasta County Public Health:			
Homeland Security Grant	97.044	--	\$ 111,140
Total U.S. Department of Homeland Security			\$ 688,395
Total Expenditures of Federal Awards			\$ 80,115,406

COUNTY OF SHASTA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Shasta. The County of Shasta's 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.

Note 2: **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented based on Generally Accepted Accounting Principles. 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 basic financial statements.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds and grant revenue in the Enterprise funds.

Note 4: **Subrecipients**

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

Federal CFDA	Program Title	Amount Provided to Subrecipients
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program-Evidence-based Probation Supervision	\$ 75,000
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program-Substance Abuse Offender Treatment	231,233

COUNTY OF SHASTA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 4: **Subrecipients** (continued)

Federal CFDA	Program Title	Amount Provided to Subrecipients
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program-Anti-Drug Abuse Enforcement Team Program	\$ 70,551
16.804	Cal-MMET Program	13,557
16.804	Marijuana Suppression Grant	248,851
84.186	Safe and Drug-Free Schools and Communities State Grants	158,569
93.150	Federal Projects for Assistance in Transition from Homes	77,779
93.959	Block Grants for Prevention & Treatment of Substance Abuse	337,349
97.067	Homeland Security Grant Program	19,814
97.073	State Domestic Preparedness Equipment Support: State Homeland Security Program – SHSP (FY08)	60,344

Note 5: **Program Clusters**

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

Child Nutrition Cluster:

10.553	School Breakfast Program	\$ 19,251
10.555	National School Lunch Program	<u>35,266</u>
	Total	<u>\$ 54,517</u>

JAG Program Cluster:

16.738	Edward Byrne Memorial Justice Assistance Local Law Enforcement Block Grant	\$ 36,925
16.738	Edward Byrne Memorial Justice Assistance Shasta Interagency Narcotic Task Force	188,203
16.804	ARRA-Edward Byrne Memorial Justice Assistance Grant	164,609
16.804	Edward Byrne Memorial Justice Assistance Grant Marijuana Suppression Grant	170,217
16.804	Edward Byrne Memorial Justice Assistance Grant North State Anti-Gang Recovery Act	23,804
16.804	Edward Byrne Memorial Justice Assistance Grant ARRA Evidence-based Probation Supervision Program	91,759

COUNTY OF SHASTA

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2011

Note 5: **Program Clusters** (continued)

JAG Program Cluster (continued):

16.804	Edward Byrne Memorial Justice Assistance Grant ARRA Anti-Drug Abuse Enforcement Team Program	\$ 100,875
16.804	Edward Byrne Memorial Justice Assistance Grant ARRA Marijuana Suppression Grant	279,597
16.804	Edward Byrne Memorial Justice Assistance Grant ARRA Cal-MMET Program	132,163
16.804	Edward Byrne Memorial Justice Assistance Grant ARRA Substance Abuse Offender Treatment Program	<u>231,233</u>
	Total	<u>\$ 1,419,385</u>

Highway Safety Cluster:

20.600	Felony & Recidivist DUI Vertical Prosecution Program	\$ 156,410
20.600	DUI Misdemeanor Prosecutor Program	21,440
20.601	Drive Safe and Sober Education Program	<u>82,700</u>
	Total	<u>\$ 260,550</u>

Vocational Rehabilitation Cluster:

84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States	\$ 191,621
84.390	Rehabilitation Services – Vocational Rehabilitation Grants to States, Recovery Act	<u>66,696</u>
	Total	<u>\$ 258,317</u>

Temporary Assistance for Needy Families Cluster:

93.558	TANF State Programs – Child Welfare	\$ 8,711,277
93.558	TANF ISAWS Migration	31,540
93.558	TANF Fraud Incentive	5,508
93.558	TANF CalWORKS	10,458,867
93.714	ARRA Emergency Contingency Fund for TANF	<u>593,160</u>
	Total	<u>\$ 19,800,352</u>

COUNTY OF SHASTA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 5: **Program Clusters** (continued)

CSBG Cluster:

93.569	Community Services Block Grants	\$ 156,648
93.569	Community Services Block Grants	136,187
93.710	ARRA – Community Services Block Grants	171,039
	Total	\$ 463,874

Note 6: **Total Federal awards expended by CFDA Number**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards totals all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below:

<u>CFDA No.</u>	<u>Total Federal Expenditures</u>
10.561	\$ 3,520,038
10.664	91,986
16.738	225,128
16.804	1,194,257
93.778	7,711,936
97.044	284,470

Note 7: **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 either determined that no identifying number is assigned for the program or was simply unable to obtain an identifying number from the pass-through entity.

COUNTY OF SHASTA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Note 8: **Loans with Continuing Compliance Requirement**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2011 as follows:

<u>Federal CFDA#</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2010</u>	<u>June 30, 2011</u>
10.760	Water and Waste Disposal System for Rural Counties	\$ 797,961	\$ 780,838
14.228	Community Development Block Grants/States Program	\$ 3,515,469	\$ 4,325,451
14.239	HOME Investment Partnerships Program	\$ 5,200,491	\$ 5,175,291

COUNTY OF SHASTA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|--|---------------|
| 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? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

- | | |
|--------|--|
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |
| 14.228 | Community Development Block Grants/ State's Program |
| 14.239 | HOME Investment Partnerships Program |
| 14.871 | Section 8 Housing Choice Vouchers |

COUNTY OF SHASTA

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Section 1 (continued)

Federal Awards (continued)

4. Identification of major programs: (continued)

<u>CFDA Number</u>	<u>Name of Federal Program</u>
<i>TANF Cluster</i> 93.558	Temporary Assistance for Needy Families
93.714	ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
<i>CSBG Cluster</i> 93.569	Community Services Block Grant
93.710	ARRA – Community Services Block Grant
93.659	Adoption Assistance Program

5. Dollar Threshold used to distinguish between Type A and Type B programs? \$ 2,403,462

6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? No

Section 2

Financial Statement Findings

None Reported.

Section 3

Federal Award Findings and Questioned Costs

CFDA 93.558 and CFDA 93.714 Finding 11-SA-1

COUNTY OF SHASTA

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Finding/Program	Findings/Noncompliance
Finding 11-SA-1	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Temporary Assistance for Needy Families CFDA 93.558	<i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i> <i>Reporting Requirement: Material Weakness and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
Award No. n/a Year: 2010-2011	<u>Criteria</u>
and ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families CFDA 93.714	As required by § 1137 of the Social Security Act, income and benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual’s eligibility or level of assistance, benefits or services.
Award No. n/a Year: 2010-2011	<u>Condition</u>
	We tested eligibility and special tests and provisions for forty TANF cases and noted eight cases where the current IEVS were missing for at least one individual who was active on the case. It was the Department’s understanding that IEVS were no longer required for annual renewals and therefore directed the Eligibility Workers to only request IEVS at the initial application.
	<u>Questioned Costs</u>
	No costs are questioned.
	<u>Perspective</u>
	We noted that the current IEVS were missing for 17 individuals of 92 tested.

COUNTY OF SHASTA

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Finding/Program	Findings/Noncompliance
Finding 11-SA-1 (continued)	<u>Effect of Condition</u>
Temporary Assistance for Needy Families CFDA 93.558	The IEVS system is an elaborate, federally-mandated system which compiles government information for the purpose of tracking federal program eligibility data. Not requesting and using IEVS in eligibility determination can result in individuals receiving benefits to which they are not entitled.
and	<u>Recommendation</u>
ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families CFDA 93.714	We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.
	<u>Corrective Action Plan</u>
	On July, 19 2011 the outside auditors performed an audit on FY 2010/2011 IEVS verification requests. During this audit, eight cases were discovered to have either missing or untimely review of IEVS verifications requests. The error rate for the sample was 18.48%. This is a significant decrease from the FY 2009/2010 error rate of 56.70%, however could still be considered a material weakness. The HHSA accepts the audit finding, but states the following concerns outside of Shasta County control.
	During review of the FY 2010/2011 audit report, it was discovered that there is a significant flaw in the C-IV eligibility determination system in regard to statewide IEVS verification requests. The state’s system has a daily maximum capacity of IEVS requests of 50,000 requests. Once this maximum capacity is reached, no further IEVS requests are processed during the remainder of the day. There is no notification of when this maximum capacity is reached, meaning staff submitting IEVS requests are not aware that the request is on hold. Adding to this, the C-IV eligibility system automatically runs IEVS requests whenever there is a change in case status, whether it is required for the case file or not. This not only takes staff time to resolve but also impacts the maximum capacity allowed by generating unnecessary requests. As a result, it is unclear whether the eight cases in question are missing IEVS verification due to lack of request or lack of response because the statewide cap had been reached.

COUNTY OF SHASTA

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Finding/Program	Findings/Noncompliance
Finding 11-SA-1 (continued)	<u>Corrective Action Plan</u> (continued)
Temporary Assistance for Needy Families CFDA 93.558	There is currently a proposal to expand the maximum capacity of IEVS verification requests statewide, however until this issue is resolved at the state level the HHSA will have difficulty in providing IEVS verification on all cases.
and	<ol style="list-style-type: none"><li data-bbox="565 674 1438 873">1. Income Eligibility and Verification System (IEVS) verification requests have been requested on the individuals noted in the audit, and the information obtained from IEVS will be reviewed against information contained in the case record to determine whether it affects the individual's eligibility or level of assistance, benefits, or services.<li data-bbox="565 884 1438 1115">2. An instructional e-mail was sent to all eligibility staff on November 19, 2010 advising IEVS was required at renewal on all TANF individuals. The current IEVS Decision Chart was included in the e-mail along with directions on how to request IEVS through the Med-Cal Eligibility System (MEDS) and how to review IEVS in the C-IV computer system. This email will be resent to all eligibility staff.<li data-bbox="565 1125 1438 1220">3. The updated instructions and IEVS Decision Chart will be included in all new worker training and in program eligibility handbooks.<li data-bbox="565 1230 1438 1430">4. Supervisors will include a review of IEVS documentation in the sample of staff cases used for identifying errors in case authorizations. Any identified deviations will be reviewed with the respective staff members, and supervisors will evaluate subsequent cases to ensure that documentation is in conformance with policy.<li data-bbox="565 1440 1438 1703">5. The HHSA Business & Support Services Branch, whose reporting structure is independent of HHSA Regional Services where eligibility determination is performed, will perform semi-annual audits of TANF case files to ensure IEVS verification requests are obtained following all applicable rules and regulations. The audit findings will be submitted to Shasta County Auditor-Controller no later than fifteen business days after completion of the on-site case file review.
ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families CFDA 93.714	The contact person for this corrective action plan is Leanne Link, Director, Business and Support Services, Shasta County Health and Human Services Agency. Her telephone number is 530.225.3749.

COUNTY OF SHASTA

Summary Schedule of Prior Audit Findings
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2011

Audit Reference Number	Status of Prior Year Audit Findings
Finding 10-SA-1	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i> <i>Reporting Requirement: Material Weakness and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
Temporary Assistance for Needy Families CFDA 93.558	
Award No. n/a Year: 2010-2011	
and	<u>Recommendation</u>
ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families CFDA 93.714	We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.
Award No. n/a Year: 2010-2011	<u>Status</u> Not Implemented. See current year finding 11-SA-1.

**SUPPLEMENTARY STATEMENTS
OF GRANT REVENUE AND EXPENDITURES**

COUNTY OF SHASTA

Supplementary Statements of Grant Expenditures
For the Year Ended June 30, 2011

California Emergency Management Agency Grants

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs for the year ended June 30, 2011. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
<u>VW10290450 - Victim Witness Assistance Program VOCA</u>						
Personal services	\$ 168,834	\$ 176,920	\$ 345,754	\$ 81,383	\$ 95,537	\$ --
Operating expenses	23,678	15,592	39,270	6,128	9,464	--
Totals	<u>\$ 192,512</u>	<u>\$ 192,512</u>	<u>\$ 385,024</u>	<u>\$ 87,511</u>	<u>\$ 105,001</u>	<u>\$ --</u>
<u>DC10230450 - Shasta Interagency Narcotic Task Force</u>						
Personal services	\$ --	\$ 76,790	\$ 76,790	\$ 76,790	\$ --	\$ --
Operating expenses	--	111,413	111,413	111,413	--	--
Totals	<u>\$ --</u>	<u>\$ 188,203</u>	<u>\$ 188,203</u>	<u>\$ 188,203</u>	<u>\$ --</u>	<u>\$ --</u>
<u>North State Anti-Gang Recovery Act</u>						
Personal services	\$ --	\$ 23,804	\$ 23,804	\$ 23,804	\$ --	\$ --
Totals	<u>\$ --</u>	<u>\$ 23,804</u>	<u>\$ 23,804</u>	<u>\$ 23,804</u>	<u>\$ --</u>	<u>\$ --</u>
<u>MS10010450 - Marijuana Suppression Grant</u>						
Personal services	\$ --	\$ 182,762	\$ 182,762	\$ 182,762	\$ --	\$ --
Operating expenses	--	257,139	257,139	257,139	--	--
Equipment	--	9,913	9,913	9,913	--	--
Totals	<u>\$ --</u>	<u>\$ 449,814</u>	<u>\$ 449,814</u>	<u>\$ 449,814</u>	<u>\$ --</u>	<u>\$ --</u>
<u>ZP09010450 - ARRA - Evidence-Based Probation Supervision Program</u>						
Personal services	\$ 40,520	\$ 71,742	\$ 112,262	\$ 71,742		
Operating expenses	39,925	20,017	59,942	20,017		
Totals	<u>\$ 80,445</u>	<u>\$ 91,759</u>	<u>\$ 172,204</u>	<u>\$ 91,759</u>	<u>\$ --</u>	<u>\$ --</u>
<u>ZA09010450 - ARRA - Anti Drug Abuse Enforcement Team Program</u>						
Personal services	\$ --	\$ 11,273	\$ 11,273	\$ 11,273	\$ --	\$ --
Operating expenses	--	71,622	71,622	71,622	--	--
Equipment	--	17,980	17,980	17,980	--	--
Totals	<u>\$ --</u>	<u>\$ 100,875</u>	<u>\$ 100,875</u>	<u>\$ 100,875</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF SHASTA

Supplementary Statements of Grant Expenditures (continued)
For the Year Ended June 30, 2011

California Emergency Management Agency Grants (continued)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
<u>ZM09010450 - ARRA - Cal-MMET Program</u>						
Personal services	\$ --	\$ 57,151	\$ 57,151	\$ 57,151	\$ --	\$ --
Operating expenses	--	25,196	25,196	25,196	--	--
Equipment	--	49,816	49,816	49,816	--	--
Totals	<u>\$ --</u>	<u>\$ 132,163</u>	<u>\$ 132,163</u>	<u>\$ 132,163</u>	<u>\$ --</u>	<u>\$ --</u>
<u>ZA09010450 - ARRA - Substance Abuse Offender Treatment Program</u>						
Personal services	\$ --	\$ 53,746	\$ 53,746	\$ 53,746	\$ --	\$ --
Operating expenses	--	177,487	177,487	177,487	--	--
Totals	<u>\$ --</u>	<u>\$ 231,233</u>	<u>\$ 231,233</u>	<u>\$ 231,233</u>	<u>\$ --</u>	<u>\$ --</u>
<u>VB08060450 - Vertical Prosecution Block Program</u>						
Personal services	\$ 243,698	\$ 81,409	\$ 325,107	\$ --	\$ 81,409	\$ --
Operating expenses	17,393	--	17,393	--	--	--
Totals	<u>\$ 261,091</u>	<u>\$ 81,409</u>	<u>\$ 342,500</u>	<u>\$ --</u>	<u>\$ 81,409</u>	<u>\$ --</u>
<u>Homeland Security Grant Program</u>						
Personal services	\$ 7,114	\$ 16,355	\$ 23,469	\$ 16,355	\$ --	\$ --
Operating expenses	11,386	4,159	15,545	4,159	--	--
Equipment	148,358	--	148,358	--	--	--
Totals	<u>\$ 166,858</u>	<u>\$ 20,514</u>	<u>\$ 187,372</u>	<u>\$ 20,514</u>	<u>\$ --</u>	<u>\$ --</u>
<u>089-00000 - FY10 Emergency Management Performance Grant</u>						
Personal services	\$ --	\$ 209,210	\$ 209,210	\$ 104,605	\$ --	\$ 104,605
Operating expenses	--	104,000	104,000	52,000	--	52,000
Totals	<u>\$ --</u>	<u>\$ 313,210</u>	<u>\$ 313,210</u>	<u>\$ 156,605</u>	<u>\$ --</u>	<u>\$ 156,605</u>

COUNTY OF SHASTA

Supplementary Statements of Grant Expenditures (continued)
For the Year Ended June 30, 2011

Department of Corrections and Rehabilitation Grants Expenditures

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2011. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
<u>CSA 116-10 - Juvenile Accountability Block Grants</u>						
Operating expenses	\$ 9,180	\$ 15,808	\$ 24,988	\$ 14,371	\$ --	\$ 1,437
Totals	<u>\$ 9,180</u>	<u>\$ 15,808</u>	<u>\$ 24,988</u>	<u>\$ 14,371</u>	<u>\$ --</u>	<u>\$ 1,437</u>

COUNTY OF SHASTA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 09F-5146 (CSBG-ARRA - \$389,556)
 For The Period July 1, 2009 through September 30, 2010

	July 1, 2009 through June 30, 2010	July 1, 2010 through September 30, 2010	Totals
<u>Revenue</u>			
Grant revenue	\$ 218,517	\$ 171,039	\$ 389,556
Total Revenue	<u>\$ 218,517</u>	<u>\$ 171,039</u>	<u>\$ 389,556</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ --	\$ 6,397	\$ 6,397
Fringe benefits	--	195	195
Operating Expenses & Equipment	7,442	7,767	15,209
Subcontractor Services	--	8,106	8,106
Subtotal Administrative Costs	<u>7,442</u>	<u>22,465</u>	<u>29,907</u>
Program Costs:			
Salaries and wages	55,214	19,160	74,374
Fringe benefits	21,961	9,843	31,804
Operating Expenses & Equipment	8,817	5,880	14,697
Subcontractor Services	125,083	92,590	217,673
Other Costs	--	21,101	21,101
Subtotal Program Costs	<u>211,075</u>	<u>148,574</u>	<u>359,649</u>
Total Expenditures	<u>\$ 218,517</u>	<u>\$ 171,039</u>	<u>\$ 389,556</u>

COUNTY OF SHASTA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 10F-4046 (CSBG - \$262,162)
 For The Period January 1, 2010 through December 31, 2010

	January 1, 2010 through June 30, 2010	July 1, 2010 through December 31, 2010	Totals
<u>Revenue</u>			
Grant revenue	\$ 105,514	\$ 156,648	\$ 262,162
Total Revenue	<u>\$ 105,514</u>	<u>\$ 156,648</u>	<u>\$ 262,162</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 24,945	\$ 38,724	\$ 63,669
Fringe benefits	11,547	12,091	23,638
Operating Expenses & Equipment	40,274	37,860	78,134
Subtotal Administrative Costs	<u>76,766</u>	<u>88,675</u>	<u>165,441</u>
Program Costs:			
Salaries and wages	17,926	33,076	51,002
Fringe benefits	8,409	14,239	22,648
Operating Expenses & Equipment	2,413	8,953	11,366
Subcontractor Services	--	9,775	9,775
Other Costs	--	1,930	1,930
Subtotal Program Costs	<u>28,748</u>	<u>67,973</u>	<u>96,721</u>
Total Expenditures	<u>\$ 105,514</u>	<u>\$ 156,648</u>	<u>\$ 262,162</u>

COUNTY OF SHASTA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 11F-4246 (CSBG - \$262,162)
 For The Period January 1, 2011 through December 31, 2011

	January 1, 2011 through June 30, 2011	July 1, 2011 through December 31, 2011	Totals
<u>Revenue</u>			
Grant revenue	\$ 136,187	\$ --	\$ 136,187
Total Revenue	<u>\$ 136,187</u>	<u>\$ --</u>	<u>\$ 136,187</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 30,411	\$ --	\$ 30,411
Fringe benefits	11,449	--	11,449
Operating Expenses & Equipment	29,994	--	29,994
Subtotal Administrative Costs	<u>71,854</u>	<u>--</u>	<u>71,854</u>
Program Costs:			
Salaries and wages	37,117	--	37,117
Fringe benefits	15,738	--	15,738
Operating Expenses & Equipment	5,742	--	5,742
Subcontractor Services	5,736	--	5,736
Subtotal Program Costs	<u>64,333</u>	<u>--</u>	<u>64,333</u>
Total Expenditures	<u>\$ 136,187</u>	<u>\$ --</u>	<u>\$ 136,187</u>