

**COUNTY OF SHASTA**  
**SINGLE AUDIT REPORT**  
**JUNE 30, 2010**

**COUNTY OF SHASTA**

Single Audit Report  
For the Year Ended June 30, 2010

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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, each major fund, and the aggregate remaining fund information of the County of Shasta, as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 9, 2010. 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 9, 2010



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO 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 are applicable to each of its major federal programs for the year ended June 30, 2010. 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 are applicable to each of its major federal programs for the year ended June 30, 2010. 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 10-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 10-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, each major fund, and the aggregate remaining fund information of the County of Shasta as of and for the year ended June 30, 2010, and have issued our report thereon dated December 9, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements.

Board of Supervisors and Grand Jury  
County of Shasta

The Supplementary Statements of Grant 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 9, 2010

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

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	--	\$ 39,697
Cooperative Law Enforcement, Drug Suppression	10.664	--	33,265
Subtotal Direct			<u>72,962</u>
Passed through State Department of Food and Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care			
Pierce's Disease Program	10.025	09-8500-0484CA	85,366
Light Brown Apple Moth Program	10.025	09-8520-1164CA	7,035
Asian Citrus Psyllid	10.025	10-8520-1211CA	1,408
European Grapevine Moth	10.025	10-8520-1317CA	8,002
Pest Detection Trapping	10.025	08-8520-1051CA	47,693
Sudden Oak Death (SOD) Statewide Emergency Response	10.025	08-8523-0572CA	1,714
Subtotal CFDA#10.025			<u>151,218</u>
ARRA-Recovery Act of 2009: Wildland Fire Management-Noxious Weed Control			
	10.688	09-DG-11059702- 021	15,888
Subtotal Pass-Through			<u>167,106</u>
Passed through State Department of Education:			
School Breakfast Program	10.553	--	22,289
National School Lunch Program	10.555	--	40,755
Subtotal Pass-Through			<u>63,044</u>
Passed through State Department of Forestry and Fire:			
Cooperative Forestry Assistance:			
Volunteer Fire Assistance	10.664	7FG90066	10,000
Subtotal Pass-Through			<u>10,000</u>
Passed through State Department of Health Care Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children - Administrative	10.557 *	--	1,474,068
Special Supplemental Nutrition Program for Women, Infants, and Children - Vouchers Redeemed	10.557 *	--	3,786,774
Subtotal CFDA #10.557			<u>5,260,842</u>

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

## COUNTY OF SHASTA

### Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2010

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 (continued):			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			
California Nutrition Network	10.561 *	51360	\$ 579,047
Subtotal Pass-Through			<u>5,839,889</u>
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			
ISAWS Migration - Food Stamps	10.561 *	--	61,802
Food Stamp Program	10.561 *	--	2,202,912
ARRA - SNAP Admin	10.561 *	--	8,188
Subtotal Pass-Through			<u>2,272,902</u>
Passed through State Controller's Office:			
Schools and Roads - Grants to States	10.665	--	<u>1,662,644</u>
Total U.S. Department of Agriculture			<u>\$ 10,088,547</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-PTAG-5364	34,993
Community Development Block Grant/State's Program	14.228	08-STBG-4836	95,365
Community Development Block Grant/State's Program	14.228	07-EDEF-3764	108,650
Community Development Block Grant/State's Program	14.228	09-NSPI-6262	386,232
Community Development Block Grant/State's Program	14.228	--	30,490
Subtotal CFDA #14.228			<u>655,730</u>
HOME Investment Partnerships Program	14.239	--	43,485
Section 8 Housing Choice Vouchers	14.871	CA096	<u>3,329,197</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 4,028,412</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
Recreation Resource Management-Law Enforcement Agreements	15.225	--	<u>76,985</u>
Total U.S. Department of Interior			<u>\$ 76,985</u>

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

<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 Justice</u>			
Direct Programs:			
State Criminal Alien Assistance Program	16.606	--	\$ 16,365
Edward Byrne Memorial Formula Grant Program			
Domestic Cannabis Eradication/Suppression	16.579	--	137,813
ARRA-Edward Byrne Memorial Assistance Grant	16.804	--	90,612
Subtotal Direct			<u>244,790</u>
Passed through State Board of Control:			
Juvenile Accountability Block Grants			
Integrated Justice System Data Transfer and Integration	16.523	CSA 116-09	<u>12,551</u>
Passed through California Emergency Management Agency:			
Crime Victim Assistance			
Child Abuse Treatment Program	16.575	AT08050450	24,014
Child Abuse Treatment Program	16.575	AT09060450	29,336
Victim Witness Assistance Program VOCA	16.575	VW09280450	87,511
ARRA Victim Witness Assistance VOCA Stimulus	16.575	VS09010450	18,159
ARRA Victim Witness Assistance VAWR Stimulus	16.575	RV09010450	12,231
Subtotal CFDA #16.575			<u>171,251</u>
Edward Byrne Memorial Justice Assistance Grant Program			
Shasta Interagency Narcotic Task Force	16.738	DC09220450	233,270
Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program			
ARRA Evidence-based Probation Supervision Program	16.804	ZP09010450	80,445
ARRA Anti-Drug Abuse Enforcement Team Program	16.804	ZA09010450	12,050
ARRA Offender Treatment Recovery Act Program	16.804	ZO09010450	49,811
Subtotal CFDA #16.804			<u>142,306</u>
Subtotal Pass-Through			<u>546,827</u>
Passed through Redding Police Department:			
Edward Byrne Memorial Assistance Grant Program	16.738	--	<u>30,999</u>
Total U.S. Department of Justice			\$ <u>835,167</u>

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

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	--	\$ 146,455
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205 *	BHLS-5906(076)	7,067
Highway Planning and Construction	20.205 *	BHLS-5906(077)	12,064
Highway Planning and Construction	20.205 *	BHLS-5906(082)	887
Highway Planning and Construction	20.205 *	BRLO-5906(071)	62,753
Highway Planning and Construction	20.205 *	BRLO-5906(079)	15,047
Highway Planning and Construction	20.205 *	BRLO-5906(087)	44,233
Highway Planning and Construction	20.205 *	BRLO-5906(089)	23,523
Highway Planning and Construction	20.205 *	BRLS-5906(055)	2,682,389
Highway Planning and Construction	20.205 *	BRLS-5906(063)	32,078
Highway Planning and Construction	20.205 *	BRLS-5906(086)	1,363
Highway Planning and Construction	20.205 *	BRLS-5906(088)	57,788
Highway Planning and Construction	20.205 *	HRRRL-5906(084)	15,968
Highway Planning and Construction	20.205 *	HRRRL-5906(091)	3,866
Highway Planning and Construction	20.205 *	HRRRL-5906(092)	19,784
Highway Planning and Construction	20.205 *	HRRRL-5906(093)	36,653
Highway Planning and Construction	20.205 *	RPSTPLE-5906(075)	48,243
Highway Planning and Construction	20.205 *	SPOA-5906(098)	8,916
ARRA - Highway Planning and Construction	20.205 *	--	3,264,551
Subtotal CFDA #20.205			<u>6,337,173</u>
Passed through State Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	--	20,770
Passed through State Department of Health Services:			
State and Community Highway Safety-OTS	20.600	SA0007	94,989
Passed through State Office of Traffic Safety:			
National Highway Safety Administration			
DUI Misdemeanor Prosecutor Program	20.600	AL0836	17,867
National Highway Safety Administration			
DUI Misdemeanor Prosecutor Program	20.600	AL1074	70,763
Subtotal Pass-Through			<u>88,630</u>
Total U.S. Department of Transportation			\$ <u>6,688,017</u>

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

<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. Environmental Protection Agency</u>			
Passed through Air Pollution Control Officers Association:			
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act EPA Particulate Monitoring 2.5	66.034	AQS060890004	\$ 5,100
Total U.S. Environmental Protection Agency			\$ 5,100
<u>U.S. Department of Education</u>			
Passed through State Department of Alcohol and Drug Programs:			
Safe & Drug-Free Schools & Communities_State Grants	84.186	--	191,340
Total U.S. Department of Education			\$ 191,340
<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 Subtotal Pass-Through	93.959	--	1,447,723 1,447,723
Passed through the State Department of Mental Health:			
Projects for Assistance in Transition from Homelessness Block Grants for Community Mental Health Services Substance Abuse and Mental Health Services Administration Subtotal Pass-Through	93.150 93.958	-- --	25,776 159,450 185,226
Passed through State Department of Health Care Services:			
Childhood Lead Poisoning Prevention Projects Childhood Lead Poisoning Prevention Projects Subtotal CFDA #93.197	93.197 93.197	51702 51703	16,701 5,356 22,057
Immunization Grants Centers for Disease Control and Prevention Investigation and Technical Assistance Bioterrorism Preparedness	93.268 93.283	-- 53107	78,658 987,310
Medical Assistance Program:			
Children's Medical Services Child Health and Disability Program (CHDP) Targeted Case Management (TCM)	93.778 * 93.778 * 93.778 *	-- -- 95922	508,313 487,447 122,260

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

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 (continued):			
Health Care and Other Facilities	93.887	95918	\$ 186,103
National Bioterrorism Hospital Preparedness Program	93.889	--	3,628
Research, Demonstrations, and Public Information and Education	93.978	53117	24,141
Preventive Health And Health Services Block Grant:			
Project LEAN (Leaders Encouraging Activity and Nutrition)	93.991	95281	40,000
Maternal and Child Health Services Block Grant to the States (A	93.994	53107	88,000
Maternal and Child Health Services Block Grant to the States (A	93.994	53117	61,340
Maternal and Child Health Services Block Grant to the States (A	93.994	53118	88,622
Subtotal CFDA#93.994			<u>237,962</u>
Subtotal Pass-Through			<u>2,697,879</u>
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families:			
CalWORKS, Kinship Guardian Assitance Payments, Diversion	93.558 *	--	10,945,764
CalWORKS, Child Welfare Services TANF	93.558 *	--	9,347,880
TANF - Fraud Incentive	93.558 *	--	9,137
ISAWS Migration - CALWORKS TANF	93.558 *	--	59,865
ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families(TANF)State Program	93.714 *	--	531,778
Subtotal TANF Cluster			<u>20,894,424</u>
Foster Care - Title IV-E:			
Welfare Information System, Non-CWS Programs, Licensing	93.658 *	--	3,253,450
Foster Care - Title IV-E - AFDC Foster Care, Wraparound Foster Care Placement	93.658 *	--	2,769,778
ARRA - Foster Care - Title IV-E - AFDC Foster Care, Wraparound Foster Care Placement	93.658 *	--	306,650
Foster Care - Title IV-E (Probation)	93.658 *	--	914,878
Subtotal CFDA #93.658			<u>7,244,756</u>
Promoting Safe and Stable Families (PSSF)	93.556	--	145,502
Child Welfare Services State Grants	93.645	--	169,163

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

<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 Health and Human Services (continued)</u>			
Passed through State Department of Social Services (continued):			
Adoption Assistance	93.659 *	--	\$ 4,690,658
ARRA - Adoption Assistance	93.659 *	--	608,616
Subtotal CFDA #93.659			<u>5,299,274</u>
Social Services Block Grant			
Child Welfare Services (CWS) Title XX - Licensing Title XX	93.667	--	565,385
Chafee Foster Care Independence Program	93.674	--	100,432
Medical Assistance Program			
Medical Assistance Program Administration	93.778 *	--	5,821,033
ISAWS Migration - Medi-Cal	93.778 *	--	88,369
IHSS Public Authority	93.778 *	--	192,026
In-Home Supportive Services Admin (Health-related)	93.778 *	--	822,758
ARRA - In-Home Supportive Services Admin (Health-related)	93.778 *	--	379,900
Subtotal			<u>13,583,842</u>
Subtotal Pass-Through			<u>41,723,022</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563 *	--	4,039,964
ARRA - Child Support Enforcement	95.563 *	--	827,906
Subtotal Pass-Through			<u>4,867,870</u>
Passed through State Department of Community Services and Development:			
Community Services Block Grant	93.569	08F-4944	133,537
Community Services Block Grant	93.569	10F-4046	105,515
ARRA-Community Services Block Grant	93.710	09F-5146	218,517
Subtotal CSBG Cluster			<u>457,569</u>
Total U.S. Department of Health and Human Services			<u>\$ 51,379,289</u>
<u>Executive Office of the President</u>			
Pass-Through Central Valley California HIDTA			
High Intensity Drug Trafficking Areas Program	95.001	--	391,549
Total Executive Office of the President			<u>\$ 391,549</u>

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

<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>			
Direct Programs:			
Emergency Food and Shelter National Board Program	97.024	--	\$ 3,864
ARRA - Emergency Food and Shelter Ntnl Board Prog	97.114	--	940
Subtotal Direct			<u>4,804</u>
Passed through California Emergency Management Agency:			
Fire Management Assistance Grant	97.046	--	4,171
Emergency Management Performance Grants	97.042	--	101,482
Homeland Security Grant Program	97.067	--	158,555
Subtotal Pass-Through			<u>264,208</u>
Passed through California Office of Homeland Security:			
State Homeland Security Program - SHSP (FY 2008)	97.073	--	2,998
State Homeland Security - SHSP (FY 2007)	97.073	--	36,331
Subtotal CFDA #97.073			<u>39,329</u>
Law Enforcement Terrorism Prevention Program - LETPP (FY 2007)	97.074	--	22,265
Law Enforcement Terrorism Prevention Program - LETPP (FY 2008)	97.074	--	186,235
Subtotal CFDA #97.074			<u>208,500</u>
Subtotal Pass-Through			<u>247,829</u>
Total U.S. Department of Homeland Security			\$ <u>516,841</u>
<b>Total Expenditures of Federal Awards Excluding Loans</b>			\$ <u><u>74,201,247</u></u>

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

**COUNTY OF SHASTA**

Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

<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>Beginning Federal Loan Balances with a Continuing Compliance Requirement</u>			
U.S. Department of Housing and Urban Development			
Passed through State Dept of Housing and Community Development:			
Community Development Block Grants/States Program			
CDBG Individual Housing Rehabilitation Loans	14.228	--	\$ 2,016,097
CDBG Rehab Loan - Shingletown Activities Council	14.228	--	94,829
CDBG Rehab Loan - Happy Valley Comm Found	14.228	--	104,404
CDBG Rehab Loan - Whitmore Comm Ctr	14.228	--	278,456
CDBG Rehab Loan - Fall River Lions Club	14.228	--	90,000
CDBG Rehab Loan - Cottonwood Comm Ctr	14.228	--	296,868
CDBG Neighborhood Stabilization Program	14.228	--	297,450
Subtotal			<u>3,178,104</u>
Home Investment Partnership Program	14.239	--	<u>5,261,961</u>
<b>Total Federal Loan Balances</b>			<u><u>\$ 8,440,065</u></u>
<b>Total Expenditures of Federal Awards Including Loans</b>			<u><u>\$ 82,641,312</u></u>

See accompanying Note to Schedule of Expenditure of Federal Awards.

\* Major Program

# COUNTY OF SHASTA

## Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2010

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
14.228	Community Development Block Grant/State's Program- Neighborhood Stabilization Program	\$ 78,259
16.575	Crime Victim Assistance-Child Abuse Treatment Program	53,350
16.738	Edward Byrne Memorial Justice Assistance Grant Program	143,185

**COUNTY OF SHASTA**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

Note 4: **Subrecipients** (continued)

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-Offender Treatment Recovery Act Program	21,374
16.804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant Program-Anti-Drug Abuse Enforcement Team Program	9,621
84.186	Safe and Drug-Free Schools and Communities State Grants	177,662
93.283	Centers for Disease Control and Prevention Investigation and Technical Assistance-Bioterrorism Preparedness	91,507
93.958	Block Grants for Community Mental Health Services	86,547
93.959	Block Grants for Prevention & Treatment of Substance Abuse	337,168
97.067	Homeland Security Grant Program	150,721
97.073	State Domestic Preparedness Equipment Support: State Homeland Security Program – SHSP (FY07)	34,925
	State Homeland Security Program – SHSP (FY08)	2,910
97.074	State Domestic Preparedness Equipment Support: Law Enforcement Terrorism Prevention Prog LETPP (FY07)	21,617
	Law Enforcement Terrorism Prevention Prog LETTP (FY08)	64,900

Note 5: **Program Clusters**

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

Federal CFDA	Program Title	Federal Expenditures
<b><u>SNAP Cluster:</u></b>		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$ 579,047
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	8,188
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	61,802
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	<u>2,202,912</u>
	Total	<u>\$ 2,851,949</u>

## COUNTY OF SHASTA

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2010

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

Child Nutrition Cluster:

10.553	School Breakfast Program	\$ 22,289
10.555	National School Lunch Program	<u>40,755</u>
	Total	<u>\$ 63,044</u>

Temporary Assistance for Needy Families Cluster

93.558	TANF State Programs – Child Welfare	\$ 9,347,880
93.558	TANF ISAWS Migration	59,865
93.558	TANF Fraud Incentive	9,137
93.558	TANF CalWORKS	10,945,764
93.714	ARRA Emergency Contingency Fund for TANF	<u>531,778</u>
	Total	<u>\$ 20,894,424</u>

CSBG Cluster

93.569	Community Services Block Grants	\$ 133,537
93.569	Community Services Block Grants	105,515
93.710	ARRA Community Services Block Grants	<u>218,517</u>
	Total	<u>\$ 457,569</u>

Emergency Food and Shelter Cluster

97.024	Emergency Food and Shelter National Board Program	\$ 3,864
97.114	ARRA – Emergency Food and Shelter National Board Program	<u>940</u>
	Total	<u>\$ 4,804</u>

**COUNTY OF SHASTA**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

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	\$ 2,851,949
10.664	82,962
16.738	264,269
16.804	232,918
20.600	183,619
93.778	8,422,106

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.

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

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2010 as follows:

<u>Federal CFDA#</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2009</u>	<u>June 30, 2010</u>
14.228	Community Development Block Grants/States Program	\$ 3,178,104	\$ 3,513,063
14.239	HOME Investment Partnerships Program	\$ 5,261,961	\$ 5,200,491

## COUNTY OF SHASTA

### Schedule of Findings and Questioned Costs For the Year Ended June 30, 2010

#### Section 1

<u>Financial Statements</u>	<u>Summary of Auditor's Results</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?	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?	No
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:	

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
20.205	Highway Planning and Construction
<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

**COUNTY OF SHASTA**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

**Section 1** (continued)

Federal Awards (continued)

4. Identification of major programs: (continued)

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance Program
93.778	Medical Assistance Program

5. Dollar Threshold used to distinguish between Type A and Type B programs? \$ 2,479,239

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 Finding 10-SA-1

COUNTY OF SHASTA

Schedule of Findings and Questioned Costs  
Federal Award Findings and Questioned Costs  
For the Year Ended June 30, 2010

Finding/Program	Findings/Noncompliance
<b>Finding 10-SA-1</b>	<i>Federal Grantor:</i> U.S. Department of Health and Human Services <i>Pass-Through Entity:</i> State Department of Social Services <i>Compliance Requirement:</i> Eligibility/Special Tests (IEVS) <i>Reporting Requirement:</i> Material Weakness and Material Noncompliance in Relation to a Compliance Supplement Audit Objective
Temporary Assistance for Needy Families CFDA 93.558	
Award No. n/a Year: 2009-2010	<u>Criteria</u>  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.
	<u>Condition</u>  We tested eligibility and special tests and provisions for forty TANF cases and noted twenty-five 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 55 individuals. We tested for a total 97 IEVS. That means we tested for 97 IEVS with the current IEVS missing for 55 individuals. The error rate for the sample was $55 / 97 = 56.70\%$ .

**COUNTY OF SHASTA**

Schedule of Findings and Questioned Costs  
Federal Award Findings and Questioned Costs  
For the Year Ended June 30, 2010

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 10-SA-1</b> (continued)  Temporary Assistance for Needy Families CFDA 93.558	<u>Effect of Condition</u>  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.  <u>Recommendation</u>  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>  Income Eligibility and Verification System (IEVS) verification has been requested on the 55 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.  An instructional email 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 email along with directions on how to request IEVS through the Medi-Cal Eligibility Data System (MEDS) and how to review IEVS in the C-IV computer system.  The updated instructions and IEVS Decision Chart will be included in all new worker training and in program eligibility handbooks.  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.  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, 2010

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Findings</u>
<b>Finding 09-SA-1</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Medical Assistance Program CFDA 93.778	<i>Pass-Through Entity: State Departments of Health Care Services and Social Services</i>
Award No. n/a Year: 2008/2009	<i>Compliance Requirement: Eligibility (IEVS)</i> <i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>

Recommendation

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 attempt to determine why the current system of controls failed to prevent these exceptions and 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.

Status

Implemented.

**SUPPLEMENTARY STATEMENTS  
OF GRANT REVENUE AND EXPENDITURES**

**COUNTY OF SHASTA**

Supplementary Statements of Grant Expenditures  
For the Year Ended June 30, 2010

**California Emergency Management Agency Grants**

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs for the year ended June 30, 2010. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2009	For the Year Ended June 30, 2010	Cumulative As of June 30, 2010	Federal Share	State Share	County Share
<b><u>VW09280450 - Victim Witness Assistance Program VOCA</u></b>						
Personal services	\$ 176,173	\$ 192,512	\$ 368,685	\$ 81,242	\$ 87,592	\$ --
Operating expenses	--	--	--	6,269	17,409	--
Totals	<u>\$ 176,173</u>	<u>\$ 192,512</u>	<u>\$ 368,685</u>	<u>\$ 87,511</u>	<u>\$ 105,001</u>	<u>\$ --</u>
<b><u>AT08050450 - Child Abuse Treatment Program</u></b>						
Personal services	\$ 614	\$ 159	\$ 773	\$ 159	\$ --	\$ --
Operating expenses	171,474	29,909	201,383	23,855	--	6,054
Totals	<u>\$ 172,088</u>	<u>\$ 30,068</u>	<u>\$ 202,156</u>	<u>\$ 24,014</u>	<u>\$ --</u>	<u>\$ 6,054</u>
<b><u>AT09060450 - Child Abuse Treatment Program</u></b>						
Personal services	\$ --	\$ 411	\$ 411	\$ 411	\$ --	\$ --
Operating expenses	--	45,739	45,739	28,925	--	16,814
Totals	<u>\$ --</u>	<u>\$ 46,150</u>	<u>\$ 46,150</u>	<u>\$ 29,336</u>	<u>\$ --</u>	<u>\$ 16,814</u>
<b><u>VB08060450 - Vertical Prosecution Block Program</u></b>						
Personal services	\$ 201,844	\$ 243,698	\$ 445,542	\$ --	\$ 243,698	\$ --
Operating expenses	17,392	17,393	34,785	--	17,393	--
Totals	<u>\$ 219,236</u>	<u>\$ 261,091</u>	<u>\$ 480,327</u>	<u>\$ --</u>	<u>\$ 261,091</u>	<u>\$ --</u>
<b><u>VS09010450 - ARRA - Victim Witness Assistance VOCR Stimulus</u></b>						
Personal services	\$ --	\$ 19,764	\$ 19,764	\$ 18,159	\$ --	\$ 1,605
Operating expenses	--	2,935	2,935	--	--	2,935
Totals	<u>\$ --</u>	<u>\$ 22,699</u>	<u>\$ 22,699</u>	<u>\$ 18,159</u>	<u>\$ --</u>	<u>\$ 4,540</u>
<b><u>RV09010450 - ARRA - Victim Witness Assistance VAWR Stimulus</u></b>						
Personal services	\$ --	\$ 13,705	\$ 13,705	\$ 12,231	\$ --	\$ 1,474
Operating expenses	--	2,603	2,603	--	--	2,603
Totals	<u>\$ --</u>	<u>\$ 16,308</u>	<u>\$ 16,308</u>	<u>\$ 12,231</u>	<u>\$ --</u>	<u>\$ 4,077</u>

**COUNTY OF SHASTA**

Supplementary Statements of Grant Expenditures  
For the Year Ended June 30, 2010

**California Emergency Management Agency Grants** (continued)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2009	For the Year Ended June 30, 2010	Cumulative As of June 30, 2010	Federal Share	State Share	County Share
<u>DC09220450 - Shasta Interagency Narcotics Task Force</u>						
Personal services	\$ --	\$ 89,419	\$ 89,419	\$ 89,419	\$ --	\$ --
Operating expenses	--	143,851	143,851	143,851	--	--
Totals	\$ --	\$ 233,270	\$ 233,270	\$ 233,270	\$ --	\$ --
<u>2009-15 FY09 Emergency Management Performance</u>						
Personal services	\$ --	\$ 98,221	\$ 98,221	\$ --	\$ --	\$ 98,221
Operating expenses	--	3,261	3,261	--	--	3,261
Totals	\$ --	\$ 101,482	\$ 101,482	\$ --	\$ --	\$ 101,482
<u>ZA09010450 - ARRA - Anti-Drug Abuse Enforcement Program</u>						
Personal services	\$ --	\$ 2,419	\$ 2,419	\$ 2,419	\$ --	\$ --
Operating expenses	--	9,631	9,631	9,631	--	--
Totals	\$ --	\$ 12,050	\$ 12,050	\$ 12,050	\$ --	\$ --
<u>ZP09010450 - ARRA - Evidence-Based Probation Supervision Program</u>						
Personal services	\$ --	\$ 40,520	\$ 40,520	\$ 40,520	\$ --	\$ --
Operating expenses	--	39,925	39,925	39,925	--	--
Totals	\$ --	\$ 80,445	\$ 80,445	\$ 80,445	\$ --	\$ --
<u>ZO09010450 - ARRA - Offender Treatment Recovery Act Program</u>						
Personal services	\$ --	\$ 24,107	\$ 24,107	\$ 24,107	\$ --	\$ --
Operating expenses	--	25,704	25,704	25,704	--	--
Totals	\$ --	\$ 49,811	\$ 49,811	\$ 49,811	\$ --	\$ --
<u>Fire Management Assistance Grant</u>						
Personal services	\$ --	\$ 4,171	\$ 4,171	\$ 4,171	\$ --	\$ --
Totals	\$ --	\$ 4,171	\$ 4,171	\$ 4,171	\$ --	\$ --
<u>Homeland Security Grant Program</u>						
Operating expenses	\$ --	\$ 11,060	\$ 11,060	\$ 11,060	\$ --	\$ --
Equipment	--	147,495	147,495	147,495	--	--
Totals	\$ --	\$ 158,555	\$ 158,555	\$ 158,555	\$ --	\$ --

**COUNTY OF SHASTA**

Supplementary Statements of Grant Expenditures  
For the Year Ended June 30, 2010

**California Department of Corrections and Rehabilitation Grants**

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2010. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2009	For the Year Ended June 30, 2010	Cumulative As of June 30, 2010	Federal Share	State Share	County Share
<u>CSA 116-09 - Juvenile Accountability Block Grants</u>						
Personal services	\$ 28,005	\$ 13,946	\$ 41,951	\$ 12,551	\$ 1,395	
Totals	<u>\$ 28,005</u>	<u>\$ 13,946</u>	<u>\$ 41,951</u>	<u>\$ 12,551</u>	<u>\$ 1,395</u>	<u>\$ --</u>

**COUNTY OF SHASTA**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 08F-4944 (CSBG - \$505,216)  
 For The Period January 1, 2008 through December 31, 2009

	<u>January 1, 2008 through June 30, 2008</u>	<u>July 1, 2008 through June 30, 2009</u>	<u>July 1, 2009 through December 31, 2009</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 98,641	\$ 273,038	\$ 133,537	\$ 505,216
Total Revenue	<u>\$ 98,641</u>	<u>\$ 273,038</u>	<u>\$ 133,537</u>	<u>\$ 505,216</u>
<u>Expenditures</u>				
Administrative Costs:				
Salaries and wages	\$ 24,554	\$ 75,570	\$ 46,753	\$ 146,877
Fringe benefits	11,030	34,160	19,357	64,547
Operating Expenses & Equipment	38,157	100,108	44,927	183,192
Subtotal Administrative Costs	<u>73,741</u>	<u>209,838</u>	<u>111,037</u>	<u>394,616</u>
Program Costs:				
Subcontractor Services	24,900	63,200	22,500	110,600
Subtotal Program Costs	<u>24,900</u>	<u>63,200</u>	<u>22,500</u>	<u>110,600</u>
Total Expenditures	<u>\$ 98,641</u>	<u>\$ 273,038</u>	<u>\$ 133,537</u>	<u>\$ 505,216</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	\$ --	\$ 218,517
Total Revenue	<u>\$ 218,517</u>	<u>\$ --</u>	<u>\$ 218,517</u>
<u>Expenditures</u>			
Administrative Costs:			
Operating Expenses & Equipment	\$ 7,442	\$ --	\$ 7,442
Subtotal Administrative Costs	<u>7,442</u>	<u>--</u>	<u>7,442</u>
Program Costs:			
Salaries and wages	55,214	--	55,214
Fringe benefits	21,961	--	21,961
Operating Expenses & Equipment	8,817	--	8,817
Subcontractor Services	125,083	--	125,083
Subtotal Program Costs	<u>211,075</u>	<u>--</u>	<u>211,075</u>
Total Expenditures	<u>\$ 218,517</u>	<u>\$ --</u>	<u>\$ 218,517</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	\$ --	\$ 105,514
Total Revenue	<u>\$ 105,514</u>	<u>\$ --</u>	<u>\$ 105,514</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 24,945	\$ --	\$ 24,945
Fringe benefits	11,547	--	11,547
Operating Expenses & Equipment	40,274	--	40,274
Subtotal Administrative Costs	<u>76,766</u>	<u>--</u>	<u>76,766</u>
Program Costs:			
Salaries and wages	17,926	--	17,926
Fringe benefits	8,409	--	8,409
Operating Expenses & Equipment	2,413	--	2,413
Subtotal Program Costs	<u>28,748</u>	<u>--</u>	<u>28,748</u>
Total Expenditures	<u>\$ 105,514</u>	<u>\$ --</u>	<u>\$ 105,514</u>